ZENITRON CORPORATION AND SUBSIDIARIES

CONSOLIDATED FINANCIAL STATEMENTS AND

INDEPENDENT AUDITORS' REVIEW REPORT

JUNE 30, 2026 AND 2025

INDEPENDENT AUDITORS' REVIEW REPORT TRANSLATED FROM CHINESE

To the Board of Directors and Shareholders of Zenitron Corporation

Introduction

We have reviewed the accompanying consolidated balance sheets of Zenitron Corporation and subsidiaries (the "Group") as at June 30, 2026 and 2025, and the related consolidated statements of comprehensive income, of changes in equity and of cash flows for the six months then ended, and notes to the consolidated financial statements, including a summary of material accounting policies. Management is responsible for the preparation and fair presentation of these consolidated financial statements in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and International Accounting Standard 34, "Interim Financial Reporting" that came into effect as endorsed by the Financial Supervisory Commission. Our responsibility is to express a conclusion on these consolidated financial statements based on our reviews.

Scope of review

Except as explained in the following paragraph, we conducted our reviews in accordance with the Standard on Review Engagements 2410, "Review of Financial Information Performed by the Independent Auditor of the Entity" of the Republic of China. A review of consolidated financial statements consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Basis for qualified conclusion

As explained in Note 4(3)B, the financial statements of certain insignificant consolidated subsidiaries were not reviewed by independent auditors. Total assets of these subsidiaries amounted to NT$5,855,044 thousand and NT$ 2,425,266 thousand, constituting 15% and 12% of the consolidated total assets as at June 30, 2026 and 2025, respectively, total liabilities amounted to NT$4,014,767 thousand and NT$1,432,223 thousand, constituting 13% and 9% of the consolidated total liabilities as at June 30, 2026 and 2025, respectively, and the total comprehensive income (loss) amounted to NT$73,684 thousand, (NT$58,242) thousand, NT$135,215 thousand and (NT$110,423) thousand, constituting 8%, 10%, 8% and 50% of the consolidated total comprehensive income for the three months and six months then ended, respectively.

Qualified conclusion

Except for the adjustments to the consolidated financial statements, if any, as might have been determined to be necessary had the financial statements of certain consolidated subsidiaries been reviewed by independent auditors as described in the *Basis for qualified conclusion* section above, based on our reviews, nothing has come to our attention that causes us to believe that the accompanying consolidated financial statements do not present fairly, in all material respects, the consolidated financial position of the Group as at June 30, 2026 and 2025, and of its consolidated financial performance and its consolidated cash flows for the six months then ended in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and International Accounting Standard 34, "Interim Financial Reporting" that came into effect as endorsed by the Financial Supervisory Commission.

Lin, Yi-Fan Liao, Fu-Ming

For and on behalf of PricewaterhouseCoopers, Taiwan

August 6, 2026

The accompanying consolidated financial statements are not intended to present the financial position and results of operations and cash flows in accordance with accounting principles generally accepted in countries and jurisdictions other than the Republic of China. The standards, procedures and practices in the Republic of China governing the audit of such financial statements may differ from those generally accepted in countries and jurisdictions other than the Republic of China. Accordingly, the accompanying consolidated financial statements and independent auditors' report are not intended for use by those who are not informed about the accounting principles or auditing standards generally accepted in the Republic of China, and their applications in practice.

As the financial statements are the responsibility of the management, PricewaterhouseCoopers cannot accept any liability for the use of, or reliance on, the English translation or for any errors or misunderstandings that may derive from the translation.

ZENITRON CORPORATION AND SUBSIDIARIES
CONSOLIDATED BALANCE SHEETS
JUNE 30, 2026, DECEMBER 31, 2025 AND JUNE 30, 2025
(Expressed in thousands of New Taiwan dollars)

Assets	Notes	June 30, 2026 AMOUNT	%	December 31, 2025 AMOUNT	%	June 30, 2025 AMOUNT	%
Current assets							
Cash and cash equivalents	6(1)	$ 4,817,153	13	$ 2,513,681	11	$ 2,736,819	13
Financial assets at fair value through profit or loss - current	6(2)	69,345	-	159,970	1	48,849	-
Financial assets at fair value through other comprehensive income - current	6(3)	1,028	-	1,032	-	1,437	-
Notes receivable, net	6(4)	1,707,436	5	620,190	3	567,215	3
Accounts receivable, net	6(4)	16,567,105	43	9,815,749	42	9,042,829	44
Other receivables		43,693	-	56,006	-	138,766	1
Inventories, net	6(5)	13,092,889	34	8,697,239	37	6,864,811	33
Other current assets		376,687	1	356,102	2	89,774	-
Total current assets		36,675,336	96	22,219,969	96	19,490,500	94
Non-current assets							
Financial assets at fair value through profit or loss - non-current	6(2)	34,162	-	65,304	-	52,675	-
Financial assets at fair value through other comprehensive income - non-current	6(3)	755,175	2	435,686	2	444,028	2
Property, plant and equipment	6(6)	421,864	1	413,791	2	412,304	2
Right-of-use assets	6(7)	101,876	-	65,296	-	48,897	-
Investment property, net	6(9) and 8	49,456	-	49,728	-	50,000	-
Deferred income tax assets		140,178	1	96,449	-	172,677	1
Other non-current assets		69,593	-	83,840	-	67,829	1
Total non-current assets		1,572,304	4	1,210,094	4	1,248,410	6
Total assets		$ 38,247,640	100	$ 23,430,063	100	$ 20,738,910	100

(Continued)

ZENITRON CORPORATION AND SUBSIDIARIES
CONSOLIDATED BALANCE SHEETS
JUNE 30, 2026, DECEMBER 31, 2025 AND JUNE 30, 2025
(Expressed in thousands of New Taiwan dollars)

		June 30, 2026		December 31, 2025		June 30, 2025	
Liabilities and Equity	Notes	AMOUNT	%	AMOUNT	%	AMOUNT	%
Current liabilities							
Short-term borrowings	6(10)	$ 19,332,879	51	$ 10,988,009	47	$ 9,365,754	45
Short-term notes and bills payable	6(11)	599,337	2	99,855	-	199,739	1
Contract liabilities-current	6(16)	938,934	3	338,322	2	135,101	1
Notes payable		1,637	-	2,463	-	5,368	-
Accounts payable		7,749,205	20	4,811,919	21	4,274,028	21
Other payables	6(15)	1,678,528	4	529,935	2	917,018	4
Current income tax liabilities		385,939	1	98,951	-	98,436	-
Current lease liabilities	6(7)	40,439	-	35,886	-	42,253	-
Other current liabilities		34,874	-	23,699	-	7,613	-
Total current liabilities		30,761,772	81	16,929,039	72	15,045,310	72
Non-current liabilities							
Deferred income tax liabilities		118,181	-	118,022	1	117,281	1
Non-current lease liabilities	6(7)	66,285	-	31,745	-	8,234	-
Other non-current liabilities		47,891	-	48,916	-	50,670	-
Total non-current liabilities		232,357	-	198,683	1	176,185	1
Total liabilities		30,994,129	81	17,127,722	73	15,221,495	73
Equity attributable to owners of parent							
Share capital	6(13)						
Common stock		2,372,412	6	2,372,412	10	2,372,412	11
Capital surplus	6(14)						
Capital surplus		1,345,992	4	1,345,992	6	1,345,992	7
Retained earnings	6(15)						
Legal reserve		1,132,939	3	1,053,246	5	1,053,246	5
Unappropriated retained earnings		1,702,092	4	1,238,398	5	763,772	4
Other equity interest							
Other equity interest		700,076	2	292,293	1	(18,007)	-
Total equity		7,253,511	19	6,302,341	27	5,517,415	27
Significant contingent liabilities and unrecognised contract commitments	9						
Total liabilities and equity		$ 38,247,640	100	$ 23,430,063	100	$ 20,738,910	100

The accompanying notes are an integral part of these consolidated financial statements.

ZENITRON CORPORATION AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME
SIX MONTHS ENDED JUNE 30, 2026 AND 2025
(Expressed in thousands of New Taiwan dollars, except for earnings per share amount)

		Three months ended June 30				Six months ended June 30			
		2026		2025		2026		2025	
Items	Notes	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%
Operating Revenue	6(16)	$ 19,503,189	100	$ 10,230,674	100	$ 37,224,984	100	$ 19,280,541	100
Operating Costs	6(5)	(18,030,860)	(92)	(9,508,814)	(93)	(34,140,715)	(92)	(17,819,557)	(92)
Gross Profit		1,472,329	8	721,860	7	3,084,269	8	1,460,984	8
Operating Expenses	6(20)								
Selling expenses		(528,483)	(3)	(288,155)	(3)	(1,024,529)	(3)	(617,836)	(3)
General and administrative expenses		(174,710)	(1)	(97,535)	(1)	(329,028)	(1)	(210,053)	(1)
Expected credit impairment gain (loss)	6(4)	3,006	-	(14,483)	-	(2,351)	-	2,633	-
Total operating expenses		(700,187)	(4)	(400,173)	(4)	(1,355,908)	(4)	(825,256)	(4)
Operating Profit		772,142	4	321,687	3	1,728,361	4	635,728	4
Non-operating Income and Expenses									
Interest income		6,549	-	5,732	-	6,899	-	6,621	-
Other income	6(17)	19,616	-	12,043	-	30,649	-	56,214	-
Other gains and losses	6(18)	42,425	1	(249,026)	(2)	94,402	-	(203,029)	(1)
Finance costs	6(19)	(184,768)	(1)	(83,332)	(1)	(312,214)	-	(169,165)	(1)
Total non-operating income and expenses		(116,178)	-	(314,583)	(3)	(180,264)	-	(309,359)	(2)
Profit before Income Tax		655,964	4	7,104	-	1,548,097	4	326,369	2
Income tax (expense) benefit	6(21)	(135,272)	(1)	22,575	-	(304,761)	(1)	(38,298)	-
Profit for the Period		$ 520,692	3	$ 29,679	-	$ 1,243,336	3	$ 288,071	2
Other comprehensive income									
Components of other comprehensive income (loss) that will not be reclassified to profit or loss									
Unrealised gains (losses) from investments in equity instruments measured at fair value through other comprehensive income	6(3)	$ 365,907	2	($ 101,920)	(1)	$ 336,496	1	($ 75,665)	-
Components of other comprehensive (loss) income that will be reclassified to profit or loss									
Exchange differences on translation of foreign financial statements		(3,678)	-	(490,813)	(5)	83,062	-	(433,426)	(2)
Other Comprehensive Income (Loss) for the Period		$ 362,229	2	($ 592,733)	(6)	$ 419,558	1	($ 509,091)	(2)
Total comprehensive income (loss)		$ 882,921	5	($ 563,054)	(6)	$ 1,662,894	4	($ 221,020)	-
Profit attributable to:									
Owners of the parent		$ 520,692	3	$ 29,679	-	$ 1,243,336	3	$ 288,071	2
Comprehensive income (loss) attributable to:									
Owners of the parent		$ 882,921	5	($ 563,054)	(6)	$ 1,662,894	4	($ 221,020)	-
Earnings per Share (in dollars)	6(22)								
Basic earnings per share		$ 2.19		$ 0.13		$ 5.24		$ 1.21	
Diluted earnings per share		$ 2.19		$ 0.12		$ 5.22		$ 1.21	

The accompanying notes are an integral part of these consolidated financial statements.

ZENITRON CORPORATION AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY
SIX MONTHS ENDED JUNE 30, 2026 AND 2025
(Expressed in thousands of New Taiwan dollars)

		Equity attributable to owners of the parent						
				Retained Earnings		Other Equity Interest		
	Notes	Share capital - common stock	Capital surplus	Legal reserve	Unappropriated retained earnings	Exchange differences on translation of foreign financial statements	Unrealised gains (losses) from financial assets measured at fair value through other comprehensive income	Total equity
Six months ended June 30, 2025								
Balance at January 1, 2025		$ 2,372,412	$ 1,345,992	$ 996,108	$ 996,813	$ 224,161	$ 301,155	$ 6,236,641
Net income for the period		-	-	-	288,071	-	-	288,071
Other comprehensive loss	6(3)	-	-	-	-	(433,426)	(75,665)	(509,091)
Total comprehensive income (loss)		-	-	-	288,071	(433,426)	(75,665)	(221,020)
Appropriations and distribution of 2024 earnings	6(15)							
Cash dividends		-	-	-	(498,206)	-	-	(498,206)
Legal reserve		-	-	57,138	(57,138)	-	-	-
Disposal of investments in equity instruments designated at fair value through other comprehensive income	6(3)	-	-	-	34,232	-	(34,232)	-
Balance at June 30, 2025		$ 2,372,412	$ 1,345,992	$ 1,053,246	$ 763,772	($ 209,265)	$ 191,258	$ 5,517,415
Six months ended June 30, 2026								
Balance at January 1, 2026		$ 2,372,412	$ 1,345,992	$ 1,053,246	$ 1,238,398	$ 105,595	$ 186,698	$ 6,302,341
Net income for the period		-	-	-	1,243,336	-	-	1,243,336
Other comprehensive income	6(3)	-	-	-	-	83,062	336,496	419,558
Total comprehensive income		-	-	-	1,243,336	83,062	336,496	1,662,894
Appropriations and distribution of 2025 earnings	6(15)							
Cash dividends		-	-	-	(711,724)	-	-	(711,724)
Legal reserve		-	-	79,693	(79,693)	-	-	-
Disposal of investments in equity instruments designated at fair value through other comprehensive income	6(3)	-	-	-	11,775	-	(11,775)	-
Balance at June 30, 2026		$ 2,372,412	$ 1,345,992	$ 1,132,939	$ 1,702,092	$ 188,657	$ 511,419	$ 7,253,511

The accompanying notes are an integral part of these consolidated financial statements.

