WUS Printed Circuit Co., Ltd.
and Subsidiaries

Consolidated Financial Statements for the
Three Months Ended March 31, 2026 and 2025 and
Independent Auditors' Review Report

The reader is advised that these financial statements have been prepared originally in Chinese. In the event of a conflict between these financial statements and the original Chinese version or difference in interpretation between the two versions, the Chinese language financial statements shall prevail.

Deloitte.

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INDEPENDENT AUDITORS'REVIEW REPORT

WUS Printed Circuit Co., Ltd.

Introduction

We have reviewed the accompanying consolidated balance sheets of WUS Printed Circuit Co., Ltd. (the "Company") and its subsidiaries as of March 31, 2026 and 2025, and the consolidated statements of comprehensive income, changes in equity and cash flows for the three months then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies (collectively referred to as the "consolidated financial statements"). 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

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

Basis for Qualified Conclusion

As described in Note 12 to the consolidated financial statements, total assets of non-significant subsidiaries included in the consolidated financial statements amounted to $374,533 thousand and $358,695 thousand, both representing 2% of the consolidated total assets as of March 31, 2026 and 2025 , respectively; total liabilities amounted to $15,823 thousand and $22,121 thousand, representing 0.25% and 0.43% of the consolidated total liabilities as of March 31, 2026 and 2025, respectively; total comprehensive income amounted to loss of $8,089 thousand and gain of $604 thousand, representing 0.72% and 0.15% of the consolidated total comprehensive income for the three months ended March 31, 2026 and 2025, respectively. The above amounts were based on the financial statements prepared and disclosed by these subsidiaries, which were not reviewed by independent auditors for the same reporting periods. In addition, as described in Note 13 to the consolidated financial statements, the balance of investments accounted for using the equity method amounted to $8,757,342 thousand and $6,907,218 thousand as of March 31, 2026 and 2025, respectively; the share of the profit of associates accounted for using the equity method amounted to $637,281 thousand and $405,518 thousand for the three months ended March 31, 2026 and 2025, respectively. The above amounts and information were based on the financial statements recognized and disclosed by investees, which were not reviewed by independent auditors for the same reporting periods.

Qualified Conclusion

Base on our reviews, except for the effect of such adjustments, if any, as might have been determined to be necessary had the financial statements of non-significant subsidiaries and investments accounted for using the equity method as described in the preceding paragraph been reviewed by independent auditors, nothing has come to our attention that caused us to believe that the accompanying consolidated financial statements do not present fairly, in all material respects, the financial position of the Company and its subsidiaries as of March 31, 2026 and 2025, and its consolidated financial performance and its consolidated cash flows for the three months then ended in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and international Accounting Standard 34 “Interim Financial Reporting” 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 Yu Hsiang Liu and Chen Han Liu.

Deloitte & Touche
Taipei, Taiwan
Republic of China

May 11, 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 audit such consolidated financial statements are those generally applied in the Republic of China.

For the convenience of readers, the independent auditors’ 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’ report and consolidated financial statements shall prevail.

WUS Printed Circuit Co., Ltd. and Subsidiaries
CONSOLIDATED BALANCE SHEETS
(In Thousands of New Taiwan Dollars)

ASSETS	March 31,2026（Reviewed）Amount	%	December 31,2025（Audited）Amount	%	March 31,2025（Reviewed）Amount	%
CURRENT ASSETS						
Cash and cash equivalents（Note 6）	$ 1,075,192	5	$ 1,040,661	6	$ 984,105	6
Financial assets at fair value through profit or loss - current（Note 7）	1,453,961	7	673,296	4	584,978	4
Notes receivable（Note9 and 21）	1,181	-	1,145	-	-	-
Accounts receivable, net（Note9 and 21）	1,058,477	5	1,045,899	6	805,321	5
Accounts receivable from related parties（Note 9、21 and 28）	113,229	1	42,909	-	126,195	1
Other receivables（Note 9 and 28）	129,869	1	158,264	1	108,176	1
Current tax assets	13,975	-	12,826	-	18,304	-
Inventories, net（Note 10）	1,162,652	6	862,467	5	709,370	5
Prepayments	124,986	-	124,242	-	94,255	1
Other financial assets - current（Note 11）	2,387,993	12	2,841,580	15	1,473,839	9
Other current assets	6,507	-	2,713	-	3,620	-
Total current assets	7,528,022	37	6,806,002	37	4,908,163	32
NON-CURRENT ASSETS						
Financial assets at fair value through other comprehensive income - non-current（Note8）	230,649	1	231,945	1	99,765	1
Investments accounted for using the equity method（Note 13）	8,757,342	44	7,672,105	42	6,907,218	44
Property, plant and equipment（Note 14 and 29）	2,737,589	14	2,795,914	15	2,399,422	16
Right-of-use assets（Note 15）	82,859	-	67,427	-	71,891	-
Intangible assets	1,608	-	1,771	-	942	-
Deferred tax assets	116,632	1	91,264	1	129,010	1
Refundable Deposits	743	-	709	-	699	-
Other financial assets - non-current（Note 11 and 29）	574,201	3	758,894	4	1,005,560	6
Other non-current assets	-	-	-	-	3,550	-
Total non-current assets	12,501,623	63	11,620,029	63	10,618,057	68
TOTAL	$ 20,029,645	100	$ 18,426,031	100	$ 15,526,220	100
LIABILITIES AND EQUITY						
CURRENT LIABILITIES						
Short-term borrowings（Note 16 and 29）	$ 849,278	5	$ 400,000	3	$ 560,000	4
Short-term notes and bills payable（Note 16）	199,825	1	199,927	1	399,707	3
Current contract liabilities（Note 21）	80,201	-	66,359	-	91,947	1
Accounts payable（Note 17 and 28）	666,120	3	530,454	3	363,786	2
Other payables （Note 18 and 28）	635,088	3	738,476	4	407,514	3
Current tax liabilities	322,659	2	248,740	1	5,747	-
Lease liabilities - current（Note 15）	16,971	-	8,531	-	7,618	-
Current portion of long-term borrowings（Note 16 and 29）	455,359	2	487,089	3	366,746	2
Current refund liabilities	71,037	-	56,151	-	47,675	-
Other current liabilities	25,634	-	139,667	1	23,527	-
Total current liabilities	3,322,172	16	2,875,394	16	2,274,267	15
NON-CURRENT LIABILITIES						
Long-term borrowings（Note 16 and 29）	1,341,050	7	1,632,969	9	1,688,091	11
Liability provisions – non-current	452	-	435	-	249	-
Deferred tax liabilities	1,472,812	7	1,282,119	7	1,114,899	7
Lease liabilities - non-current（Note 15）	149,384	1	52,486	-	57,306	-
Net defined benefit liability	540	-	649	-	24,985	-
Deposits received	6,193	-	6,186	-	15,402	-
Total noncurrent liabilities	2,970,431	15	2,974,844	16	2,900,932	18
Total liabilities	6,292,603	31	5,850,238	32	5,175,199	33
EQUITY ATTRIBUTABALE TO OWNERS OF THE COMPANY（Note 20）						
Ordinary shares	1,827,405	9	1,827,405	10	1,827,405	12
Capital surplus	703,722	4	659,646	4	592,122	4
Retained earnings						
Legal reserve	1,098,370	5	1,098,370	6	1,019,746	7
Special reserve	1,872,871	9	1,872,871	10	1,884,038	11
Unappropriated earnings	7,992,718	40	7,348,347	40	5,332,776	35
Total retained earnings	10,963,959	54	10,319,588	56	8,236,560	53
Other equity	334,973	2	(137,829)	(1)	(212,049)	(1)
Treasury shares	(93,017)	-	(93,017)	(1)	(93,017)	(1)
Total equity	13,737,042	69	12,575,793	68	10,351,021	67
TOTAL	$ 20,029,645	100	$ 18,426,031	100	$ 15,526,220	100

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

(With Deloitte & Touche auditors’ review report dated May 11, 2026)

WUS Printed Circuit Co., Ltd. and Subsidiaries
CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME
(In Thousands of New Taiwan Dollars, Except Earnings Per Share)
(Reviewed, Not Audited)

	For Three Months Ended March 31			
	2026		2025	
	Amount	%	Amount	%
OPERATING REVENUE（Note21 and 28）				
Net sales revenue	$ 1,022,324	100	$870,818	100
Other operating revenue, net	-	-	167	-
Total operating revenue	1,022,324	100	870,985	100
OPERATING COSTS（Note 10, 22 and 28）	958,962	94	885,333	102
GROSS PROFIT (LOSS)	63,362	6	(14,348)	(2)
OPERATING EXPENSES（Note 9 and 22）				
Selling and marketing expenses	37,250	3	26,949	3
General and administrative expenses	83,006	8	61,136	7
Research and development expenses	16,127	2	13,725	1
Expected credit loss	-	-	304	-
Total operating expenses	136,383	13	102,114	11
LOSS FROM OPERATIONS	(73,021)	(7)	(116,462)	(13)
NON-OPERATING INCOME AND EXPENSES（Note 13 and 22）				
Interest income	23,764	2	21,530	2
Other income	434	-	1,660	-
Other gains and losses	244,079	24	32,692	4
Finance costs	(11,335)	(1)	(14,584)	(2)
Share of the profit of associates	637,281	62	405,518	47
	894,223	87	446,816	51
PROFIT BEFORE INCOME TAX	821,202	80	330,354	38
INCOME TAX EXPENSE（Note 4 and 23）	181,542	18	64,595	7
NET PROFIT FOR THE PERIOD	639,660	62	265,759	31

（Continued）

	For Three Months Ended March 31			
	2026		2025	
	Amount	%	Amount	%
OTHER COMPREHENSIVE INCOME (LOSS)（Note 20 and 23）				
Items that will not be reclassified subsequently to profit or loss:				
Unrealized gains (losses) on investments in equity instruments at fair value through other comprehensive income	$ 21,115	2	$ 9,712	1
Share of other comprehensive income (loss) of associates	205,409	20	(37,924)	(4)
Items that may be reclassified subsequently to profit or loss				
Exchange differences on translation of the financial statements of foreign operations	313,737	31	195,883	22
Income tax relating to items that may be reclassified subsequently to profit or loss	(62,748)	(6)	(39,177)	(4)
Other comprehensive income for the year (net of income tax)	477,513	47	128,494	15
TOTAL COMPREHENSIVE INCOME FOR THE PERIOD	$ 1,117,173	109	$ 394,253	46
NET PROFIT ATTRIBUTABLE TO:				
Owners of the Company	$ 639,660		$265,759	
TOTAL COMPREHENSIVE INCOME ATTRIBUTABLE TO:				
Owners of the Company	$ 1,117,173		$ 394,253	
EARNINGS PER SHARE（Note 24）				
Basic	$ 3.53		$ 1.46	
Diluted	$ 3.52		$ 1.46	

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

(With Deloitte & Touche auditors’ review report dated May 11, 2026)

WUS Printed Circuit Co., Ltd. and Subsidiaries
CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY
(In Thousands of New Taiwan Dollars, Except Dividends Per Share)
(Reviewed, Not Audited)

