

**Aethertek Technology Co., Ltd. and
Subsidiaries**

**Consolidated Financial Statements for the
Six Months Ended June 30, 2026 and 2025 and
Independent Auditors' Review Report**

INDEPENDENT AUDITORS' REVIEW REPORT

The Board of Directors and Stockholders
Aethertek Technology Co., Ltd.

Introduction

We have reviewed the accompanying consolidated balance sheets of Aethertek Technology Co., Ltd. and subsidiaries (collectively referred to as the “Group”) as of June 30, 2026 and 2025, the related consolidated statements of comprehensive income for the three months ended June 30, 2026 and 2025 and for the six months ended June 30, 2026 and 2025, the consolidated statements of changes in equity and cash flows for the six months then ended, and the related notes to the consolidated financial statements, including a summary of significant accounting policies. Management is responsible for the preparation and fair presentation of the 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” endorsed and issued into effect by the Financial Supervisory Commission of the Republic of China. Our responsibility is to express a conclusion on the consolidated financial statements based on our reviews.

Scope of Review

We conducted our review in accordance with International Standard on Review Engagements 2410, Review of Interim Financial Information Performed by the Independent Auditor of the Entity. A review of interim financial information 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 conducted in accordance with International Standards on Auditing 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.

Conclusion

Based on our reviews, nothing has come to our attention that caused us to believe that the accompanying consolidated financial statements do not present fairly, the consolidated financial position of the Group as of June 30, 2026 and 2025, and of its consolidated financial performance for the three months ended June 30, 2026 and 2025, and of its consolidated financial performance and its consolidated cash flows for the six months ended June 30, 2026 and 2025 in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers, and International Accounting Standard 34 “Interim Financial Reporting” endorsed and issued into effect by the Financial Supervisory Commission of the Republic of China.

The engagement partners on the reviews resulting in this independent auditors' review report are Ming-Chung Hsieh and Yi-Hua Peng.

Deloitte & Touche
Taipei, Taiwan
Republic of China

August 5, 2026

Notice to Readers

The accompanying consolidated financial statements are intended only to present the consolidated financial position, financial performance and cash flows in accordance with accounting principles and practices generally accepted in the Republic of China and not those of any other jurisdictions. The standards, procedures and practices to review such consolidated financial statements are those generally applied in the Republic of China.

For the convenience of readers, the independent auditors' review report and the accompanying consolidated financial statements have been translated into English from the original Chinese version prepared and used in the Republic of China. If there is any conflict between the English version and the original Chinese version or any difference in the interpretation of the two versions, the Chinese-language independent auditors' review report and consolidated financial statements shall prevail.

AETHERTEK TECHNOLOGY CO., LTD. AND SUBSIDIARIES

CONSOLIDATED BALANCE SHEETS (In Thousands of New Taiwan Dollars)

ASSETS	June 30, 2026		December 31, 2025		June 30, 2025	
	Amount	%	Amount	%	Amount	%
CURRENT ASSETS						
Cash and cash equivalents (Note 6)	\$ 1,155,625	34	\$ 917,181	33	\$ 503,315	21
Notes receivable	-	-	240	-	2,412	-
Trade receivables (Notes 8 and 19)	581,120	17	384,236	14	661,609	27
Other receivables (Note 8)	127,740	4	144,209	5	108,371	5
Current tax assets	9,601	-	8,904	-	10,205	-
Inventories (Note 9)	673,465	20	427,404	16	309,560	13
Prepayments	49,392	1	29,613	1	31,130	1
Other current assets	2,748	-	1,198	-	2,858	-
Total current assets	2,599,691	76	1,912,985	69	1,629,460	67
NON-CURRENT ASSETS						
Financial assets at amortized cost - non-current (Note 7)	4,100	-	-	-	-	-
Property, plant and equipment (Notes 11 and 28)	461,577	13	466,465	17	453,454	19
Right-of-use assets (Note 12)	62,842	2	68,226	3	47,948	2
Goodwill (Note 13)	106,753	3	106,677	4	106,292	4
Other intangible assets (Note 14)	128,863	4	141,913	5	140,279	6
Deferred tax assets	32,542	1	32,871	1	23,515	1
Prepayments for equipment	25,220	1	22,822	1	14,600	1
Refundable assets	15,584	-	12,368	-	11,746	-
Total non-current assets	837,481	24	851,342	31	797,834	33
TOTAL	\$ 3,437,172	100	\$ 2,764,327	100	\$ 2,427,294	100
LIABILITIES AND EQUITY						
CURRENT LIABILITIES						
Short-term borrowings (Note 15)	\$ 364,002	11	\$ 47,559	2	\$ 82,296	4
Contract liabilities (Note 19)	7,501	-	6,442	-	21,293	1
Trade payables	247,131	7	144,873	5	125,545	5
Dividends payable (Note 16)	194,159	6	135,320	5	171,373	7
Other payables (Note 16)	460,500	13	430,861	16	220,371	9
Current tax liabilities	53,724	2	32,855	1	17,797	1
Lease liabilities - current (Note 12)	29,869	1	25,700	1	19,698	1
Long-term liabilities - current portion (Notes 15 and 28)	7,296	-	7,296	-	7,303	-
Other current liabilities	39	-	55	-	115	-
Total current liabilities	1,364,221	40	830,961	30	665,791	28
NON-CURRENT LIABILITIES						
Long-term borrowings (Notes 15 and 28)	151,592	4	155,240	6	159,489	6
Deferred tax liabilities	29,827	1	23,608	1	18,283	1
Lease liabilities - non-current (Note 12)	28,625	1	37,570	1	23,345	1
Total non-current liabilities	210,044	6	216,418	8	201,117	8
Total liabilities	1,574,265	46	1,047,379	38	866,908	36
EQUITY ATTRIBUTABLE TO OWNERS OF THE COMPANY (Note 18)						
Ordinary shares	717,809	21	712,839	26	711,039	29
Capital surplus	230,454	7	199,939	7	188,453	8
Retained earnings						
Legal reserve	75,568	2	64,726	2	64,727	3
Unappropriated retained earnings	480,329	14	398,130	15	350,078	14
Total retained earnings	555,897	16	462,856	17	414,805	17
Other equity	15,291	-	20,366	-	(25,453)	(1)
Equity attributable to owners of the Company	1,519,451	44	1,396,000	50	1,288,844	53
NON-CONTROLLING INTERESTS (Note 18)	343,456	10	320,948	12	271,542	11
Total equity	1,862,907	54	1,716,948	62	1,560,386	64
TOTAL	\$ 3,437,172	100	\$ 2,764,327	100	\$ 2,427,294	100

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

AETHERTEK TECHNOLOGY CO., LTD. AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME (In Thousands of New Taiwan Dollars, Except Earnings Per Share)

	For the Three Months Ended June 30				For the Six Months Ended June 30			
	2026		2025		2026		2025	
	Amount	%	Amount	%	Amount	%	Amount	%
OPERATING REVENUE (Note 19)	\$ 703,724	100	\$ 536,784	100	\$ 1,135,331	100	\$ 818,319	100
OPERATING COSTS (Notes 9 and 20)	<u>(194,117)</u>	<u>(28)</u>	<u>(205,876)</u>	<u>(38)</u>	<u>(349,964)</u>	<u>(31)</u>	<u>(292,031)</u>	<u>(36)</u>
GROSS PROFIT	<u>509,607</u>	<u>72</u>	<u>330,908</u>	<u>62</u>	<u>785,367</u>	<u>69</u>	<u>526,288</u>	<u>64</u>
OPERATING EXPENSES (Note 20)								
Selling and marketing expenses	(133,308)	(19)	(108,703)	(20)	(215,529)	(19)	(175,506)	(21)
General and administrative expenses	(44,011)	(6)	(27,153)	(5)	(83,505)	(7)	(62,672)	(8)
Research and development expenses	(111,887)	(16)	(88,504)	(16)	(220,602)	(20)	(168,654)	(20)
Expected credit (gain) loss (Note 8)	<u>(625)</u>	<u>-</u>	<u>2,527</u>	<u>-</u>	<u>(4,705)</u>	<u>-</u>	<u>(5,579)</u>	<u>(1)</u>
Total operating expenses	<u>(289,831)</u>	<u>(41)</u>	<u>(221,833)</u>	<u>(41)</u>	<u>(524,341)</u>	<u>(46)</u>	<u>(412,411)</u>	<u>(50)</u>
PROFIT FROM OPERATIONS	<u>219,776</u>	<u>31</u>	<u>109,075</u>	<u>21</u>	<u>261,026</u>	<u>23</u>	<u>113,877</u>	<u>14</u>
NON-OPERATING INCOME AND EXPENSES (Note 20)								
Interest income	2,127	-	3,634	1	4,172	-	7,461	1
Other income	1,163	-	3,116	1	2,796	-	4,187	1
Other gains and losses	(8,816)	(1)	(24,601)	(5)	(15,652)	(1)	(22,688)	(3)
Finance costs	<u>(3,047)</u>	<u>-</u>	<u>(2,809)</u>	<u>(1)</u>	<u>(5,529)</u>	<u>-</u>	<u>(4,337)</u>	<u>(1)</u>
Total non-operating income and expenses	<u>(8,573)</u>	<u>(1)</u>	<u>(20,660)</u>	<u>(4)</u>	<u>(14,213)</u>	<u>(1)</u>	<u>(15,377)</u>	<u>(2)</u>
PROFIT BEFORE INCOME TAX FROM CONTINUING OPERATIONS	211,203	30	88,415	17	246,813	22	98,500	12
INCOME TAX EXPENSE (Note 21)	<u>(43,191)</u>	<u>(6)</u>	<u>(15,329)</u>	<u>(3)</u>	<u>(50,114)</u>	<u>(5)</u>	<u>(13,494)</u>	<u>(2)</u>
NET PROFIT FOR THE PERIOD	<u>168,012</u>	<u>24</u>	<u>73,086</u>	<u>14</u>	<u>196,699</u>	<u>17</u>	<u>85,006</u>	<u>10</u>

(Continued)

AETHERTEK TECHNOLOGY CO., LTD. AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME (In Thousands of New Taiwan Dollars, Except Earnings Per Share)

	For the Three Months Ended June 30				For the Six Months Ended June 30			
	2026		2025		2026		2025	
	Amount	%	Amount	%	Amount	%	Amount	%
OTHER COMPREHENSIVE (LOSS) INCOME								
Items that may be reclassified subsequently to profit or loss:								
Exchange differences on translation of the financial statements of foreign operations (Note 18)	\$ 7,144	1	\$ (143,776)	(27)	\$ 37,317	3	\$ (128,115)	(15)
Income tax related to items that may be reclassified subsequently to profit or loss (Notes 18 and 21)	(522)	-	20,750	4	(4,177)	-	18,524	2
Other comprehensive (loss) income for the period, net of income tax	6,622	1	(123,026)	(23)	33,140	3	(109,591)	(13)
TOTAL COMPREHENSIVE INCOME (LOSS) FOR THE PERIOD	<u>\$ 174,634</u>	<u>25</u>	<u>\$ (49,940)</u>	<u>(9)</u>	<u>\$ 229,839</u>	<u>20</u>	<u>\$ (24,585)</u>	<u>(3)</u>
NET PROFIT								
ATTRIBUTABLE TO:								
Owners of the Company	\$ 156,628	22	\$ 63,534	12	\$ 190,620	17	\$ 60,370	7
Non-controlling interests	11,384	2	9,552	2	6,079	-	24,636	3
	<u>\$ 168,012</u>	<u>24</u>	<u>\$ 73,086</u>	<u>14</u>	<u>\$ 196,699</u>	<u>17</u>	<u>\$ 85,006</u>	<u>10</u>
TOTAL COMPREHENSIVE (LOSS) INCOME ATTRIBUTABLE TO:								
Owners of the Company	\$ 158,718	23	\$ (19,461)	(3)	\$ 207,331	18	\$ (13,725)	(2)
Non-controlling interests	15,916	2	(30,479)	(6)	22,508	2	(10,860)	(1)
	<u>\$ 174,634</u>	<u>25</u>	<u>\$ (49,940)</u>	<u>(9)</u>	<u>\$ 229,839</u>	<u>20</u>	<u>\$ (24,585)</u>	<u>(3)</u>
EARNINGS PER SHARE (Note 22)								
From continuing operations								
Basic	<u>\$ 2.18</u>		<u>\$ 0.89</u>		<u>\$ 2.66</u>		<u>\$ 0.85</u>	
Diluted	<u>\$ 2.18</u>		<u>\$ 0.89</u>		<u>\$ 2.66</u>		<u>\$ 0.85</u>	

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

(Concluded)

