

2025Q3 Consolidated Financial Report

Unit: NT\$ thousands

| Balance Sheet | | | | |
|----------------------|---|------------------|-------------------|------------------|
| Code | Accounting Title | 2025/9/30 | 2024/12/31 | 2024/9/30 |
| | Assets | | | |
| | Current assets | | | |
| 1100 | Cash and cash equivalents | 108,761 | 133,526 | 97,770 |
| 1150 | Notes receivable, net | 1,292 | 1,935 | 603 |
| 1170 | Accounts receivable, net | 52,898 | 55,045 | 116,164 |
| 1180 | Accounts receivable due from related parties, net | 12,815 | 12,761 | 18,614 |
| 130X | Current inventories | 176,120 | 175,129 | 162,530 |
| 1470 | Other current assets | 16,562 | 18,675 | 16,290 |
| 11XX | Total current assets | 368,448 | 397,071 | 411,971 |
| | Non-current assets | | | |
| 1517 | Non-current financial assets at fair value through other comprehensive income | 104,558 | 121,987 | 130,038 |

| | | | | |
|------|--|---------|---------|---------|
| 1535 | Non-current financial assets at amortised cost | 1,500 | 1,500 | 1,500 |
| 1600 | Property, plant and equipment | 404,293 | 405,309 | 386,937 |
| 1755 | Right-of-use assets | 5,841 | 3,776 | 4,162 |
| 1840 | Deferred tax assets | 27,165 | 19,595 | 16,370 |
| 1900 | Other non-current assets | 15,290 | 15,390 | 16,720 |
| 15XX | Total non-current assets | 558,647 | 567,557 | 555,727 |
| 1XXX | Total assets | 927,095 | 964,628 | 967,698 |
| | Liabilities and equity | | | |
| | Liabilities | | | |
| | Current liabilities | | | |
| 2100 | Current borrowings | 80,000 | 0 | 0 |
| 2130 | Current contract liabilities | 0 | 9 | 2 |
| 2170 | Accounts payable | 32,572 | 26,751 | 31,090 |
| 2200 | Other payables | 43,518 | 67,960 | 52,626 |
| 2230 | Current tax liabilities | 0 | 2,816 | 1,471 |

| | | | | |
|------|---|---------|---------|---------|
| 2280 | Current lease liabilities | 2,150 | 975 | 1,155 |
| 2300 | Other current liabilities | 29,367 | 29,695 | 31,573 |
| 2320 | Long-term liabilities, current portion | 28,344 | 27,530 | 30,290 |
| 2399 | Other current liabilities, others | 1,023 | 2,165 | 1,283 |
| 21XX | Total current liabilities | 187,607 | 128,206 | 117,917 |
| | Non-current liabilities | | | |
| 2540 | Non-current portion of non-current borrowings | 50,300 | 71,558 | 82,414 |
| 2570 | Deferred tax liabilities | 19,596 | 20,022 | 21,156 |
| 2580 | Non-current lease liabilities | 3,740 | 2,823 | 3,023 |
| 25XX | Total non-current liabilities | 73,636 | 94,403 | 106,593 |
| 2XXX | Total liabilities | 261,243 | 222,609 | 224,510 |
| | Equity | | | |
| | Equity attributable to owners of parent | | | |
| | Share capital | | | |
| 3110 | Ordinary share | 423,735 | 423,735 | 423,735 |