			Retained Earnings				Other Equity				
	Ordinary Shares	Capital Surplus	Legal Reserve	Special Reserve	Unappropriated Earnings	Total	Exchange Differences on Translation Foreign Operations	Unrealized Gains (Losses) on Financial Assets at Fair Value Through Other Comprehensive Income	Total Other Equity	Treasury shares	Total Equity
BALANCE AT JANUARY 1, 2026	$ 1,827,405	$ 659,646	$ 1,098,370	$ 1,872,871	$ 7,348,347	$ 10,319,588	($ 59,889)	($ 77,940)	($ 137,829)	($ 93,017)	$ 12,575,793
Changes in equity of associates accounted for using equity method	-	43,867	-	-	-	-	-	-	-	-	43,867
Changes in other capital reserves	-	209	-	-	-	-	-	-	-	-	209
Net profit for the three months ended March 31, 2026	-	-	-	-	639,660	639,660	-	-	-	-	639,660
Other comprehensive income (loss) for the three months ended March 31, 2026, net of income tax	-	-	-	-	-	-	250,989	226,524	477,513	-	477,513
Total comprehensive income (loss) for the three months ended March 31, 2026	-	-	-	-	639,660	639,660	250,989	226,524	477,513	-	1,117,173
Disposal of equity instruments at fair value through othercomprehensive income	-	-	-	-	4,711	4,711	-	(4,711)	(4,711)	-	
BALANCE AT MARCH 31, 2026	$ 1,827,405	$ 703,722	$ 1,098,370	$ 1,872,871	$ 7,992,718	$ 10,963,959	$ 191,100	$ 143,873	$ 334,973	($ 93,017)	$ 13,737,042
BALANCE AT JANUARY 1, 2025	$ 1,827,405	$ 540,545	$ 1,019,746	$ 1,884,038	$ 5,067,017	$ 7,970,801	($ 170,975)	($ 169,568)	($ 340,543)	($ 93,017)	$ 9,905,191
Changes in equity of associates accounted for using equity method	-	51,607	-	-	-	-	-	-	-	-	51,607
Changes in other capital reserves	-	(30)	-	-	-	-	-	-	-	-	(30)
Net profit for the three months ended March 31, 2025	-	-	-	-	265,759	265,759	-	-	-	-	265,759
Other comprehensive income (loss) for the three months ended March 31, 2025, net of income tax	-	-	-	-	-	-	156,706	(28,212)	128,494	-	128,494
Total comprehensive income (loss) for the three months ended March 31, 2025	-	-	-	-	265,759	265,759	156,706	(28,212)	128,494	-	394,253
BALANCE AT MARCH 31, 2025	$ 1,827,405	$ 592,122	$ 1,019,746	$ 1,884,038	$ 5,332,776	$ 8,236,560	($ 14,269)	($ 197,780)	($ 212,049)	($ 93,017)	$ 10,351,021

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

(With Deloitte & Touche auditors' review report dated May 11, 2026)

WUS Printed Circuit Co., Ltd. and Subsidiaries

CONSOLIDATED STATEMENTS OF CASH FLOWS

(In Thousands of New Taiwan Dollars)

(Reviewed, Not Audited)

	For Three Months Ended March 31	
	2026	2025
CASH FLOWS FROM OPERATING ACTIVITIES		
Profit before income tax	$ 821,202	$ 330,354
Adjustments for:		
Depreciation expense	97,371	94,943
Amortization expense	2,496	1,309
Expected credit loss	-	304
Net gain on financial assets at fair value through profit or loss	(3,597)	(2,895)
Finance costs	11,335	14,584
Interest income	(23,764)	(21,530)
Share of the profit of associates	(637,281)	(405,518)
Gain on disposal of property, plant and equipment	(184,951)	(7)
Impairment loss on non-financial assets	-	4,679
Reversal of impairment loss on non-financial assets	(1,795)	-
Unrealized exchange gains and losses	16,712	7,441
Others	3	44
Changes in operating assets and liabilities		
Notes receivables	(36)	4,579
Accounts receivables	(31,003)	136,652
Accounts receivables from related parties	(70,320)	(58,642)
Other receivables	(3,429)	2,721
Inventories	(301,904)	20,499
Prepayments	(3,024)	(1,727)
Other current assets	(3,794)	(12)
Contract liabilities	13,842	10,158
Accounts payable	135,666	36,373
Other payables	(4,383)	(46,066)
Liability provisions	-	(5)
Other current liabilities	(114,033)	1,390
Net defined benefit liability	(109)	(22,041)
Refund liabilities	14,781	(17,395)
Cash generated from (used in) operations	(270,015)	90,192
Income tax paid	(6,195)	(10,175)
Net cash generated from (used in) operating activities	(276,210)	80,017

(Continued)

	For Three Months Ended March 31	
	2026	2025
CASH FLOWS FROM INVESTING ACTIVITIES		
Acquisition of financial assets at fair value through other comprehensive income (loss)	$ -	($ 8,714)
Proceeds from disposal of financial assets at fair value through other comprehensive income (loss)	15,032	-
Acquisition of financial assets at fair value through profit or loss	(926,800)	(214,300)
Proceeds from disposal of financial assets at fair value through profit or loss	166,788	228,104
Payment for property, plant and equipment	(222,272)	(168,668)
Proceeds from disposal of property, plant and equipment	379,229	7
Increase in refundable deposits	(34)	-
Increase in other financial assets	-	(202,314)
Decrease in other financial assets	690,880	-
Increase in other non-current assets	-	(3,550)
Interest received	55,588	27,367
Other investing activities	10,729	-
Net cash generated from (used in) investing activities	169,140	(342,068)
CASH FLOWS FROM FINANCING ACTIVITIES		
Increase in short-term borrowings	149,434	19,000
Proceeds from long-term borrowings	200,000	35,366
Repayments of long-term borrowings	(223,983)	(10,769)
Increase in deposits received	7	15,342
Repayment of the principal portion of lease liabilities	(2,690)	(1,926)
Interest paid	(14,140)	(16,308)
Payment of cash dividends transferred to capital surplus	209	(30)
Net cash generated from financing activities	108,837	40,675
EFFECTS OF EXCHANGE RATE CHANGES ON CASH AND CASH EQUIVALENTS	32,764	12,665
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	34,531	(208,711)
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	1,040,661	1,192,816
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	$ 1,075,192	$ 984,105

(Concluded)

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

(With Deloitte & Touche auditors' review report dated May 11, 2026)

WUS Printed Circuit Co., Ltd. and Subsidiaries
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THREE MONTHS ENDED MARCH 31, 2026 AND 2025
(In Thousands of New Taiwan Dollars, Unless Stated Otherwise)
(Reviewed, Not Audited)

1. GENERAL INFORMATION

The Company was invested and established by domestic shareholders in May, 1978. It is mainly engaged in the manufacture, processing, assembly, sales of double side and multi-layer printed circuit boards and imported commodity trading business.

The Company's shares have been listed on the Taiwan Stock Exchange (TWSE) since February 1991.

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 and authorized for issue on May 11, 2026.

3. APPLICATION OF NEW AND AMENDED STANDARDS 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 FinancialSupervisory Commission (FSC).

   The application of the IFRS Accounting Standards endorsed and issued into effect by the FSC did not have material impact on the Company and its subsidiaries's accounting policies.

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

New, Amended and Revised Standards and Interpretations	Effective Date Announced by IASB (Note 1)
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 18 "Presentation and Disclosures in Financial Statements"	January 1, 2027 (Note 2)
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

Note 1: Unless stated otherwise, the above IFRS Accounting Standards are effective for annual reporting periods beginning on or after their respective effective dates.

Note 2: On September 25, 2025, the FSC announced that IFRS 18 will take effect starting from January 1, 2028. Domestic entities could elect to apply IFRS 18 for an earlier period after the endorsement of IFRS 18 by the FSC.

IFRS 18 “Presentation and Disclosures in Financial Statements” and consequential amendments

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 Company and its subsidiaries 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 Company and its subsidiaries 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 Company and its subsidiaries shall disaggregate items with dissimilar characteristics in the primary financial statements and in the notes. The Company and its subsidiaries 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 Company and its subsidiaries as a whole, the Company and its subsidiaries 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.

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

- The Company and its subsidiaries 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 Company and its subsidiaries shall be classified as investing activities, while interest and dividends paid shall be classified as financing activities. However, if, after assessment, the Company and its subsidiaries have a specific main operating activity, they shall determine how to classify dividends received, interest received and interest paid in the statement of cash flows by referring to how they classify 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.

Except for the above impact, as of the date the consolidated financial statements were authorized for issue, the Company and its subsidiaries are continuously assessing other impacts of the above amended standards and interpretations on the Company and its subsidiaries’s financial position and financial performance and will disclose the relevant impact when the assessment is completed.

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

a. Statement of compliance

The 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. The consolidated financial statements do not present full disclosures required for a complete set of IFRSs annual financial statements.

b. Basis of preparation

The consolidated financial statements have been prepared on the historical cost basis except for financial instruments that are measured at fair value and net defined benefit liabilities which are measured at the present value of the defined benefit obligation less the fair value of plan assets.

The fair value measurements, which are grouped into Levels 1 to 3 based on the degree to which the fair value measurement inputs are observable and based on the significance of the inputs to the fair value measurement in its entirety, are described as follows:

1) Level 1 inputs are quoted prices (unadjusted) in active markets for identical assets or liabilities;

2) Level 2 inputs are inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly (i.e., as prices) or indirectly (i.e., derived from prices); and

3) Level 3 inputs are unobservable inputs for the asset or liability

c. Basis of consolidation

The detailed information of subsidiaries (including percentages of ownership and main businesses) is provided in note 12 and Table 4 and 5.

d. Other significant accounting policies

Except for the following, refer to the summary of significant accounting policies and basis of preparation in the consolidated financial statements for the year ended December 31, 2025.

1) Derecognition of Financial Liabilities

Financial liabilities are derecognized on the settlement date, which is the date on which the liability is extinguished because the Company and its subsidiaries’ obligations are discharged, cancelled or have expired, or the liability is substantially modified or exchanged for a debt instrument with substantially different terms. The difference between the carrying amount of the financial liability derecognized and the consideration paid, including any non-cash assets transferred or liabilities assumed, is recognized in profit or loss.

2) Retirement Benefits

Pension cost for an interim period is calculated on a year-to-date basis by using the actuarially determined pension cost rate at the end of the prior financial year, adjusted for significant market fluctuations since that time and for significant plan amendments, settlements, or other significant one-off events.

3) Taxation

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 on an interim period’s pre-tax income by applying to the tax rate that would be applicable to expected total annual earnings.

5. CRITICAL ACCOUNTING JUDGMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY

The same critical accounting judgments and key sources of estimation uncertainty of consolidated financial statements have been followed in these consolidated financial statements as those applied in the preparation of the consolidated financial statements of the year ended December 31, 2025

6. CASH AND CASH EQUIVALENTS

	March 31, 2026	December 31, 2025	March 31, 2025
Cash on hand	$ 163	$ 162	$ 166
Checking accounts and demand deposits	408,239	677,059	466,846
Cash equivalents			
Time deposits with original maturity of less than 3 months	666,790	363,440	517,093
	$ 1,075,192	$ 1,040,661	$ 984,105
Interest rate range (%)	1.3～4.1	1～4.07	1.225～4.2

7. FINANCIAL ASSET AT FAIR VALUE THROUGH PROFIT OR LOSS – CURRENT

	March 31, 2026	December 31, 2025	March 31, 2025
Financial assets mandatorily classified as at FVTPL			
Non-derivative financial assets			
Floating income Financial products	$ 882,425	$ 315,463	$ 459,526
Mutual fund	571,536	357,833	125,452
	$ 1,453,961	$ 673,296	$ 584,978

8. FINANCIAL ASSETS AT FAIR VALUE THROUGH OTHER COMPREHENSIVE INCOME – NON-CURRENT

	March 31, 2026	December 31, 2025	March 31, 2025
Equity investments			
Foreign listed stocks	$ 66,225	$ 73,603	$ 50,808
Domestic Emerging Stocks	104,424	98,342	48,957
Domestic unlisted stocks	60,000	60,000	-
	$ 230,649	$ 231,945	$ 99,765

Considering future product trends, the company participated in the cash capital increase of Yade Material in August 2025; acquiring 6,000 thousand shares for a total of $60,000 thousand. The Company plans to acquire the shares through strategic investment to introduce technical exchange.

The Company and its subsidiaries invest in the above-mentioned equity instruments according to medium and long-term strategic goals, and expect to make profits through long-terms investment. The management of the company and its subsidiaries believe that if the short-term fair value fluctuations of these investments are included in the profit or loss, it is inconsistent with the aforementioned long-term investment plan, so they choose to designate these investments as measured at fair value through other comprehensive profits and losses.