ZENITRON CORPORATION AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CASH FLOWS
SIX MONTHS ENDED JUNE 30, 2026 AND 2025
(Expressed in thousands of New Taiwan dollars)

	Notes	Six months ended June 30 2026	2025
CASH FLOWS FROM OPERATING ACTIVITIES			
Profit before tax		$ 1,548,097	$ 326,369
Adjustments			
Adjustments to reconcile profit (loss)			
Depreciation and amortization	6(20)	54,430	42,515
Expected credit loss (gain)	6(4)	2,351	(2,633)
Net gain on financial assets at fair value through profit or loss	6(2)(18)	(14,660)	(6,045)
Interest expense	6(19)	312,214	169,165
Interest income		(6,899)	(6,621)
Dividend income	6(17)	(843)	(1,744)
Gain on disposal of property, plant and equipment	6(18)	(211)	(132)
Changes in operating assets and liabilities			
Changes in operating assets			
Financial assets at fair value through profit or loss		136,427	4,172
Notes and accounts receivable		(7,840,953)	(504,902)
Other receivables		12,099	(83,138)
Inventories, net		(4,395,650)	684,940
Other current assets		(20,585)	(9,348)
Changes in operating liabilities			
Contract liabilities		600,612	46,086
Notes and accounts payable		2,936,460	246,754
Other payables		394,359	(117,196)
Other current liabilities		11,175	(42,172)
Other non-current liabilities		(1,025)	(3,702)
Cash (outflow) inflow generated from operations		(6,272,602)	742,368
Interest received		6,899	6,621
Interest paid		(269,704)	(163,216)
Income tax paid		(62,312)	(17,983)
Net cash flows (used in) from operating activities		(6,597,719)	567,790
CASH FLOWS FROM INVESTING ACTIVITIES			
Proceeds from disposal of financial assets at fair value through other comprehensive income	6(3)	14,731	49,707
Proceeds from capital reduction of financial assets at fair value through other comprehensive income		2,548	3,516
Acquisition of property, plant and equipment	6(6)	(18,007)	(12,768)
Proceeds from disposal of property, plant and equipment		285	190
Decrease in refundable deposits		12,461	11,214
Increase in other non-current assets		(7,008)	(11,830)
Dividends received	6(17)	843	1,744
Net cash flows from investing activities		5,853	41,773
CASH FLOWS FROM FINANCING ACTIVITIES			
Proceeds from short-term borrowings	6(24)	28,055,871	15,966,718
Repayments of short-term borrowings	6(24)	(19,783,886)	(14,102,630)
Increase (decrease) in short-term notes and bills payable	6(24)	499,482	(699,258)
Repayments of long-term debt	6(24)	-	(35,000)
Payment of lease liabilities	6(24)	(31,529)	(22,650)
Net cash flows from financing activities		8,739,938	1,107,180
Effect of exchange rate changes		155,400	(697,048)
Net increase in cash and cash equivalents		2,303,472	1,019,695
Cash and cash equivalents at beginning of period		2,513,681	1,717,124
Cash and cash equivalents at end of period		$ 4,817,153	$ 2,736,819

The accompanying notes are an integral part of these consolidated financial statements.

ZENITRON CORPORATION AND SUBSIDIARIES
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
SIX MONTHS ENDED JUNE 30, 2026 AND 2025
(Expressed in thousands of New Taiwan dollars, except as otherwise indicated)

1. HISTORY AND ORGANISATION

Zenitron Corporation (the "Company") was incorporated as a company limited by shares in October 1982. The Company has been listed on the Taiwan Stock Exchange and started trading since August 26, 2002. The Company and its subsidiaries (collectively referred herein as the "Group") are primarily engaged in the sales of electrical components.

2. THE DATE OF AUTHORISATION FOR ISSUANCE OF THE CONSOLIDATED FINANCIAL STATEMENTS AND PROCEDURES FOR AUTHORISATION

These consolidated financial statements were authorised for issuance by the Board of Directors on August 6, 2026.

3. APPLICATION OF NEW STANDARDS, AMENDMENTS AND INTERPRETATIONS

(1) Effect of the adoption of new issuances of or amendments to International Financial Reporting Standards ("IFRS®") Accounting Standards that came into effect as endorsed by the Financial Supervisory Commission ("FSC")

New standards, interpretations and amendments endorsed by the FSC and became effective from 2026 are as follows:

New Standards, Interpretations and Amendments	Effective date by International Accounting Standards Board
Specific provisions of Amendments to IFRS 9 and IFRS 7, 'Amendments to the classification and measurement of financial instruments'	January 1, 2026
Amendments to IFRS 9 and IFRS 7, 'Contracts referencing nature-dependent electricity'	January 1, 2026
IFRS 17, 'Insurance contracts'	January 1, 2023
Amendments to IFRS 17, 'Insurance contracts'	January 1, 2023
Amendment to IFRS 17, 'Initial application of IFRS 17 and IFRS 9 – comparative information'	January 1, 2023
Annual Improvements to IFRS Accounting Standards—Volume 11	January 1, 2026

The above standards and interpretations have no significant impact to the Group's financial condition and financial performance based on the Group's assessment.

(2) Effect of new issuances of or amendments to IFRS Accounting Standards as endorsed by the FSC but not yet adopted by the Group

New Standards, Interpretations and Amendments	Effective date by International Accounting Standards Board
IFRS 18, 'Presentation and disclosure in financial statements'	January 1, 2027 (Note 1)
IFRS 19, 'Subsidiaries without public accountability: disclosures'	January 1, 2027
Amendments to IAS 21, 'Translation to a hyperinflationary presentation currency'	January 1, 2027
Amendments to IAS 28, 'Amendments to the fair value option in IAS 28 investments in associates and joint ventures'	January 1, 2027 (Note 2)

Note 1：The entities shall apply IFRS 18 starting from January 1, 2028. Additionally, entities can choose to adopt IFRS 18 earlier.

Note 2：The entities shall apply the amendment simultaneously with IFRS 18.

Except for the following, the above standards and interpretations have no significant impact to the Group's financial condition and financial performance based on the Group's assessment. The quantitative impact will be disclosed when the assessment is complete.

IFRS 18, 'Presentation and disclosure in financial statements'

IFRS 18, 'Presentation and disclosure in financial statements' replaces IAS 1. The standard introduces a defined structure of the statement of profit or loss, disclosure requirements related to management-defined performance measures, and enhanced principles on aggregation and disaggregation which apply to the primary financial statements and notes.

(3) IFRS Accounting Standards issued by IASB but not yet endorsed by the FSC

New standards, interpretations and amendments issued by IASB but not yet included in the IFRS Accounting Standards as endorsed by the FSC are as follows:

New Standards, Interpretations and Amendments	Effective date by International Accounting Standards Board
Amendments to IFRS 10 and IAS 28, 'Sale or contribution of assets between an investor and its associate or joint venture'	To be determined by International Accounting Standards Board
IFRS 20, 'Regulatory assets and regulatory liabilities'	January 1, 2029

4. SUMMARY OF MATERIAL ACCOUNTING POLICIES

The principal accounting policies adopted are consistent with Note 4 in the consolidated financial statements for the year ended December 31, 2025, except for the compliance statement, basis of preparation, basis of consolidation and additional policies as set out below. These policies have been consistently applied to all the periods presented, unless otherwise stated.

(1) Compliance statement

A. The consolidated financial statements of the Group have been prepared in accordance with the "Regulations Governing the Preparation of Financial Reports by Securities Issuers" and the International Accounting Standard 34, 'Interim financial reporting' that came into effect as endorsed by the FSC.

B. These consolidated financial statements are to be read in conjunction with the consolidated financial statements for the year ended December 31, 2025.

(2) Basis of preparation

A. Except for the following items, the consolidated financial statements have been prepared under the historical cost convention:

(a) Financial assets at fair value through profit or loss.

(b) Financial assets at fair value through other comprehensive income.

(c) Defined benefit liabilities recognised based on the net amount of pension fund assets less present value of defined benefit obligation.

B. The preparation of financial statements in conformity with International Financial Reporting Standards, International Accounting Standards, IFRIC® Interpretations, and SIC® Interpretations that came into effect as endorsed by the FSC (collectively referred herein as the "IFRSs") requires the use of certain critical accounting estimates. It also requires management to exercise its judgement in the process of applying the Group's accounting policies. The areas involving a higher degree of judgement or complexity, or areas where assumptions and estimates are significant to the consolidated financial statements are disclosed in Note 5.

(3) Basis of consolidation

A. Basis for preparation of consolidated financial statements:

Basis for preparation of the current period financial statements and the 2025 consolidated financial statements is the same.

B. Subsidiaries included in the consolidated financial statements:

Name of investor	Name of subsidiaries	Main business activities	Ownership (%) June 30, 2026	Ownership (%) December 31, 2025	Ownership (%) June 30, 2025	Description
The Company	Supertronic International Corp. (Supertronic)	Investment business	100	100	100	Note
The Company	Zenicom Corporation (Zenicom)	Sales of electronic components	100	100	100	Note
The Company	Zenitron (HK) Limited (Zenitron (HK))	Sales of electronic components	100	100	100	Note
Zenicom	Zenicom (HK) Limited (Zenicom (HK))	Sales of electronic components	100	100	100	Note
Zenicom	Shanghai Zenicom Industrial Co., Ltd (Shanghai Zenicom)	Sales of electronic components	100	100	100	Note
Zenitron (HK)	Zenitron (Shanghai) International Trading Co., Ltd. (Zenitron (Shanghai))	Sales of electronic components	100	100	100	Note
Zenitron (HK)	Zenitron (Shenzhen) Technology Co., Ltd.(Zenitron (Shenzhen))	Sales of electronic components	100	100	100	Note
Zenitron (HK)	Shanghai Zenitron Electronic Trading Co., Ltd. (Shanghai Zenitron)	Sales of electronic components	100	100	100	Note
Zenitron (HK)	ZTHC (Shanghai) Co., Ltd. (ZTHC (Shanghai))	Sales of computer storage device, providing technical service and sales of related components	100	100	100	Note

Note: The individual financial statements of the Company's consolidated subsidiaries as of June 30, 2026 and 2025 were not reviewed by independent auditors, except for Supertronic and Zenitron (HK), whose financial statements were reviewed by independent auditors.

C. Subsidiaries not included in the consolidated financial statements: None.

D. Adjustments for subsidiaries with different balance sheet dates: None.

E. Significant restrictions: None.

F. Subsidiaries that have non-controlling interests that are material to the Group: None.

(4) Employee benefits

Pensions

Defined benefit plans

Pension cost for the interim period is calculated on a year-to-date basis by using the pension cost rate derived from the actuarial valuation at the end of the prior financial year, adjusted for significant market fluctuations since that time and for significant curtailments, settlements, or other significant one-off events. Also, the related information is disclosed accordingly.

(5) Income tax

The interim period income tax expense is recognised based on the estimated average annual effective income tax rate expected for the full financial year applied to the pretax income of the interim period, and the related information is disclosed accordingly.

5. CRITICAL ACCOUNTING JUDGEMENTS, ESTIMATES AND KEY SOURCES OF ASSUMPTION UNCERTAINTY

There was no significant change in the reporting period. Refer to Note 5 in the consolidated financial statements for the year ended December 31, 2025.

6. DETAILS OF SIGNIFICANT ACCOUNTS

(1) Cash

	June 30, 2026	December 31, 2025	June 30, 2025
Cash on hand and revolving funds	$ 361	$ 351	$ 328
Checking accounts and demand deposits	4,816,792	2,513,330	2,736,491
	$ 4,817,153	$ 2,513,681	$ 2,736,819

A. The Group transacts with a variety of financial institutions all with high credit quality to disperse credit risk, so it expects that the probability of counterparty default is remote.