| | | | | |
|------|---|---------|---------|---------|
| 3100 | Total Share Capital | 423,735 | 423,735 | 423,735 |
| | Capital surplus | | | |
| 3210 | Capital surplus, additional paid-in capital | 29,841 | 29,841 | 29,841 |
| 3280 | Capital surplus, others | 78 | 78 | 78 |
| 3200 | Total capital surplus | 29,919 | 29,919 | 29,919 |
| | Retained earnings | | | |
| 3310 | Legal reserve | 21,960 | 15,630 | 15,630 |
| 3350 | Unappropriated retained earnings (accumulated deficit) | 60,851 | 127,707 | 132,889 |
| 3300 | Total retained earnings | 82,811 | 143,337 | 148,519 |
| | Other equity interest | | | |
| 3420 | Unrealised gains (losses) from financial assets measured at fair value through other comprehensive income | 52,031 | 67,380 | 65,058 |
| 3400 | Total other equity interest | 52,031 | 67,380 | 65,058 |
| 31XX | Total equity attributable to owners of parent | 588,496 | 664,371 | 667,231 |
| 36XX | Non-controlling interests | 77,356 | 77,648 | 75,957 |
| 3XXX | Total equity | 665,852 | 742,019 | 743,188 |

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|------|---|---------|---------|---------|
| 3X2X | Total liabilities and equity | 927,095 | 964,628 | 967,698 |
| 3997 | Number of share capital awaiting retirement | 0 | 0 | 0 |
| 3998 | Equivalent issue shares of advance receipts for ordinary share | 0 | 0 | 0 |
| 3999 | Number of shares in entity held by entity and by its subsidiaries | 0 | 0 | 0 |

Unit: NT\$ thousands EPS Unit: NT\$

| Statement of Comprehensive Income | | | | | |
|--|-------------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| Code | Accounting Title | 2025/7/1To9/30 | 2024/7/1To9/30 | 2025/1/1To9/30 | 2024/1/1To9/30 |
| | Operating revenue | | | | |
| 4000 | Total operating revenue | 104,157 | 156,636 | 360,369 | 481,424 |
| | Operating costs | | | | |
| 5000 | Total operating costs | 88,844 | 108,167 | 286,646 | 317,581 |
| 5900 | Gross profit (loss) from operations | 15,313 | 48,469 | 73,723 | 163,843 |
| 5950 | Gross profit (loss) from operations | 15,313 | 48,469 | 73,723 | 163,843 |
| | Operating expenses | | | | |

| | | | | | |
|------|---|----------|---------|----------|--------|
| 6100 | Selling expenses | 7,006 | 7,272 | 19,534 | 18,809 |
| 6200 | Administrative expenses | 15,532 | 15,693 | 42,975 | 46,022 |
| 6300 | Research and development expenses | 7,764 | 8,112 | 24,529 | 24,805 |
| 6000 | Total operating expenses | 30,302 | 31,077 | 87,038 | 89,636 |
| 6900 | Net operating income (loss) | (14,989) | 17,392 | (13,315) | 74,207 |
| | Non-operating income and expenses | | | | |
| | Interest income | | | | |
| 7100 | Total interest income | 11 | 11 | 296 | 596 |
| | Other income | | | | |
| 7010 | Total other income | 7,576 | 5,220 | 8,528 | 7,035 |
| | Other gains and losses | | | | |
| 7020 | Other gains and losses, net | 4,765 | (2,772) | (7,540) | 5,319 |
| | Finance costs | | | | |
| 7050 | Finance costs, net | 580 | 493 | 1,097 | 1,837 |
| 7000 | Total non-operating income and expenses | 11,772 | 1,966 | 187 | 11,113 |

| | | | | | |
|------|--|---------|----------|----------|---------|
| 7900 | Profit (loss) from continuing operations before tax | (3,217) | 19,358 | (13,128) | 85,320 |
| | Tax expense (income) | | | | |
| 7950 | Total tax expense (income) | (767) | 3,769 | (4,208) | 10,946 |
| 8000 | Profit (loss) from continuing operations | (2,450) | 15,589 | (8,920) | 74,374 |
| 8200 | Profit (loss) | (2,450) | 15,589 | (8,920) | 74,374 |
| | Other comprehensive income | | | | |
| | Components of other comprehensive income that will not be reclassified to profit or loss | | | | |
| 8316 | Unrealised gains (losses) from investments in equity instruments measured at fair value through other comprehensive income | (2,666) | (25,154) | (17,428) | (3,969) |
| 8349 | Income tax related to components of other comprehensive income that will not be reclassified to profit or loss | (2) | (3,864) | (1,817) | 1,099 |