9. NOTES, ACCOUNTS RECEIVABLE (INCLUDING RELATED PARTIES) AND OTHER RECEIVABLES

	March 31, 2026	December 31, 2025	March 31, 2025
Notes receivable (Operating)			
Measured at amortized cost			
Gross carrying amount	$ 1,181	$ 1,145	$ -
Accounts receivable from Non-related parties			
Measured at amortized cost			
Gross carrying amount	$ 1,081,167	$ 1,068,589	$ 829,331
Less: Allowance for loss	22,690	22,690	24,010
	$ 1,058,477	$ 1,045,899	$ 805,321
Accounts receivable from related parties			
Measured at amortized cost			
Gross carrying amount	$ 113,229	$ 42,909	$ 126,195
Other receivables			
Interest receivable	$ 88,736	$ 120,560	$ 83,922
Revenue from scrap sales	19,806	17,879	17,014
Receivable for VAT refund	5,785	11,410	4,998
Others	15,542	8,415	2,242
	$ 129,869	$ 158,264	$ 108,176

a. Accounts receivable measured at cost after amortization

The average credit periods of sales of the Company and its subsidiaries are 30 to 120 days. The Company and its subsidiaries conduct a prudent assessment of the customers and customers are well-trusted companies, and thus no significant credit risk is expected. To mitigate credit risks, management of the Company and its subsidiaries assigns a team responsible for the decision-making on the credit line, credit approval and other monitoring procedures to ensure that appropriate actions are taken for the recovery of overdue receivables. In addition, the Company and its subsidiaries review the recoverable amount of receivables on each balance sheet date to ensure that appropriate allowance for losses has been recognized for the uncollectible receivables. Under the circumstance, management of the Company and its subsidiaries believe that the credit risk of the Company and subsidiaries is significantly reduced.

The Company and its subsidiaries' allowance for receivable loss is recognized based on the lifetime expected credit losses. The lifetime expected credit losses are estimated using a provision matrix by reference to past default records of customers, the current financial position, the industrial economic situation, and the industrial outlook, while taking into consideration previous experiences, management's judgment, and other known factors to estimate possible returns and discounts of the products (recognized as a refund liability).

As of March 31, 2026, December 31, 2025, and March 31, 2025, the refund liability are NT$71,037 thousand, NT$56,151 thousand and $47,675 thousand, respectively.

According to the previous experience of credit losses of the Company and its subsidiaries, there is no significant difference in the loss patterns in different customer groups, and thus, the provision matrix does not further distinguish the customer base.

However, if evidence shows that the counterparty is in severe financial difficulty and there is no realistic prospect of recovery, the Company and its subsidiaries write off the accounts receivable and continue 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 notes and accounts receivable based on the Company and its subsidiaries' provision matrix:

March 31, 2026

	Not Past Due	1 to 30 Days	31 to90 Days	91 to 180 Days	Over 180 Days	Total
Gross carrying amount	$1,005,807	$ 83,492	$ 63,111	$ 15,441	$ 27,726	$1,195,577
Loss allowance	-	-	-	-	(22,690)	(22,690)
Amortized cost	$1,005,807	$ 83,492	$ 63,111	$ 15,441	$ 5,036	$1,172,887

December 31, 2025

	Not Past Due	1 to 30 Days	31 to90 Days	91 to 180 Days	Over 180 Days	Total
Gross carrying amount	$ 918,025	$ 104,371	$ 49,385	$ 12,264	$ 28,598	$1,112,643
Loss allowance	-	-	-	-	(22,690)	(22,690)
Amortized cost	$ 918,025	$ 104,371	$ 49,385	$ 12,264	$ 5,908	$1,089,953

March 31, 2025

	Not Past Due	1 to 30 Days	31 to90 Days	91 to 180 Days	Over 180 Days	Total
Gross carrying amount	$ 722,052	$ 116,775	$ 83,764	$ 7,292	$ 25,643	$ 955,526
Loss allowance	-	-	-	-	(24,010)	(24,010)
Amortized cost	$ 722,052	$ 116,775	$ 83,764	$ 7,292	$ 1,633	$ 931,516

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

	For the Three Months Ended March 31	
	2026	**2025**
Balance at beginning of the period	$ 22,690	$ 23,706
Recognized in the current period	-	304
Balance at end of the period	$ 22,690	$ 24,010

b. Other receivables

The Company and its subsidiaries' allowance account is the amount estimated to be unrecoverable based on the past default records and current financial status. As of March 31, 2026, December 31, 2025, and March 31, 2025, there is no balance in allowance account for losses.

10. INVENTORIES

	March 31, 2026	December 31, 2025	March 31, 2025
Raw materials	$ 389,804	$ 243,343	$ 230,305
Supplies	95,768	66,227	31,183
Work in process	397,791	265,374	218,589
Finished goods	268,890	272,363	221,415
Merchandise	10,399	15,160	7,878
	$ 1,162,652	$ 862,467	$ 709,370

For the three months ended March 31, 2026 and 2025, the cost of inventories recognized as operating costs was as follows:

	For the Three Months Ended March 31	
	2026	2025
Cost of goods sold	$ 962,412	$ 882,443
Losses on inventory valuation loss and obsolescence (Reversal of loss)	(1,795)	4,679
Revenue from sale of scraps	(1,655)	(1,789)
	$ 958,962	$ 885,333

The reversal of loss inventory was due to inventory reduction for the three months ended March 31, 2026.

11. OTHER FINANCIAL ASSETS

	March 31, 2026	December 31, 2025	March 31, 2025
Current			
Time deposits with original maturity over three months	$ 2,387,993	$ 2,841,580	$ 1,473,839
Interest rate range (%)	1.4～4.27	1.35～4.27	1.64～4.27
Non-current			
Time deposits with original maturity over 1 year	$ 509,300	$ 695,950	$ 1,005,400
Deposits for projects (Time deposits with original maturity over 1 year)	64,741	62,784	-
Pledged time deposits	160	160	160
	$ 574,201	$ 758,894	$ 1,005,560

	March 31, 2026	December 31, 2025	March 31, 2025
Interest rate range (%)	1.225～2.6	1.225～3.4	1.225～3.30

Refer to Note 29 for pledge information.

12. SUBSIDIARIES

Subsidiaries included in the consolidated financial statements were as follows:

			Percentage of Ownership (%)		
Investor	Investee	Main Businesses	March 31, 2026	December 31, 2025	March 31, 2025
The Company	WUS Group Holdings Co., Ltd. （WGH）	Investment	100	100	100
	WUS Group (BVI) Holdings Co., Ltd. （WUS-BVI）	Investment	100	100	100
	Yun-Hsu Investment Co., Ltd. （Yun-Hsu）	Investment	100	100	100
	China Electronic (BVI) Holdings Co., Ltd. （CEH-BVI）	Investment	100	100	100
CEH-BVI	Centron Electronics (HK) Co., Ltd. （CEK）	Investment	100	100	100
WUS-BVI	WUS Printed Circuit (Singapore) Pte., Ltd. （WUS-Singapore）	Printed circuit board sales and engineering service	100	100	100
CEK	Centron Electronics (Kunshan) Co., Ltd. （Centron）	Assembly and Sales of peripheral equipment such as electronic products.	100	100	100
Centron	WUS Energy Technology (Kunshan) Co., Ltd.（WUS Energy）	Photo electronic application products research, production and sales.	100	100	100
	Centron Trading (Kunshan) Co., Ltd.（WUS Trading）	Trading	100	100	100

Total assets of non-significant subsidiaries included in the consolidated financial statements amounted to $374,533 thousand and $358,695 thousand as of March 31, 2026 and 2025, respectively; total liabilities amounted to $15,823 thousand and $22,121 thousand; total comprehensive income amounted to loss of $8,089 thousand and profit of $604 thousand for the three months ended March 31, 2026 and 2025, respectively. The financial statements of these subsidiaries for the same period had not been reviewed by independent auditors.

13. INVESTMENTS ACCOUNTED FOR USING THE EQUITY METHOD

	March 31, 2026	December 31, 2025	March 31, 2025
Material associates			
Wus Printed Circuit (Kunshan) Co., LTD. （Wus-Kunshan）	$ 8,705,146	$ 7,615,907	$ 6,849,701
Non-material associates			
Wus Printed Circuit (Thailand) Co., LTD. （Wus-Thailand）	52,196	56,198	57,517
	$ 8,757,342	$ 7,672,105	$ 6,907,218

Associates that are individually material:

Company	Main Business	Operating Location	Proportion of Ownership and Voting Rights (%) March 31, 2026	December 31, 2025	March 31, 2025
Wus - Kunshan	Manufacture and Sales of Printed Circuit boards.	Kunshan, Jiang Su, China	11.26	11.26	11.90

Between June and July 2025, the company successively sold 12,000 thousand shares of Wus-Kunshan held by its subsidiary WGH..

Although the Company and its subsidiaries hold less than 20% of interest in Wus-Kunshan, the amount is accounted for under the equity method as the Company and its subsidiaries have significant influence over Wus-Kunshan.

The following summary of financial information is prepared according to the financial statements of the associates prepared using IFRSs, and has reflected the adjustments made under the equity method.

Wus - Kunshan

	March 31, 2026	December 31, 2025	March 31, 2025
Current assets	$ 86,869,554	$ 71,728,532	$ 54,914,191
Non-current assets	64,395,423	54,895,670	50,059,960
Current liabilities	(58,425,936)	(48,151,074)	(40,258,200)
Non-current liabilities	(15,265,319)	(10,785,507)	(6,861,660)
	77,573,722	67,687,621	57,854,291
Non-controlling interests	(65,336)	(69,065)	(266,239)
Equity	$ 77,508,386	$ 67,618,556	$ 57,588,052
Proportion of the Company and its subsidiaries' ownership (%)	11.26	11.26	11.90
Equity attributable to the Company and its subsidiaries and carrying amount	$ 8,705,146	$ 7,613,849	$ 6,849,701

	For the Three Months Ended March 31	
	2026	**2025**
Operating revenue	$ 28,398,695	$ 18,209,699
Net profit for the year	$ 5,754,562	$ 3,436,705
Other comprehensive income (loss)	1,616,300	(316,891)
Total comprehensive income	$ 7,370,862	$ 3,119,814

Wus Printed Circuit (Kunshan) Co., Ltd. is a listed company in mainland China, and has level 1 quoted market price. The fair value information is as follows:

Company	**March 31, 2026**	**December 31, 2025**	**March 31, 2025**
Wus - Kunshan	$ 76,226,174	$ 71,099,484	$ 34,282,868

Non-material associates are as follows:

For the three months ended March 31, 2026 and 2025, the share of profits to the above-mentioned associates using the equity method were $637,281 thousand and $405,518 thousand, respectively, based on the associates' financial statements which had not been reviewed by independent auditors for the same period.