B. The Group has no cash and cash equivalents pledged to others.

(2) Financial assets at fair value through profit or loss

	June 30, 2026	December 31, 2025	June 30, 2025
Current items			
Financial assets mandatorily measured at fair value through profit or loss			
Listed stocks	$ 69,345	$ 159,970	$ 48,214
Emerging stocks	-	-	635
	$ 69,345	$ 159,970	$ 48,849
Non-current items			
Financial assets mandatorily measured at fair value through profit or loss			
Beneficiary certificates	$ 34,162	$ 33,173	$ 22,725
Unlisted stocks	-	32,131	29,950
	$ 34,162	$ 65,304	$ 52,675

A. The Group recognised net (loss) gain amounting to ($8,288), $22,303, $14,660 and $6,045 on financial assets at fair value through profit or loss for the three months and six months ended June 30, 2026 and 2025, respectively.

B. The Group has no financial assets at fair value through profit or loss pledged to others as collateral.

C. Information relating to financial assets at fair value through profit or loss is provided in Note 12(3).

(3) Financial assets at fair value through other comprehensive income

	June 30, 2026		December 31, 2025		June 30, 2025	
Current items						
Equity instruments						
Listed stocks	$	1,028	$	1,032	$	-
Emerging stocks		-		-		1,437
	$	1,028	$	1,032	$	1,437
Non-current items						
Equity instruments						
Listed stocks	$	616,254	$	286,460	$	325,371
Unlisted stocks		138,921		149,226		118,657
	$	755,175	$	435,686	$	444,028

A. The Group has elected to classify stock investments with steady dividend income as financial assets at fair value through other comprehensive income. Without considering any collateral held or other credit enhancements, until the end of the reporting period, the maximum credit risk in relation to the financial loss arising from unsatisfied performance obligation of the counterparties is the carrying amount of financial assets.

B. The Group sold stock investments at fair value amounting to $14,731 and $49,707 for the six months ended June 30, 2026 and 2025, respectively. Consequently, the Group reclassified $11,775 and $34,232 from other equity to retained earnings, and the cumulative gain on disposal of such investments amounted to $11,775 and $34,232 during the six months ended June 30, 2026 and 2025, respectively.

C. Amounts recognised in other comprehensive income in relation to the financial assets at fair value through other comprehensive income are listed below:

	Three months ended June 30	
	2026	2025
Equity instruments at fair value through other comprehensive income		
Fair value change recognised in other comprehensive income (loss)		
Held at end of period	$ 358,444	($ 101,495)
Derecognised during the period	7,463	(425)
	$ 365,907	($ 101,920)
Cumulative gains reclassified to retained earnings due to derecognition		
Reclassified due to derecognition	($ 11,775)	($ 5,480)

	Six months ended June 30	
	2026	2025
Equity instruments at fair value through other comprehensive income		
Fair value change recognised in other comprehensive income (loss)		
Held at end of period	$ 329,033	($ 78,717)
Derecognised during the period	7,463	3,052
	$ 336,496	($ 75,665)
Cumulative gains reclassified to retained earnings due to derecognition		
Reclassified due to derecognition	($ 11,775)	($ 34,232)

D. The Group has no financial assets at fair value through other comprehensive income pledged to others as collateral.

E. Information relating to fair value of financial assets at fair value through other comprehensive income is provided in Note 12(3).

(4) Notes and accounts receivable

	June 30, 2026	December 31, 2025	June 30, 2025
Notes receivable	$ 1,707,436	$ 620,190	$ 567,215
Accounts receivable	$ 16,627,091	$ 9,872,940	$ 9,115,366
Less: Allowance for uncollectible accounts	(59,986)	(57,191)	(72,537)
	$ 16,567,105	$ 9,815,749	$ 9,042,829

A. The Group uses historical experience and takes into consideration the customers' historical default records, current financial conditions and economic conditions of the industry to estimate expected loss rate in recognising loss allowance. In addition, the Group provides for adequate allowance for uncollectible accounts from individual customers where there is an indication that they are impaired based on specific identification or a credit impairment actually occurred and the customers did not provide any collateral.

B. The ageing analysis of accounts and notes receivable is as follows:

	June 30, 2026		December 31, 2025		June 30, 2025	
	Accounts receivable	Notes receivable	Accounts receivable	Notes receivable	Accounts receivable	Notes receivable
Not past due	$ 15,179,842	$ 1,707,436	$ 9,262,396	$ 620,190	$ 8,259,140	$ 567,215
Up to 30 days	988,109	-	420,922	-	660,082	-
31 to 90 days	412,531	-	143,621	-	134,644	-
Over 91 days	46,609	-	46,001	-	61,500	-
	$ 16,627,091	$ 1,707,436	$ 9,872,940	$ 620,190	$ 9,115,366	$ 567,215

The above ageing analysis was based on past due date.

C. As of June 30, 2026, December 31, 2025, June 30, 2025, and January 1, 2025, the balances of receivables (including notes receivable) from contracts with customers amounted to $18,334,527, $10,493,130, $9,682,581 and $9,180,886, respectively. Without considering any collateral held or other credit enhancements, until the end of the reporting period, the maximum credit risk in relation to the financial loss arising from unsatisfied performance obligation of the counterparties is the carrying amount of financial assets.

D. The Group considers the characteristic of geographical region, product characteristics, and customer credit rating, applying the simplified approach using the provision matrix based on the loss rate methodology to estimate expected credit loss.

E. The Group adjusts historical and timely information to assess the default possibility of accounts receivable. As of June 30, 2026, December 31, 2025 and June 30, 2025, the provision matrix and loss rate methodology are as follows:

	Not past due	Up to 30 days past due	31~90 days past due	Over 91 days past due	Total
June 30, 2026					
Expected loss rate	0.009%-0.13%	0.009%-0.20%	0.009%-100%	100%	
Total accounts receivable	$ 15,179,842	$ 988,109	$ 412,531	$ 46,609	$ 16,627,091

	Not past due	Up to 30 days past due	31~90 days past due	Over 91 days past due	Total
December 31, 2025					
Expected loss rate	0.02%-0.18%	0.02%-0.18%	0.02%-100%	0.06%-100%	
Total accounts receivable	$ 9,262,396	$ 420,922	$ 143,621	$ 46,001	$ 9,872,940

	Not past due	Up to 30 days past due	31~90 days past due	Over 91 days past due	Total
June 30, 2025					
Expected loss rate	0.02%-0.18%	0.02%-100%	0.02%-100%	0.18%-100%	
Total accounts receivable	$ 8,259,140	$ 660,082	$ 134,644	$ 61,500	$ 9,115,366

F. Movements in relation to the Group applying the simplified approach to provide loss allowance for accounts receivable are as follows:

	2026	2025
At January 1	$ 57,191	$ 78,377
Provision for (reversal of) impairment loss	2,351	(2,633)
Effect of foreign exchange	444	(3,207)
At June 30	$ 59,986	$ 72,537

For provisioned loss for the six months ended June 30, 2026 and 2025, the impairment (losses) gains arising from customers' contracts are ($2,351) and $2,633, respectively.

G. Transferred financial assets that are derecognised in their entirety

(a) As of June 30, 2026, December 31, 2025 and June 30, 2025, the Group had outstanding discounted notes receivable amounting to $186,262, $274,966 and $190,295, respectively. However, as the notes receivable are bank's acceptance bills and are discounted without right of recourse, those discounted notes receivable were deducted directly from notes receivable.

(b) The Group entered into a factoring agreement with financial institutions to sell its accounts receivable. Under the agreement, the Group is not obligated to bear the default risk of the accounts receivable but is liable for the losses incurred on any business dispute. The Group meets the condition of financial assets derecognition as it did not provide other collaterals except for issuing a promissory note equal to the facility as the collateral. The Group does not have any continuing involvement in the transferred accounts receivable. Thus, the Group derecognised the transferred accounts receivable, and the related information is as follows:

June 30, 2026					
Purchaser of accounts receivable	Accounts receivable transferred	Amount derecognised	Amount advanced	Amount available for advance	Interest rate of amount advanced
Chang Hwa Bank	$ 627,802	$ 627,802	$ 627,802	$ -	4.47%~4.78%
Bank SinoPac	492,736	492,736	492,736	-	4.47%~4.78%

December 31, 2025					
Purchaser of accounts receivable	Accounts receivable transferred	Amount derecognised	Amount advanced	Amount available for advance	Interest rate of amount advanced
Chang Hwa Bank	$ 643,069	$ 643,069	$ 643,069	$ -	4.40%~4.70%
Bank SinoPac	434,510	434,510	434,510	-	4.40%~4.70%

June 30, 2025					
Purchaser of accounts receivable	Accounts receivable transferred	Amount derecognised	Amount advanced	Amount available for advance	Interest rate of amount advanced
Chang Hwa Bank	$ 427,077	$ 427,077	$ 427,077	$ -	5.00%~5.30%
Bank SinoPac	442,301	442,301	442,301	-	5.00%~5.30%

H. Transferred financial assets that are not derecognised in their entirety

As of June 30, 2026, December 31, 2025 and June 30, 2025, the Group had outstanding discounted notes receivable amounting to $1,280,013, $249,320 and $293,456, respectively. As the notes receivable are bank's acceptance bills and are discounted with right of recourse, those discounted notes receivable were shown as short-term borrowings.

I. Information relating to credit risk of accounts receivable and notes receivable is provided in Note 12(2).

(5) Inventories

	June 30, 2026		
	Cost	Allowance for valuation loss	Book value
Merchandise inventories	$ 13,225,160	($ 1,061,986)	$ 12,163,174
Inventories in transit	929,715	-	929,715
	$ 14,154,875	($ 1,061,986)	$ 13,092,889

	December 31, 2025		
	Cost	Allowance for valuation loss	Book value
Merchandise inventories	$ 9,131,303	($ 764,574)	$ 8,366,729
Inventories in transit	330,510	-	330,510
	$ 9,461,813	($ 764,574)	$ 8,697,239

	June 30, 2025		
	Cost	Allowance for valuation loss	Book value
Merchandise inventories	$ 7,531,217	($ 950,646)	$ 6,580,571
Inventories in transit	284,240	-	284,240
	$ 7,815,457	($ 950,646)	$ 6,864,811

The cost of inventories recognised as expense for the period:

	Three months ended June 30	
	2026	2025
Cost of goods sold	$ 17,893,146	$ 9,631,391
Loss on (gain on reversal of) decline in market value	137,714	(122,577)
	$ 18,030,860	$ 9,508,814

	Six months ended June 30	
	2026	2025
Cost of goods sold	$ 33,848,955	$ 17,967,471
Loss on (gain on reversal of) decline in market value	291,760	(147,914)
	$ 34,140,715	$ 17,819,557

The gain on reversal of decline in market value for the three months and six months ended June 30, 2025 was due to the Group's disposal of slow-moving inventory.

(6) Property, plant and equipment

	Land	Buildings and structures	Transportation equipment	Office equipment	Total
At January 1, 2026					
Cost	$ 252,592	$ 411,359	$ 59,145	$ 139,767	$ 862,863
Accumulated depreciation	-	(297,642)	(41,902)	(109,528)	(449,072)
	$ 252,592	$ 113,717	$ 17,243	$ 30,239	$ 413,791
2026					
Opening net book amount as at January 1	$ 252,592	$ 113,717	$ 17,243	$ 30,239	$ 413,791
Additions	-	8,203	4,599	5,205	18,007
Disposals	-	-	-	(74)	(74)
Depreciation charge	-	(3,733)	(2,491)	(5,381)	(11,605)
Net exchange differences	-	1,259	94	392	1,745
Closing net book amount as at June 30	$ 252,592	$ 119,446	$ 19,445	$ 30,381	$ 421,864
At June 30, 2026					
Cost	$ 252,592	$ 422,893	$ 60,898	$ 139,116	$ 875,499
Accumulated depreciation	-	(303,447)	(41,453)	(108,735)	(453,635)
	$ 252,592	$ 119,446	$ 19,445	$ 30,381	$ 421,864

	Land	Buildings and structures	Transportation equipment	Office equipment	Total
At January 1, 2025					
Cost	$ 252,592	$ 411,050	$ 58,127	$ 137,528	$ 859,297
Accumulated depreciation	-	(291,386)	(45,148)	(108,871)	(445,405)
	$ 252,592	$ 119,664	$ 12,979	$ 28,657	$ 413,892
2025					
Opening net book amount as at January 1	$ 252,592	$ 119,664	$ 12,979	$ 28,657	$ 413,892
Additions	-	-	8,270	4,498	12,768
Disposals	-	-	-	(58)	(58)
Depreciation charge	-	(3,026)	(2,344)	(5,220)	(10,590)
Net exchange differences	-	(2,768)	(407)	(533)	(3,708)
Closing net book amount as at June 30	$ 252,592	$ 113,870	$ 18,498	$ 27,344	$ 412,304
At June 30, 2025					
Cost	$ 252,592	$ 404,413	$ 62,601	$ 133,437	$ 853,043
Accumulated depreciation	-	(290,543)	(44,103)	(106,093)	(440,739)
	$ 252,592	$ 113,870	$ 18,498	$ 27,344	$ 412,304

The Group has no property, plant and equipment pledged to others as collateral.