| | | | | | |
|------|--|---------|----------|----------|---------|
| 8310 | Components of other comprehensive income that will not be reclassified to profit or loss | (2,664) | (21,290) | (15,611) | (5,068) |
| 8300 | Total other comprehensive income | (2,664) | (21,290) | (15,611) | (5,068) |
| 8500 | Total comprehensive income | (5,114) | (5,701) | (24,531) | 69,306 |
| | Profit (loss), attributable to: | | | | |
| 8610 | Profit (loss), attributable to owners of parent | (3,389) | 13,871 | (11,535) | 70,621 |
| 8620 | Profit (loss), attributable to non-controlling interests | 939 | 1,718 | 2,615 | 3,753 |
| | Comprehensive income attributable to: | | | | |
| 8710 | Comprehensive income, attributable to owners of parent | (6,053) | (7,419) | (27,146) | 65,553 |
| 8720 | Comprehensive income, attributable to non-controlling interests | 939 | 1,718 | 2,615 | 3,753 |
| | Basic earnings per share | | | | |
| 9710 | Basic earnings (loss) per share from continuing operations | (0.08) | 0.33 | (0.27) | 1.67 |

| | | | | | |
|------|--|--------|------|--------|------|
| 9750 | Total basic earnings per share | (0.08) | 0.33 | (0.27) | 1.67 |
| | Diluted earnings per share | | | | |
| 9810 | Diluted earnings (loss) per share from continuing operations | (0.08) | 0.33 | (0.27) | 1.66 |
| 9850 | Total diluted earnings per share | (0.08) | 0.33 | (0.27) | 1.66 |

Unit: NT\$ thousands

| Statements of Cash Flows | | | | |
|---------------------------------|---|-----------------------|-----------------------|--|
| Code | Accounting Title | 2025/1/1To9/30 | 2024/1/1To9/30 | |
| | Cash flows from (used in) operating activities, indirect method | | | |
| A00010 | Profit (loss) from continuing operations before tax | (13,128) | 85,320 | |
| A10000 | Profit (loss) before tax | (13,128) | 85,320 | |
| | Adjustments | | | |
| | Adjustments to reconcile profit (loss) | | | |
| A20100 | Depreciation expense | 26,844 | 23,806 | |
| A20200 | Amortization expense | 325 | 323 | |

| | | | |
|--------|--|---------|----------|
| A20300 | Expected credit loss (gain) / Provision (reversal of provision) for bad debt expense | 0 | (771) |
| A20900 | Interest expense | 1,097 | 1,837 |
| A21200 | Interest income | (296) | (596) |
| A21300 | Dividend income | (5,800) | (4,810) |
| A22500 | Loss (gain) on disposal of property, plan and equipment | (260) | 0 |
| A24100 | Unrealized foreign exchange loss (gain) | 2,452 | 1,035 |
| A29900 | Other adjustments to reconcile profit (loss) | 0 | 5 |
| A20010 | Total adjustments to reconcile profit (loss) | 24,362 | 20,829 |
| | Changes in operating assets and liabilities | | |
| | Changes in operating assets | | |
| A31130 | Decrease (increase) in notes receivable | 643 | 1,469 |
| A31150 | Decrease (increase) in accounts receivable | 2,147 | (14,967) |
| A31160 | Decrease (increase) in accounts receivable due from related parties | (54) | (4,175) |
| A31200 | Adjustments for decrease (increase) in inventories | (991) | 6,647 |
| A31240 | Adjustments for decrease (increase) in other current assets | 2,278 | (814) |