14. PROPERTY, PLANT AND EQUIPMENT

a. The cost, depreciation, and impairment of the property, plant and equipment of the Company were as follows:

For the Three Months Ended March 31, 2026

	Land Improvements	**Buildings**	**Machinery and Equipment**	**Transportation Equipment**	**Furniture and fixtures**	**Construction in Progress and Equipment to be Inspected**	**Total**
Cost							
Balance at January 1, 2025	$ 391,006	$ 3,117,085	$ 6,015,479	$ 67,909	$ 681,278	$ 653,268	$10,926,025
Additions	-	12,161	129,065	9,097	19,572	(43,747)	126,148
Disposals	-	(253,484)	(81,019)	-	(124,107)	-	(458,610)
Effect of foreign currency exchange differences	-	4,455	11,506	-	(52,594)	8	(36,625)
Balance at March 31, 2025	$ 391,006	$ 2,880,217	$ 6,075,031	$ 77,006	$ 524,149	$ 609,529	$10,556,938
Accumulated depreciation and impairment							
Balance at January 1, 2025	$ 25,136	$ 2,522,831	$ 4,939,254	$ 45,412	$ 597,478	$ -	$ 8,130,111
Depreciation	2,793	17,006	65,599	2,140	7,595	-	95,133
Disposals	-	(166,910)	(79,635)	-	(119,989)	-	(366,534)
Effect of foreign currency exchange differences	-	2,913	10,897	-	(53,171)	-	(39,361)
Balance at March 31, 2025	$ 27,929	$ 2,375,840	$ 4,936,115	$ 47,552	$ 431,913	$ -	$ 7,819,349
Carrying amount at January 1, 2025	$ 365,870	$ 594,254	$ 1,076,225	$ 22,497	$ 83,800	$ 653,268	$ 2,795,914
Carrying amount at March 31, 2025	$ 363,077	$ 504,377	$ 1,138,916	$ 29,454	$ 92,236	$ 609,529	$ 2,737,589

For the Three Months Ended March 31, 2025

	Land Improvements	Buildings	Machinery and Equipment	Transportation Equipment	Furniture and fixtures	Construction in Progress and Equipment to be Inspected	Total
Cost							
Balance at January 1, 2025	$ 391,006	$ 3,009,882	$ 6,031,844	$ 52,939	$ 675,478	$ 479,600	$10,640,749
Additions	-	10,083	247,648	-	3,002	(177,065)	83,668
Disposals	-	(3,092)	-	-	-	-	(3,092)
Effect of foreign currency exchange differences	-	5,003	10,805	-	5,500	-	21,308
Balance at March 31, 2025	$ 391,006	$ 3,021,876	$ 6,290,297	$ 52,939	$ 683,980	$ 302,535	$10,742,633
Accumulated depreciation and impairment							
Balance at January 1, 2025	$ 13,964	$ 2,459,317	$ 5,141,210	$ 38,524	$ 582,279	$ -	$ 8,235,294
Depreciation	2,793	17,784	63,037	1,473	7,784	-	92,871
Disposals	-	(3,092)	-	-	-	-	(3,092)
Effect of foreign currency exchange differences	-	3,639	9,508	-	4,991	-	18,138
Balance at March 31, 2025	$ 16,757	$ 2,477,648	$ 5,213,755	$ 39,997	$ 595,054	$ -	$ 8,343,211
Carrying amount at March 31, 2025	$ 374,249	$ 544,228	$ 1,076,542	$ 12,942	$ 88,926	$ 302,535	$ 2,399,422

The company and its subsidiaries conducted asset impairment assessments based on the use value of property, plant and equipment in previous years. It is estimated that the recoverable amount of the discounted present value of future cash inflows is less than the book value, and the impairment loss has been recognized. As of March 31, 2026, December 31, 2025, and March 31, 2025, the accumulated impairment losses are $726,447 thousand, $767,502 thousand and $810,790 thousand, respectively.

To effectively utilize idle plant facilities and strengthen the financial structure, the subsidiary, Centron, sold its plant facilities and the rights-of-use assets of the land to the related party, WUS Printed Circuit KEPZ (Kunshan) Co., Ltd., in February 2026, generating a disposal gain of NT$184,519 thousand. A lease agreement was subsequently signed in March 2026. Please refer to Note 15 for related lease information.

b. Useful lives

Except for that certain equipment in the Company is depreciated using the declining balance method, the property, plant and equipment of the Company and subsidiaries are depreciated using the straight-line method according to the following service life:

Buildings	
Main structure	10-52 years
Facility	2-15 years
Machinery and Equipment	2-12 years
Transportation Equipment	3-5 years
Furniture and fixtures	2-10 years

Refer to Note 29 for the amounts of property, plant and equipment pledged by the Company and its subsidiaries as collateral for bank borrowings.

15. LEASE ARRANGEMENTS

a. Right-of-use assets

	March 31, 2026	December 31, 2025	March 31, 2025
Carrying amounts			
Land	$ 53,131	$ 65,517	$ 71,463
Buildings	27,945	-	-
Office equipment	1,783	1,910	428
	$ 82,859	$ 67,427	$ 71,891

	For the Three Months Ended March 31	
	2026	2025
Addition of right-of-use assets	$27,945	$ -
Depreciation charge for right-of-use assets		
Land	$ 1,846	$ 1,918
Buildings	232	-
Office equipment	160	154
	$ 2,238	$ 2,072

In addition to the recognized depreciation expenses listed above and the adjustment of rent as stated in (c), the Company and its subsidiaries do not have significant addition, sublet or impairment regarding right-of-use assets for the three months ended March 31 2026 and 2025.

b. Lease liabilities

	March 31, 2026	December 31, 2025	March 31, 2025
Carrying amounts			
Current	$ 16,971	$ 8,531	$ 7,618
Non-current	$ 149,384	$ 52,486	$ 57,306

Ranges of discount rates (%) for lease liabilities were as follows:

	March 31, 2026	December 31, 2025	March 31, 2025
Land	1.458~2.171	1.458~2.171	1.458~2.171
Buildings	3.5	-	-
Office equipment	5.5	5.5	5.5

c. Material lease activities and terms

The lands of the Company’s factories are leased from the government. The lease terms were originally scheduled to expire at various dates through November 2028 and have been extended, based on operational needs, through September 2029. According to the lease terms, the Company may renew the leases upon expiry; provided that the government may adjust the rent according to the lands’ assessed present value. The Company does not have bargain purchase options upon the expiry of the said leases.

To effectively utilize idle plant facilities and strengthen its financial structure, the subsidiary, Centron, sold its plant facilities (Refer to Note 14) and the rights-of-use assets of the land to the related party, WUS Printed Circuit KEPZ (Kunshan) Co., Ltd., in February 2026 and subsequently leased them back. In accordance with IFRS 16, the sale-leaseback transaction did not recognize the gain of NT$78,789 thousand related to the right of use retained by the seller and lessee. The lease term is 10 years and will expire at the end of February 2035. The lease agreement can be renewed upon expiration. The annual lease payment is RMB 2,760 thousand, and the rent is based on the rental level of similar assets. Fixed lease payments are made quarterly in accordance with the lease agreement.

d. Other lease information

	For the Three Months Ended March 31	
	2026	**2025**
Expenses relating to short-term and low-value asset leases	$ 1,062	$ 549
Total cash outflow for leases	$ 4,067	$ 2,804

The Company and its subsidiaries lease certain transport equipment and furniture and fixtures which qualify as short-term leases and low-value asset leases. The Company and its subsidiaries have elected to apply the recognition exemption and thus, do not recognize right-of-use assets and lease liabilities for these leases.

16. BORROWINGS

a. Short-term borrowings

	March 31, 2026	December 31, 2025	March 31, 2025
Unsecured loans			
Annual interest rates were 1%~1.98%, 1.97%~1.98%and 1.97%~2.1% as of March 31, 2026, December 31, 2025, and March 31, 2025, respectively	$ 549,434	$ 400,000	$ 560,000
Commercial paper payable - revolving issuance	299,844	-	-
	$ 849,278	$ 400,000	$ 560,000

b. Short-term bills payable

Guarantee or Acceptance Agency	March 31, 2026	December 31, 2025	March 31, 2025
China Bills Finance Corporation	$ 200,000	$ 200,000	$ 200,000
Mega Bills Finance Co., Ltd.	-	-	200,000
	200,000	200,000	400,000
Less: Unamortized discounts	175	73	293
	$ 199,825	$ 199,927	$ 399,707
Range of interest rate (%)	2	2.228	2.228

c. Commercial paper payable - revolving issuance

	March 31, 2026	December 31, 2025	March 31, 2025
Unsecured loans			
Commercial paper payable - current	$ 299,844	$ -	$ -
Commercial paper payable – non-current	-	299,666	399,659
	$ 299,844	$ 299,666	$ 399,659

In June 2023 and June 2024, the Company and its subsidiaries entered into revolving commercial paper issuance agreements with financial institutions. The duration of the contracts are four years and three years, respectively. The commercial papers are issued with maturities of 90/60 days and are reissued on a revolving basis upon maturity. And the interest rates are2.3217% and 2.3717%, respectively.In accordance with the Q&A "Transition Requirements of the ARDF Q&A -Liability Classification of Funds Raised Through The Revolving Issuance of Commercial Papers" issued by the FSC on August 15, 2025.These commercial papers will be classified as a current liability from the date of its revolving issuance in January 2026.

March 31, 2026

Guarantor Institution	Face Value	Unamortized Discount	Carrying Amount	Interest Rate Range (%)
Commercial Paper Payable (included in Short-term Borrowings)				
Mega Bills	$ 200,000	$ 13	$ 199,987	2.3237
Taishin Bank	100,000	143	99,857	2.3763
	$ 300,000	$ 156	$ 299,844	

December 31, 2025

Guarantor Institution	Face Value	Unamortized Discount	Carrying Amount	Interest Rate Range (%)
Commercial Paper Payable (included in long-term Borrowings)				
Mega Bills	$ 200,000	$ 191	$ 199,809	2.3217
Taishin Bank	100,000	143	99,857	2.3717
	$ 300,000	$ 334	$ 299,666	

March 31, 2025

Guarantor Institution	Face Value	Unamortized Discount	Carrying Amount	Interest Rate Range (%)
Commercial Paper Payable (included in long-term Borrowings)				
Mega Bills	$ 300,000	$ 191	$ 299,809	2.3253
Taishin Bank	100,000	150	99,850	2.3753
	$ 400,000	$ 341	$ 399,659	

d. Long-term borrowings

	March 31, 2026	December 31, 2025	March 31, 2025
Commercial paper of recycling within the notes and bills quota	$ -	$ 299,666	$ 399,659
Unsecured loans			
Repay until April 2030, with annual interest rates as of March 31, 2026, December 31, 2025, and March 31, 2025, respectively at 1.575% ~ 2.302325%, 1.575%~2.302325% and 1.575%~2.564947%, respectively. (Note)	1,319,486	1,451,162	1,227,486
Secured loans			
Repay until March 2031, with annual interest rates as of March 31, 2026, December 31, 2025, and March 31, 2025, respectively at 2.15%, 1.975% ~2.15% and 1.975%~2.15%, respectively.	476,923	369,230	427,692
	1,796,409	2,120,058	2,054,837
Less: Current portion	455,359	487,089	366,746
	$ 1,341,050	$ 1,632,969	$ 1,688,091

Note: The Company obtained the approval for Action Plan for Welcoming Overseas Taiwanese Businesses to Return to Invest in Taiwan by the Ministry of Economic Affairs in January 2022, and shall complete the investment by December 31, 2024 in accordance with the relevant regulations. In addition, in January 2024, the Ministry of Economic Affairs agreed to change the investment completion time to December 31, 2026. As of March 31, 2026, the Company has received loans for $500,000 thousand at a preferred interest rate for the use of capital expenditures and working capital. Such loans shall be repaid in installments starting 3 years after the first withdrawal (the grace period). The interest rates of the loans in the first 5 years are calculated based on the floating interest rate of two-year fixed-postal savings less than $5 million minus 0.145% annual interest rate; where in failure to fulfill the requirement of the aforementioned loans, the interest rates shall be calculated based on the floating interest rate of two-year fixed-postal savings less than $5 million plus 0.355% annual interest rate.

17. ACCOUNTS PAYABLE

The average payment terms of procurement are from 1 - 4 months. The Company and its subsidiaries have established its financial risk management policy to ensure timely repayment of all payables.

18. OTHER PAYABLES

	March 31, 2026	December 31, 2025	March 31, 2025
Payable for property, plant and equipment	$ 143,412	$ 242,443	$ 27,962

(Continued)

	March 31, 2026	December 31, 2025	March 31, 2025
Accrued salaries and bonus	$ 117,411	$ 146,819	$ 118,259
Accrued resignation pay	79,060	60,510	29,522
Accrued commissions expense	50,261	52,923	31,540
Accrued utilities	33,528	32,604	30,237
Accrued leave pay	30,922	29,662	27,880
Others	180,494	173,515	142,114
	$ 635,088	$ 738,476	$ 407,514

(Concluded)

19. RETIREMENT BENEFIT PLANS

For the three months ended March 31, 2026 and 2025, the pension expenses of defined benefit plans were calculated based on the pension cost rate determined by the actuarial calculation on December 31, 2025 and 2024, respectively.