(7) Lease arrangements – lessee

	June 30, 2026	December 31, 2025	June 30, 2025
Right-of-use assets:			
Buildings and structures	$ 101,876	$ 65,296	$ 48,897
Lease liabilities:			
Current	$ 40,439	$ 35,886	$ 42,253
Non-current	66,285	31,745	8,234
	$ 106,724	$ 67,631	$ 50,487

A. The Group leases various assets including buildings and structures. Rental contracts are typically made for periods of 1.5 to 4 years. Lease terms are negotiated on an individual basis and contain a wide range of different terms and conditions. The lease agreements do not impose covenants, but leased assets may not be used as security for borrowing purposes.

B. Short-term leases with a lease term of 12 months or less comprise transportation equipment, buildings and structures. Low-value assets comprise office equipment. Right-of-use assets and lease liabilities were not recognised for these leases.

C. The depreciation charges on right-of-use assets are as follows:

	Three months ended June 30	
	2026	2025
Buildings and structures	$ 15,066	$ 11,714

	Six months ended June 30	
	2026	2025
Buildings and structures	$ 33,557	$ 23,842

D. For the three months and six months ended June 30, 2026 and 2025, the additions to right-of-use assets were $2,601, $8,600, $68,364 and $10,480, respectively.

E. Except for the depreciation charge, the information on profit or loss in relation to lease contracts is as follows:

	Three months ended June 30	
	2026	2025
Items affecting profit or loss		
Interest expense on lease liabilities	$ 1,231	$ 679
Expense on short-term leases and leases of low-value assets	2,875	1,626

	Six months ended June 30	
	2026	2025
Items affecting profit or loss		
Interest expense on lease liabilities	$ 2,109	$ 1,521
Expense on short-term leases and leases of low-value assets	4,732	3,346

F. For the three months and six months ended June 30, 2026 and 2025, the Group’s total cash outflow for leases were $18,990, $12,944, $38,370 and $27,517, respectively.

(8) Lease arrangements－lessor

For the three months and six months ended June 30, 2026 and 2025, the Group recognised rent income in the amounts of $1,854, $1,892, $3,713 and $3,775, respectively, based on the operating lease agreement, which does not include variable lease payments.

(9) Investment property

	Land		Buildings and structures		Total
January 1, 2026					
Cost	$ 32,466	$	29,941	$	62,407
Accumulated depreciation and impairment	-	(	12,679)	(	12,679)
	$ 32,466	$	17,262	$	49,728
2026					
Opening net book amount as at January 1	$ 32,466	$	17,262	$	49,728
Depreciation charge	-	(	272)	(	272)
Closing net book amount as at June 30	$ 32,466	$	16,990	$	49,456
June 30, 2026					
Cost	$ 32,466	$	29,941	$	62,407
Accumulated depreciation and impairment	-	(	12,951)	(	12,951)
	$ 32,466	$	16,990	$	49,456

	Land		Buildings and structures		Total
January 1, 2025					
Cost	$ 32,466	$	29,941	$	62,407
Accumulated depreciation and impairment	-	(	12,135)	(	12,135)
	$ 32,466	$	17,806	$	50,272
2025					
Opening net book amount as at January 1	$ 32,466	$	17,806	$	50,272
Depreciation charge	-	(	272)	(	272)
Closing net book amount as at June 30	$ 32,466	$	17,534	$	50,000
June 30, 2025					
Cost	$ 32,466	$	29,941	$	62,407
Accumulated depreciation and impairment	-	(	12,407)	(	12,407)
	$ 32,466	$	17,534	$	50,000

A. Rental income from investment property and direct operating expenses arising from investment property are shown below:

	Three months ended June 30	
	2026	2025
Rental income from investment property	$ 742	$ 721
Direct operating expenses arising from the investment property that generated rental income during the period	$ 136	$ 136

	Six months ended June 30	
	2026	2025
Rental income from investment property	$ 1,456	$ 1,424
Direct operating expenses arising from the investment property that generated rental income during the period	$ 272	$ 272

B. The fair values of the investment property held by the Group was $118,154, $129,129 and $102,275 as of June 30, 2026, December 31, 2025, and June 30, 2025, respectively, which were based on the trading prices of nearby areas.

C. Refer to Note 8 for further information on investment property pledged to others as collateral.

(10) Short-term borrowings

	June 30, 2026	December 31, 2025	June 30, 2025
Unsecured borrowings	$ 19,332,879	$ 10,988,009	$ 9,365,754
Interest rate range	1.95%~4.78%	1.94%~4.98%	1.95%~5.21%

A. For the three months and six months ended June 30, 2026 and 2025, the interest expense recognised in profit or loss amounted to $173,934, $67,920, $290,885 and $139,097, respectively.

B. As of June 30, 2026, December 31, 2025, and June 30, 2025, except that the Group provided collaterals for the financing facility of short-term borrowings shown in Note 8, the Group also issued guaranteed notes as collateral in the amount of $24,887,409, $20,171,448 and $20,547,634, respectively.

(11) Short-term notes and bills payable

	June 30, 2026	December 31, 2025	June 30, 2025
Short-term notes and bills payable	$ 600,000	$ 100,000	$ 200,000
Discount on short-term notes and bills payable	(663)	(145)	(261)
	$ 599,337	$ 99,855	$ 199,739
Coupon rate	2.00%~2.10%	2.00%~2.10%	2.00%~2.02%

The abovementioned commercial paper was secured by financial institutions.

(12) Pensions

A. (a) The Company has a defined benefit pension plan in accordance with the Labor Standards Act, covering all regular employees' service years prior to the enforcement of the Labor Pension Act on July 1, 2005 and service years thereafter of employees who chose to continue to be subject to the pension mechanism under the Law. Under the defined benefit pension plan, two units are accrued for each year of service for the first 15 years and one unit for each additional year thereafter, subject to a maximum of 45 units. Pension benefits are based on the number of units accrued and the average monthly salaries and wages of the last 6 months prior to retirement. The Company contributes monthly an amount equal to 2% of the employees' monthly salaries and wages to the retirement fund deposited with Bank of Taiwan, the trustee, under the name of the independent retirement fund committee. The subsidiary, Zenitron (HK), calculates pension benefits on the basis of the length of service and the hourly wages at the time of resignation or retirement date when employees under the defined benefit plans meet the requirement such as reaching the pension age in accordance with the local regulation.

(b) The pension costs under the defined benefit pension plans of the Group for the three months and six months ended June 30, 2026 and 2025 were $278, $318, $556 and $643, respectively.

(c) Expected contributions to the defined benefit pension plan of the Group for the year ending December 31, 2026 amount to $1,680.

B. (a) Effective July 1, 2005, the Company and Zenicom have established a defined contribution pension plan (the "New Plan") under the Labor Pension Act (the "Act"), covering all regular employees with R.O.C. nationality. Under the New Plan, the Company and its domestic subsidiary contribute monthly an amount not lower than 6% of the employees' monthly salaries and wages to the employees' individual pension accounts at the Bureau of Labor Insurance. The benefits accrued are paid monthly or in lump sum upon termination of employment. The pension costs under the defined contribution pension plans of the Group for the three months and six months ended June 30, 2026 and 2025 were $4,468, $4,489, $9,000 and $9,129, respectively.

(b) The overseas subsidiaries, Zenitron (HK), Zenicom (HK), Zenitron (Shanghai), Zenitron (Shenzhen), ZTHC (Shanghai), Shanghai Zenitron and Shanghai Zenicom have a defined contribution plan. Monthly contributions to an independent fund administered by the government in accordance with the local pension regulations are based on a certain percentage of employees' monthly salaries and wages. Other than the monthly contributions, aforementioned companies have no further obligations. For the three months and six months ended June 30, 2026 and 2025, the amount of pension expenses that were recognised were $12,024, $10,848, $23,739, and $22,303, respectively.

C. The overseas subsidiary, Supertronic, has no employees, thus, it does not have a pension plan.

(13) Share capital

A. As of June 30, 2026, the Company's authorised capital was $3,500,000, consisting of 350,000 thousand shares of ordinary stock (including 20,000 thousand shares reserved for employee stock options), and the paid-in capital was $2,372,412 with a par value of $10 (in dollars) per share. All proceeds from shares issued have been collected.

B. The numbers of the Company's ordinary shares outstanding at the beginning and end of the periods as of June 30, 2026 and 2025 were both 237,241 thousand shares.

(14) Capital surplus

Pursuant to the R.O.C. Company Act, capital surplus arising from paid-in capital in excess of par value on issuance of common stocks and donations can be used to cover accumulated deficit or to issue new stocks or cash to shareholders in proportion to their share ownership, provided that the Company has no accumulated deficit. Further, the R.O.C. Securities and Exchange Act requires that the amount of capital surplus to be capitalised mentioned above should not exceed 10% of the paid-in capital each year. However, capital surplus should not be used to cover accumulated deficit unless the legal reserve is insufficient.

	2026			
	Share premium	Share options	Others	Total
At January 1 (Same as June 30)	$ 1,263,867	$ -	$ 82,125	$ 1,345,992

	2025			
	Share premium	Share options	Others	Total
At January 1 (Same as June 30)	$ 1,263,867	$ -	$ 82,125	$ 1,345,992

(15) Retained earnings

A. In accordance with the Company's Articles of Incorporation, the current year's earnings, if any, shall first be used to pay all taxes and offset prior years' operating losses and then 10% of the remaining amount shall be set aside as legal reserve, and setting aside or reversal of special reserve in accordance with related laws, if any. The remaining earnings are the distributable earnings for the year.

B. Dividend policy:

(a)The distribution of dividends shall be above 50% of the current year's distributable earnings and the cash dividends distributed shall not be lower than 20% of the current actual earnings distributed.

(b)The Board of Directors is authorised to distribute all or part of the dividends and bonus in cash through a resolution adopted by a majority vote at a meeting of the Board of Directors attended by two-thirds of the total number of directors which shall be reported to the shareholders during their meeting.

(c) When the Company has no deficit, the Board of Directors is authorised to distribute all or part of the legal reserve (for the part that exceeds 25% of paid-in capital) and capital surplus if it meets the requirements under the Company Act in cash through a resolution adopted by a majority vote at a meeting of the Board of Directors attended by two-thirds of the total number of directors which shall be reported to the shareholders during their meeting.

C. Except for covering accumulated deficit or issuing new stocks or cash to shareholders in proportion to their share ownership, the legal reserve shall not be used for any other purpose. The use of legal reserve for the issuance of stocks or cash to shareholders in proportion to their share ownership is permitted, provided that the distribution of the reserve is limited to the portion in excess of 25% of the Company's paid-in capital.

D. In accordance with the regulations, the Company shall set aside special reserve from the debit balance on other equity items at the balance sheet date before distributing earnings. When debit balance on other equity items is reversed subsequently, the reversed amount could be included in the distributable earnings.

E. The appropriations of 2025 and 2024 earnings as resolved by the shareholders on June 12, 2026 and June 13, 2025, respectively, are as follows:

	2025		2024	
	Amount	Dividend per share (in dollars)	Amount	Dividend per share (in dollars)
Legal reserve	$ 79,693		$ 57,138	
Cash dividends	711,724	$ 3.00	498,206	$ 2.10
	$ 791,417		$ 555,344	

The aforementioned appropriation of cash dividends from 2025 earnings have been reported to the shareholders on June 12, 2026. The related liability has been recognised by the Company and shown as other payables.

(16) Operating revenue

	Three months ended June 30	
	2026	2025
Revenue from contracts with customers	$ 19,503,189	$ 10,230,674

	Six months ended June 30	
	2026	2025
Revenue from contracts with customers	$ 37,224,984	$ 19,280,541

A. Disaggregation of revenue from contracts with customers

The Group derives revenue from the transfer of goods at a point in time in the following geographical regions:

Three months ended June 30, 2026	China	Taiwan	Others	Total
Revenue from external customer contracts	$ 15,866,399	$ 1,675,255	$ 1,961,535	$ 19,503,189

Three months ended June 30, 2025	China	Taiwan	Others	Total
Revenue from external customer contracts	$ 8,597,982	$ 979,787	$ 652,905	$ 10,230,674

Six months ended June 30, 2026	China	Taiwan	Others	Total
Revenue from external customer contracts	$ 30,949,146	$ 3,152,770	$ 3,123,068	$ 37,224,984

Six months ended June 30, 2025	China	Taiwan	Others	Total
Revenue from external customer contracts	$ 16,040,886	$ 2,040,841	$ 1,198,814	$ 19,280,541

B. Contract liabilities

As of June 30, 2026, December 31, 2025, and June 30, 2025, the Group has recognised revenue-related contract liabilities in the amounts of $938,934, $338,322 and $135,101, respectively.