AETHERTEK TECHNOLOGY CO., LTD. AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY
(In Thousands of New Taiwan Dollars)

	Equity Attributable to Shareholders of the Parent									
						Others		Total	Non-controlling Interests	Total Equity
						Exchange Differences on Translation of the Financial Statements of Foreign Operations	Unearned Share-based Employee Compensation			
	Capital Stock - Common Stock			Retained Earnings						
	Shares (In Thousands)	Amount	Capital Surplus	Legal Reserve	Unappropriated Earnings					
BALANCE, JANUARY 1, 2025	70,941	\$ 709,418	\$ 183,666	\$ 62,629	\$ 310,682	\$ 63,560	\$ (15,868)	\$ 1,314,087	\$ 282,402	\$ 1,596,489
Appropriation of 2024 earnings										
Legal reserve	-	-	-	2,098	(2,098)	-	-	-	-	-
Cash dividends distributed by the Company	-	-	-	-	(18,876)	-	-	(18,876)	-	(18,876)
Net profit for the six months ended June 30, 2025	-	-	-	-	60,370	-	-	60,370	24,636	85,006
Other comprehensive income (loss) for the six months ended June 30, 2025, net of income tax (Note 18)	-	-	-	-	-	(74,095)	-	(74,095)	(35,496)	(109,591)
Total comprehensive income (loss) for the six months ended June 30, 2025	-	-	-	-	60,370	(74,095)	-	(13,725)	(10,860)	(24,585)
Share-based payment arrangement (Note 23)	164	1,640	4,846	-	-	-	872	7,358	-	7,358
Cancelled restricted shares	(2)	(19)	(59)	-	-	-	78	-	-	-
BALANCE, JUNE 30, 2025	71,103	\$ 711,039	\$ 188,453	\$ 64,727	\$ 350,078	\$ (10,535)	\$ (14,918)	\$ 1,288,844	\$ 271,542	\$ 1,560,386
BALANCE, JANUARY 1, 2026	71,284	\$ 712,839	\$ 199,939	\$ 64,726	\$ 398,130	\$ 37,190	\$ (16,824)	\$ 1,396,000	\$ 320,948	\$ 1,716,948
Appropriation of 2025 earnings										
Legal reserve	-	-	-	10,842	(10,842)	-	-	-	-	-
Cash dividends distributed by the Company	-	-	-	-	(97,579)	-	-	(97,579)	-	(97,579)
Net profit for the six months ended June 30, 2026	-	-	-	-	190,620	-	-	190,620	6,079	196,699
Other comprehensive income for the six months ended June 30, 2026, net of income tax (Note 18)	-	-	-	-	-	16,711	-	16,711	16,429	33,140
Total comprehensive income for the six months ended June 30, 2026	-	-	-	-	190,620	16,711	-	207,331	22,508	229,839
Share-based payment arrangements (Note 23)	497	4,970	30,515	-	-	-	(21,786)	13,699	-	13,699
BALANCE, JUNE 30, 2026	71,781	\$ 717,809	\$ 230,454	\$ 75,568	\$ 480,329	\$ 53,901	\$ (38,610)	\$ 1,519,451	\$ 343,456	\$ 1,862,907

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

AETHERTEK TECHNOLOGY CO., LTD. AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF CASH FLOWS (In Thousands of New Taiwan Dollars)

	For the Six Months Ended June 30	
	2026	2025
CASH FLOWS FROM OPERATING ACTIVITIES		
Income before income tax	\$ 246,813	\$ 98,500
Adjustments for:		
Depreciation expense	36,078	32,568
Amortization expense	16,172	14,815
Expected credit loss	4,705	5,579
Finance costs	5,529	4,337
Interest income	(4,172)	(7,461)
Share-based compensation	13,699	7,358
Loss on disposal of property, plant and equipment, net	64	15
Write-down of inventories	16,342	-
Net changes in operating assets and liabilities		
Notes receivable	240	(2,412)
Trade receivables	(201,963)	(424,417)
Other receivables	15,817	(103,364)
Inventories	(266,691)	(109,442)
Prepayments	(19,779)	(15,233)
Other current assets	(1,550)	(2,435)
Contract liabilities	1,059	15,426
Trade payables	102,258	62,051
Other payables	31,010	102,128
Other current liabilities	(16)	67
Cash used in operations	(4,385)	(321,920)
Interest received	4,824	8,831
Interest paid	(6,745)	(5,434)
Income tax paid	(26,638)	(347)
Net cash used in operating activities	(32,944)	(318,870)
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of financial assets at amortized cost	(4,100)	-
Payment for property, plant and equipment	(11,077)	(19,240)
Proceeds from disposal of property, plant and equipment	-	2,856
Increase in refundable deposits	(3,216)	-
Decrease in refundable deposits	-	1,375
Payments for intangible assets	(1,382)	(2,746)
Increase in prepayments for equipment	(3,209)	(6,521)
Net cash used in investing activities	(22,984)	(24,276)

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AETHERTEK TECHNOLOGY CO., LTD. AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF CASH FLOWS (In Thousands of New Taiwan Dollars)

	For the Six Months Ended June 30	
	2026	2025
CASH FLOWS FROM FINANCING ACTIVITIES		
Proceeds from short-term borrowings	\$ 317,762	\$ 88,824
Repayments of long-term borrowings	(3,648)	(6,548)
Repayment of the principal portion of lease liabilities	(13,429)	(12,368)
Dividends paid to non-controlling interests	<u>(44,037)</u>	<u>-</u>
Net cash generated from financing activities	<u>256,648</u>	<u>69,908</u>
EFFECTS OF EXCHANGE RATE CHANGES ON THE BALANCE OF CASH HELD IN FOREIGN CURRENCIES	<u>37,724</u>	<u>(128,396)</u>
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	238,444	(401,634)
CASH AND CASH EQUIVALENTS, BEGINNING OF THE PERIOD	<u>917,181</u>	<u>904,949</u>
CASH AND CASH EQUIVALENTS, END OF THE PERIOD	<u>\$ 1,155,625</u>	<u>\$ 503,315</u>

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

(Concluded)

AETHERTEK TECHNOLOGY CO., LTD. AND SUBSIDIARIES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS FOR THE SIX MONTHS ENDED JUNE 30, 2026 AND 2025 (In Thousands of New Taiwan Dollars, Unless Stated Otherwise)

1. GENERAL INFORMATION

Aethertek Technology Co., Ltd. (the “Company”) was incorporated in Taipei City in September 1992. On April 14, 2021, it received approval from Ministry of Economic Affairs and had changed its name from “Service & Quality Group Co., Ltd.” to “Aethertek Technology Co., Ltd.” The Company involves in equipment manufacturing, product design, software service, etc.

The Company’s shares have been listed on the Taipei Exchange (TPEx) since March 2004.

The consolidated financial statements are presented in the Company’s functional currency, the New Taiwan dollar.

2. APPROVAL OF FINANCIAL STATEMENTS

The consolidated financial statements were approved by the Company’s board of directors on August 5, 2026.

3. APPLICATION OF NEW AND REVISED STANDARDS, AMENDMENTS AND INTERPRETATIONS

- a. Initial application of the amendments to the International Financial Reporting Standards (IFRS), International Accounting Standards (IAS), IFRIC Interpretations (IFRIC), and SIC Interpretations (SIC) (collectively, the “IFRS Accounting Standards”) endorsed and issued into effect by the FSC

Except for the following, the initial application of the IFRS Accounting Standards endorsed and issued into effect by the FSC did not have a material impact on the Group’s accounting policies:

Amendments to IFRS 9 and IFRS 7 “Amendments to the Classification and Measurement of Financial Instruments”

- 1) The amendments to the application guidance of classification of financial assets

The amendments mainly amend the requirements for the classification of financial assets, including:

- a) If a financial asset contains a contingent feature that could change the timing or amount of contractual cash flows and the contingent event itself does not relate directly to changes in basic lending risks and costs (e.g., whether the debtor achieves a contractually specified reduction in carbon emissions), the financial asset has contractual cash flows that are solely payments of principal and interest on the principal amount outstanding if, and only if,
- i. In all possible scenarios (before and after the occurrence of a contingent event), the contractual cash flows are solely payments of principal and interest on the principal amount outstanding; and
- ii. In all possible scenarios, the contractual cash flows would not be significantly different from the contractual cash flows on a financial instrument with identical contractual terms, but without such a contingent feature.

- b) To clarify that a financial asset has non-recourse features if an entity's ultimate right to receive cash flows is contractually limited to the cash flows generated by specified assets.
- c) To clarify that the characteristics of contractually linked instruments include a prioritization of payments to the holders of financial assets using multiple contractually linked instruments (tranches) established through a waterfall payment structure, resulting in concentrations of credit risk and a disproportionate allocation of cash shortfalls from the underlying pool between the tranches.

2) The amendments to the application guidance of derecognition of financial liabilities

The amendments mainly stipulate that a financial liability is derecognized on the settlement date. However, when settling a financial liability in cash using an electronic payment system, the Group can choose to derecognize the financial liability before the settlement date if, and only if, the Group has initiated a payment instruction that resulted in:

- The Group having no practical ability to withdraw, stop or cancel the payment instruction;
- The Group having no practical ability to access the cash to be used for settlement as a result of the payment instruction; and
- The settlement risk associated with the electronic payment system being insignificant.

b. The IFRS Accounting Standards endorsed by the FSC for application starting from 2027

New, Amended and Revised Standards and Interpretations	Effective Date Announced by IASB
IFRS 18 "Presentation and Disclosure in Financial Statements"	January 1, 2027 (Note 1)
IFRS 19 "Subsidiaries without Public Accountability: Disclosures" (including the 2025 amendments to IFRS 19)	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 for Investments in Associates and Joint Ventures"	January 1, 2027 (Note 2)

Note 1: IFRS 18 will take effect starting from January 1, 2028 for domestic entities. Earlier application is permitted.

Note 2: An entity shall apply the amendments when it applies IFRS 18.

IFRS 18 "Presentation and Disclosure in Financial Statements" and
consequential amendments and Amendments to IAS 28 "Amendments to the
Fair Value Option for Investments in Associates and Joint Ventures"

IFRS 18 will supersede IAS 1 "Presentation of Financial Statements". The main changes comprise:

- To classify items of income and expenses presented in the statement of profit or loss into the operating, investing, financing, income taxes and discontinued operations categories, the Group shall assess whether it has specified main business activities of investing in particular types of assets and providing financing to customers.
- The statement of profit or loss shall present totals and subtotals for operating profit or loss, profit or loss before financing and income taxes and profit or loss.

- Provides guidance to enhance the requirements of aggregation and disaggregation: The Group shall identify the assets, liabilities, equity, income, expenses and cash flows that arise from individual transactions or other events and shall classify and aggregate them into groups based on shared characteristics, so as to result in the presentation in the primary financial statements of line items that have at least one similar characteristic. The Group shall disaggregate items with dissimilar characteristics in the primary financial statements and in the notes. The Group labels items as “other” only if it cannot find a more informative label.
- Disclosures on Management-defined Performance Measures (MPMs): When in public communications outside financial statements and communicating to users of financial statements management’s view of an aspect of the financial performance of the Group as a whole, the Group shall disclose related information about its MPMs in a single note to the financial statements, including the description of such measures, calculations, reconciliations to the subtotal or total specified by IFRS Accounting Standards and the income tax and non-controlling interests effects of related reconciliation items.

At the date of initial application of IFRS 18, an entity that is a venture capital organization, mutual fund, unit trust or similar entity is permitted to change its election from measuring an investment in an associate or joint venture from the equity method to fair value through profit or loss. The amendments to IAS 28 clarify that aforementioned “similar entity” includes the entity that performs the assessments in accordance with the requirements of IFRS 18 and concludes that it has a main business activity of investing in particular types of assets. If eligible, the Group may apply the transition upon initial application.

In addition, the following consequential amendments have been made to IAS 7 “Statement of Cash Flows”:

- The Group shall use operating profit or loss as the starting point when presenting cash flows from operating activities under the indirect method.
- Interest and dividends received by the Group shall be classified as investing activities, while interest and dividends paid shall be classified as financing activities. However, if, after assessment, the Group has a specific main operating activity, it shall determine how to classify dividends received, interest received and interest paid in the statement of cash flows by referring to how it classifies dividend income, interest income and interest expense in the statement of profit or loss. The total of each of these cash flows shall be classified in a single category in the statement of cash flows.

The Group is continuously assessing whether to apply IFRS 18 and consequential amendments earlier.

Except for the above impact, as of the date the consolidated financial statements were authorized for issue, the Group is continuously assessing the possible impact of the application of the amendments on the Group’s financial position and financial performance and financial performance and will disclose the relevant impact when the assessment is completed.