20. EQUITY

a. Share capital

	March 31, 2026	December 31, 2025	March 31, 2025
Number of shares authorized (in thousands)	590,000	590,000	590,000
Shares authorized	$ 5,900,000	$ 5,900,000	$ 5,900,000
Number of shares issued and fully paid (in thousands)	182,741	182,741	182,741
Shares issued	$ 1,827,405	$ 1,827,405	$ 1,827,405

Fully paid ordinary shares, which have a par value of NT$10, carry one vote per share and the right to dividends. The total of 68,000 thousand shares from the authorized share capital was reserved for the issuance of employee stock options.

b. Capital surplus

	March 31, 2026	December 31, 2025	March 31, 2025
May be used to offset deficit, distributed as cash, or transferred to share capital (Note)			
Additional paid-in Capital	$ 208,422	$ 208,422	$ 208,422
Treasury share transactions	7,562	7,562	6,909
Expired share options	11,625	11,625	11,625
May be used to offset a deficit only			
Dividends unclaimed over time	6,504	6,295	6,394
May not be used for any purpose			
Share of changes in equity of associates	469,609	425,742	358,772
	$ 703,722	$ 659,646	$ 592,122

Note: Such capital surplus can be used to offset deficits; also, when the Company does not have any deficits, it may be distributed as cash dividend or transferred to share capital. However, it is limited to a certain percentage of the annual paid in capital for the purpose of transfer to share capital.

c. Retained earnings and dividends policy

Pursuant to the Company's Articles of Incorporation, if there are earnings from the company's end-of-year settlement, it shall first be allocated for tax payments and to make up any accumulated losses, followed by setting aside 10% as legal reserve. However, this requirement shall not apply if the cumulative statutory surplus reserve has reached the Company's total paid-in capital. Then, the Company shall appropriate or reverse to special reserve based on the Company's operating needs and pursuant to regulations provided by the competent authority. If there is surplus remaining after appropriation, the Board of Directors shall draft an earnings distribution proposal regarding the remainder of the surplus as well as accumulated undistributed earnings at the beginning of the period for approval at the shareholders' meeting to allocate dividends to shareholders.
The Company's industry is mature. To meet the funding needs for now and future business expansion and satisfy the shareholders' demand for cash inflows, the Company shall use residual dividend policy to distribute dividends, of which the cash dividend is not lower than 20% of the total dividend distribution.

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

The appropriations of earnings for 2025 and 2024 had been proposed by the board of directors in March 2026 and approved in the shareholders' meetings in June 2025, respectively. The appropriations and dividends per share were as follows:

	Appropriation of Earnings		**Dividends Per Share (NT$)**	
	For year 2025	**For year 2024**	**For year 2025**	**For year 2024**
Legal reserve	$244,016	$ 78,624		
Reversal special reserve	($ 31,175)	($ 11,167)		
Cash dividends	$365,481	$ 91,370	$ 2	$ 0.5

The appropriations of earnings for 2025 will be resolved in the shareholders' meeting to be held in June 2026.

d. Other equity items

i. Exchange differences on translation of the financial statements of foreign operations

	For the Three Months Ended March 31	
	2026	**2025**
Balance at beginning of the period	($ 59,889)	($ 170,975)
Recognized for the period		
Exchange differences on translation of the financial statements of foreign operations	313,737	195,883
Income tax related to Exchange differences on translation of the financial statements of foreign operations	(62,748)	(39,177)

(Continued)

	For the Three Months Ended March 31	
	2026	2025
Other comprehensive gain or loss for the period	$ 250,989	$ 156,706
Balance at end of the period	$ 191,100	($ 14,269)

(Concluded)

ii. Unrealized gains and losses on financial assets at FVTOCI.

	For the Three Months Ended March 31	
	2026	2025
Balance at beginning of the period	($ 77,940)	($ 169,568)
Recognized for the period		
Unrealized gains and losses - equity instruments	21,115	9,712
Share of associates accounted for using the equity method	205,409	(37,924)
Other comprehensive gain or loss for the period	226,524	(28,212)
Disposal of equity instrument measured at FVTOCI	(4,711)	-
Balance at end of the period	$ 143,873	($197,780)

e. Treasury shares

There is no change in number of treasury shares in the Three Months Ended March 31, 2026 and 2025.

Subsidiary – Yun Hus investment bought the company's stock for investment and wealth management. The Original cost was $93,017 thousand. The relevant information of the company's held on the balance sheet date is as follows:

Investee	Shares Held By Subsidiaries	Carrying amount	Fair Value
	(In thousand shares)	NT$	NT$
March 31, 2026			
Yun-Hsu Investment	1,306	$127,080	$127,080
December 31, 2025			
Yun-Hsu Investment	1,306	$134,524	$134,524
March 31, 2025			
Yun-Hsu Investment	1,306	$ 51,981	$ 51,981

The Company's shares held by the subsidiaries are deemed as treasury shares, and are entitled some right as regular shareholders, except that they are not entitled to participate in the Company's capital increase in cash and right to vote.

21. OPERATING REVENUE

a. Contract balances

	March 31, 2026	December 31, 2025	March 31, 2025	January 1, 2025
Accounts receivable	$1,172,887	$1,089,953	$ 931,516	$1,014,409
Contract liabilities-current				
Sale of goods	$ 80,201	$ 66,359	$ 91,947	$ 81,789

The changes in contract liabilities were mainly due to the difference in timing between the satisfaction of performance obligations and customer payment, and there is no other significant change.

b. Breakdown of customer contract Revenue

Please refer to Note 33 for the information of revenue breakdown.

22. NET PROFIT FOR THE PERIOD

a. Other gains and losses

	For the Three Months Ended March 31	
	2026	2025
Net foreign exchange gains	$ 55,567	$ 29,822
Gain on financial assets at FVTPL	3,597	2,895
Gain on disposal of property, plant and equipment	184,951	7
Others	(36)	(32)
	$ 244,079	$ 32,692

The components of net foreign exchange gains were as follows:

	For the Three Months Ended March 31	
	2026	2025
Foreign exchange gains	$ 76,616	$ 36,000
Foreign exchange losses	(21,049)	(6,178)
Net foreign exchange gains	$ 55,567	$ 29,822

b. Finance costs

	For the Three Months Ended March 31	
	2026	2025
Interest on bank loans	$ 13,927	$ 16,136
Interest on lease liabilities	315	329

(Continued)

	For the Three Months Ended March 31	
	2026	2025
	$ 14,242	$ 16,465
Less: Amounts included in the cost of qualifying assets	2,907	1,881
	$ 11,335	$ 14,584

(Concluded)

Information about capitalized interest was as follows:

	For the Three Months Ended March 31	
	2026	2025
Capitalized interest amount	$ 2,907	$ 1,881
Capitalization rate (%)	1.92～2.04	2.04～2.16

c. Depreciation and amortization

	For the Three Months Ended March 31	
	2026	2025
Property, plant and equipment	$ 95,133	$ 92,871
Right-of-use asset	2,238	2,072
Others	2,496	1,309
	$ 99,867	$ 96,252
Analysis of depreciation by function		
Operating costs	$ 90,493	$ 88,034
Operating expenses	6,878	6,909
	$ 97,371	$ 94,943
Analysis of amortization by function		
Operating costs	$ 2,280	$ 1,126
Operating expenses	216	183
	$ 2,496	$ 1,309

d. Employee benefits

	For the Three Months Ended March 31	
	2026	2025
Short-term employee benefits		
Salaries	$ 212,062	$ 190,557
Labor and health insurance	19,922	18,082
Directors remuneration	752	646
Others	47,287	18,186
	280,023	227,471

(Continued)

	For the Three Months Ended March 31	
	2026	2025
Post-employment benefits		
Defined contribution plans	11,063	9,285
Defined benefit plans	405	732
	11,468	10,017
	$ 291,491	$ 237,488
Analysis by function		
Operating costs	$ 207,669	$ 175,635
Operating expenses	83,822	61,853
	$ 291,491	$ 237,488

(Concluded)

e. Remuneration of employees and directors

According to the Company’s Articles of Incorporation, the remuneration for employees and Directors shall be between 0.1-10% (inclusive) and no higher than 2% of the earnings before tax of the year and before deducting remuneration for employees and Directors. In accordance with the amendments to the Securities and Exchange Act in August 2024, the Company expects to submit a proposal to the shareholders’ meeting in June,2025 to amend the Company’s Articles of Incorporation stipulating that, if the Company allocates the above-mentions employee remuneration in the year, no less than 40% of such remuneration shall be distributed to grassroots employees. The accrual amounts of remuneration of employees and directors in the three months ended March 31, 2026 and 2025 are as follows:

	For the Three Months Ended March 31	
	2026	2025
Remuneration of employees	$ 1,581	$ 329
Remuneration of directors	$ 237	$ 131

If there is a change in the proposed amounts after the consolidated financial statement authorized for issue, the differences are recorded as a change in accounting estimate and will be adjusted in the following year.

The amount of 2025 and 2024 remuneration for employees and Directors (distributed in cash) resolved at the board meeting in March 2026 and 2025 are as follows:

	For the Year Ended December 31	
	2025	2024
Remuneration of employees	$2,996	$ 999
Remuneration of directors	$ 899	$ 400

There is no difference between the actual distribution amount of remuneration for employees and directors in 2025 and 2024 and the amount recognized in the consolidated financial report for the year 2025 and 2024.

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

23. INCOME TAX

a. Main components of income tax expense (benefit) recognized in profit or loss

	For the Three Months Ended March 31	
	2026	2025
Current income tax		
In respect of the current period	$ 78,695	$ 2,841
Deferred income tax		
In respect of the current period	102,847	61,754
	$ 181,542	$ 64,595

i. WGH is established in Samoa, WUS-BVI and CEH-BVI in the British Virgin Islands, and CEK in Hong Kong. These subsidiaries are exempt from payment of business income tax pursuant to local laws.

ii. WUS-Singapore is established in Singapore, and the tax amount is calculated by multiplying taxable income by the applicable tax rate, with applicable tax rate at 17%.

iii. The applicable tax rate of Centron, Wus Energy and WUS Trading is 25% in accordance with the "Enterprise Income Tax Law of the People's Republic of China" and other applicable laws.

b. There was no income tax recognized directly in equity by the Company and its subsidiaries.

c. Income tax expense recognized in other comprehensive income

	For the Three Months Ended March 31	
	2026	2025
Deferred tax		
Exchange differences on translation of foreign operations	$ 62,748	$ 39,177

d. Income tax assessment

The Company and its subsidiaries'-Yun Hsu investment income tax returns as of 2024 have been approved by the tax authorities.

24. EARNINGS PER SHARE

The net profit and weighted average number of ordinary shares outstanding used in the computation of earnings per share were as follows:

Net profit for the period

	For the Three Months Ended March 31	
	2026	2025
Net profit attributable to owners of the Company	$ 639,660	$ 265,759

Number of ordinary shares

Unit: Thousand Shares

	For the Three Months Ended March 31	
	2026	**2025**
Weighted average number of ordinary shares used in the computation of basic earnings per share	182,741	182,741
Less: Weighted average number of outstanding shares of the company held by subsidiaries	1,306	1,306
Weighted average number of ordinary shares used in the computation of basic earnings per share	181,435	181,435
Add: Potentially dilutive ordinary shares－ Remuneration of employee	44	29
Weighted average number of ordinary shares used in the computation of diluted earnings per share	181,479	181,464

The Company is able to settle the employees remuneration by cash or shares, the Company assumed that the entire amount of the remuneration 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 earnings per share, as the shares have a dilutive effect. Such dilutive effect of the potential shares is included in the computation of diluted earnings per share until the meeting approves the number of shares to be distributed to employees in the following year.

25. NON-CASH TRANSACTIONS

For the three months ended March 31, 2026 and 2025, the Company and its subsidiaries entered into the following non-cash investing activities:

	For the Three Months Ended March 31	
	2026	**2025**
Investing activities affecting both cash and non-cash items		
Acquisition of property, plant and equipment	$ 126,148	$ 83,668
Decrease in payables for equipment	99,031	86,881
Capitalized interest	(2,907)	(1,881)
Cash paid	$ 222,272	$ 168,668

26. CAPITAL MANAGEMENT

The Company and its subsidiaries manage their capital to ensure that the entities will be able to continue as going concerns while maximizing the return to stakeholders through the optimization of the debt and equity balance.

The capital structure of the Company and its subsidiaries consist of net liabilities and equity, without any need for complying with other external capital requirements.