(17) Other income

	Three months ended June 30	
	2026	2025
Rent income	$ 1,854	$ 1,892
Dividend income	90	1,720
Advertising income	3,358	3,048
Other income	14,314	5,383
	$ 19,616	$ 12,043

	Six months ended June 30	
	2026	2025
Rent income	$ 3,713	$ 3,775
Dividend income	843	1,744
Advertising income	3,378	6,866
Other income	22,715	43,829
	$ 30,649	$ 56,214

(18) Other gains and losses

	Three months ended June 30	
	2026	2025
Foreign exchange gains (losses)	$ 50,780	($ 271,474)
(Losses) gains on financial assets at fair value through profit or loss	(8,288)	22,303
(Losses) gains on disposals of property, plant and equipment	(52)	158
Others	(15)	(13)
	$ 42,425	($ 249,026)

	Six months ended June 30	
	2026	2025
Foreign exchange gains (losses)	$ 79,569	($ 209,183)
Gains on financial assets at fair value through profit or loss	14,660	6,045
Gains on disposals of property, plant and equipment	211	132
Others	(38)	(23)
	$ 94,402	($ 203,029)

(19) Finance costs

	Three months ended June 30	
	2026	2025
Interest expense		
Bank borrowings	$ 173,934	$ 68,030
Other interest expense	10,834	15,302
	$ 184,768	$ 83,332

	Six months ended June 30	
	2026	2025
Interest expense		
Bank borrowings	$ 290,885	$ 139,251
Other interest expense	21,329	29,914
	$ 312,214	$ 169,165

(20) Expenses by nature

	Three months ended June 30	
	2026	2025
Employee benefit expense		
Salary expenses	$ 385,914	$ 173,539
Labour and health insurance fees	14,405	13,437
Pension costs	16,770	15,655
Other personnel expenses	12,643	10,911
	$ 429,732	$ 213,542
Depreciation	$ 21,425	$ 17,189
Amortisation	$ 4,540	$ 4,543

	Six months ended June 30	
	2026	2025
Employee benefit expense		
Salary expenses	$ 729,632	$ 405,417
Labour and health insurance fees	29,172	28,865
Pension costs	33,295	32,075
Other personnel expenses	25,505	21,492
	$ 817,604	$ 487,849
Depreciation	$ 45,434	$ 34,704
Amortization	$ 8,996	$ 7,811

A. In accordance with the Articles of Incorporation of the Company, a ratio of distributable profit of the current year, after covering accumulated losses, shall be distributed as employees' compensation and directors' remuneration. The ratio shall be 3%~12% for employees' compensation, of which no less than 1% shall be allocated for distribution to rank-and-file employees, and shall not be higher than 3% for directors' remuneration.

B. The Company's directors' remuneration and employees' compensation accounted as operating expenses were as follows:

	Three months ended June 30	
	2026	2025
Directors' remuneration	$ 20,000	$ 2,000
Employees' compensation	20,000	2,000
	$ 40,000	$ 4,000

	Six months ended June 30	
	2026	2025
Directors' remuneration	$ 36,000	$ 8,000
Employees' compensation	48,000	12,000
	$ 84,000	$ 20,000

C. For the six months ended June 30, 2026 and 2025, the employees' compensation and directors' remuneration were estimated and accrued based on a certain percentage of distributable profit of current year as of the end of reporting period.

D. The directors' remuneration and employees' compensation for 2025 as resolved by the Board of Directors on March 16, 2026 were in agreement with those amounts recognised in the financial statements. The employees' compensation will be distributed in the form of cash.

E. Information about employees' compensation and directors' remuneration of the Company as resolved at the meeting of the Board of Directors will be posted in the "Market Observation Post System" at the website of the Taiwan Stock Exchange.

(21) Income taxes

A. Income tax expense (benefit)

Components of income tax expense (benefit):

	Three months ended June 30	
	2026	2025
Current tax:		
Currrent tax on profits for the period	$ 155,125	$ 33,666
Prior year income tax under (over) estimation	2	(12,415)
Total current tax	155,127	21,251
Deferred tax:		
Origination and reversal of temporary differences	(19,855)	(43,826)
Income tax expense (benefit)	$ 135,272	($ 22,575)

	Six months ended June 30	
	2026	2025
Current tax:		
Currrent tax on profits for the period	$ 348,329	$ 101,401
Prior year income tax under (over) estimation	2	(12,415)
Total current tax	348,331	88,986
Deferred tax:		
Origination and reversal of temporary differences	(43,570)	(50,688)
Income tax expense	$ 304,761	$ 38,298

B. The Company's and subsidiary's, Zenicom's income tax returns through 2023, have been assessed and approved by the Tax Authority.

C. The Group has applied the exception to recognising and disclosing information about deferred tax assets and liabilities related to Pillar Two income taxes.

(22) Earnings per share

	Three months ended June 30, 2026		
	Profit after tax	Weighted average number of ordinary shares outstanding (shares in thousands)	Earnings per share (in dollars)
Basic earnings per share			
Profit attributable to ordinary shareholders of the parent	$ 520,692	237,241	$ 2.19
Diluted earnings per share			
Profit attributable to ordinary shareholders of the parent	$ 520,692	237,241	
Assumed conversion of all dilutive potential ordinary shares			
Employees' compensation	-	578	
Profit attributable to ordinary shareholders of the parent plus assumed conversion of all dilutive potential ordinary shares	$ 520,692	237,819	$ 2.19

	Three months ended June 30, 2025		
	Profit after tax	Weighted average number of ordinary shares outstanding (shares in thousands)	Earnings per share (in dollars)
Basic earnings per share			
Profit attributable to ordinary shareholders of the parent	$ 29,679	237,241	$ 0.13
Diluted earnings per share			
Profit attributable to ordinary shareholders of the parent	$ 29,679	237,241	
Assumed conversion of all dilutive potential ordinary shares			
Employees' compensation	-	353	
Profit attributable to ordinary shareholders of the parent plus assumed conversion of all dilutive potential ordinary shares	$ 29,679	237,594	$ 0.12

	Six months ended June 30, 2026		
	Profit after tax	Weighted average number of ordinary shares outstanding (shares in thousands)	Earnings per share (in dollars)
Basic earnings per share			
Profit attributable to ordinary shareholders of the parent	$ 1,243,336	237,241	$ 5.24
Diluted earnings per share			
Profit attributable to ordinary shareholders of the parent	$ 1,243,336	237,241	
Assumed conversion of all dilutive potential ordinary shares			
Employees' compensation	-	901	
Profit attributable to ordinary shareholders of the parent plus assumed conversion of all dilutive potential ordinary shares	$ 1,243,336	238,142	$ 5.22

	Six months ended June 30, 2025		
	Profit after tax	Weighted average number of ordinary shares outstanding (shares in thousands)	Earnings per share (in dollars)
Basic earnings per share			
Profit attributable to ordinary shareholders of the parent	$ 288,071	237,241	$ 1.21
Diluted earnings per share			
Profit attributable to ordinary shareholders of the parent	$ 288,071	237,241	
Assumed conversion of all dilutive potential ordinary shares			
Employees' compensation	-	557	
Profit attributable to ordinary shareholders of the parent plus assumed conversion of all dilutive potential ordinary shares	$ 288,071	237,798	$ 1.21

(23) Supplemental cash flow information

	Six months ended June 30	
	2026	2025
Cash dividends declared but yet to be paid	$ 711,724	$ 498,206

(24) Changes in liabilities from financing activities

	Short-term borrowings	Short-term notes and bills payable	Lease liabilities	Liabilities from financing activities-gross
January 1, 2026	$ 10,988,009	$ 99,855	$ 67,631	$ 11,155,495
Changes in cash flow from financing activities	8,271,985	499,482	(31,529)	8,739,938
Increase in lease liabilities during the period	-	-	68,364	68,364
Effect of exchange rate changes	72,885	-	2,258	75,143
June 30, 2026	$ 19,332,879	$ 599,337	$ 106,724	$ 20,038,940

	Short-term borrowings	Short-term notes and bills payable	Long-term borrowings (including current portion)	Lease liabilities	Liabilities from financing activities-gross
January 1, 2025	$ 7,767,462	$ 898,997	$ 35,000	$ 69,191	$ 8,770,650
Changes in cash flow from financing activities	1,864,088	(699,258)	(35,000)	(22,650)	1,107,180
Increase in lease liabilities during the period	-	-	-	10,480	10,480
Effect of exchange rate changes	(265,796)	-	-	(6,534)	(272,330)
June 30, 2025	$ 9,365,754	$ 199,739	$ -	$ 50,487	$ 9,615,980

7. RELATED PARTY TRANSACTIONS

Key management compensation

	Three months ended June 30	
	2026	2025
Salaries, short-term employee benefits and post-employment benefits	$ 56,544	$ 28,200

	Six months ended June 30	
	2026	2025
Salaries, short-term employee benefits and post-employment benefits	$ 90,291	$ 52,786

8. PLEDGED ASSETS

The Group's assets pledged as collateral are as follows:

	Book value			
Pledged assets	June 30, 2026	December 31, 2025	June 30, 2025	Purpose
Investment property	$ 2,515	$ 2,554	$ 2,593	Short-term borrowings

9. SIGNIFICANT CONTINGENT LIABILITIES AND UNRECOGNISED CONTRACT COMMITMENTS

(1) Contingencies

None.

(2) Commitments

As of June 30, 2026, significant commitments were as follows:

As a requirement for the release of imported goods before duty and customs clearance, the Group has applied for customs guarantee with certain banks in the amount of $20,000.

10. SIGNIFICANT DISASTER LOSS

None.

11. SIGNIFICANT EVENTS AFTER THE BALANCE SHEET DATE

None.

12. OTHERS

(1) Capital risk management

There was no significant change in the reporting period. Refer to Note 12 in the consolidated financial statements for the year ended December 31, 2025.

(2) Financial instruments

A. Financial instruments by category

	June 30, 2026	December 31, 2025	June 30, 2025
Financial assets			
Financial assets at fair value through profit or loss			
Financial assets mandatorily measured at fair value through profit or loss	$ 103,507	$ 225,274	$ 101,524
Financial assets at fair value through other comprehensive income			
Designation of equity instruments	$ 756,203	$ 436,718	$ 445,465
Financial assets at amortised cost / receivables			
Cash and cash equivalents	$ 4,817,153	$ 2,513,681	$ 2,736,819
Notes receivable	1,707,436	620,190	567,215
Accounts receivable	16,567,105	9,815,749	9,042,829
Other receivables	43,693	56,006	138,766
Guarantee deposits paid (shown as other non-current assets)	52,328	64,789	47,226
	$ 23,187,715	$ 13,070,415	$ 12,532,855

	June 30, 2026	December 31, 2025	June 30, 2025
Financial liabilities			
Financial liabilities at amortised cost			
Short-term borrowings	$ 19,332,879	$ 10,988,009	$ 9,365,754
Short-term notes and bills payable	599,337	99,855	199,739
Notes payable	1,637	2,463	5,368
Accounts payable	7,749,205	4,811,919	4,274,028
Other accounts payable	1,678,528	529,935	917,018
Guarantee deposits received (shown as other non-current liabilities)	1,273	1,273	1,273
	$ 29,362,859	$ 16,433,454	$ 14,763,180
Lease liabilities	$ 106,724	$ 67,631	$ 50,487

B. Financial risk management policies

There was no significant change in the reporting period. Refer to Note 12 in the consolidated financial statements for the year ended December 31, 2025.