- c. The IFRS Accounting Standards in issue but not yet endorsed and issued into effect by the FSC

<u>New, Amended and Revised Standards and Interpretations</u>	<u>Effective Date Announced by IASB (Note)</u>
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 IASB
IFRS 20 “Regulatory Assets and Regulatory Liabilities”	January 1, 2029

Note: Unless stated otherwise, the above IFRS Accounting Standards are effective for annual reporting periods beginning on or after their respective effective dates.

As of the date the consolidated financial statements were authorized for issue, the Group is continuously assessing other impacts of the above amended standards and interpretations on the Group's financial position and financial performance and will disclose the relevant impact when the assessment is completed.

4. SUMMARY OF MATERIAL ACCOUNTING POLICY INFORMATION

a. Statement of compliance

These interim consolidated financial statements have been prepared in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and IAS 34 "Interim Financial Reporting" as endorsed and issued into effect by the FSC. Disclosure information included in these interim consolidated financial statements is less than the disclosure information required in a complete set of annual consolidated financial statements.

b. Basis of preparation

The consolidated financial statements have been prepared on the historical cost basis.

c. Basis of consolidation

The consolidated financial statements incorporate the financial statements of the Company and the entities controlled by the Company (i.e., its subsidiaries, including structured entities).

Income and expenses of subsidiaries acquired or disposed of during the period are included in the consolidated statement of profit or loss and other comprehensive income from the effective dates of acquisitions up to the effective dates of disposals, as appropriate.

When necessary, adjustments are made to the financial statements of subsidiaries to bring their accounting policies into line with those used by the Company.

All intra-group transactions, balances, income and expenses are eliminated in full upon consolidation. Total comprehensive income of subsidiaries is attributed to the owners of the Company and to the non-controlling interests even if this results in the non-controlling interests having a deficit balance.

See Note 10, Table 5 and Table 6 for detailed information on subsidiaries (including percentages of ownership and main businesses).

d. Other significant accounting policies

Except for the following, refer to the consolidated financial statements for the year ended December 31, 2025.

Income tax expense

Income tax expense represents the sum of the tax currently payable and deferred tax. Interim period income taxes are assessed on an annual basis and calculated by applying to an interim period's pre-tax income the tax rate that would be applicable to expected total annual earnings.

5. MATERIAL ACCOUNTING JUDGMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY

In the application of the Group's accounting policies, management is required to make judgments, estimations and assumptions on the carrying amounts of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered relevant. Actual results may differ from these estimates.

When developing material accounting estimates, the Group considers the possible impact of markets US reciprocal tariffs on the cash flow projection, growth rates, discount rates, profitability and other relevant material estimates. The estimates and underlying assumptions are reviewed on an ongoing basis.

Please refer to the material accounting judgments and key sources of estimation uncertainty of the consolidated financial statements for the year ended December 31, 2025.

6. CASH AND CASH EQUIVALENTS

	June 30, 2026	December 31, 2025	June 30, 2025
Cash on hand	\$ 604	\$ 839	\$ 687
Demand deposits	1,155,021	820,114	326,828
Cash equivalent (investments with original maturities of 3 months or less)	<u>-</u>	<u>96,228</u>	<u>175,800</u>
	<u>\$ 1,155,625</u>	<u>\$ 917,181</u>	<u>\$ 503,315</u>

As of December 31, 2025 and June 30, 2025, the annual interest rate for time deposits are 4.40% and 4.40%, respectively.

7. FINANCIAL ASSETS AT AMORTIZED COST

	June 30, 2026	December 31, 2025	June 30, 2025
<u>Non-current</u>			
Time deposits with original maturities of more than 3 months	<u>\$ 4,100</u>	<u>\$ -</u>	<u>\$ -</u>

Refer to Note 28 for information relating to investments in financial assets at amortized cost pledged as security.

8. TRADE RECEIVABLES AND OTHER RECEIVABLES

	June 30, 2026	December 31, 2025	June 30, 2025
<u>Trade receivables</u>			
At amortized cost			
Gross carrying amount	\$ 592,444	\$ 390,481	\$ 671,509
Less: Allowance for impairment loss	<u>(11,324)</u>	<u>(6,245)</u>	<u>(9,900)</u>
	<u>\$ 581,120</u>	<u>\$ 384,236</u>	<u>\$ 661,609</u>
<u>Other receivables</u>			
Other receivables - receivables from consignment sales (Note)	\$ 121,194	\$ 142,882	\$ 106,070
Other	<u>6,546</u>	<u>1,327</u>	<u>2,301</u>
	127,740	144,209	108,371
Less: Allowance for impairment loss	<u>-</u>	<u>-</u>	<u>-</u>
	<u>\$ 127,740</u>	<u>\$ 144,209</u>	<u>\$ 108,371</u>

Note: The consolidated company's receivables related to assets held for sale primarily resulted from the sale of inventories and machinery and equipment by Trantest Enterprise (China) Ltd to the Company via a third-party company that is not a related party.

The Group's average credit period of sales of goods is 30 to 90 days. No interest is charged on trade receivables. In order to minimize credit risk, the management of the Company has delegated a team responsible for determining credit limits, credit approvals and other monitoring procedures to ensure that follow-up action is taken to recover overdue debts. In addition, the Group reviews the recoverable amount of each individual trade debt at the end of the period to ensure that adequate allowance is made for possible irrecoverable amounts. In this regard, the management believes the Group's credit risk was significantly reduced.

The Group measures the loss allowance for trade receivables at an amount equal to lifetime ECLs. The expected credit losses on trade receivables are estimated using a provision matrix prepared by reference to the past default experience of the customer, the customer's current financial position, economic condition of the industry in which the customer operates, as well as the GDP forecasts and industry outlook. As the Group's historical credit loss experience does not show significantly different loss patterns for different customer segments, the provision for loss allowance based on past due status is not further distinguished according to the Group's different customer base.

The Group writes off a trade receivable when there is evidence indicating that the debtor is in severe financial difficulty and there is no realistic prospect of recovery. For trade receivables that have been written off, the Group continues to engage in enforcement activity to attempt to recover the receivables due. Where recoveries are made, these are recognized in profit or loss.

The following table details the loss allowance of trade receivables based on the Group's provision matrix.

June 30, 2026

	Not Past Due	Less than 60 Days	61 to 180 Days	181 to 360 Days	Over 361 Days	Total
The expected credit loss rate	0%-0.48%	0%-3.23%	0%-6.25%	0%-47.22%	100%	
Gross carrying amount	\$ 476,147	\$ 77,474	\$ 21,396	\$ 16,384	\$ 1,043	\$ 592,444
Loss allowance (Lifetime ECL)	<u>(372)</u>	<u>(1,400)</u>	<u>(1,024)</u>	<u>(7,485)</u>	<u>(1,043)</u>	<u>(11,324)</u>
Amortized cost	<u>\$ 475,775</u>	<u>\$ 76,074</u>	<u>\$ 20,372</u>	<u>\$ 8,899</u>	<u>\$ -</u>	<u>\$ 581,120</u>

December 31, 2025

	Not Past Due	Less than 60 Days	61 to 180 Days	181 to 360 Days	Over 361 Days	Total
The expected credit loss rate	0%-0.86%	0%-1.34%	0%-4.21%	12.34%-57.45%	100%	
Gross carrying amount	\$ 235,419	\$ 69,919	\$ 74,376	\$ 9,893	\$ 874	\$ 390,481
Loss allowance (Lifetime ECL)	<u>(214)</u>	<u>(601)</u>	<u>(1,903)</u>	<u>(2,653)</u>	<u>(874)</u>	<u>(6,245)</u>
Amortized cost	<u>\$ 235,205</u>	<u>\$ 69,318</u>	<u>\$ 72,473</u>	<u>\$ 7,240</u>	<u>\$ -</u>	<u>\$ 384,236</u>

June 30, 2025

	Not Past Due	Less than 60 Days	61 to 180 Days	181 to 360 Days	Over 361 Days	Total
The expected credit loss rate	0%-0.45%	0%-3.03%	0%-9.26%	0%-65.5%	100%	
Gross carrying amount	\$ 467,710	\$ 118,922	\$ 74,881	\$ 9,377	\$ 619	\$ 671,509
Loss allowance (Lifetime ECL)	<u>(529)</u>	<u>(1,872)</u>	<u>(4,709)</u>	<u>(2,171)</u>	<u>(619)</u>	<u>(9,900)</u>
Amortized cost	<u>\$ 467,181</u>	<u>\$ 117,050</u>	<u>\$ 70,172</u>	<u>\$ 7,206</u>	<u>\$ -</u>	<u>\$ 661,609</u>

The movements of the loss allowance of trade receivables were as follows:

	For the Six Months Ended June 30	
	2026	2025
Beginning of the period	\$ 6,245	\$ 5,293
Add: Net remeasurement of loss allowance	4,705	5,579
Foreign exchange gains and losses	<u>374</u>	<u>(972)</u>
End of the period	<u>\$ 11,324</u>	<u>\$ 9,900</u>

9. INVENTORIES

	June 30, 2026	December 31, 2025	June 30, 2025
Raw materials	\$ 285,126	\$ 146,367	\$ 96,568
Semi-finished products	38,426	22,297	16,335
Work in progress	91,177	31,284	23,366
Finished goods	<u>258,736</u>	<u>227,456</u>	<u>173,291</u>
	<u>\$ 673,465</u>	<u>\$ 427,404</u>	<u>\$ 309,560</u>

The nature of the cost of goods sold is as follows:

	For the Three Months Ended June 30		For the Six Months Ended June 30	
	2026	2025	2026	2025
Cost of inventories sold	\$ 191,824	\$ 205,876	\$ 333,622	\$ 292,031
Write-downs of inventories	<u>2,293</u>	<u>-</u>	<u>16,342</u>	<u>-</u>
	<u>\$ 194,117</u>	<u>\$ 205,876</u>	<u>\$ 349,964</u>	<u>\$ 292,031</u>

10. SUBSIDIARIES

a. Subsidiaries included in the consolidated financial statements

Investor	Investee	Nature of Activities	Proportion of Ownership (%)			Remark
			June 30, 2026	December 31, 2025	June 30, 2025	
Aethertek Technology Co., Ltd.	Trantest Enterprise Ltd.	Sales of precision testing equipment	100	100	100	(1)
Aethertek Technology Co., Ltd.	Trantest Enterprise (India) Private Limited	Sales of precision testing equipment	99	99	99	-
Aethertek Technology Co., Ltd.	Aethertek (Singapore) Private Limited.	Sales of precision testing equipment	100	-	-	(3)
Trantest Enterprise Ltd.	Trantest Precision (China) Ltd.	Manufacture and sales of precision testing equipment	51	51	51	-
Trantest Enterprise Ltd.	Topone Automatic Co., Ltd.	Manufacture of precision testing equipment	100	100	100	(2)
Trantest Enterprise Ltd.	Trantest Enterprise (Vietnam) Company Limited	Sales of precision testing equipment	100	100	100	-
Trantest Enterprise Ltd.	Trantest Intelligence Co., Limited	Sales of precision testing equipment	100	-	-	(4)
Trantest Intelligence Co., Limited	Trantest Intelligence (Jiangmen) Ltd.	Manufacture and sales of precision testing equipment	100	-	-	(5)

Note 1: In May 2025, the Board of Directors of the consolidated company approved a capital reduction of US\$4,000 thousand for its subsidiary Trantest Enterprise Ltd., with the capital reduction record date set on July 28, 2025.

Note 2: The Group's board of directors resolved in September 2023, to acquire and had acquired 100% ownership of Topone Automatic Co., Ltd. through its subsidiary Trantest Enterprise Ltd. The transaction amount was US\$798 thousand, and the Company invested US\$345 thousand in 2025.

Note 3: The Group's board of Directors of the consolidated company approved the establishment of its subsidiary, Aethertek (Singapore) Private Limited, with a capital of US\$5,000 thousand, with the establishment date set in March 2026.

Note 4: The Group's board of Directors of the consolidated company approved the establishment of its subsidiary, Trantest Intelligence Co., Limited, through its subsidiary Trantest Enterprise Ltd., with a capital of US\$5,000 thousand, with the establishment date set in April 2026.

Note 5: The Group's board of Directors of the consolidated company approved the establishment of its subsidiary, Trantest Intelligence (Jiangmen) Ltd., through its subsidiary Trantest Intelligence Co., Limited, with a capital of RMB 30,000 thousand, with the establishment date set in April 2026.

b. Details of subsidiaries that have material non-controlling interests

Name of Subsidiary	Principal Place of Business	Proportion of Ownership and Voting Rights Held by Non-controlling Interest		
		December 31,		
		June 30, 2026	2025	June 30, 2025
Trantest Precision (China) Ltd.	Shenzhen China	49%	49%	49%

See Tables 5 and 6 for the information on the place of incorporation and principal place of business.