27. FINANCIAL INSTRUMENTS

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

The management of the Company and its subsidiaries believe the carrying amounts of financial assets and financial liabilities recognized in the financial statements approximate their fair values.

b. Fair value of financial instruments that are measured at fair value on a recurring basis

i. Fair value hierarchy

	Level 1	Level 2	Level 3	Total
March 31, 2026				
Financial instruments at FVTPL				
Mutual funds	$ 571,536	$ -	$ -	$ 571,536
Floating income financial products	-	-	882,425	882,425
	$ 571,536	$ -	$ 882,425	$ 1,453,961
Financial assets at FVTOCI				
Equity instruments				
Domestic Emerging stocks	$ 104,424	$ -	$ -	$ 104,424
Domestic unlisted stocks	-	-	60,000	60,000
Foreign listed stocks	66,225	-	-	66,225
	$ 170,649	$ -	$ 60,000	$ 230,649

	Level 1	Level 2	Level 3	Total
December 31, 2025				
Financial instruments at FVTPL				
Mutual funds	$ 357,833	$ -	$ -	$ 357,833
Floating income financial products	-	-	315,463	315,463
	$ 357,833	$ -	$ 315,463	$ 673,296
Financial assets at FVTOCI				
Equity instruments				
Domestic Emerging stocks	$ 98,342	$ -	$ -	$ 98,342
Domestic unlisted stocks	-	-	60,000	60,000
Foreign listed stocks	73,603	-	-	73,603
	$ 171,945	$ -	$ 60,000	$ 231,945
March 31, 2025				
Financial instruments at FVTPL				
Mutual funds	$ 125,452	$ -	$ -	$ 125,452
Floating income financial products	-	-	459,526	459,526
	$ 125,452	$ -	$ 459,526	$ 584,978
Financial assets at FVTOCI				
Equity instruments				
Domestic Emerging stocks	$ 48,957	$ -	$ -	$ 48,957
Foreign listed stocks	50,808	-	-	50,808
	$ 99,765	$ -	$ -	$ 99,765

There was no transfer between Level 1 and Level 2 during the three months ended March 31, 2026 and 2025.

ii. Reconciliation of Level 3 fair value measurements of financial instruments

	For the Three Months Ended March 31	
	2026	2025
Financial assets at FVTPL		
Balance at beginning of the period	$ 315,463	$ 404,348
Purchase	639,800	135,300
Disposal	(91,788)	(91,154)
Recognized in profit or loss (other gains and losses)	1,894	2,292
Effects of foreign currency exchange	17,056	8,740
Balance at end of the period	$ 882,425	$ 459,526

iii. Valuation techniques and inputs applied for the purpose of measuring Level 3 fair value measurement

For equity investments in unlisted companies without an active market, the Company and its subsidiaries believe that the carrying amounts approximate their fair values.

The financial products held by the company and its subsidiaries use the evaluation method to estimate because there is no market price for reference. The fair value is estimated with reference to the expected rate of return of the contract.

c. Categories of financial instruments

	March 31, 2026	December 31, 2025	March 31, 2025
Financial assets			
Fair value through profit or loss	$ 1,453,961	$ 673,296	$ 584,978
Financial assets at amortized cost (Note 1)	5,335,100	5,878,651	4,498,897
Financial assets at fair value through other comprehensive income - equity instruments	230,649	231,945	99,765
Financial liabilities			
Financial liabilities at amortized cost (Note 2)	4,152,913	3,995,101	3,801,246

Note 1: The balances included financial assets at amortized cost, which comprise cash and cash equivalents, notes and accounts receivable (including related parties), other receivables (excluding tax refund receivable), other financial assets and refundable deposits.

Note 2: The balances included financial liabilities measured at amortized cost, which comprise short-term bills payable, accounts payable, other payables, short-term borrowings and long-term borrowings (including current portion of long-term borrowings) and deposits received.

d. Financial risk management objectives and policies

The Company and its subsidiaries's major financial instruments include accounts receivable, equity instrument investments, other financial assets, accounts payable, short-term notes payable, Long-term and short-term loans (including long-term loans due within one year) and lease liabilities. The financial management department of the Company and its subsidiaries provides services for various business units, coordinates access to domestic and international financial markets, and monitors and manages the financial risks relating to the operations of the Company and its subsidiaries through internal risk reports which analyze exposures by degree and breadth of risks. These risks include market risk (including foreign currency risk, interest rate risk and other price risk), credit risk and liquidity risk.

1) Market risk

The Company and its subsidiaries' activities exposed it primarily to the financial risks of changes in foreign currency exchange rates (see (a) below), interest rates (see (b) below) and other price (see (c) below)

There had been no change to the Company and its subsidiaries' exposure to market risks or the manner in which these risks were managed and measured.

a) Foreign currency exchange rate risk

The Company and its subsidiaries were engaged in foreign currency denominated sales and purchase transactions, which exposed the Company to foreign currency exchange rate risk. Exchange rate exposures were managed by natural hedges of receivables and payables in the same currency to reduce the exchange rate risk.

For the carrying amounts of the Company and its subsidiaries' non-functional currency denominated monetary assets and liabilities at the balance sheet date, refer to Note 32.

Sensitivity analysis

Foreign currency financial assets and financial liabilities of the Company and its subsidiaries are mainly affected by fluctuations in the exchange rate of US dollars and RMB. The following table details the Company and its subsidiaries' sensitivity to 1% change in the functional currencies against the relevant foreign currencies. The sensitivity rate used when reporting foreign currency risk internally to key management personnel and representing management's assessment of the reasonably possible change in foreign exchange rates is 1%.

The sensitivity analysis included only outstanding foreign currency denominated monetary items. In the following table indicates amount that would increase net profit before tax of the Company when the functional currency depreciates by 1% relative to foreign currencies:

	USD Impact		**RMB Impact**	
	For the Three Months Ended March 31		**For the Three Months Ended March 31**	
	2026	**2025**	**2026**	**2025**
Profit (Note)	$ 12,577	$ 10,545	$ 13,809	$ 11,301

Note: This was mainly attributable to the exposure to outstanding cash and cash equivalents, accounts receivable, other receivables, other financial assets, accounts payable, and other payables in USD and RMB which were not hedged at the balance sheet date.

In management's sensitivity analysis was unrepresentative of the in herent foreign exchange risk because the exposure at the balance sheet date did not reflect the exposure during the period. Sales in USD will fluctuate according to the terms of contracts.

b) Interest risk

The Company and its subsidiaries were exposed to interest risk because the Company and its subsidiaries borrowed funds at floating interest rates. The carrying amounts of the Company and its subsidiaries' financial assets and liabilities with exposure to interest rates risks at the balance sheet date were as follows:

	March 31, 2026	**December 31, 2025**	**March 31, 2025**
Fair value interest rate risk			
Financial assets	$3,628,864	$3,963,794	$2,996,372
Financial liabilities	1,658,458	1,060,610	1,414,290
Cash flow interest rate risk			
Financial assets	396,521	667,386	457,985
Financial liabilities	1,326,409	1,720,392	1,665,178

Sensitivity analysis

If interest rates had been 1% higher and all other variables were held constant, the Company and its subsidiaries' profit before tax would have decreased net profit by $3,316 thousand and $4,163 thousand for the three months ended March 31, 2026 and 2025 respectively, mainly due to the variable interest rate financial liabilities borrowed by the company and its subsidiaries.

c) Other price risk

The Company and its subsidiaries were exposed to equity price risk through their investments in mutual fund、foreign listed stocks、 domestic emerging Stocks and domestic unlisted stocks, the risk is managed by maintaining a portfolio of investments with different risks.

Sensitivity analysis

The sensitivity analysis measures the exposure to equity and bond price risk at the balance sheet date.

If price of mutual funds had been 1% lower. Profit before tax for the three months ended March 31, 2026 and 2025 would have decreased net profit by $5,715 thousand and $1,255 thousand, respectively, as a result of the changes in the fair value of financial assets at FVTPL.

If equity prices of foreign listed shares 、 domestic emerging Stocks and domestic unlisted stocks had been 1% lower, other comprehensive income for the three months ended March 31, 2026 and 2025 would have decreased by $2,306 thousand and $998 thousand, respectively, as a result of the changes in the fair value of financial assets at FVTOCI.

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 Company and its subsidiaries. As of the balance sheet date, the Company and its subsidiaries’ maximum exposure to credit risk is the carrying amount of the financial assets on the consolidated balance sheets.

The policy adopted by the Company and its subsidiaries is to only conduct transaction with reputable objects, and to obtain sufficient guarantees under necessary circumstances to reduce the risk of financial losses due to defaults. The Company and its subsidiaries will use other publicly available financial information and historical transactions records to rate major customers. Continuously to monitor the credit exposure risk and the credit ratings of the counterparties, and distribute the total transaction amount to different customers with qualified credit rating, and the credit risk is controlled through the yearly review and approval of counterparty credit limits.

The Company and its subsidiaries’ balance of accounts receivable, customer whose accounts receivable exceed 10% of the total amount are as follow:

	March 31, 2026	December 31, 2025	March 31, 2025
A Customer	$ 410,429	$ 343,824	$ 52,234
B Customer	42,050	52,716	149,224
	$ 452,479	$ 396,540	$ 201,458

3) Liquidity risk

The management of the Company and its subsidiaries continuously monitor the movements of cash flows, net cash position and the utilization of bank loan commitments to control proportion of long-term and short-term bank loans and ensure the compliance with loan covenants.

The Company and its subsidiaries rely on bank borrowings as a significant source of liquidity. As of March 31, 2026, December 31, 2025, and March 31, 2025, the Company and its subsidiaries’ unused short term and long term bank loan facilities were $3,558,579 thousand、$3,515,348 thousand and $3,306,422 thousand, respectively.

The financial liabilities of the company and its subsidiaries during the agreed repayment period are summarized and listed as follow according to the maturities date and undiscounted maturity amount.

	Less Than 1 Year	1-5 Years	Over 5 Years	Total
March 31, 2026				
Short-Term Borrowings	$ 853,607	$ -	$ -	$ 853,607
Short-term notes and bills payable	200,000	-	-	200,000
Accounts Payable	666,120	-	-	666,120
Other Payables	635,088	-	-	635,088
Long-Term Bank loan	489,259	1,377,256	-	1,866,515
Lease Liabilities	18,258	51,198	78,729	148,185
Refund Liability	71,037	-	-	71,037
Deposits Received	-	6,193	-	6,193
	$2,933,369	$1,434,647	$ 78,729	$4,446,745

December 31, 2025	Less Than 1 Year	1-5 Years	Over 5 Years	Total
Short-Term Borrowings	$ 400,596	$ -	$ -	$ 400,596
Short-term notes and bills payable	200,000	-	-	200,000
Accounts Payable	530,454	-	-	530,454
Other Payables	738,476	-	-	738,476
Long-Term Bank loan	519,612	1,662,326	-	2,181,938
Lease Liabilities	9,039	26,317	33,082	68,438
Refund Liability	56,151	-	-	56,151
Deposits Received	-	6,186	-	6,186
	$2,454,328	$1,694,829	$ 33,082	$4,182,239
March 31, 2025				
Short-Term Borrowings	$ 564,072	$ -	$ -	$ 564,072
Short-term notes and bills payable	400,000	-	-	400,000
Accounts Payable	363,786	-	-	363,786
Other Payables	407,514	-	-	407,514
Long-Term Bank loan	398,874	1,722,193	-	2,121,067
Lease Liabilities	8,828	27,658	36,674	73,160
Refund Liability	47,675	-	-	47,675
Deposits Received	-	15,402	-	15,402
	$2,190,749	$1,765,253	$ 36,674	$3,992,676

28. TRANSACTIONS WITH RELATED PARTIES

Details of transactions between the Company and its subsidiaries and related parties were disclosed below:

a. Related party names and relationships

Related Party Name	Relationship
WUS Printed Circuit (Kunshan) Co., LTD.	Associate
WUS Printed Circuit KEPZ (Kunshan) Co., Ltd.	Associate
WUS International Company Limited	Associate
East Wast Trading Company	Associate
Centronix Electronics (Kunshan) Co.,Ltd.	Associate
WUS Printed Circuit (Huang Shi) Co., Ltd.	Associate
Schweizer Electronic (Jiangsu) Co. Ltd.	Associate
WUS International Investment Singapore Pte Ltd.	Associate

b. Operating revenue

Related Party Name	For the three months Ended March 31 2026	For the three months Ended March 31 2025
Associates	$ 88,951	$ 92,440