C. Significant financial risks and degrees of financial risks

There was no significant change in the reporting period. Refer to Note 12 in the consolidated financial statements for the year ended December 31, 2025, except for the items explained below:

Market risk

Foreign exchange risk

(a)The Group's businesses involve some non-functional currency operations (the Company's and certain subsidiaries' functional currency: NTD; other certain subsidiaries' functional currency: USD, RMB and HKD). The information on assets and liabilities denominated in foreign currencies whose values would be materially affected by the exchange rate fluctuations is as follows:

	June 30, 2026				
				Sensitivity analysis	
(Foreign currency: functional currency)	Foreign currency amount (In thousands)	Exchange rate	Book value (In thousands of NTD)	Degree of variation	Effect on profit or loss
Financial assets					
Monetary items					
USD:NTD	$ 368,257	31.80	$ 11,710,573	1%	$ 117,106
RMB:NTD	51,040	4.67	238,357	1%	2,384
USD:HKD (Note)	452,021	7.84	14,374,268	1%	143,743
Financial liabilities					
Monetary items					
USD:NTD	$ 400,108	31.90	$ 12,763,445	1%	$ 127,634
USD:HKD (Note)	443,088	7.84	14,134,507	1%	141,345
USD:RMB (Note)	25,933	6.81	827,263	1%	8,273

(Foreign currency: functional currency)	December 31, 2025 Foreign currency amount (In thousands)	Exchange rate	Book value (In thousands of NTD)	Sensitivity analysis Degree of variation	Effect on profit or loss
Financial assets					
Monetary items					
USD:NTD	$ 218,154	31.38	$ 6,845,673	1%	$ 68,457
USD:HKD (Note)	250,413	7.78	7,857,960	1%	78,580
Financial liabilities					
Monetary items					
USD:NTD	$ 193,333	31.48	$ 6,086,123	1%	$ 60,861
USD:HKD (Note)	239,765	7.78	7,547,802	1%	75,478
USD:RMB (Note)	6,728	7.03	211,797	1%	2,118

(Foreign currency: functional currency)	June 30, 2025 Foreign currency amount (In thousands)	Exchange rate	Book value (In thousands of NTD)	Sensitivity analysis Degree of variation	Effect on profit or loss
Financial assets					
Monetary items					
USD:NTD	$ 191,269	29.25	$ 5,594,618	1%	$ 55,946
RMB:NTD	81,797	4.07	332,914	1%	3,329
USD:HKD (Note)	231,904	7.85	6,783,192	1%	67,832
Financial liabilities					
Monetary items					
USD:NTD	$ 183,131	29.35	$ 5,374,895	1%	$ 53,749
USD:HKD (Note)	199,796	7.85	5,864,013	1%	58,640
USD:RMB (Note)	6,353	7.16	186,461	1%	1,865
JPY:HKD (Note)	186,649	0.05	39,196	1%	392

Note: The functional currencies of certain consolidated entities are not NTD, thus, this information must be considered when reporting. For example, when a subsidiary's functional currency is RMB, the subsidiary's segments that are involved with USD must be taken into consideration.

(b) The total exchange gain (loss), including realised and unrealised, arising from significant foreign exchange variation on the monetary items held by the Group for the three months and six months ended June 30, 2026 and 2025, amounted to $50,780, ($271,474), $79,569 and ($209,183), respectively.

(3) Fair value information

A. The different levels that the inputs to valuation techniques are used to measure fair value of financial and non-financial instruments have been defined as follows:

Level 1: Quoted prices (unadjusted) in active markets for identical assets or liabilities that the entity can access at the measurement date. An active market refers to a market in which transactions for an asset or liability take place with enough frequency and volume to provide pricing information on an ongoing basis. The fair value of the Group's investment in listed stocks and OTC stocks is included in Level 1.

Level 2: Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly.

Level 3: Unobservable inputs for the asset or liability. The fair value of the Group's investment in equity investment without active market, beneficiary certificates is included in Level 3.

B. Fair value information of investment property at cost is provided in Note 6(9).

C. Financial and non-financial instruments measured at fair value

(a) The related information on financial and non-financial instruments measured at fair value by level based on the nature, characteristics and risks of the assets and liabilities are as follows:

June 30, 2026	Level 1	Level 2	Level 3	Total
Assets				
Recurring fair value measurements				
Financial assets at fair value through profit or loss				
Listed stocks	$ 69,345	$ -	$ -	$ 69,345
Beneficiary certificates	-	-	34,162	34,162
Financial assets at fair value through other comprehensive income				
Listed stocks	617,282	-	-	617,282
Unlisted stocks	-	-	138,921	138,921
	$ 686,627	$ -	$ 173,083	$ 859,710

December 31, 2025	Level 1	Level 2	Level 3	Total
Assets				
Recurring fair value measurements				
Financial assets at fair value through profit or loss				
Listed stocks	$ 159,970	$ -	$ -	$ 159,970
Beneficiary certificates	-	-	33,173	33,173
Unlisted stocks	-	-	32,131	32,131
Financial assets at fair value through other comprehensive income				
Listed stocks	287,492	-	-	287,492
Unlisted stocks	-	-	149,226	149,226
	$ 447,462	$ -	$ 214,530	$ 661,992

June 30, 2025	Level 1	Level 2	Level 3	Total
Assets				
Recurring fair value measurements				
Financial assets at fair value through profit or loss				
Listed stocks	$ 48,214	$ -	$ -	$ 48,214
Emerging stocks	635	-	-	635
Beneficiary certificates	-	-	22,725	22,725
Unlisted stocks	-	-	29,950	29,950
Financial assets at fair value through other comprehensive income				
Listed stocks	298,571	-	-	298,571
Emerging stocks	1,437	-	-	1,437
Unlisted stocks	-	-	145,457	145,457
	$ 348,857	$ -	$ 198,132	$ 546,989

(b) The methods and assumptions the Group used to measure fair value are as follows:

i. For the instruments the Group used market quoted prices as their fair values (that is, Level 1), the Group uses the closing price as market quoted price.

ii. Except for financial instruments with active markets, the fair value of other financial instruments is measured by using valuation techniques or by reference to counterparty quotes. The fair value of financial instruments measured by using valuation techniques can be referred to current fair value of instruments with similar terms and characteristics in substance, discounted cash flow method or other valuation methods, including calculated by applying model using market information available at the consolidated balance sheet date.

iii. The output of valuation model is an estimated value and the valuation technique may not be able to capture all relevant factors of the Group's financial and non-financial instruments. Therefore, the estimated value derived using valuation model is adjusted accordingly with additional inputs, for example, model risk or liquidity risk, etc. In accordance with the Group's management policies and relevant control procedures relating to the valuation models used for fair value measurement, management believes adjustment to valuation is necessary in order to reasonably represent the fair value of financial and non-financial instruments at the consolidated balance sheet. The inputs and pricing information used during valuation are carefully assessed and adjusted based on current market conditions.

iv. The Group considers adjustments for credit risks to measure the fair value of financial and non-financial instruments to reflect credit risk of the counterparty and the Group's credit quality.

D. For the six months ended June 30, 2026 and 2025, there was no transfer between Level 1 and Level 2.

E. The following chart is the movement of Level 3 for the six months ended June 30, 2026 and 2025:

	2026	2025
	Non-derivative instrument	Non-derivative instrument
At January 1	$ 214,530	$ 211,175
Recorded as unrealised gains on valuation of investments in equity instruments measured at fair value through other comprehensive income	(8,025)	1,386
Losses recognised in profit or loss	(31,142)	(4,025)
Proceeds from capital reduction	(2,548)	(3,516)
Effect of exchange rate changes	268	(6,888)
At June 30	$ 173,083	$ 198,132

F. Investment segment is in charge of valuation procedures for fair value measurements being categorised within Level 3, which is to verify independent fair value of financial instruments. Such assessment is to ensure the valuation results are reasonable by applying independent information to make results close to current market conditions, confirming the resource of information is independent, reliable and in line with other resources and represented as the exercisable price, and frequently calibrating, updating inputs used to the valuation model and making any other necessary adjustments to the fair value.

G. The following is the qualitative information on significant unobservable inputs and sensitivity analysis of changes in significant unobservable inputs to valuation model used in Level 3 fair value measurement:

	Fair value at June 30, 2026	Valuation technique	Significant unobservable input	Range (weighted average)	Relationship of inputs to fair value
Non-derivative equity instrument:					
Unlisted shares	$ 51,661	Net asset value	Net asset value	Not applicable	The higher the net asset value, the higher the fair value
Unlisted shares	87,260	Most recent non-active market price	Not applicable	Not applicable	Not applicable
Beneficiary certificates	34,162	Net asset value	Net asset value	Not applicable	The higher the net asset value, the higher the fair value
	$ 173,083				

	Fair value at December 31, 2025		Valuation technique	Significant unobservable input	Range (weighted average)	Relationship of inputs to fair value
Non-derivative equity instrument:						
Unlisted shares	$	61,967	Net asset value	Net asset value	Not applicable	The higher the net asset value, the higher the fair value
Unlisted shares		119,390	Most recent non-active market price	Not applicable	Not applicable	Not applicable
Beneficiary certificates		33,173	Net asset value	Net asset value	Not applicable	The higher the net asset value, the higher the fair value
	$	214,530				

	Fair value at June 30, 2025		Valuation technique	Significant unobservable input	Range (weighted average)	Relationship of inputs to fair value
Non-derivative equity instrument:						
Unlisted shares	$	58,197	Net asset value	Net asset value	Not applicable	The higher the net asset value, the higher the fair value
Unlisted shares		117,210	Most recent non-active market price	Not applicable	Not applicable	Not applicable
Beneficiary certificates		22,725	Net asset value	Net asset value	Not applicable	The higher the net asset value, the higher the fair value
	$	198,132				

13. SUPPLEMENTARY DISCLOSURES

(1) Significant transactions information

A. Loans to others: Refer to table 1.

B. Provision of endorsements and guarantees to others: Refer to table 2.

C. Holding of significant marketable securities at the end of the period (not including subsidiaries, associates and joint ventures): Refer to table 3.

D. Purchases or sales of goods from or to related parties reaching $100 million or 20% of paid-in capital or more: Refer to table 4.

E. Receivables from related parties reaching $100 million or 20% of paid-in capital or more: Refer to table 5.

F. Significant inter-company transactions during the reporting periods: Refer to table 6.

(2) Information on investees

Names, locations and other information of investee companies (not including investees in Mainland China): Refer to table 7.

(3) Information on investments in Mainland China

A. Basic information: Refer to table 8.

B. Significant transactions, either directly or indirectly through a third area, with investee companies in the Mainland Area: Refer to Notes 13(1) A, B, D, E and F.

14. SEGMENT INFORMATION

(1) General information

The Group operates business only in a single industry. The Board of Directors who allocates resources and assesses performance of the Group as a whole, has identified that the Group has only one reportable operating segment.

(2) Segment information

The pre-tax net income is used to measure the operating segment profit and performance of the operating segments. The segment information provided to the chief operating decision-maker for the reportable segments is as follows:

	Three months ended June 30	
	2026	2025
Segment revenue	$ 19,503,189	$ 10,230,674
Segment income	$ 655,964	$ 7,104
Segment income, including:		
Depreciation and amortisation	$ 25,965	$ 21,732

	Six months ended June 30	
	2026	2025
Segment revenue	$ 37,224,984	$ 19,280,541
Segment income	$ 1,548,097	$ 326,369
Segment income, including:		
Depreciation and amortization	$ 54,430	$ 42,515

(3) Reconciliation for segment income (loss)

A. The revenue from external customers reported to the Board of Directors is measured in a manner consistent with that in the statement of comprehensive income.

B. The Group's Board of Directors assesses performance of operating segments and allocates resources based on pre-tax net income; thus, reconciliation is not needed.

Zenitron Corporation and Subsidiaries

Loans to others

Six months ended June 30, 2026

Table 1

Expressed in thousands of NTD

(Except as otherwise indicated)

No. (Note 1)	Creditor	Borrower	General ledger account (Note 2)	Is a related party	Maximum outstanding balance during the six months ended June 30, 2026 (Note 3)	Balance at June 30, 2026 (Note 8)	Actual amount drawn down	Interest rate	Nature of loan (Note 4)	Amount of transactions with the borrower (Note 5)	Reason for short-term financing (Note 6)	Allowance for doubtful accounts	Collateral Item	Collateral Value	Limit on loans granted to a single party (Note 7)	Ceiling on total loans granted (Note 7)	Footnote
0	Zenitron Coporation	Zenicom Corporation	Other receivables	Yes	$ 95,835	$ 95,400	$ -	-	2	$ -	Operating capital	$ -	-	$ -	$ 2,901,404	$ 2,901,404	
0	Zenitron Coporation	Zenitron (HK) Limited	Other receivables	Yes	638,900	636,000	-	-	2	-	Operating capital	-	-	-	2,901,404	2,901,404	
0	Zenitron Coporation	ZTHC (Shanghai) Co., Ltd.	Other receivables	Yes	699,750	699,750	-	-	2	-	Operating capital	-	-	-	2,901,404	2,901,404	
1	ZTHC (Shanghai) Co., Ltd.	Zenitron (Shenzhen) Technology Co., Ltd.	Other receivables	Yes	46,900	46,900	-	-	2	-	Operating capital	-	-	-	1,306,641	1,306,641	
1	ZTHC (Shanghai) Co., Ltd.	Zenitron (Shanghai) International Trading Co., Ltd.	Other receivables	Yes	648,225	375,204	-	-	2	-	Operating capital	-	-	-	1,306,641	1,306,641	
2	Shanghai Zenitron Electronic Trading Co., Ltd.	Zenitron (Shanghai) International Trading Co., Ltd.	Other receivables	Yes	129,644	65,661	65,661	3.00%	2	-	Operating capital	-	-	-	268,920	268,920	
3	Supertronic International Corp.	Zenitron Coporation	Other receivables	Yes	192,270	191,400	178,640	0.00%	2	-	Operating capital	-	-	-	9,013,653	9,013,653	
4	Zenitron (Shenzhen) Technology Co., Ltd.	Zenitron (Shanghai) International Trading Co., Ltd.	Other receivables	Yes	46,900	46,900	-	-	2	-	Operating capital	-	-	-	413,904	413,904	
5	Zenitron (HK) Limited	Zenicom Corporation	Other receivables	Yes	31,900	31,900	31,900	4.30%	2	-	Operating capital	-	-	-	5,519,292	5,519,292	
5	Zenitron (HK) Limited	ZTHC (Shanghai) Co., Ltd.	Other receivables	Yes	234,502	234,502	-	-	2	-	Operating capital	-	-	-	5,519,292	5,519,292	
6	Zenitron (Shanghai) International Trading Co., Ltd.	ZTHC (Shanghai) Co., Ltd.	Other receivables	Yes	234,502	234,502	187,602	3.00%	2	-	Operating capital	-	-	-	1,024,659	1,024,659	