Summarized financial information in respect of each of the Group's subsidiary that have material non-controlling interest is set out below. The summarized financial information below represents amounts before intragroup eliminations.

Trantest Precision (China) Ltd.

	June 30	
	2026	2025
Current assets	\$ 1,119,712	\$ 914,389
Non-current assets	192,989	191,932
Current liabilities	(497,310)	(421,153)
Non-current liabilities	<u>(8,722)</u>	<u>(22,375)</u>
Equity	<u>\$ 806,669</u>	<u>\$ 662,793</u>
Equity attributable to:		
Owners of the Company	\$ 411,401	\$ 338,024
Non-controlling interests	<u>395,268</u>	<u>324,769</u>
	<u>\$ 806,669</u>	<u>\$ 662,793</u>

	For the Six Months Ended June 30	
	2026	2025
Revenue	\$ 803,588	\$ 754,156
Gain for the period	\$ 60,174	\$ 113,847
Net gain attributable to:		
Owners of the Company	\$ 30,689	\$ 58,062
Non-controlling interests	29,485	55,785
	<u>\$ 60,174</u>	<u>\$ 113,847</u>

11. PROPERTY, PLANT AND EQUIPMENT

	Land	Buildings	Equipment	Leasehold Improvements	Office Equipment	Transportation Equipment	Total
<u>Cost</u>							
Balance at January 1, 2026	\$ 225,756	\$ 144,428	\$ 305,308	\$ 38,191	\$ 55,588	\$ 583	\$ 769,854
Additions	-	-	4,836	744	3,923	1,419	10,922
Disposals	-	-	(26)	-	(221)	-	(247)
Reclassification from equipment prepayments	-	-	811	-	-	-	811
Effects of foreign currency exchange differences	-	5,110	10,090	(59)	1,130	55	16,326
Balance at June 30, 2026	<u>\$ 225,756</u>	<u>\$ 149,538</u>	<u>\$ 321,019</u>	<u>\$ 38,876</u>	<u>\$ 60,420</u>	<u>\$ 2,057</u>	<u>\$ 797,666</u>
<u>Accumulated depreciation</u>							
Balance at January 1, 2026	\$ -	\$ 48,881	\$ 196,121	\$ 19,408	\$ 38,408	\$ 571	\$ 303,389
Depreciation expense	-	3,332	12,162	3,599	2,716	12	21,821
Disposals	-	-	(18)	-	(165)	-	(183)
Effects of foreign currency exchange differences	-	2,189	7,704	(7)	1,150	26	11,062
Balance at June 30, 2026	<u>\$ -</u>	<u>\$ 54,402</u>	<u>\$ 215,969</u>	<u>\$ 23,000</u>	<u>\$ 42,109</u>	<u>\$ 609</u>	<u>\$ 336,089</u>
Carrying amount at June 30, 2026	<u>\$ 225,756</u>	<u>\$ 95,136</u>	<u>\$ 105,050</u>	<u>\$ 15,876</u>	<u>\$ 18,311</u>	<u>\$ 1,448</u>	<u>\$ 461,577</u>
Carrying amount at December 31, 2025 and January 1, 2026	<u>\$ 225,756</u>	<u>\$ 95,547</u>	<u>\$ 109,187</u>	<u>\$ 18,783</u>	<u>\$ 17,180</u>	<u>\$ 12</u>	<u>\$ 466,465</u>
<u>Cost</u>							
Balance at January 1, 2025	\$ 225,756	\$ 146,642	\$ 296,019	\$ 36,347	\$ 50,101	\$ 596	\$ 755,461
Additions	-	-	10,000	940	5,104	-	16,044
Disposals	-	-	(12,762)	-	(347)	-	(13,109)
Effects of foreign currency exchange differences	-	(11,768)	(24,473)	(67)	(3,400)	(60)	(39,768)
Balance at June 30, 2025	<u>\$ 225,756</u>	<u>\$ 134,874</u>	<u>\$ 268,784</u>	<u>\$ 37,220</u>	<u>\$ 51,458</u>	<u>\$ 536</u>	<u>\$ 718,628</u>
<u>Accumulated depreciation</u>							
Balance at January 1, 2025	\$ -	\$ 43,176	\$ 187,515	\$ 12,839	\$ 36,264	\$ 583	\$ 280,377
Depreciation expense	-	3,232	10,803	3,296	2,146	5	19,482
Disposals	-	-	(9,930)	-	(308)	-	(10,238)
Effects of foreign currency exchange differences	-	(4,523)	(17,105)	(4)	(2,755)	(60)	(24,447)
Balance at June 30, 2025	<u>\$ -</u>	<u>\$ 41,885</u>	<u>\$ 171,283</u>	<u>\$ 16,131</u>	<u>\$ 35,347</u>	<u>\$ 528</u>	<u>\$ 265,174</u>
Carrying amount at June 30, 2025	<u>\$ 225,756</u>	<u>\$ 92,989</u>	<u>\$ 97,501</u>	<u>\$ 21,089</u>	<u>\$ 16,111</u>	<u>\$ 8</u>	<u>\$ 453,454</u>

The above items of property, plant and equipment used by the Group are depreciated on a straight-line basis over their estimated useful lives as follows:

Buildings	20 to 50 years
Equipment	3 to 10 years
Leasehold improvements	5 years
Office equipment	2 to 10 years
Transportation equipment	4 to 5 years

Property, plant and equipment used by the Group and pledged as collateral for bank borrowings are set out in Note 28.

12. LEASE ARRANGEMENTS

a. Right-of-use assets

	June 30, 2026	December 31, 2025	June 30, 2025
<u>Carrying amount</u>			
Lands	\$ 5,680	\$ 5,689	\$ 5,441
Buildings	52,292	62,537	42,507
Transportation equipment	<u>4,870</u>	<u>-</u>	<u>-</u>
	<u>\$ 62,842</u>	<u>\$ 68,226</u>	<u>\$ 47,948</u>
	For the Three Months Ended June 30		For the Six Months Ended June 30
	2026	2025	2026
			2025
<u>Additions to right-of-use assets</u>			<u>\$ 7,765</u>
			<u>\$ 325</u>
<u>Depreciation charge for right-of-use assets</u>			
Lands	\$ 132	\$ 122	\$ 262
Buildings	6,812	6,281	13,552
Transportation equipment	<u>443</u>	<u>-</u>	<u>443</u>
	<u>\$ 7,387</u>	<u>\$ 6,403</u>	<u>\$ 14,257</u>
			<u>\$ 13,086</u>

In addition to the additions and depreciation expenses above, the Group have no major subleases and impairments of the right-of-use assets for the six months ended June 30, 2026 and 2025.

b. Lease liabilities

	June 30, 2026	December 31, 2025	June 30, 2025
<u>Carrying amount</u>			
Current	<u>\$ 29,869</u>	<u>\$ 25,700</u>	<u>\$ 19,698</u>
Non-current	<u>\$ 28,625</u>	<u>\$ 37,570</u>	<u>\$ 23,345</u>

Range of discount rate for lease liabilities was as follows:

	June 30, 2026	December 31, 2025	June 30, 2025
Buildings	1.61%-7.25%	1.61%-7.25%	1.61%-4.75%

c. Material lease-in activities and terms

The Group leases certain land and buildings for the use of office, plant, dormitories and official vehicles, with lease terms of 2 to 10 years. The Group also buys land use right for the offices with use term of 50 years in mainland China specifies that payments will be paid at the time of contract and can be renewed upon the expiration of the period. The Group does not have purchase options to acquire the land and buildings at the end of the contract.

d. Other lease information

	For the Three Months Ended June 30		For the Six Months Ended June 30	
	2026	2025	2026	2025
Expenses relating to short-term leases	<u>\$ 2,694</u>	<u>\$ 4,155</u>	<u>\$ 4,708</u>	<u>\$ 5,197</u>
Expenses relating to low-value asset leases	<u>\$ 28</u>	<u>\$ 25</u>	<u>\$ 50</u>	<u>\$ 54</u>
Total cash outflow for leases			<u>\$ (19,447)</u>	<u>\$ (18,697)</u>

The Group's leases of certain building and office equipment qualify as short-term and low-value leases. The Group has elected to apply the recognition exemption and, thus, did not recognize right-of-use assets and lease liabilities for these leases.

13. GOODWILL

	For the Six Months Ended June 30	
	2026	2025
<u>Cost</u>		
Beginning of the period	\$ 106,677	\$ 106,922
Effects of foreign currency exchange differences	<u>76</u>	<u>(630)</u>
End of the period	<u>\$ 106,753</u>	<u>\$ 106,292</u>

14. OTHER INTANGIBLE ASSETS

	Customer Relationships	Computer Software	Amount
<u>Cost</u>			
Balance, January 1, 2026	\$ 256,720	\$ 50,386	\$ 307,106
Additions	-	1,382	1,382
Effects of foreign currency exchange differences	<u>3,430</u>	<u>1,525</u>	<u>4,955</u>
Balance, June 30, 2026	<u>\$ 260,150</u>	<u>\$ 53,293</u>	<u>\$ 313,443</u>

(Continued)

	Customer Relationships	Computer Software	Amount
<u>Accumulated amortization</u>			
Balance, January 1, 2026	\$ 125,390	\$ 39,803	\$ 165,193
Amortization expenses	13,276	2,896	16,172
Effects of foreign currency exchange differences	<u>1,775</u>	<u>1,440</u>	<u>3,215</u>
Balance, June 30, 2026	<u>\$ 140,441</u>	<u>\$ 44,139</u>	<u>\$ 184,580</u>
Carrying amount at June 30, 2026	<u>\$ 119,709</u>	<u>\$ 9,154</u>	<u>\$ 128,863</u>
Carrying amount December 31, 2025 and January 1, 2026	<u>\$ 131,330</u>	<u>\$ 10,583</u>	<u>\$ 141,913</u>
<u>Cost</u>			
Balance, January 1, 2025	\$ 267,788	\$ 48,892	\$ 316,680
Additions	-	2,746	2,746
Effects of foreign currency exchange differences	<u>(28,466)</u>	<u>(3,439)</u>	<u>(31,905)</u>
Balance, June 30, 2025	<u>\$ 239,322</u>	<u>\$ 48,199</u>	<u>\$ 287,521</u>
<u>Accumulated amortization</u>			
Balance, January 1, 2025	\$ 103,260	\$ 44,488	\$ 147,748
Amortization expenses	13,379	1,436	14,815
Effects of foreign currency exchange differences	<u>(12,051)</u>	<u>(3,270)</u>	<u>(15,321)</u>
Balance, June 30, 2025	<u>\$ 104,588</u>	<u>\$ 42,654</u>	<u>\$ 147,242</u>
Carrying amount at June 30, 2025	<u>\$ 134,734</u>	<u>\$ 5,545</u>	<u>\$ 140,279</u> (Concluded)
Other intangible assets are amortized on a straight-line basis over their estimated useful lives as follows:			
Customer relationships			10 years
Computer software			2 to 5 years

15. BORROWINGS

a. Short-term borrowings

	June 30, 2026	December 31, 2025	June 30, 2025
<u>Unsecured borrowings</u>			
Bank loans	<u>\$ 364,002</u>	<u>\$ 47,559</u>	<u>\$ 82,296</u>

The interest rates for bank revolving loans will range from 2.10% to 2.15% on June 30, 2026, 7.25% on December 31, 2025 and 7.25% on June 30, 2025.

b. Long-term borrowings

	June 30, 2026	December 31, 2025	June 30, 2025
<u>Secured borrowings (Note 28)</u>			
Bank loan	\$ 146,491	\$ 149,904	\$ 154,442
<u>Unsecured borrowings</u>			
Bank loans	<u>12,397</u>	<u>12,632</u>	<u>12,350</u>
	158,888	162,536	166,792
Less: Current portion	<u>(7,296)</u>	<u>(7,296)</u>	<u>(7,303)</u>
Long-term borrowings	<u>\$ 151,592</u>	<u>\$ 155,240</u>	<u>\$ 159,489</u>

During the year ended December 31, 2024, the Group both acquired new bank borrowing facilities in the amounts of \$200,000 thousand, the bank loan secured by the Company's proprietary land and buildings (refer to Note 28), with interest rates of 2.0893% to 2.2693%, 2.0980% to 2.2780% and 2.0980% to 2.2780% on June 30, 2026, December 31, 2025 and June 30, 2025, respectively. Loan will be due on April 6, 2028, and repayable in the next 25 years, respectively. Subject to the terms set forth in the loan agreement, the Group's debt service coverage ratios must be 100% annually or semi-annually. The purpose of these bank borrowing facilities was for the acquisition of land, plant and equipment.