Except that some products have no price of selling other third party for comparison, the prices of other items sold to related parties are not significantly different from those of ordinary customers, and the payment terms are about 30-120 days, which is also the same with the general customer collection period.

c. Purchase of goods

Related Party Name	For the three months Ended March 31	
	2026	2025
Associates	$ 18,048	$ 20,575

The Company and its subsidiaries purchased from the related parties and did not purchase similar products from non-related parties. Therefore, the purchase price is not comparable with non-related parties. Payments term to relate parties were made under normal terms.

d. Receivables from related parties

Account Item	Related Party Category/Name	March 31, 2026	December 31, 2025	March 31, 2025
Accounts receivable - related parties	Associates	$ 113,229	$ 42,909	$ 126,195
other receivables	Associates	$ 12,976	$ 7,169	$ 880

No guarantee had been received for receivables from outstanding related parties. For the three months ended March 31, 2026 and 2025, no impairment loss was recognized on receivables from related parties.

e. Payables to related parties

Account Item	Related Party Category	March 31, 2026	December 31, 2025	March 31, 2025
Accounts payable	Associates	$ 18,169	$ 10,215	$ 15,107
Other payables	Associates	$ 7,877	$ 96	$ 103

The outstanding accounts payable to related parties were unsecured.

f. Acquisition of property, plant and equipment

Related Party Category/Name	Purchase Price For the three months Ended March 31	
	2026	2025
Associates	$ 71	$ -

g. Disposal of real estate, plant facilities and equipment and the-right-of-use assets of the land

	Disposal Price		Disposal gain or (loss)	
	For the three months Ended March 31		For the three months Ended March 31	
Related Party Category/Name	**2026**	**2025**	**2026**	**2025**
Associates	$ 389,533	$ -	$ 184,519	$ -

Refer to Note 14.

h. Lease Agreement

	For the three months Ended March 31	
Related Party Category/Name	**2026**	**2025**
Acquisition of right-to-use assets		
Associates	$ 27,945	$ -

Account Item	Related Party Category	March 31, 2026	December 31, 2025	March 31, 2025
Lease liabilities	Associates	$107,251	$ -	$ -

	For the three months Ended March 31	
Related Party Category/Name	**2026**	**2025**
Interest Expense		
Associates	$ 308	$ -

For relevant rental information, refer to Note 15.

i. Remuneration of key management personnel

Remuneration of directors and other members of key management were as follows:

	For the three months Ended March 31	
	2026	**2025**
Short-term employee benefits	$ 2,514	$ 2,349
Post-employment benefits	87	87
	$ 2,601	$ 2,436

29. ASSETS PLEDGED AS COLLATERAL OR FOR SECURITY

The Company and its subsidiaries provided the following assets as collaterals for oil purchasing and short-term and long-term borrowings:

	Carrying amount		
	March 31, 2026	December 31, 2025	March 31, 2025
Property, plant and equipment			
Buildings	$ 165,564	$ 168,154	$ 174,129
Other financial assets - non-current	160	160	160
	$ 165,724	$ 168,314	$ 174,289

30. SIGNIFICANT CONTINGENT LIABILITIES AND UNRECOGNIZED COMMITMENTS

The company and its subsidiaries have significant commitment matters as follow at March 31, 2026:

The amount of signed but not yet recognized purchasing contract of property, plant and equipment are $565,215 thousand.

31. SUBSEQUENT MAJOR EVENTS

On April 22, 2026, the company entered into a joint development contract with Advanced Semiconductor Engineering, Inc.(ASE) for land in the Nanzih Industrial Park in Kaohsiung City. Based on the valuation reports issued by the professional institutions commissioned by both parties, we agreed on the share of the joint development, with the company's share being 2.74%. It was also agreed that if there is no need for self-use of the buildings obtained from the aforementioned share, ASE shall have the right of first refusal to purchase them, with the purchase price not less than NT$250,000 thousand (excluding tax) after deducting other related costs.

32. SIGNIFICANT ASSETS AND LIABILITIES DENOMINATED IN FOREIGN CURRENCIES

The following information was aggregated by the foreign currencies other than functional currencies of the Company and its subsidiaries and the exchange rates between the foreign currencies and the respective functional currencies were disclosed. The significant assets and liabilities denominated in foreign currencies were as follows:

Unit: Foreign Currency in thousand / NT in thousand;
Exchange rate: dollar

	Foreign Currency	Exchange Rate		Carrying Amount
March 31, 2026				
Financial assets				
Monetary items				
USD	$ 44,184	31.98	(USD:NTD)	$ 1,412,992
USD	11,545	6.9071	(USD:RMB)	369,208
RMB	299,112	4.63	(RMB:NTD)	1,384,886

(Continued)

	Foreign Currency	Exchange Rate		Carrying Amount
Financial liabilities				
Monetary items				
USD	$ 11,606	31.98	(USD:NTD)	$ 371,157
USD	4,795	6.9071	(USD:RMB)	153,336
RMB	853	4.63	(RMB:NTD)	3,951
Non-monetary items				
Financial assets at fair value through other comprehensive income				
EUR	1,805	36.69	(EUR:NTD)	66,225
Investments accounted for using the equity method				
RMB	2,600,168	4.63	(RMB:NTD)	12,038,779
USD	3,819	31.98	(USD:NTD)	122,119
USD	1,632	31.98	(USD:NTD)	52,196
December 31, 2025				
Financial assets				
Monetary items				
USD	40,707	31.40	(USD:NTD)	1,278,187
USD	14,269	6.9933	(USD:RMB)	448,061
RMB	297,800	4.49	(RMB:NTD)	1,337,123
Financial liabilities				
Monetary items				
USD	8,730	31.40	(USD:NTD)	274,148
USD	4,244	6.9933	(USD:RMB)	133,265
RMB	1,734	4.49	(RMB:NTD)	7,787
Non-monetary items				
Financial assets at fair value through other comprehensive income				
EUR	1,995	36.89	(EUR:NTD)	73,603
Investments accounted for using the equity method				
RMB	2,381,811	4.49	(RMB:NTD)	10,694,331
USD	3,983	31.40	(USD:NTD)	125,062
USD	1,790	31.40	(USD:NTD)	56,198
March 31, 2025				
Financial assets				
Monetary items				
USD	27,077	33.19	(USD:NTD)	898,686
USD	12,704	7.2626	(USD:RMB)	421,633

(Continued)

	Foreign Currency	Exchange Rate		Carrying Amount
RMB	$ 247,547	4.57	(RMB:NTD)	$ 1,131,291
Financial liabilities				
Monetary items				
USD	5,288	33.19	(USD:NTD)	175,516
USD	2,721	7.2626	(USD:RMB)	90,301
RMB	251	4.57	(RMB:NTD)	1,147
Non-monetary items				
Financial assets at fair value through other comprehensive income				
EUR	1,413	35.95	(EUR:NTD)	50,808
Investments accounted for using the equity method				
RMB	2,179,608	4.57	(RMB:NTD)	9,960,808
USD	3,846	33.19	(USD:NTD)	127,640

(Concluded)

The total foreign exchange gains and losses (including realized and unrealized) were gains of $55,567 thousand and gains of $29,822 thousand for the three months ended March 31, 2026 and 2025, respectively. It is impractical to disclose net foreign exchange gains and losses by each significant foreign currency due to the variety of the foreign currencies of each entity.

33. ADDITIONAL DISCLOSURES

a. Information about significant transactions:

1) Financing provided to others: (Table 1)

2) Endorsements/guarantees provided: None

3) Significant marketable securities held (excluding investments in subsidiaries and associates) at year end:(Table 2)

4) Total purchases from or sales to related parties amounting to at least NT$100 million or 20% of the paid-in capital: None

5) Receivables from related parties amounting to at least NT$100 million or 20% of the paid-in capital : None

6) The business relationship between the parent company and the subsidiaries and between each subsidiary, and the circumstances and amounts of any significant transactions: (Table 3)

b. Information on investees: (Table 4)

c. Information on investments in mainland China

1) Information on any investee company in mainland China, showing the name, principal

business activities, paid-in capital, method of investment, inward and outward remittance of funds, ownership percentage, net income of investees, investment gain or loss, carrying amount of the investment at the end of the period, repatriations of investment income, and limit on the amount of investment in the mainland China area: (Table5)

2) Any of the following 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:

a) Transactions：(Table 3)

The unrealized profit and loss of the purchase and sale of the above item has been eliminated according to the equity method. Transactions with subsidiaries has been reversed in consolidated financial statements.

b) The balance of receivables and payables: (Table 3)

The balance of receivables and payments arising from transactions between the company and its subsidiaries has been reversed in consolidated financial statements.

c) The amount of property transactions and the amount of the resultant gains or losses: None

d) The balance of negotiable instrument endorsements or guarantees or pledges of collateral at the end of the period and the purposes: None

e) The highest balance, the end of period balance, the interest rate range, and total current period interest with respect to financing of funds: (Table 1)

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: None

34. SEGMENT INFORMATION

Information reported to the chief operating decision maker for the purpose of resource allocation and assessment of segment performance focuses on the types of products or services delivered or provided. Specifically, the Company and its subsidiaries' reportable segments were as follows:

Segment revenues and operating results

The following is an analysis of the Company and its subsidiaries' revenues and results of operations by reportable segment:

	Manufacturing and trading of printed circuit boards	Assembly and trading of PCB/ light products	Investment	Others	Adjustment and Elimination	Total
For the three months ended March 31, 2026						
Revenues from external customers	$ 859,383	$ 162,941	$ -	$ -	$ -	$ 1,022,324
Inter segment revenue	15,409	22,953	-	496	(38,858)	-
Segment revenue	$ 874,792	$ 185,894	$ -	$ 496	($ 38,858)	$ 1,022,324
Segment income (loss)	($ 42,197)	($ 31,006)	($ 339)	($ 331)	$ 852	($ 73,021)
Interest income						23,764
Other income						434
Other gains and losses						244,079
Financial cost						(11,335)
Profits of subsidiaries and associates using equity method						637,281
profit before income tax						821,202
Income tax expense						181,542
Net profit for the period						$ 639,660

(Continued)

	Manufacturing and trading of printed circuit boards	Assembly and trading of PCB/ light products	Investment	Others	Adjustment and Elimination	Total
Identifiable assets	$ 5,907,385	$ 3,912,905	$ 1,463,583	$ 203,730	($ 215,300)	$ 11,272,303
Investments accounted for using the equity method						8,757,342
Total assets						$ 20,029,645
Total liabilities	$ 5,771,230	$ 604,499	$ 1,283	$ 3,101	($ 87,510)	$ 6,292,603
For the three months ended March 31, 2025						
Revenues from external customers	$ 677,734	$ 193,084	$ -	$ 167	$ -	$ 870,985
Inter segment revenue	21,618	20,251	-	943	(42,812)	-
Segment revenue	$ 699,352	$ 213,335	$ -	$ 1,110	($ 42,812)	$ 870,985
Segment income (loss)	($ 109,204)	($ 6,538)	($ 216)	$ 295	($ 799)	($ 116,462)
Interest income						21,530
Other income						1,660
Other gains and losses						32,692
Financial cost						(14,584)
Profits of subsidiaries and associates using equity method						405,518
profit before income tax						330,354
Income tax expense						64,595
Net profit for the period						$ 265,759
Identifiable assets	$ 4,004,048	$ 3,609,481	$ 1,180,524	$ 129,883	($ 304,934)	$ 8,619,002
Investments accounted for using the equity method						6,907,218
Total assets						$ 15,526,220
Total liabilities	$ 4,923,323	$ 502,972	$ 1,259	$ 2,352	($ 254,707)	$ 5,175,199

(Concluded)

TABLE 1

WUS Printed Circuit Co., Ltd. and Subsidiaries

FINANCING PROVIDED TO OTHERS
FOR THE THREE MONTHS ENDED MARCH 31, 2026
(In Thousands of New Taiwan Dollars, Unless Stated Otherwise)

No	Lender	Borrower	Financial Statement Account	Related Party	Maximum Balance for the Period	Ending Balance	Actual Amount Drawn	Interest Rate (%)	Nature of Financing	Transaction Amount	Reason for Financing	Allowance for Bad Debt	Collateral		Financing Limits for Each Borrowing Company	Financing Company's Total Financing Limit	Remark
													Item	Value			
1	Centron Electronics (HK) Co., Ltd.	Centron Electronics (Kunshan) Co., Ltd.	Other receivables from related parties	Y	$ 38,376	$ 38,376	$ 38,376	0.6	Short-term financing -Operating needs	$ -	Operating needs	$ -	-	$ -	$ 3,307,624	$ 3,307,624	Note 1 and 2

Note 1: In accordance with the Procedures for Extending Loans to Others, the total amount of loans extended to others by Centron Electronics (HK) Co., Ltd. and Centron Electronics (Kunshan) Co., Ltd. shall be restricted to 40% of the lender's net worth, while the amount of loans extended to a single entity shall be restricted to 10% of the lender's net worth. The total amount of loans extended and the amount of loans extended to a single entity between foreign subsidiaries in which the Company directly or indirectly holds 100% of the voting rights shall be restricted to 100% of the lender's net worth stated in the lender’s most recent financial statements.