| | | | |
|--------|--|----------|----------|
| A31990 | Decrease (increase) in other operating assets | (1,386) | (2,201) |
| A31000 | Total changes in operating assets | 2,637 | (14,041) |
| | Changes in operating liabilities | | |
| A32125 | Increase (decrease) in contract liabilities | (9) | (601) |
| A32150 | Increase (decrease) in accounts payable | 5,821 | (10,313) |
| A32180 | Increase (decrease) in other payable | (17,317) | (1,956) |
| A32230 | Adjustments for increase (decrease) in other current liabilities | (1,141) | (316) |
| A32990 | Increase (decrease) in other operating liabilities | 0 | (8,478) |
| A32000 | Total changes in operating liabilities | (12,646) | (21,664) |
| A30000 | Total changes in operating assets and liabilities | (10,009) | (35,705) |
| A20000 | Total adjustments | 14,353 | (14,876) |
| A33000 | Cash inflow (outflow) generated from operations | 1,225 | 70,444 |
| A33100 | Interest received | 296 | 596 |
| A33300 | Interest paid | (1,097) | (1,755) |
| A33500 | Income taxes refund (paid) | (4,952) | (4,843) |

| | | | |
|--------|---|----------|-----------|
| AAAA | Net cash flows from (used in) operating activities | (4,528) | 64,442 |
| | Cash flows from (used in) investing activities | | |
| B02700 | Acquisition of property, plant and equipment | (30,549) | (13,166) |
| B02800 | Proceeds from disposal of property, plant and equipment | 1,440 | 0 |
| B03700 | Increase in refundable deposits | 0 | (662) |
| B03800 | Decrease in refundable deposits | 0 | 104 |
| B04500 | Acquisition of intangible assets | 0 | (98) |
| B06700 | Increase in other non-current assets | (1,156) | (8,276) |
| B07600 | Dividends received | 5,800 | 4,800 |
| BBBB | Net cash flows from (used in) investing activities | (24,465) | (17,298) |
| | Cash flows from (used in) financing activities | | |
| C00100 | Increase in short-term loans | 80,000 | 0 |
| C01600 | Proceeds from long-term debt | 0 | 65,000 |
| C01700 | Repayments of long-term debt | (20,444) | (102,270) |
| C04020 | Payments of lease liabilities | (1,240) | (1,281) |

| | | | |
|--------|---|----------|----------|
| C04500 | Cash dividends paid | (51,636) | (33,899) |
| CCCC | Net cash flows from (used in) financing activities | 6,680 | (72,450) |
| DDDD | Effect of exchange rate changes on cash and cash equivalents | (2,452) | (1,035) |
| EEEE | Net increase (decrease) in cash and cash equivalents | (24,765) | (26,341) |
| E00100 | Cash and cash equivalents at beginning of period | 133,526 | 124,111 |
| E00200 | Cash and cash equivalents at end of period | 108,761 | 97,770 |
| E00210 | Cash and cash equivalents reported in the statement of financial position | 108,761 | 97,770 |

Unit: NT\$ thousands

| Statements of Change in Equity | | | | | | | | | | | |
|---------------------------------------|-----------------------|----------------------------|------------------------|----------------------|---|--------------------------------|--|------------------------------------|--|----------------------------------|---------------------|
| | 3110 | 3100 | 3200 | 3310 | 3350 | 3300 | 3420 | 3400 | 31XX | 36XX | 3XXX |
| | Ordinary share | Total share capital | Capital surplus | Legal reserve | Unappropriated retained earnings (accumulated deficit) | Total retained earnings | Unrealised gains (losses) on financial assets measured at | Total other equity interest | Total equity attributable to owners of parent | Non-controlling interests | Total equity |