16. OTHER PAYABLES

	June 30, 2026	December 31, 2025	June 30, 2025
Payables for salaries or bonuses	\$ 188,787	\$ 201,938	\$ 70,543
Payables for compensation of employees	3,692	1,240	1,016
Payables for dividends (Note 1)	194,159	135,320	171,373
Payable for professional fees	5,698	3,370	3,081
Payable for purchases of equipment	2,352	2,507	1,218
Payables from consignment sales (Note 2)	124,039	106,541	73,393
Others	<u>135,932</u>	<u>115,265</u>	<u>71,120</u>
	<u>\$ 654,659</u>	<u>\$ 566,181</u>	<u>\$ 391,744</u>

Note 1: Payables for dividends were NT\$96,580 thousand of the appropriation of earnings resolved in the shareholders' meeting before the acquisition date by the original shareholders of Trantest Enterprise Ltd. and NT\$97,579 thousand of cash dividends declared by the Company for the current year.

Note 2: Payables related to assets held for sale primarily resulted from the sale of inventories and machinery and equipment by Trantest Precision (China) Ltd. to the Company via a third-party company that is not a related party.

17. RETIREMENT BENEFIT PLANS

The Company adopted a pension plan under the Labor Pension Act (LPA), which is a state-managed defined contribution plan. Under the LPA, an entity makes monthly contributions to employees' individual pension accounts at 6% of monthly salaries and wages.

The subsidiary of the Group in China is a member of state-managed retirement benefit plans operated by the government of the People's Republic of China. Based on a certain percentage of the total salary of all local employees, the subsidiary is required to contribute a specified percentage of payroll costs to the retirement benefit scheme to fund the benefits. The only obligation of the Group is to make the specified contributions.

18. EQUITY

a. Ordinary shares

	June 30, 2026	December 31, 2025	June 30, 2025
Shares authorized (in thousands of shares)	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>
Shares authorized	<u>\$ 1,000,000</u>	<u>\$ 1,000,000</u>	<u>\$ 1,000,000</u>
Shares issued and fully paid (in thousands of shares)	<u>71,781</u>	<u>71,284</u>	<u>71,104</u>
Shares issued and fully paid	<u>\$ 717,809</u>	<u>\$ 712,839</u>	<u>\$ 711,039</u>

The issued ordinary shares have a par value of NT\$10 per share, and each share has one voting right and the right to receive dividends.

On May 8, 2025, the board of directors of the consolidated company resolved to retire 2 thousand shares of restricted employee stock, representing a capital reduction of NT\$19 thousand. The capital reduction became effective on May 12, 2025, and the related registration was completed on July 29, 2025.

On March 4, 2026, the Board of Directors of the consolidated company resolved to issue 497 thousand shares of restricted employee rights new shares, with the capital increase record date set on March 25, 2026, and the registration of the amendment was completed on April 10, 2026.

b. Capital surplus

	June 30, 2026	December 31, 2025	June 30, 2025
May be used to offset a deficit, distributed as cash dividends, or transferred to share capital (1)			
Issuance of ordinary shares	\$ 157,852	\$ 157,852	\$ 157,852
May be used to offset a deficit only (2)			
Issuance of ordinary shares	16,055	16,055	21,672
May not be used for any purpose (3)			
Employee restricted shares	<u>56,547</u>	<u>26,032</u>	<u>8,929</u>
	<u>\$ 230,454</u>	<u>\$ 199,939</u>	<u>\$ 188,453</u>

- 1) Such capital surplus may be used to offset a deficit; in addition, when the Company has no deficit, such capital surplus may be distributed as cash dividends or transferred to share capital (limited to a certain percentage of the Company's capital surplus and to once a year).
 - 2) Such capital surplus only may used to offset a deficit, that capital generated from the share premium reclassified upon employee restricted shares, because as no cash flow is generated.
 - 3) It may not be used for any purpose that capital surplus generated from employee restricted shares.
- c. Retained earnings and dividend policy

The content of the earnings distribution policy in accordance with the articles of incorporation of the Company is as follows:

- 1) The Company's profit in a fiscal year shall be first utilized for paying taxes, offsetting losses of previous years, setting aside as legal reserve 10% of the remaining profit (appropriation of earnings to a legal reserve shall be made until the legal reserve equals the Company's paid-in capital), setting aside or reversing a special reserve in accordance with the laws and regulations, and then any remaining profit together with any undistributed retained earnings shall be used by the Company's board of directors as the basis for proposing a distribution plan, which should be resolved in the shareholders' meeting for the distribution of dividends and bonuses to shareholders. For the policies on the distribution of compensation of employees and remuneration of directors and supervisors after the amendment, refer to compensation of employees and remuneration of directors and supervisors in Note 20-g.
- 2) The Company's dividend policy shall be determined pursuant to the factors, such as the investment environment, capital requirement, domestic and overseas competition environment, current and future business development plan, as well as shareholders' interests.

The legal reserve may be used to offset deficit. If the Company has no deficit and the legal reserve has exceeded 25% of the Company's paid-in capital, the excess may be transferred to capital or distributed in cash.

The appropriation of earnings for 2025 and 2024, which had been proposed by the shareholders' meetings on May 22, 2026 and May 20, 2025, were as follows:

	For the Year Ended December 31	
	2025	2024
Legal reserve	<u>\$ 10,842</u>	<u>\$ 2,098</u>
Cash dividends	<u>\$ 97,579</u>	<u>\$ 18,876</u>
Dividends per share (NT\$)	<u>\$ 1.3689</u>	<u>\$ 0.2661</u>

d. Other equity items

1) Exchange differences on the translation of the financial statements of foreign operations

	For the Six Months Ended June 30	
	2026	2025
Balance at January 1	\$ 37,190	\$ 63,560
Recognized for the year		
Exchange differences on the translation of the financial statements of foreign operations	20,888	(92,619)
Income tax that may be reclassified subsequently to profit or loss	<u>(4,177)</u>	<u>18,524</u>
Balance at June 30	<u>\$ 53,901</u>	<u>\$ (10,535)</u>

2) Unearned share-based employee compensation

The Company resolved at the shareholders' meeting to issue 1,000 thousand shares of new employee restricted stocks at no consideration on May 20, 2025. In 2026, 2025, 2024 and 2023, the board of directors had resolved to issue 497, 357, 273 and 77 thousand shares of new employee restricted stock, respectively, and cancelled 13, 2, 25 and 30 thousand shares of new employee restricted stocks on November 2025, May 2025, March 2024 and August 2024. Please refer to Note 22 for relevant information.

	For the Six Months Ended June 30	
	2026	2025
Balance at January 1	\$ (16,824)	\$ (15,868)
Issuance of shares	(35,485)	(6,486)
Cancelled of shares	-	78
Share-based payment expenses recognized	<u>13,699</u>	<u>7,358</u>
Balance at June 30	<u>\$ (38,610)</u>	<u>\$ (14,918)</u>

e. Non-controlling interests

	For the Six Months Ended June 30	
	2026	2025
Balance at January 1	\$ 320,948	\$ 282,402
Share in (loss) gain for the year	6,079	24,636
Other comprehensive (loss) income during the year		
Exchange differences on the translation of the financial statements of foreign entities	<u>16,429</u>	<u>(35,496)</u>
Balance at June 30	<u>\$ 343,456</u>	<u>\$ 271,542</u>

19. REVENUE

	For the Three Months Ended June 30		For the Six Months Ended June 30	
	2026	2025	2026	2025
Revenue from the sale of goods	\$ 661,883	\$ 531,172	\$ 1,059,495	\$ 805,132
Revenue from the rendering of services	<u>41,841</u>	<u>5,612</u>	<u>75,836</u>	<u>13,187</u>
	<u>\$ 703,724</u>	<u>\$ 536,784</u>	<u>\$ 1,135,331</u>	<u>\$ 818,319</u>
	June 30, 2026	December 31, 2025	June 30, 2025	January 1, 2025
<u>Contract balances</u>				
Trade receivables (Note 8)	<u>\$ 581,120</u>	<u>\$ 384,236</u>	<u>\$ 661,609</u>	<u>\$ 241,799</u>
Contract liabilities				
Sale of goods	<u>\$ 7,501</u>	<u>\$ 6,442</u>	<u>\$ 21,293</u>	<u>\$ 5,867</u>

20. NET PROFIT

a. Interest income

	For the Three Months Ended June 30		For the Six Months Ended June 30	
	2026	2025	2026	2025
Interest income				
Bank deposits	\$ 2,101	\$ 3,609	\$ 4,129	\$ 7,431
Others	<u>26</u>	<u>25</u>	<u>43</u>	<u>30</u>
	<u>\$ 2,127</u>	<u>\$ 3,634</u>	<u>\$ 4,172</u>	<u>\$ 7,461</u>

b. Other income

	For the Three Months Ended June 30		For the Six Months Ended June 30	
	2026	2025	2026	2025
Government grants	\$ 806	\$ 651	\$ 2,171	\$ 1,334
Others	<u>357</u>	<u>2,465</u>	<u>625</u>	<u>2,853</u>
	<u>\$ 1,163</u>	<u>\$ 3,116</u>	<u>\$ 2,796</u>	<u>\$ 4,187</u>

c. Other gains and (losses)

	For the Three Months Ended June 30		For the Six Months Ended June 30	
	2026	2025	2026	2025
Net foreign exchange (losses) gains	\$ (8,373)	\$ (25,506)	\$ (15,104)	\$ (22,105)
Loss on disposal of property, plant and equipment	(58)	(206)	(147)	(15)
Others	<u>(385)</u>	<u>1,111</u>	<u>(401)</u>	<u>(568)</u>
	<u>\$ (8,816)</u>	<u>\$ (24,601)</u>	<u>\$ (15,652)</u>	<u>\$ (22,688)</u>

d. Finance costs

	For the Three Months Ended June 30		For the Six Months Ended June 30	
	2026	2025	2026	2025
Interest on lease liabilities	\$ 613	\$ 495	\$ 1,260	\$ 1,078
Interest on bank loans	<u>2,434</u>	<u>2,314</u>	<u>4,269</u>	<u>3,259</u>
	<u>\$ 3,047</u>	<u>\$ 2,809</u>	<u>\$ 5,529</u>	<u>\$ 4,337</u>

e. Depreciation and amortization

	For the Three Months Ended June 30		For the Six Months Ended June 30	
	2026	2025	2026	2025
An analysis of depreciation by function				
Operating cost	\$ 8,027	\$ 6,806	\$ 15,806	\$ 13,738
Operating expenses	<u>10,437</u>	<u>9,166</u>	<u>20,272</u>	<u>18,830</u>
	<u>\$ 18,464</u>	<u>\$ 15,972</u>	<u>\$ 36,078</u>	<u>\$ 32,568</u>
An analysis of amortization by function				
Operating cost	\$ -	\$ -	\$ -	\$ -
Operating expenses	<u>8,078</u>	<u>7,201</u>	<u>16,172</u>	<u>14,815</u>
	<u>\$ 8,078</u>	<u>\$ 7,201</u>	<u>\$ 16,172</u>	<u>\$ 14,815</u>

f. Employee benefits expense

	For the Three Months Ended June 30		For the Six Months Ended June 30	
	2026	2025	2026	2025
Short-term benefits				
Salary	\$ 157,424	\$ 130,843	\$ 301,703	\$ 240,295
Labor and health insurance	10,558	9,266	19,744	19,531
Post-employment benefits				
Defined contribution plans	1,980	1,615	3,891	3,133
Other employee benefits	<u>1,991</u>	<u>2,123</u>	<u>5,723</u>	<u>5,485</u>
Total employee benefits expense	<u>\$ 171,953</u>	<u>\$ 143,847</u>	<u>\$ 331,061</u>	<u>\$ 268,444</u>
An analysis of employee benefits expense by function				
Operating costs	\$ 39,972	\$ 32,044	\$ 67,595	\$ 55,462
Operating expenses	<u>131,981</u>	<u>111,803</u>	<u>263,466</u>	<u>212,982</u>
	<u>\$ 171,953</u>	<u>\$ 143,847</u>	<u>\$ 331,061</u>	<u>\$ 268,444</u>

g. Compensation of employees and remuneration of directors

According to the Company's Articles, the Company accrues compensation of employees and remuneration of directors at rates of no less than 1% and no higher than 3%, respectively, of net profit before income tax, compensation of employees, and remuneration of directors. In accordance with the amendments to the Securities and Exchange Act in August 2024, the shareholders of the Company resolved the amendments to the Company's Articles at their 2025 regular meeting. The amendments explicitly stipulate the allocation of no less than 1% of net profit before income tax, compensation of employees, and remuneration of directors as compensation distributions and no less than 50% for non-executive employees. The estimated compensation of employees and the remuneration of directors for the three months ended June 30, 2026 and 2025 and the six months ended June 30, 2026 and 2025 is as follows:

Accrual rate

	For the Three Months Ended June 30		For the Six Months Ended June 30	
	2026	2025	2026	2025
Compensation of employees	1%	1%	1%	1%
Remuneration of directors	0%	0%	0%	0%

Amount

	For the Three Months Ended June 30		For the Six Months Ended June 30	
	2026	2025	2026	2025
Compensation of employees	<u>\$ 1,943</u>	<u>\$ 759</u>	<u>\$ 2,386</u>	<u>\$ 759</u>
Remuneration of directors	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

If there is a change in the amounts after the annual consolidated financial statements are authorized for issue, the differences are recorded as a change in the accounting estimate.