Note 2: Written-off at the preparation of the consolidated financial statements.

TABLE 2

WUS Printed Circuit Co., Ltd. and Subsidiaries
MARKETABLE SECURITIES HELD
MARCH 31, 2026
(In Thousands of New Taiwan Dollars, Unless Stated Otherwise)

Holding Company Name	Type and Name of Marketable Securities	Relationship with the Holding Company	Financial Statement Account	Balance at the end of the period				Remark
				Shares/Units	Carrying Amount	Shares/ Units	Fair Value	
The Company	Mutual fund							
	Fubon Money Market Fund	-	Financial assets at fair value through profit or loss - current	23,023,597.41	$363,038		$363,038	
	FSITC Taiwan Money Market	-	Financial assets at fair value through profit or loss - current	8,728,692.92	125,903		125,903	
	Franklin Templeton Sinoam Money Market Fund	-	Financial assets at fair value through profit or loss - current	7,469,861.19	82,096		82,096	
					$571,037		$571,037	
	Stock							
	Phoenix Pioneer technology Co., Ltd.	-	Financial assets at fair value through other comprehensive income - non-current	2,701,787	$104,424	1.30	$104,424	
	Yade Material CO., LTD.	-	Financial assets at fair value through other comprehensive income - non-current	6,000,000	60,000	5.5	60,000	
					$ 164,424		$ 164,424	
WUS Group Holdings Co., Ltd.	Stock							
	Schweizer Electronic AG	-	Financial assets at fair value through other comprehensive income - non-current	384,000	$ 66,225	10.16	$ 66,225	
Yun-Hsu Investment Co., Ltd.	Mutual fund							
	Taishin 1699 Money Market Fund	-	Financial assets at fair value through profit or loss - current	34,575.25	$ 499		$ 499	
	Stock							
	WUS Printed Circuit Co., Ltd.	Parent company	Financial assets at fair value through profit or loss - non-current	1,306,059	$127,080	0.71	$127,080	Note

Note: Recognized as treasury share at the preparation of the consolidated financial statements.

TABLE 3

WUS Printed Circuit Co., Ltd. and Subsidiaries
INTERCOMPANY RELATIONSHIPS AND SIGNIFICANT INTERCOMPANY TRANSACTIONS
FOR THE THREE MONTHS ENDED MARCH 31, 2026
(In Thousands of New Taiwan Dollars, Unless Stated Otherwise)

No.	Company Name	Counterparty	Relationship	Transaction Details			
				Financial Statement Account	Amount	Payment Terms	% of Total Operating Revenues or Assets
0	WUS Printed Circuit Co., Ltd.	Centron Electronics (Kunshan) Co.	Parent company to Subsidiary	Sales	$ 15,070	Normal trade terms	1
0	WUS Printed Circuit Co., Ltd.	Centron Electronics (Kunshan) Co.	Parent company to Subsidiary	Purchases	21,273	No similar transactions can be compared	2
0	WUS Printed Circuit Co., Ltd.	Centron Electronics (Kunshan) Co.	Parent company to Subsidiary	Accounts receivables	8,409	Normal trade terms	-
0	WUS Printed Circuit Co., Ltd.	Centron Electronics (Kunshan) Co.	Parent company to Subsidiary	Accounts payable	35,590	Normal trade terms	-
0	WUS Printed Circuit Co., Ltd.	WUS Energy Technology (Kunshan) Co., Ltd.	Parent company to Subsidiary	Purchases	1,147	No similar transactions can be compared	-
0	WUS Printed Circuit Co., Ltd	WUS Energy Technology (Kunshan) Co., Ltd.	Parent company to Subsidiary	Accounts payable	1,536	Normal trade terms	-
1	Centron Electronics (HK) Co., Ltd	Centron Electronics (Kunshan) Co. Ltd.	Subsidiary to Subsidiary	Other Receivables	38,398	Follow the terms of contract	-
2	Centron Electronics (Kunshan) Co.	WUS Energy Technology (Kunshan) Co., Ltd.	Subsidiary to Subsidiary	Purchases	4,133	No similar transactions can be compared	-
2	Centron Electronics (Kunshan) Co.	WUS Energy Technology (Kunshan) Co., Ltd.	Subsidiary to Subsidiary	Accounts payable	1,791	Normal trade terms	-

TABLE 4

WUS Printed Circuit Co., Ltd. and Subsidiaries

INFORMATION ON INVESTEES (EXCLUDING INVESTMENTS IN MAINLAND CHINA)
FOR THE THREE MONTHS ENDED MARCH 31, 2026
(In Thousands of New Taiwan Dollars, Unless Stated Otherwise)

Investor Company	Investee Company	Location	Main Businesses and Products	Original Investment Amount		Balance at the end of the period			Net Income (Loss) of the Investee	Investment Gain (Loss)	Remark
				End of the period	December 31, 2025	Number of Shares	Percentage of Ownership (%)	Carrying Amount			
The Company	WUS Group Holdings Co., Ltd.	Samoa	Investment	$ 3,004	$ 3,004	100,000	100.00	$10,167,446	$ 687,077	$ 687,077	Subsidiary (Note 4)
The Company	China Electronic (BVI) Holdings Co., Ltd.	British Virgin Islands	Investment	909,888	909,888	27,660,000	100.00	3,111,107	133,181	134,037	Subsidiary (Note 1 and 4)
The Company	WUS Group (BVI) Holdings Co., Ltd.	British Virgin Islands	Investment	11,144	11,144	400,000	100.00	122,119	(2,988)	(2,988)	Subsidiary (Note 4)
The Company	Yun-Hsu Investment Co., Ltd.	Taiwan	Investment	29,900	29,900	5,437,500	100.00	1,101	(7,497)	(52)	Subsidiary (Note 2, 3 and 4)
China Electronic (BVI) Holdings Co., Ltd.	Centron Electronics (HK) Co., Ltd.	Hong Kong	Investment	1,103,817	1,103,817	2,629,380	100.00	3,307,624	133,308	133,308	Subsidiary (Note 4)
WUS Group (BVI) Holdings Co., Ltd.	WUS Printed Circuit (Singapore) Pte., Ltd.	Singapore	Printed circuit board sales and engineering service	607,866	607,866	1,983,647	100.00	119,449	(2,894)	(2,894)	Subsidiary (Note 4)
WUS Printed Circuit (Singapore) Pte., Ltd.	WUS Printed Circuit (Thailand) Co., Ltd. (WUS-Thailand)	Thailand	Manufacture and sales of printed circuit boards	57,815	57,815	649,036	1.00	52,196	(278,640)	(2,786)	Associate

Note 1: The difference between book value and net equity is the unrealized gains from upstream transactions.

Note 2: The difference between book value and net equity is the unrealized losses from the Company’s shares held by Yun-Hsu Investment Co., Ltd.

Note 3: Book value is the amount after deducting NT$93,017 thousand of the Company’s shares held by Yun-Hsu Investment Co., Ltd.

Note 4: Written-off at the preparation of the consolidated financial statements.

TABLE 5

WUS Printed Circuit Co., Ltd. and Subsidiaries

INFORMATION ON INVESTMENTS IN MAINLAND CHINA
FOR THE THREE MONTHS ENDED MARCH 31, 2026
(In Thousands of New Taiwan Dollars, Unless Stated Otherwise)

Investee Company	Main Businesses and Products	Total Amount of Paid-in Capital	Method of Investment (Note 1)	Accumulated Outward Remittance for Investments from Taiwan at beginning of the period	Investment Flows		Accumulated Outward Remittance for Investments from Taiwan at end of the period	Net Income (Loss) of the Investee	% of Ownership of Direct or Indirect Investment	Investment Gain (Loss)	Carrying Amount at end of the period	Accumulated Repatriation of Investment Income at end of the period	Remark
					Outward	Outward							
Wus Printed Circuit (Kunshan) LTD.	Manufacture and Sales of Printed Circuit boards.	$ 8,909,803	2	$ -	$ -	$ -	$ -	$ 5,754,562	11.26	$ 640,067	$ 8,705,146	$ 11,640,216	Note 2, 5 and 6
Centron Electronics (Kunshan) Co., Ltd.	Assembly and Sales of peripheral equipment such as electronic products.	738,664	2	411,870	-	-	411,870	135,977	100.00	135,977	3,107,085	141,456	Note3, 7 and 9
WUS Energy Technology (Kunshan) Co., Ltd.	Photoelectronic application products research, production and sales.	125,398	3	-	-	-	-	2,311	100.00	2,311	236,308	-	Note 2and 9
Centron Trading (Kunshan) Co., Ltd.	Trading	2,255	3	-	-	-	-	87	100.00	87	2,380	-	Note 2and 9

Investor Company	Accumulated Outward Remittance for Investments in Mainland China at end of the period (Note 8)	Investment Amount Authorized by the Investment Commission, MOEA	Upper Limit on the Amount of Investments Stipulated by the Investment Commission, MOEA (Note 4)
WUS Printed Circuit Co., Ltd.	$ 783,802	$ 783,802	$ 8,256,273

Note 1： Investment methods are classified into the following three categories:
1. Direct investment in a company in mainland China.
2. Investing through companies in a third region.
3. Others.

Note 2： The financial statements for the same period have not been reviewed by the company's CPA.

Note 3： The financial statements for the same period have been reviewed by the company's CPA..

Note 4： Calculated based on the “Regulations Governing the Examination of Investment or Technical Cooperation in Mainland China” issued by Investment Commission, MOEA on August 29, 2008.

Note 5： As the amount of accumulated investment profit remitted back exceeds the initial investment amount, the accumulated investment amount is NT$0.

Note 6： As of March 31, 2026, the initial investment cost of WUS Group Holdings Co., Ltd. in Wus Printed Circuit (Kunshan) Co., Ltd. was USD9,072 thousand, and the investment profit remitted back amounted to NT$11,640,216 thousand (including USD136,469 thousand and RMB1,631,428 thousand).

Note 7： As of March 31, 2026, the initial investment cost of China Electronic (BVI) Holdings Co., Ltd. in Centron Electronics (Kunshan) Co., Ltd. was USD22,500 thousand, and the investment profit remitted back amounted to USD10,802 thousand. China Electronic (BVI) Holdings Co., Ltd. remitted USD5,880 thousand through capital reduction and USD4,800 thousand of earnings back to the Company.

Note 8： The difference between the ending balance of accumulated investment from Taiwan to mainland China and the approved amount by the Investment Commission MOEA is due to the amount of USD11,200 thousand from the transfer of shares in subsidiaries in China that has not yet been remitted back from a third country.

Note 9： Written-off at the preparation of the consolidated financial statements.