Note 1: The numbers filled in for the loans provided by the Company or subsidiaries are as follows:
(1) The Company is ‘0’.
(2) The subsidiaries are numbered in order starting from ‘1’.
Note 2: The name of account in which the loans are recognised, such as receivables–related parties, current account with stockholders, prepayments, temporary payments, etc.
Note 3: The maximum outstanding balance of loans to others for the year.
Note 4: The nature of the loan as follows:
(1)‘1’ for business transaction.
(2)‘2’ for short-term financing.
Note 5: The amount of business transactions when nature of the loan is 1, which is the amount of business transactions occurred between the creditor and borrower in the current year.
Note 6: Purpose of loan when nature of loan is 2, for example, repayment of loan, acquisition of equipment, working capital, etc.
Note 7: Limit on loans granted to a single party and ceiling on total loans granted as prescribed in the creditor company’s “Procedures for Provision of Loans”, the calculation and amount are as follows:
(1) Limit on loans granted to a single party is 40% of the creditor company’s net assets based on the latest financial statements.
(2) Ceiling on total loans granted is 40% of the creditor company’s net assets based on the latest financial statements.
(3) Limit on loans granted between foreign companies which the Company directly or indirectly holds 100% of their voting shares is 300% of the creditor company’s net assets based on the latest financial statements.
Note 8: The amounts of funds to be loaned to others which have been approved by the board of directors of a public company in accordance with Article 14, Item 1 of the “Regulations Governing Loaning of Funds and Making of Endorsements/Guarantees by Public Companies” should be included in its published balance of loans to others at the end of the reporting period to reveal the risk of loaning the public company bears, even though they have not yet been appropriated. However, this balance should exclude the loans repaid when repayments are done subsequently to reflect the risk adjustment. In addition, if the board of directors of a public company has authorized the chairman to loan funds in instalments or in revolving within certain lines and within one year in accordance with Article 14, Item 2 of the “Regulations Governing Loaning of Funds and Making of Endorsements/Guarantees by Public Companies”, the published balance of loans to others at the end of the reporting period should also include these lines of loaning approved by the board of directors, and these lines of loaning should not be excluded from this balance even though the loans are repaid subsequently, for taking into consideration they could be loaned again thereafter.

Zenitron Corporation and Subsidiaries

Provision of endorsements and guarantees to others

Six months ended June 30, 2026

Table 2

Expressed in thousands of NTD

(Except as otherwise indicated)

Number (Note 1)	Endorser/guarantor	Party being endorsed/guaranteed: Company name	Relationship with the endorser/ guarantor (Note 2)	Limit on endorsements/ guarantees provided for a single party (Note 3)	Maximum outstanding endorsement/ guarantee amount as of June 30, 2026 (Note 4)	Outstanding endorsement/ guarantee amount at June 30, 2026 (Note 5)	Actual amount drawn down (Note 6)	Amount of endorsements/ guarantees secured with collateral	Ratio of accumulated endorsement/ guarantee amount to net asset value of the endorser/guarantor company	Ceiling on total amount of endorsements/ guarantees provided (Note 3)	Provision of endorsements/ guarantees by parent company to subsidiary (Note 7)	Provision of endorsements/ guarantees by subsidiary to parent company (Note 7)	Provision of endorsements/ guarantees to the party in Mainland China (Note 7)	Footnote
0	Zenitron Coporation	Zenitron (HK) Limited	2	$ 21,760,533	$ 6,527,100	$ 6,527,100	$ 1,811,828	$ -	89.99%	$ 21,760,533	Y	N	N	
0	Zenitron Coporation	ZTHC (Shanghai) Co., Ltd.	2	21,760,533	2,386,806	2,240,210	548,730	-	30.88%	21,760,533	Y	N	Y	
0	Zenitron Coporation	Zenitron (Shanghai) International Trading Co., Ltd.	2	21,760,533	4,402,300	4,402,300	1,056,632	-	60.69%	21,760,533	Y	N	Y	
0	Zenitron Coporation	Zenitron (Shenzhen) Technology Co., Ltd.	2	21,760,533	1,326,765	1,025,500	132,619	-	14.14%	21,760,533	Y	N	Y	
0	Zenitron Coporation	Zenicom Corporation	2	21,760,533	100,000	100,000	20,000	-	1.38%	21,760,533	Y	N	N	
1	ZTHC (Shanghai) Co., Ltd.	Zenitron (Shanghai) International Trading Co., Ltd.	4	1,306,641	375,200	375,200	179,533	-	86.14%	1,306,641	N	N	Y	

Note 1: The numbers filled in for the endorsements/guarantees provided by the Company or subsidiaries are as follows:
(1) The Company is '0'.
(2) The subsidiaries are numbered in order starting from '1'.

Note 2: Relationship between the endorser/guarantor and the party being endorsed/guaranteed is classified into the following seven categories; fill in the number of category each case belongs to:
(1) Having business relationship.
(2) The endorser/guarantor parent company owns directly or indirectly more than 50% voting shares of the endorsed/guaranteed subsidiary.
(3) The endorsed/guaranteed company owns directly and indirectly more than 50% voting shares of the endorser/guarantor parent company.
(4) The endorser/guarantor parent company owns directly and indirectly more than 90% voting shares of the endorsed/guaranteed company.
(5) Mutual guarantee of the trade made by the endorsed/guaranteed company or joint contractor as required under the construction contract.
(6) Due to joint venture, each shareholder provides endorsements/guarantees to the endorsed/guaranteed company in proportion to its ownership.
(7) Joint guarantee of the performance guarantee for pre-sold home sales contract as required under the Consumer Protection Act.

Note 3: The calculation for and amount of limit on endorsements/guarantees are as follows: (If any contingent loss is recognised in the financial statements, the recognised amount should be indicated)
(1) Limit on endorsements/guarantees provided for a single party is 300% of the Company's net assets.
(2) Ceiling on total amount of endorsements/guarantees is 300% of the Company's net assets.
(3) Limit on endorsements/guarantees provided for a single party and ceiling on total amount of endorsements/guarantees provided of ZTHC (Shanghai) Co., Ltd. shall not be more than 300% of the Company's net assets.
(4) The endorsements/guarantees amount of US$16,000 thousand provided by the Company for Zenitron (Shanghai) International Trading Co., Ltd., ZTHC (Shanghai) Co., Ltd., and Zenitron (Shenzhen) Technology Co., Ltd. is under a shared credit facility. Since such amount could not be reasonably allocated, the ending balance of endorsements/guarantees outstanding for each entity is disclosed at the maximum amount of US$16,000 thousand. The company's actual risk exposure to financial institutions is US$16,000 thousand in total.
(5) The endorsements/guarantees amount of RMB264,000 thousand provided by the Company for Zenitron (Shanghai) International Trading Co., Ltd. and ZTHC (Shanghai) Co., Ltd. is under a shared credit facility. As such amount cannot be reasonably allocated, the ending balance of endorsements/guarantees for each entity is disclosed at the maximum amount of RMB264,000 thousand. The Company's actual risk exposure to the financial institutions amounted to RMB264,000 thousand in total.
(6) Due to the existence of shared credit facilities, the aggregate outstanding balance of endorsements/guarantees provided by the Company for subsidiaries as of June 30, 2026 amounted to NT$12,037,750 thousand, representing 165.96% of the net assets as stated in the most recent financial statements.

Note 4: The year-to-date maximum outstanding balance of endorsements/guarantees provided as of the reporting period.

Note 5: Once endorsement/guarantee contracts or promissory notes are signed/issued by the endorser/guarantor company to the banks, the endorser/guarantor company bears endorsement/guarantee liabilities. And all other events involve endorsements and guarantees should be included in the balance of outstanding endorsements and guarantees.

Note 6: The actual amount of endorsements/guarantees used by the endorsed/guaranteed company.

Note 7:'Y' for those cases of provision of endorsements/guarantees by listed parent company to subsidiary and provision by subsidiary to listed parent company, and provision to the party in Mainland China.

Zenitron Corporation and Subsidiaries

Holding of marketable securities at the end of the period (not including subsidiaries, associates and joint ventures)

June 30, 2026

Table 3

Expressed in NTD

(Except as otherwise indicated)

Securities held by	Marketable securities (Note 1)		Relationship with the securities issuer (Note 2)	General ledger account	As of June 30, 2026				Footnote (Note 4)
					Number of shares (Share/Unit)	Book value (Note 3)	Ownership (%)	Fair value	
Zenitron Corporation	Stock	CHENFULL PRECISION CO., LTD	-	Current financial assets at fair value through profit or loss	15,000	$ 3,337,500	0.03	$ 3,337,500	
Zenitron Corporation	Stock	WNC Corporation	-	Current financial assets at fair value through profit or loss	20,000	5,190,000	0.00	5,190,000	
Zenitron Corporation	Stock	Actron Technology Corporation	-	Current financial assets at fair value through profit or loss	69,000	12,696,000	0.07	12,696,000	
Zenitron Corporation	Stock	TXC Corporation	-	Current financial assets at fair value through profit or loss	15,000	2,812,500	0.00	2,812,500	
Zenitron Corporation	Stock	Kinpo Electronics, Inc.	-	Current financial assets at fair value through profit or loss	20,000	703,000	0.00	703,000	
Zenitron Corporation	Stock	LITE-ON Technology Corporation	-	Current financial assets at fair value through profit or loss	53,000	11,766,000	0.00	11,766,000	
Zenitron Corporation	Stock	Taiwan Semiconductor Manufacturing Company Limited	-	Current financial assets at fair value through profit or loss	1,000	2,410,000	0.00	2,410,000	
Zenitron Corporation	Stock	FSP TECHNOLOGY INC.	-	Current financial assets at fair value through profit or loss	10,000	629,000	0.01	629,000	
Zenitron Corporation	Stock	DELTA ELECTRONICS, INC.	-	Current financial assets at fair value through profit or loss	3,000	5,850,000	0.00	5,850,000	
Zenitron Corporation	Stock	Dynapack International Technolgy Corporation	-	Current financial assets at fair value through profit or loss	5,000	2,065,000	0.00	2,065,000	
Zenitron Corporation	Stock	Compal Electronics, Inc.	-	Current financial assets at fair value through profit or loss	5,000	176,500	0.00	176,500	
Zenitron Corporation	Stock	ASE Technology Holding Co., Ltd.	-	Current financial assets at fair value through profit or loss	3,000	2,040,000	0.00	2,040,000	
Zenitron Corporation	Stock	Chroma ATE Inc.	-	Current financial assets at fair value through profit or loss	3,000	6,480,000	0.00	6,480,000	
Zenitron Corporation	Stock	MEDIATEK INC	-	Current financial assets at fair value through profit or loss	3,000	12,735,000	0.00	12,735,000	
Zenitron Corporation	Stock	Orient Pharma Co., Ltd.	-	Current financial assets at fair value through other comprehensive income	39,462	1,027,985	0.02	1,027,985	
Zenitron Corporation	Stock	ADLINK TECHNOLOGY INC.	-	Non-current financial assets at fair value through other comprehensive income	4,417,592	616,254,084	2.03	616,254,084	
Zenitron Corporation	Stock	MEAN WELL ENTERPRISES CO., LTD.	-	Non-current financial assets at fair value through other comprehensive income	299,732	87,259,600	0.15	87,259,600	
Zenitron Corporation	Beneficiary certificate	Corporate Venture Capital Alliance Innovation Fund	-	Non-current financial assets at fair value through profit or loss	-	34,162,197	-	34,162,197	
Zenicom Corporation	Stock	Orient Pharma Co., Ltd.	-	Current financial assets at fair value through profit or loss	17,454	454,677	0.01	454,677	
Supertronic International Corp	Stock	Capital Investment Development Corp.	-	Non-current financial assets at fair value through other comprehensive income	1,000,000	51,661,034	3.57	51,661,034	

Note 1: Marketable securities in the table refer to stocks, bonds, beneficiary certificates and other related derivative securities within the scope of IFRS 39 'Financial instruments'.