The compensation of employees and the remuneration of directors for 2025 and 2024 had been approved by the Company's board of directors on March 4, 2026 and March 3, 2025, as illustrated below:

Accrual rate

	For the Year Ended December 31	
	2025	2024
Compensation of employees	1%	1%
Remuneration of directors	0%	0%

Amount

	For the Year Ended December 31	
	2025	2024
Compensation of employees	\$ 1,240	\$ 266
Remuneration of directors	-	-

There was no difference between the actual appropriated amounts of employees' compensation and remuneration of directors and the amounts recognized in the financial statements for the years ended December 31, 2025 and 2024.

Information on the compensation of employees and remuneration of directors resolved by the Company's board of directors is available at the Market Observation Post System website of the Taiwan Stock Exchange.

21. INCOME TAXES

a. Income tax recognized in profit or loss

The major components of tax expense were as follows:

	For the Three Months Ended June 30		For the Six Months Ended June 30	
	2026	2025	2026	2025
Current tax				
In respect of the current year	\$ 35,589	\$ 17,783	\$ 47,449	\$ 18,011
Adjustments for prior year	(432)	-	(432)	-
	35,157	17,783	47,017	18,011
Deferred tax				
In respect of the current year	8,034	(2,454)	3,097	(4,517)
Income tax expense (benefit) recognized in profit or loss	<u>\$ 43,191</u>	<u>\$ 15,329</u>	<u>\$ 50,114</u>	<u>\$ 13,494</u>

b. Income tax recognized in other comprehensive income

	For the Three Months Ended June 30		For the Six Months Ended June 30	
	2026	2025	2026	2025
<u>Deferred tax</u>				
In respect of the current year				
Exchange differences on the				
translation of foreign				
operations	\$ 522	\$ (20,750)	\$ 4,177	\$ (18,524)

c. Income tax assessment

The income tax returns through 2023 have been assessed by the tax authorities. The companies in other jurisdictions have been examined according to their local laws.

22. EARNINGS PER SHARE

Unit: NT\$ Per Share

	For the Three Months Ended June 30		For the Six Months Ended June 30	
	2026	2025	2026	2025
Basic earnings per share	\$ 2.18	\$ 0.89	\$ 2.66	\$ 0.85
Diluted earnings per share	\$ 2.18	\$ 0.89	\$ 2.66	\$ 0.85

The weighted average number of shares outstanding used for the earnings per share computation was as follows:

Net Profit for the Period

	For the Three Months Ended June 30		For the Six Months Ended June 30	
	2026	2025	2026	2025
Profit for the year attributable to owners of the Company	\$ 156,628	\$ 63,534	\$ 190,620	\$ 60,370
Earnings used in the computation of basic and diluted earnings per share	\$ 156,628	\$ 63,534	\$ 190,620	\$ 60,370

Ordinary Shares

	For the Three Months Ended June 30		For the Six Months Ended June 30	
	2026	2025	2026	2025
Weighted-average number of ordinary shares used in computation of basic earnings per share	71,781	71,105	71,615	71,051
Effect of potential dilutive common stock:				
Compensation of employees	<u>32</u>	<u>17</u>	<u>40</u>	<u>19</u>
Weighted average number of ordinary shares used in the computation of diluted earnings per share	<u>71,813</u>	<u>71,122</u>	<u>71,655</u>	<u>71,070</u>

The Group may settle the compensation of employees in cash or shares; therefore, it is assumed that the entire amount of the compensation will be settled in shares, and the resulting potential shares are included in the weighted average number of shares outstanding used in the computation of diluted (loss) earnings per share, as the effect is dilutive. Such dilutive effect of the potential shares is included in the computation of diluted (loss) earnings per share until the number of shares to be distributed to employees is resolved in the following year.

23. SHARE-BASED PAYMENT ARRANGEMENTS

Employee Restricted Stocks

On May 20, 2025, May 31, 2023 and June 22, 2022, the Company resolved at the shareholders' meeting to issue 1,000 thousand shares, 800 thousand shares and 800 thousand shares of employee restricted stocks at \$10 per share at no consideration. In 2026, August 21, 2025, March 3 2025, 2024 and 2023, the board of directors had resolved to issue 497 thousand shares, 193 thousand shares, 164 thousand shares, 273 thousand shares and 77 thousand shares of employee restricted stocks. The grant date and the issuance date were March 25, 2026, August 22, 2025, March 25, 2025, March 7, 2024, August 11, 2023 and June 1, 2023. The fair value of the employee restricted stocks at grant date is \$71.4 per share, \$75.4 per share, \$40.3 per share, \$40.45 per share, \$53.5 per share and \$52.5 per share, respectively.

On 2025, the board of directors had resolved to cancelled 15 thousand shares of new employee restricted stocks with the low which did not meet the vested conditions.

Employee restricted stocks that have been granted but have not yet met the vesting conditions are as follows:

- Employees may not sell, pledge, transfer, give as a gift, create a guarantee or otherwise dispose of the new employee restricted stocks until they have met the vesting conditions after being granted the new stocks.
- Except for the restrictions in the preceding paragraph, before the vesting conditions are fulfilled, any other shareholder rights including but not limited to the entitlement to any distribution regarding dividends, bonuses and capital reserve, and the subscription right of the new shares issued for any capital increase, are the same as those of holders of ordinary shares of the Company.

- c. The shares should be held in a stock trustee designated by the Company. The restricted stocks should be held in a trust after being issued and non-refundable before eligible for the vesting conditions.
- d. During the vesting period, if the company carry out a capital reduction, RSAs will be cancelled proportionally. If the capital reduction is done by cash return, the returned cash should be kept under trustee designated by the Company, and be paid to the employees when vesting condition is fulfilled; if the employee does not meet the vesting condition, all shares the employees subscribed shall be bought back by the Company based on the original subscription price and canceled accordingly.
- e. Attendance, proposals, speeches, voting rights and other matters related to shareholders' rights and interests at shareholders' meetings are entrusted to trust custodians.

Participant shall become vested in the new employee restricted stocks at certain percentage, only if Participant achieves the specific performance-based goal specified by the Company and remains continuously employed by the Company from the grant date through applicable vesting schedule presented as follows.

- 1) Participants who have served the Company or an entity controlled or affiliated by the Company for less than 10 years are described as follows while re-calculation for those who have previously resigned or on furlough:
 - a) One-year anniversary of the grant, grantees are eligible for 60% of the vested shares with annual KPI between 90 and 100. Grantees are eligible for 48% of the vested shares with annual KPI between 80 and 89. Grantees are eligible for 36% of the vested shares with annual KPI between 60 and 79. Grantees are eligible for 0% of the vested shares with annual KPI between 0 and 59.
 - b) Over one year less than three year since the date of grant, grantees are eligible for 20% of the vested shares with annual KPI between 90 and 100. Grantees are eligible for 16% of the vested shares with annual KPI between 80 and 89. Grantees are eligible for 12% of the vested shares with annual KPI between 60 and 79. Grantees are eligible for 0% of the vested shares with annual KPI between 0 and 59.
- 2) Participants who have served the Company or an entity controlled or affiliated by the Company over 10 years are described as follows while re-calculation for those who have previously resigned or on furlough:

One-year anniversary of the grant, grantees are eligible for 100% of the vested shares with annual KPI between 90 and 100. Grantees are eligible for 80% of the vested shares with annual KPI between 80 and 89. Grantees are eligible for 60% of the vested shares with annual KPI between 60 and 79. Grantees are eligible for 0% of the vested shares with annual KPI between 0 and 59.

The new shares issued with restricted employee rights, the relevant information were as follows:

	Unit: In Thousands Per Stock	
	For the Six Months Ended	
	June 30	
	2026	2025
Balance at January 1	999	657
Issuance of the current year	497	164
Cancelled of the current year	<u>-</u>	<u>(2)</u>
Balance at June 30	<u>1,496</u>	<u>819</u>

Employee compensation cost recognized for the three months ended June 30, 2026 and 2025, and the six months ended June 30, 2026 and 2025 were \$9,961 thousand, \$4,190 thousand, \$13,699 thousand and \$7,358 thousand, respectively.

24. CASH FLOW INFORMATION

a. Non-cash transactions

For the six months ended June 30, 2026 and 2025, the Group acquired property, plant and equipment with a fair value of \$10,922 thousand and \$16,044 thousand, respectively, with other payables for facility decreasing by \$155 thousand and \$3,196 thousand, respectively, resulting in cash paid for the acquisition of property, plant and equipment of \$11,077 thousand and \$19,240 thousand, respectively.

b. Changes in liabilities arising from financing activities

For the six months ended June 30, 2026

	Balance as of January 1, 2026	Cash Flows	New Leases	Non-cash Changes Effects of Foreign Currency Exchange Differences	Balance as of June 30, 2026
Short-term borrowings	\$ 47,559	\$ 317,762	\$ -	\$ (1,319)	\$ 364,002
Lease liabilities	\$ 63,270	\$ (13,429)	\$ 7,765	\$ 888	\$ 58,494
Long term borrowing	\$ 162,536	\$ (3,648)	\$ -	\$ -	\$ 158,888

For the six months ended June 30, 2025

	Balance as of January 1, 2025	Cash Flows	New Leases	Non-cash Changes Effects of Foreign Currency Exchange Differences	Balance as of June 30, 2025
Short-term borrowings	\$ -	\$ 88,824	\$ -	\$ (6,528)	\$ 82,296
Lease liabilities	\$ 59,699	\$ (12,368)	\$ 325	\$ (4,613)	\$ 43,043
Long term borrowing	\$ 173,340	\$ (6,548)	\$ -	\$ -	\$ 166,792

25. CAPITAL MANAGEMENT

The Group manages its capital to ensure that entities in the Group will be able to continue as going concerns while maximizing the return to shareholders through the optimization of the debt and equity balance. The Group's key management reviews the Group's capital structure on a quarterly basis, which includes consideration of the costs and risks of various operations. Based on the recommendations of the key management, the Group finances its working capital by borrowing from banks and raising additional capital in cash.

The capital structure of the Group consists of net debt (borrowings offset by cash and cash equivalents) and equity of the Group (comprising issued capital, reserves, retained earnings and other equity).

The Group is not subject to any externally imposed capital requirements.

26. FINANCIAL INSTRUMENTS

a. Fair value of financial instruments not measured at fair value

The management of the Group believes the carrying amount of the Group's financial instruments not measured at fair value are close to the fair value.

b. Categories of financial instruments

	June 30, 2026	December 31, 2025	June 30, 2025
<u>Financial assets</u>			
Financial assets at amortized cost (Note 1)	\$ 1,884,169	\$ 1,458,234	\$ 1,287,453
<u>Financial liabilities</u>			
Financial liabilities at amortized cost (Note 2)	1,232,201	717,971	694,918

Note 1: The balances included financial assets at amortized cost, which comprise cash, notes receivables, trade receivables, other receivables and refundable deposits.

Note 2: The balances included financial liabilities at amortized cost, which comprise trade payables, dividends payable, part of other payables (excluding salary, and bonus), short-term borrowings, current portion of long-term borrowings and long-term borrowings.

c. Financial risk management objectives and policies

The Group's major financial instruments include cash and cash equivalents, equity and debt investments, trade receivables, other receivables, trade payables, other payables, borrowings and lease liabilities. These risks include market risk (including foreign currency risk and interest rate risk), credit risk and liquidity risk.

1) Market risk

The Group's activities exposed it primarily to the financial risks of changes in foreign currency exchange rates (see (a) below) and interest rates (see (b) below).

a) Foreign currency risk

The Group is a multinational operation, so it is subject to foreign currency risks arising from a variety of different currencies. Foreign currency risks arise from future commercial transactions and recognized assets and liabilities.