| | | | | | | | | | | | | |
|----|--|---------|---------|--------|--------|----------|----------|--|----------|----------|---------|----------|
| | | | | | | | | fair value through other comprehensive income | | | | |
| A1 | Equity at beginning of period | 423,735 | 423,735 | 29,919 | 15,630 | 127,707 | 143,337 | 67,380 | 67,380 | 664,371 | 77,648 | 742,019 |
| B1 | Legal reserve appropriated | 0 | 0 | 0 | 6,330 | (6,330) | 0 | 0 | 0 | 0 | 0 | 0 |
| B5 | Cash dividends of ordinary share | 0 | 0 | 0 | 0 | (48,729) | (48,729) | 0 | 0 | (48,729) | (2,907) | (51,636) |
| D1 | Profit (loss) | 0 | 0 | 0 | 0 | (11,535) | (11,535) | 0 | 0 | (11,535) | 2,615 | (8,920) |
| D3 | Other comprehensive income | 0 | 0 | 0 | 0 | (262) | (262) | (15,349) | (15,349) | (15,611) | 0 | (15,611) |

| | | | | | | | | | | | | |
|----|-------------------------------------|---------|---------|--------|--------|----------|----------|----------|----------|----------|--------|----------|
| D5 | Total comprehensive income | 0 | 0 | 0 | 0 | (11,797) | (11,797) | (15,349) | (15,349) | (27,146) | 2,615 | (24,531) |
| Y1 | Total increase (decrease) in equity | 0 | 0 | 0 | 6,330 | (66,856) | (60,526) | (15,349) | (15,349) | (75,875) | (292) | (76,167) |
| Z1 | Equity at end of period | 423,735 | 423,735 | 29,919 | 21,960 | 60,851 | 82,811 | 52,031 | 52,031 | 588,496 | 77,356 | 665,852 |

Unit: NT\$ thousands

| Last year's Statements of Change in Equity | | | | | | | | | | | |
|--|----------------|---------------------|-----------------|---------------|--|-------------------------|---|-----------------------------|---|---------------------------|--------------|
| | 3110 | 3100 | 3200 | 3310 | 3350 | 3300 | 3420 | 3400 | 31XX | 36XX | 3XXX |
| | Ordinary share | Total share capital | Capital surplus | Legal reserve | Unappropriated retained earnings (accumulated deficit) | Total retained earnings | Unrealised gains (losses) on financial assets measured at | Total other equity interest | Total equity attributable to owners of parent | Non-controlling interests | Total equity |

| | | | | | | | | | | | | |
|----|--|---------|---------|--------|-------|----------|----------|--|---------|----------|--------|----------|
| | | | | | | | | fair value through other comprehensive income | | | | |
| A1 | Equity at beginning of period | 423,735 | 423,735 | 29,919 | 9,459 | 104,474 | 113,933 | 67,990 | 67,990 | 635,577 | 72,204 | 707,781 |
| B1 | Legal reserve appropriated | 0 | 0 | 0 | 6,171 | (6,171) | 0 | 0 | 0 | 0 | 0 | 0 |
| B5 | Cash dividends of ordinary share | 0 | 0 | 0 | 0 | (33,899) | (33,899) | 0 | 0 | (33,899) | 0 | (33,899) |
| D1 | Profit (loss) | 0 | 0 | 0 | 0 | 70,621 | 70,621 | 0 | 0 | 70,621 | 3,753 | 74,374 |
| D3 | Other comprehensive income | 0 | 0 | 0 | 0 | (2,136) | (2,136) | (2,932) | (2,932) | (5,068) | 0 | (5,068) |

| | | | | | | | | | | | | |
|----|-------------------------------------|---------|---------|--------|--------|---------|---------|---------|---------|---------|--------|---------|
| D5 | Total comprehensive income | 0 | 0 | 0 | 0 | 68,485 | 68,485 | (2,932) | (2,932) | 65,553 | 3,753 | 69,306 |
| Y1 | Total increase (decrease) in equity | 0 | 0 | 0 | 6,171 | 28,415 | 34,586 | (2,932) | (2,932) | 31,654 | 3,753 | 35,407 |
| Z1 | Equity at end of period | 423,735 | 423,735 | 29,919 | 15,630 | 132,889 | 148,519 | 65,058 | 65,058 | 667,231 | 75,957 | 743,188 |