Note 2: Leave the column blank if the issuer of marketable securities is non-related party.

Note 3: Fill in the amount after adjusted at fair value and deducted by accumulated impairment for the marketable securities measured at fair value; fill in the acquisition cost or amortised cost deducted by accumulated impairment for the marketable securities not measured at fair value.

Note 4: The number of shares of securities and their amounts pledged as security or pledged for loans and their restrictions on use under some agreements should be stated in the footnote if the securities presented herein have such conditions.

Note 5: The Company may decide to disclose or not to disclose marketable securities in this table based on the Materiality Principle.

Zenitron Corporation and Subsidiaries
Purchases or sales of goods from or to related parties reaching NT$100 million or 20% of paid-in capital or more
Six months ended June 30, 2026

Table 4

Expressed in thousands of NTD
(Except as otherwise indicated)

			Transaction				Differences in transaction terms compared to third party transactions (Note 1)		Notes/accounts receivable (payable)		
Purchaser/seller	Counterparty	Relationship with the counterparty (Note 2)	Sales (Purchases)	Amount	Percentage of total sales (purchases)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	Footnote (Note 3)
Zenitron Coporation	Zenitron (HK) Limited	1	Sales	$ 7,862,586	43	Approximately 60~90 days after monthly billings	Selling price is based on initial cost plus necessary profit	Approximately 30~120 days after monthly billings for third parties	$ 4,876,001	49	
Zenitron Coporation	Zenitron (Shanghai) International Trading Co., Ltd.	1	Sales	1,517,741	8	Approximately 60~90 days after monthly billings	Selling price is based on initial cost plus necessary profit	Approximately 30~120 days after monthly billings for third parties	549,352	6	
Zenitron Coporation	Zenitron (HK) Limited	1	Purchases	(214,036)	(1)	Approximately 60~90 days after monthly billings	Selling price is based on initial cost plus necessary profit	Approximately 30~120 days after monthly billings for third parties	(11,123)	0	
Zenitron (HK) Limited	Zenitron (Shenzhen) Technology Co., Ltd.	3	Sales	184,870	1	Approximately 60~90 days after monthly billings	Selling price is based on initial cost plus necessary profit	Approximately 30~120 days after monthly billings for third parties	46,411	0	
Zenitron (HK) Limited	Zenitron (Shanghai) International Trading Co., Ltd.	3	Sales	492,765	2	Approximately 60~90 days after monthly billings	Selling price is based on initial cost plus necessary profit	Approximately 30~120 days after monthly billings for third parties	213,379	2	
Zenitron (HK) Limited	Zenicom (HK) Limited	3	Purchases	(134,162)	(1)	Approximately 60~90 days after monthly billings	Selling price is based on initial cost plus necessary profit	Approximately 30~120 days after monthly billings for third parties	(117,828)	(1)	

Note 1: If terms of related-party transactions are different from third-party transactions, explain the differences and reasons in the 'Unit price' and 'Credit term' columns.
Note 2: Relationship between transaction company and counterparty is classified into the following three categories; fill in the number of category each case belongs to:
(1) Parent company to subsidiary.
(2) Subsidiary to parent company.
(3) Subsidiary to subsidiary.
Note 3: In case related-party transaction terms involve advance receipts (prepayments) transactions, explain in the footnote the reasons, contractual provisions, related amounts, and differences in types of transactions compared to third-party transactions.
Note 4: Paid-in capital referred to herein is the paid-in capital of parent company. In the case that shares were issued with no par value or a par value other than NT$10 per share, the 20 % of paid-in capital shall be replaced by 10% of equity attributable to owners of the parent in the calculation.

Zenitron Corporation and Subsidiaries

Receivables from related parties reaching NT$100 million or 20% of paid-in capital or more

Six months ended June 30, 2026

Table 5

Expressed in thousands of NTD

(Except as otherwise indicated)

Creditor	Counterparty	Relationship with the counterparty (Note 2)	Balance as at June 30, 2026 (Note 1)	Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
					Amount	Action taken		
Accounts receivable								
Zenitron Coporation	Zenitron (HK) Limited	1	$ 4,876,001	4.75	$ -	-	$ 1,208,426	$ -
Zenitron Coporation	Zenitron (Shanghai) International Trading Co., Ltd.	1	549,352	9.72	-	-	40,633	-
Zenitron (HK) Limited	Zenitron (Shanghai) International Trading Co., Ltd.	3	213,379	6.67	-	-	-	-
Zenicom (HK) Limited	Zenitron (HK) Limited	3	117,828	3.68	-	-	-	-
Other receivables								
Supertronic International Corp.	Zenitron Coporation	2	178,640	-	-	-	-	-
Zenitron (Shanghai) International Trading Co., Ltd.	ZTHC (Shanghai) Co., Ltd.	3	187,602	-	-	-	-	-

Note 1: Fill in separately the balances of accounts receivable–related parties, notes receivable–related parties, other receivables–related parties….

Note 2: Relationship between transaction company and counterparty is classified into the following three categories; fill in the number of category each case belongs to

(1) Parent company to subsidiary.

(2) Subsidiary to parent company.

(3) Subsidiary to subsidiary.

Note 3: Paid-in capital referred to herein is the paid-in capital of parent company. In the case that shares were issued with no par value or a par value other than NT$10 per share, the 20 % of paid-in capital shall be replaced by 10% of equity attributable to owners of the parent in the calculation.

Zenitron Corporation and Subsidiaries

Significant inter-company transactions during the reporting period

Six months ended June 30, 2026

Table 6

Expressed in thousands of NTD

(Except as otherwise indicated)

Number (Note 1)	Company name	Counterparty	Relationship (Note 2)	Transaction: General ledger account	Transaction: Amount	Transaction: Transaction terms	Transaction: Percentage of consolidated total operating revenues or total assets (Note 3)
0	Zenitron Coporation	Zenitron (HK) Limited	1	Sales	$ 7,862,586	Selling price has no obvious difference from the third parties	21
0	Zenitron Coporation	Zenitron (HK) Limited	1	Accounts receivable	4,876,001	60~90 days after monthly billings	13
0	Zenitron Coporation	Zenitron (Shanghai) International Trading Co., Ltd.	1	Sales	1,517,741	Selling price has no obvious difference from the third parties	4
0	Zenitron Coporation	Zenitron (Shanghai) International Trading Co., Ltd.	1	Accounts receivable	549,352	60~90 days after monthly billings	1
1	Zenitron (HK) Limited	Zenitron (Shanghai) International Trading Co., Ltd.	3	Sales	492,765	Selling price has no obvious difference from the third parties	1

Note 1: The numbers filled in for the transaction company in respect of inter-company transactions are as follows:

(1) Parent company is '0'.

(2) The subsidiaries are numbered in order starting from '1'.

Note 2: Relationship between transaction company and counterparty is classified into the following three categories; fill in the number of category each case belongs to:

(1) Parent company to subsidiary.

(2) Subsidiary to parent company.

(3) Subsidiary to subsidiary.

Note 3: Regarding percentage of transaction amount to consolidated total operating revenues or total assets, it is computed based on period-end balance of transaction to consolidated total assets for balance sheet accounts and based on accumulated transaction amount for the period to consolidated total operating revenues for income statement accounts.

Note 4: The Company may decide to disclose or not to disclose transaction details in this table based on the Materiality Principle.

Zenitron Corporation and Subsidiaries

Information on investees

Six months ended June 30, 2026

Table 7

Expressed in thousands of NTD

(Except as otherwise indicated)

Investor	Investee (Notes 1 and 2)	Location	Main business activities	Initial investment amount: Balance as at June 30, 2026	Initial investment amount: Balance as at December 31, 2025	Shares held as at June 30, 2026: Number of shares (in thousand)	Shares held as at June 30, 2026: Ownership (%)	Shares held as at June 30, 2026: Book value	Net profit of the investee for the six months ended June 30, 2026 (Note 2(2))	Investment income recognised by the Company for the six months ended June 30, 2026 (Note 2(3))	Footnote
Zenitron Coporation	Zenicom Corporation	Taiwan	Trading of electronic components and assembly	$ 205,854	$ 205,854	16,520	100%	$ 180,367	$ 2,758	$ 2,758	Subsidiary
Zenitron Coporation	Zenitron (HK) Limited	Hong Kong	Trading of electronic components and assembly	590,565	590,565	22,373	100%	1,839,764	557,934	557,934	Subsidiary
Zenitron Coporation	Supertronic International Corp.	B. V. I.	Reinvested holding company	28,749	28,749	100	100%	3,004,551	17	17	Subsidiary
Zenicom Corporation	Zenicom (HK) Limited	Hong Kong	Trading of electronic components and assembly	104,759	104,759	23,800	100%	119,487	1,747	1,747	Subsidiary

Note 1: If a public company is equipped with an overseas holding company and takes consolidated financial report as the main financial report according to the local law rules, it can only disclose the information of the overseas holding company about the disclosure of related overseas investee information.

Note 2: If situation does not belong to Note 1, fill in the columns according to the following regulations:

(1) The columns of 'Investee', 'Location', 'Main business activities', Initial investment amount' and 'Shares held as at June 30, 2026' should fill orderly in the Company's (public company's) information on investees and every directly or indirectly controlled investee's investment information, and note the relationship between the Company (public company) and its investee each (ex. direct subsidiary or indirect subsidiary) in the 'footnote' column.

(2) The 'Net profit of the investee for the six months ended June 30, 2026' column should fill in amount of net profit of the investee for this year.

(3) The 'Investment income recognised by the Company for the six months ended June 30, 2026' column should fill in the Company (public company) recognised investment income of its direct subsidiary and recognised investment income of its investee accounted for using the equity method for this year. When filling in recognised investment income of its direct subsidiary, the Company (public company) should confirm that direct subsidiary's net profit for this year has included its investment income which shall be recognised by regulations.

Zenitron Corporation and Subsidiaries

Information on investments in Mainland China

Six months ended June 30, 2026

Table 8

Expressed in thousands of NTD

(Except as otherwise indicated)

					Amount remitted from Taiwan to Mainland China/Amount remitted back to Taiwan for the six months ended June 30, 2026								
Investee in Mainland China	Main business activities	Paid-in capital	Investment method (Note 1)	Accumulated amount of remittance from Taiwan to Mainland China as of January 1, 2026	Remitted to Mainland China	Remitted back to Taiwan	Accumulated amount of remittance from Taiwan to Mainland China as of June 30, 2026	Net income (loss) of investee for the six months ended June 30, 2026	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the six months ended June 30, 2026 (Note 2)	Book value of investments in Mainland China as of June 30, 2026	Accumulated amount of investment income remitted back to Taiwan as of June 30, 2026	Footnote
Zenitron (Shanghai) International Trading Co., Ltd.	Trading of electronic components and assembly	$ 157,730	(2)	$ 97,270	$ -	$ -	$ 97,270	$ 86,482	100%	$ 86,482	$ 341,553	$ -	
ZTHC (Shanghai) Co., Ltd.	Selling computer memory equipment and related components and providing technical support	116,601	(2)	116,601	-	-	116,601	34,923	100%	34,923	435,547	-	
Zenitron (Shenzhen) Technology Co., Ltd.	Trading of electronic components and assembly	93,080	(2)	32,620	-	-	32,620	12,952	100%	12,952	137,968	-	
Shanghai Zenitron Electronic Trading Co., Ltd.	Trading of electronic components and assembly	94,760	(2)	-	-	-	-	(2,380)	100%	(2,380)	89,640	-	
Shanghai Zenicom Industrial Co., Ltd.	Trading of electronic components and assembly	8,839	(1)	8,839	-	-	8,839	3,266	100%	3,266	8,554	-	

Company name	Accumulated amount of remittance from Taiwan to Mainland China as of June 30, 2026	Investment amount approved by the Investment Commission of the Ministry of Economic Affairs (MOEA)	Ceiling on investments in Mainland China imposed by the Investment Commission of MOEA
Zenitron Corporation	$ 255,330	$ 461,651	$ 4,352,107

Note 1: Investment methods are classified into the following three categories; fill in the number of category each case belongs to:

(1) Directly invest in a company in Mainland China.

(2) Through investing in Zenitron (HK) Limited, an existing company in the third area, which then invested in the investee in Mainland China.

(3) Others

Note 2: Basis for investment income (loss) recognition is the financial statements that are not audited and attested by R.O.C. parent company’s CPA.

Note 3: The numbers in this table are expressed in New Taiwan Dollars.