The carrying amounts of the Group's foreign currency denominated monetary assets and monetary liabilities at the end of the period are set out in Note 32.

Sensitivity analysis

The Group is mainly exposed to the USD.

The following table details the Group's sensitivity to a 1% increase and decrease in the functional currency against the relevant foreign currencies. 1% is the sensitivity rate used when reporting foreign currency risk internally to key management personnel and represents management's assessment of the reasonably possible change in foreign exchange rates. The sensitivity analysis included only outstanding foreign currency denominated monetary items, and adjusts their translation at the end of the reporting period for a 1% change in foreign currency rates. A positive number below indicates an increase in pre-tax profit associated with the functional currency strengthened by 1% against the relevant currency. For a 1% weakening of the functional currency against the relevant currency, there would be an equal and opposite impact on pre-tax profit (loss) and the balances below would be negative.

	U.S. Dollar	
	For the Six Months Ended	
	June 30	
	2026	2025
Pre-tax (loss) profit	<u>\$ 5,253</u>	<u>\$ 4,983</u>

The result was mainly attributable to the exposure on the foreign currency bank deposits, outstanding other receivables and payables that were not hedged at the end of the period.

b) Interest rate risk

The Group's exposure to fair value interest rate risk is on the Group's borrowings at fixed interest rates.

The carrying amounts of the Group's financial assets and financial liabilities with exposure to cash flow interest rate at the end of the reporting period were as follows:

	June 30, 2026	December 31, 2025	June 30, 2025
Financial value interest rate risk			
Financial assets	\$ 4,100	\$ 96,228	\$ 175,800
Financial liabilities	58,494	63,270	43,043
Cash flows interest rate risk			
Financial assets	1,155,021	820,114	326,828
Financial liabilities	522,890	210,095	249,088

Sensitivity analysis

The sensitivity analysis below was determined based on the Group's exposure to interest rates for both derivative and non-derivative instruments at the end of the reporting period. For floating rate liabilities, the analysis was prepared assuming the amount of each liability outstanding at the end of the period was outstanding for the whole year. A 25 basis point increase or decrease is used when reporting interest rate risk internally to key management personnel and represents management's assessment of the reasonably possible change in interest rates.

If interest rates had been 25 basis points higher/lower and all other variables were held constant, the Group's pre-tax profit for the six months ended June 30, 2026 and 2025 would have increased/decreased by \$790 thousand and \$97 thousand, respectively, which was mainly a result of variable-interest-rate bank deposits and bank borrowings.

2) Credit risk

Credit risk refers to the risk that a counterparty will default on its contractual obligations resulting in a financial loss to the Group. At the end of the period, the Group's maximum exposure to credit risk, which would cause a financial loss to the Group due to the failure of the counterparty to discharge its obligation could be equal to the total of the carrying amount of the respective recognized financial assets as stated in the balance sheets.

It is the Group's policy that transactions only be dealt with creditworthy counterparties. Credit information of transaction parties are gathered by independent rating agencies by conducting credit search and analysis. Credits are then given to parties, according to its nature of transaction, financial status and conditions of collateral, with terms to be renewed after careful reexamination to ensure credit risk of counterparties are within scope of the Group. The clients of the Group are widely spread and the Group analyzes its numerous clients' financial status continuously.

The Group's concentration of credit risk was related to the five largest customers within the Group. As of June 30, 2026, December 31, 2025 and June 30, 2025, the percentage of total trade receivables from the top five customers was 50%, 51% and 39%.

3) Liquidity risk

The Group manages liquidity risk by monitoring and maintaining a level of cash and cash equivalents deemed adequate to finance the Group's operations and mitigate the effects of fluctuations in cash flows. The combined company manages and maintains sufficient cash and approximately cash equivalent to support the Group's operations and mitigates the impact of fluctuations in cash flows. The management of the merging company monitors the use of the bank's facility and ensures compliance with the terms of the loan contract. Bank borrowings are an important source of liquidity for the combined company. For the unutilised facility of the merging company, please refer to the description of (b) Facility below.

a) Liquidity and interest rate risk table of non-derivative financial liabilities

The following table details the Group's remaining contractual maturities for its non-derivative financial liabilities with agreed upon repayment periods. The table has been drawn up based on the undiscounted cash flows of financial liabilities from the earliest date on which the Group can be required to pay. The table includes both interest and principal cash flows. The maturity dates for other non-derivative financial liabilities were based on the agreed upon repayment dates.

June 30, 2026

	Less than 1 Year	1-5 Years	5+ Years
<u>Non-derivative financial liabilities</u>			
Non-interest bearing	\$ 1,073,313	\$ -	\$ -
Lease liabilities	31,744	24,105	8,580
Floating interest rate	<u>10,542</u>	<u>40,654</u>	<u>144,556</u>
	<u>\$ 1,115,599</u>	<u>\$ 64,759</u>	<u>\$ 153,136</u>

December 31, 2025

	Less than 1 Year	1-5 Years	5+ Years
<u>Non-derivative financial liabilities</u>			
Non-interest bearing	\$ 507,574	\$ -	\$ -
Lease liabilities	27,916	32,711	9,792
Floating interest rate	<u>58,177</u>	<u>40,957</u>	<u>149,505</u>
	<u>\$ 593,667</u>	<u>\$ 73,668</u>	<u>\$ 159,297</u>

June 30, 2025

	Less than 1 Year	1-5 Years	5+ Years
<u>Non-derivative financial liabilities</u>			
Non-interest bearing	\$ 527,429	\$ -	\$ -
Lease liabilities	21,104	24,111	-
Floating interest rate	<u>10,694</u>	<u>41,260</u>	<u>154,492</u>
	<u>\$ 559,227</u>	<u>\$ 65,371</u>	<u>\$ 154,492</u>

b) Financing facilities

	June 30, 2026	December 31, 2025	June 30, 2025
Unsecured bank loan facilities, reviewed annually and payable on demand:			
Amount used	\$ 376,305	\$ 70,878	\$ 127,296
Amount unused	<u>50,435</u>	<u>210,000</u>	<u>210,000</u>
	<u>\$ 426,740</u>	<u>\$ 280,878</u>	<u>\$ 337,296</u>
Secured bank loan facilities:			
Amount used	\$ 146,585	\$ 155,000	\$ 155,000
Amount unused	<u>-</u>	<u>-</u>	<u>-</u>
	<u>\$ 146,585</u>	<u>\$ 155,000</u>	<u>\$ 155,000</u>

27. TRANSACTIONS WITH RELATED PARTIES

As of June 30, 2026, December 31, 2025 and June 30, 2025, which held 51.90%, 52.26% and 52.38%, respectively. The Company's parent and ultimate controlling party is Ericson Capital Co., Ltd.

Balances and transactions between the Company and its subsidiaries, which are related parties of the Company, have been eliminated on consolidation and are not disclosed in this note. Besides information disclosed elsewhere in the other notes, details of transactions between the Group and other related parties are disclosed as follows.

Remuneration of Key Management Personnel

Related Party Categories	For the Three Months Ended June 30		For the Six Months Ended June 30	
	2026	2025	2026	2025
Short-term employee benefits	\$ 11,470	\$ 9,260	\$ 22,788	\$ 18,212
Post-employment benefits	<u>281</u>	<u>296</u>	<u>559</u>	<u>574</u>
	<u>\$ 11,751</u>	<u>\$ 9,556</u>	<u>\$ 23,347</u>	<u>\$ 18,786</u>

The remuneration of directors and key executives was determined by the remuneration committee based on the performance of individuals and market trends.

28. ASSETS PLEDGED AS COLLATERAL OR FOR SECURITY

The following assets were provided as collateral for customs guarantee deposits or bank borrowings:

	June 30, 2026	December 31, 2025	June 30, 2025
Land	\$ 225,756	\$ 225,756	\$ 225,756
Buildings	29,596	29,914	30,230
Financial assets at amortized cost	<u>4,100</u>	<u>-</u>	<u>-</u>
	<u>\$ 259,452</u>	<u>\$ 255,670</u>	<u>\$ 255,986</u>

29. SIGNIFICANT CONTINGENCIES AND UNRECOGNIZED COMMITMENTS:

The Group has a product sales agreement with a major customer, which stipulates the Group should pay rebates to the customer based on the total amount of sales at the rate stipulated in the agreement.

30. OTHER ITEMS: NONE

31. EXPLANATION OF SEASONALITY OR PERIODICITY OF INTERIM OPERATIONS

The Group is mainly engaged in the production of precision testing equipment and has the characteristics of low and high seasons of operation in response to the period when major customers launch new products. The Group conducts mass production and deliveries 3 to 4 months before customers launch new products. According to historical experience, the Group's sales peak is between June and September each year. Therefore, the Group's inventory from May to August is relatively higher than other months. Usually, the operating income in the first quarter of each year is the lowest, compared to the other three quarters. The peak season of shipment begins at the end of the second quarter, continuing until the end of the third quarter. Therefore, the third quarter is the peak of single-quarter operating income.

32. SIGNIFICANT ASSETS AND LIABILITIES DENOMINATED IN FOREIGN CURRENCIES

The Group's significant financial assets and liabilities denominated in foreign currencies aggregated by the foreign currencies other than functional currencies of the entities in the Group and the related exchange rates between the foreign currencies and the respective functional currencies were as follows:

(In Thousands of Foreign Currency and New Taiwan Dollars)

June 30, 2026

	Foreign Currencies	Exchange Rate	Carrying Amount
<u>Financial assets</u>			
Monetary items USD	\$ 33,153	31.85 (USD:NTD)	\$ 1,055,919
<u>Financial liabilities</u>			
Monetary items USD	16,659	31.85 (USD:NTD)	530,599

December 31, 2025

	Foreign Currencies	Exchange Rate	Carrying Amount
<u>Financial assets</u>			
Monetary items USD	\$ 29,243	31.43 (USD:NTD)	\$ 919,120
<u>Financial liabilities</u>			
Monetary items USD	12,037	31.43 (USD:NTD)	378,337

June 30, 2025

	Foreign Currencies	Exchange Rate	Carrying Amount
<u>Financial assets</u>			
Monetary items USD	\$ 28,146	29.30 (USD:NTD)	\$ 824,690
<u>Financial liabilities</u>			
Monetary items USD	11,139	29.30 (USD:NTD)	326,365

For the years ended June 30, 2026 and 2025, realized and unrealized foreign exchange gains (losses) were \$(15,104) thousand and \$(22,105) thousand, respectively. It is impractical to disclose net foreign exchange gains (losses) by each significant foreign currency due to the variety of the foreign currency transactions.

33. SEPARATELY DISCLOSED ITEMS

a. Information about significant transactions:

- 1) Financing provided to others: None
- 2) Endorsements/guarantees provided: Table 1
- 3) Total purchases from or sales to related parties amounting to at least NT\$100 million or 20% of the paid-in capital: Table 2
- 4) Receivables from related parties amounting to at least NT\$100 million or 20% of the paid-in capital: Table 3
- 5) Intercompany relationships and significant intercompany transactions: Table 4

b. Information on investees: Table 5

c. Information on investments in mainland China

- 1) The name of the mainland investee company, main business items, paid-in capital, investment methods, capital remittances and exits, shareholding ratio, investment gains and losses, investment book amount at the end of the period, repatriated investment gains and losses, and investment limits in mainland China: Table 6
- 2) The following significant transactions, prices, payment terms, and unrealized gains and losses occurred directly or indirectly with the investee company in mainland China via the third region: Table 7
 - a) The amount and percentage of purchases and the balance and percentage of the related payables at the end of the period.
 - b) The amount and percentage of sales and the balance and percentage of the related receivables at the end of the period.
 - c) The amount of property transactions and the amount of the resultant gains or losses.
 - d) The balance of negotiable instrument endorsements or guarantees or pledges of collateral at the end of the period and the purposes.
 - e) The highest balance, the end of period balance, the interest rate range, and total current period interest with respect to financing of funds.
 - f) Other transactions that have a material effect on the profit or loss for the period or on the financial position, such as the rendering or receiving of services.

34. SEGMENTS INFORMATION

For the purpose of resources allocation and performance assessment, the Group's chief operating decision maker reviews operating results and financial information on a product-by-product basis with a focus on the operating results of each product. As the products share similar economic characteristics, and sell the same types of products in a uniform management approach, the Group's products are aggregated into a single reportable segment. The Group's chief operating decision maker reviews segment information measured on the same basis as the consolidated financial statements. Information about reportable segment sales and profit or loss is referenced from the consolidated statements of comprehensive income for the six months ended June 30, 2026 and 2025 and information on assets is referenced from the consolidated balance sheets as of June 30, 2026, December 31, 2025 and June 30, 2025.

Information about major customers:

Single customer contributing 10% or more to the Group's revenue is as follows:

Customer Name	For the Six Months Ended June 30			
	2026		2025	
	Amount	Percentage (%)	Amount	Percentage (%)
Customer 1	<u>\$ 198,665</u>	17	<u>\$ 170,029</u>	21
Customer 2	<u>\$ 208,156</u>	18	<u>\$ 153,774</u>	19
Customer 3	<u>\$ 57,322</u>	(Note)	<u>\$ 89,661</u>	11
Customer 4	<u>\$ 118,100</u>	10	<u>\$ 2,095</u>	(Note)

Note: The amount of revenue did not reach 10% of the Group's total revenue.

TABLE 1

AETHERTEK TECHNOLOGY CO., LTD. AND SUBSIDIARIES

**ENDORSEMENTS/GUARANTEES PROVIDED
FOR THE SIX MONTHS ENDED JUNE 30, 2026
(In Thousands of New Taiwan Dollars, Unless Stated Otherwise)**

No.	Endorsement/ Guarantee Provider	Guaranteed Party		Limits on Endorsement/ Guarantee Amount Provided to Each Guaranteed Party (Note 1)	Maximum Balance for the Period (Foreign Currencies in Thousands)	Ending Balance (Foreign Currencies in Thousands) (Note 2)	Amount Actually Drawn (US\$ in Thousands)	Amount of Endorsement/ Guarantee Collateralized by Properties	Ratio of Accumulated Endorsement/ Guarantee to Net Equity per Latest Financial Statements	Maximum Endorsement/ Guarantee Amount Allowable	Guarantee Provided by Parent Company	Guarantee Provided by A Subsidiary	Guarantee Provided to Subsidiaries in Mainland China
		Name	Nature of Relationship										
0	Aethertek Technology Co., Ltd.	Trantest Enterprise Limited	Subsidiary	\$ 303,890	\$ 223,965	\$ 222,950	\$ -	\$ -	15%	\$ 607,780	Y	N	N
		Trantest Enterprise (India) Private Limited	Subsidiary	303,890	95,985	95,550	-	-	6%	607,780	Y	N	N
		Trantest Enterprise (Vietnam) Private Limited	Subsidiary	303,890	31,995	31,850	-	-	2%	607,780	Y	N	N
		Topone Automatic Co., Ltd.	Subsidiary	303,890	60,000	60,000	25,000	-	4%	607,780	Y	N	N

Note 1: The Company’s maximum total endorsement amount is 40% of the net equity in the financial statements. The Company’s maximum endorsement amount for each endorsed entity is 20% of the net equity in latest financial statements of the Company or the net value of the endorsee company, whichever is lower.

Note 2: The maximum balance for the period and ending balances were approved by the board of directors.

TABLE 2

AETHERTEK TECHNOLOGY CO., LTD. AND SUBSIDIARIES

**TOTAL PURCHASES FROM OR SALES TO RELATED PARTIES AMOUNTING TO AT LEAST NT\$100 MILLION OR 20% OF THE PAID-IN CAPITAL
FOR THE SIX MONTHS ENDED JUNE 30, 2026
(In Thousands of New Taiwan Dollars, Unless Stated Otherwise)**

Buyer	Related Party	Relationship	Transaction Details				Abnormal Transaction		Notes/Accounts Payable or Receivable		Note
			Purchase/ Sale	Amount	% to Total	Payment Terms	Unit Price	Payment Terms	Ending Balance	% to Total	
Aethertek Technology Co., Ltd.	Trantest Enterprise (India) Private Limited	Subsidiary	Sales	\$ 158,675	20	180 days from the end of the month	\$ -	-	\$ 234,186	34	-
	Trantest Precision (China) Ltd.	Subsidiary	Technology Services and labor income	139,361	18	60 days from the end of the month	-	-	94,913	14	-
Trantest Precision (China) Ltd.	Trantest Enterprise., Ltd.	Subsidiary	Sales	198,771	25	60 days from the end of the month	-	-	198,893	38	-

Note: The above transactions have been eliminated during the preparation of the consolidated financial statements.

TABLE 3

AETHERTEK TECHNOLOGY CO., LTD. AND SUBSIDIARIES

RECEIVABLES FROM RELATED PARTIES AMOUNTING TO AT LEAST NT\$100 MILLION OR 20% OF THE PAID-IN CAPITAL
JUNE 30, 2026
(In Thousands of New Taiwan Dollars)

Company Name	Related Party	Relationship	Financial Statement Account and Ending Balance	Turnover Rate	Overdue		Amounts Received in Subsequent Period	Allowance for Impairment Loss
					Amount	Actions Taken		
Aethertek Technology Co., Ltd.	Trantest Enterprise (India)Private Limited	Subsidiary	\$ 234,186	1.48	\$ -	-	\$ 19,779	\$ -
Trantest Precision (China) Ltd.	Trantest Enterprise Ltd.	Subsidiary	198,893	2.28	-	-	142,636	-

TABLE 4

AETHERTEK TECHNOLOGY CO., LTD. AND SUBSIDIARIES

**INTERCOMPANY RELATIONSHIPS AND SIGNIFICANT INTERCOMPANY TRANSACTIONS
FOR THE SIX MONTHS ENDED JUNE 30, 2026
(In Thousands of New Taiwan Dollars)**

Number (Note 1)	Investee Company	Counterparty	Relationship (Note 2)	Transaction Details			
				Financial Statement Account	Amount	Payment Terms	% of Total Sales or Assets (Note 3)
0	Aethertek Technology Co., Ltd.	Trantest Enterprise., Ltd.	1	Service income	\$ 70,555	Its trading price depends on its function within the Group	6
		Trantest Enterprise., Ltd.	1	Trade receivables	84,179	"	2
		Trantest Precision (China) Ltd.	1	Service income	25,883	"	2
		Trantest Precision (China) Ltd.	1	Technical service revenue	113,478	"	10
		Trantest Precision (China) Ltd.	1	Trade receivables	98,950	Depends on contract	3
		Trantest Enterprise (India) Private Limited	1	Sales	158,675	"	14
		Trantest Enterprise (India) Private Limited	1	Trade receivables	234,186	"	7
1	Trantest Enterprise., Ltd.	Trantest Precision (China) Ltd.	2	Purchases	198,784	"	18
		Trantest Precision (China) Ltd.	2	Technical service fees	21,891	Its trading price depends on its function within the Group	2
		Trantest Precision (China) Ltd.	2	Accounts payable	198,925	"	6

Note 1: Intercompany relationships and significant intercompany transactions information are represented within the number column as follows:

- a. Number 0 represents the parent company.
- b. Number 1 represents subsidiaries.

Note 2: The flow of transactions between the counterparties of the transactions are represented as follows:

- a. “1” represents transactions from parent company to subsidiary.
- b. “2” represents transactions from subsidiary to parent company.
- c. “3” represents transactions between subsidiaries.

Note 3: The amounts of asset accounts and liability accounts are calculated as a percentage of the consolidated total assets. The amounts of income accounts are calculated as a percentage of the consolidated total sales.

TABLE 5

AETHERTEK TECHNOLOGY CO., LTD. AND SUBSIDIARIES

INFORMATION ON INVESTEEES
FOR THE SIX MONTHS ENDED JUNE 30, 2026
(In Thousands of New Taiwan Dollars and U.S. Dollars/In Thousands of Shares)

Investor Company	Investee Company	Location	Main Businesses and Products	Original Investment Amount		As of June 30, 2026			Net Income of the Investee	Share of Profit	Note
				June 30, 2026	December 31, 2025	Stocks (Thousands)	%	Carrying Amount			
Aethertek Technology Co., Ltd.	Trantest Enterprise Ltd.	Hong Kong	Sales of precision testing equipment	\$ 561,393 (US\$ 20,000)	\$ 561,393 (US\$ 20,000)	20,000	100	\$ 762,590	\$ 11,798	\$ (14,206)	-
	Trantest Enterprise (India) Private Limited	India	Sales of precision testing equipment	9,280 (INR 23,760)	9,280 (INR 23,760)	2,376	99	20,948	19,947	19,748	-
	Aethertek (Singapore) Private Limited.	Singapore	Sales of precision testing equipment	158,216 (US\$ 5,000)	- (US\$ -)	5,000	100	159,138	(111)	(111)	-
Trantest Enterprise., Ltd.	Topone Automatic Co., Ltd.	Taiwan	Manufacture of precision testing equipment	35,000	35,000	3,500	100	(10,835)	(5,618)	(5,618)	-
	Trantest Enterprise (Vietnam) Company Limited	Vietnam	Sales of precision testing equipment	9,735 (US\$ 300)	9,735 (US\$ 300)	7,020,000	100	6,822	51	51	-
	Trantest Intelligence Co., Limited	Hong Kong	Sales of precision testing equipment	157,900 (US\$ 5,000)	- (US\$ -)	5,000	100	157,916	(4)	(4)	-

TABLE 6

AETHERTEK TECHNOLOGY CO., LTD. AND SUBSIDIARIES

INFORMATION ON INVESTMENTS IN MAINLAND CHINA
FOR THE SIX MONTHS ENDED JUNE 30, 2026
(In Thousands of New Taiwan Dollars, U.S. Dollars and RMB)

Investee Company	Main Businesses and Products	Paid-in Capital	Method of Investment	Accumulated Outward Remittance for Investment from Taiwan as of January 1, 2026	Investment Flows		Accumulated Outward Remittance for Investment from Taiwan as of June 30, 2026	Net Income (Loss) of the Investee	% Ownership of Direct or Indirect Investment	Investment Gain (Loss)	Carrying Amount as of June 30, 2026	Accumulated Repatriation of Investment Income as of June 30, 2026
					Outflow	Inflow						
Trantest Precision (China) Ltd.	Manufacture and sales of precision testing equipment.	\$ 238,747 (RMB 55,000)	b	\$ 228,419 (US\$ 8,025)	\$ -	\$ -	\$ 228,419 (US\$ 8,025)	\$ 60,174	51	\$ 30,689 (Note 2, b, 3)	\$ 417,161	\$ -
Trantest Intelligence (Jiangmen) Ltd.	Manufacture and sales of precision testing equipment.	140,397 (RMB 30,000)	b	- (-)	139,804 (RMB 30,000)	-	139,804 (RMB 30,000)	(1)	100	(1) (Note 2, b, 3)	140,266	-

Name	Accumulated Outward Remittance for Investment in Mainland China as of June 30, 2026	Investment Amounts Authorized by Investment Commission, MOEA	Upper Limit on the Amount of Investment Stipulated by Investment Commission, MOEA
Aethertek Technology Co., Ltd.	\$428,911 (US\$14,318)	\$429,231 (US\$14,333)	\$1,117,744

Note 1: Methods of investment have following type:

- a. Direct investment in mainland China.
- b. Indirect investment through a company registered in a third region.
- c. Others.

Note 2: The amount recognized in investment income in the current year:

- a. Should be indicated if currently under preparation and not generating investment income.
- b. The basis of recognition of investment profit (loss) should be indicated and is classified as follows:
 - 1) Amounts was recognized based on the financial statements audited by international audit firms with business relationship with audit firms in the ROC.
 - 2) Amount was recognized based on the parent company’s audited financial statements.
 - 3) Others.

Note 3: The relevant figures in this table should be presented in New Taiwan dollars.

TABLE 7

AETHERTEK TECHNOLOGY CO., LTD. AND SUBSIDIARIES

**SIGNIFICANT TRANSACTIONS WITH INVESTEE COMPANIES IN MAINLAND CHINA, EITHER DIRECTLY OR INDIRECTLY THROUGH A THIRD PARTY, AND THEIR PRICES, PAYMENT TERMS, AND UNREALIZED GAINS OR LOSSES
FOR THE SIX MONTHS ENDED JUNE 30, 2026
(In Thousands of New Taiwan Dollars)**

Purchase and Sale Company	Investee Company	Transaction Type	Purchase/Sale		Transaction Details		Notes/Accounts Receivable (Payable)		Unrealized (Gain) Loss	Note
			Amount	%	Payment Terms	Comparison with Normal Transactions	Ending Balance	%		
Topone Automatic Co., Ltd.	Trantest Precision (China) Ltd.	Purchases	\$ 3,607	-	60 days after sales for parts	Its trading price depends on its function within the Group	\$ 4,670	1	\$ (943)	-
Aethertek Technology Co., Ltd.	Trantest Precision (China) Ltd.	Purchases	2,936	-	"	"	6,294	1	36,730	-
Trantest Enterprise., Ltd.	Trantest Precision (China) Ltd.	Purchases	198,771	18	"	"	198,893	6	69,177	-