Stock Code: 6423

Yield Microelectronics Corporation

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

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INDEPENDENT AUDITORS’ REVIEW REPORT

To the Board of Directors and Shareholders:
Yield Microelectronics Corporation

Opinion

The balance sheets of Yield Microelectronics Corporation as of March 31, 2026 and 2025, and the statements of comprehensive income, the statements of changes in equity and the statement of cash flows for the three months ended March 31, 2026 and 2025, as well as the notes to the financial statements (including a summary of significant accounting policies), have been reviewed by us. The preparation and fair presentation of these financial statements in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and International Accounting Standard 34 “Interim Financial Reporting,” as endorsed and made effective by the Financial Supervisory Commission, are the responsibility of the Company’s management. Our responsibility is to express a conclusion on these financial statements based on our review.

Scope

We conducted our reviews in accordance with TWSRE2410 “Review of Interim Financial Information Performed by the Independent Auditor of the Entity.” A review of financial statements consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. The scope of a review is substantially less than that of an audit conducted in accordance with auditing standards, and consequently, does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Conclusion

Based on our reviews, nothing has come to our attention that causes us to believe that the accompanying financial statements do not present fairly, in all material respects, of the financial position of Yield Microelectronics Corporation as of March 31, 2026 and 2025, and its financial performance and its cash flows for the three months ended March 31, 2026 and 2025 in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and International Accounting Standard 34 “Interim Financial Reporting,” as endorsed and made effective by the Financial Supervisory Commission.

The engagement partners on the reviews resulting in this independent auditors’ review report are Hsin Tung Lin and Cheng Chih Lin.

Deloitte & Touche
Taipei, Taiwan
Republic of China

May 6, 2026

Notice to Readers

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

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

Yield Microelectronics Corporation

Balance Sheets

As of March 31, 2026, December 31, 2025, and March 31, 2025

(In Thousands of New Taiwan Dollars)

Code	Assets	March 31, 2026 Amount	%	Dec. 31, 2025 Amount	%	March 31, 2025 Amount	%
	Current Assets						
1100	Cash and cash equivalents (Notes 6 and 22)	$ 282,727	37	$ 262,961	42	$ 495,039	75
1170	Accounts receivable (Notes 7 and 22)	25,560	3	12,182	2	33,283	5
1200	Other receivables (Notes 7 and 22)	12,147	1	6,058	1	9,748	1
1470	Prepayments and other current assets (Note 11)	5,002	1	6,683	1	2,496	-
11XX	Total Current Assets	325,436	42	287,884	46	540,566	81
	Non-current Assets						
1600	Property, plant and equipment (Notes 8 and 24)	397,432	52	226,415	37	48,800	7
1755	Right-of-use assets (Note 9)	-	-	-	-	22,462	4
1780	Other intangible assets (Note 10)	40,766	6	47,438	8	48,064	7
1915	Prepayments for equipment	-	-	52,785	9	-	-
1920	Refundable deposits (Note 22)	12	-	3,096	-	3,084	1
1975	Net defined benefit assets (Notes 4 and 14)	2,010	-	2,010	-	1,459	-
15XX	Total Non-current Assets	440,220	58	331,744	54	123,869	19
1XXX	Total Assets	$ 765,656	100	$ 619,628	100	$ 664,435	100

Code	Liabilities and Equity	March 31, 2026 Amount	%	Dec. 31, 2025 Amount	%	March 31, 2025 Amount	%
	Current Liabilities						
2206	Compensation payable to employees and directors (Note 17)	$ 3,051	1	$ 6,331	1	$ 4,427	1
2216	Dividends payable (Note 15)	30,272	4	-	-	29,132	4
2230	Current tax liabilities (Notes 4 and 18)	2,234	-	919	-	2,619	-
2280	Lease liabilities – current (Notes 9 and 22	-	-	-	-	11,227	2
2320	Current portion of long-term borrowings (Notes 12, 22 and 24)	9,100	1	4,650	1	-	-
2300	Other current liabilities (Notes 13 and 22)	38,109	5	43,958	7	51,851	8
21XX	Total Current Liabilities	82,766	11	55,858	9	99,256	15
	Non-current Liabilities						
2540	Long-term borrowings (Notes 12, 22 and 24)	170,221	22	87,575	14	-	-
2580	Lease liabilities – non-current (Notes 9 and 22)	-	-	-	-	11,582	2
2670	Other non-current liabilities (Notes 13 and 22)	-	-	4,878	1	15,174	2
25XX	Total Non-current Liabilities	170,221	22	92,453	15	26,756	4
2XXX	Total Liabilities	252,987	33	148,311	24	126,012	19
	Equity (Note 15 and 20)						
3110	Common stock	310,160	41	300,145	48	294,260	44
3200	Additional paid-in capital	245,243	32	206,283	33	212,168	32
3310	Legal reserve	16,672	2	16,672	3	13,898	2
3350	Unappropriated earnings	10,309	1	17,932	3	18,097	3
3500	Treasury stock	(69,715)	(9)	(69,715)	(11)	-	-
3XXX	Total Equity	512,669	67	471,317	76	538,423	81
	Total Liabilities and Equity	$ 765,656	100	$ 619,628	100	$ 664,435	100

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

Yield Microelectronics Corporation

Statements of Comprehensive Income

For the Three Months Ended March 31, 2026 and 2025

(In Thousands of New Taiwan Dollars, Except Earnings Per Share)

		For the Three Months Ended March 31, 2026		For the Three Months Ended March 31, 2025	
Code		Amount	%	Amount	%
4000	Operating Revenue (Notes 16)	$ 64,814	100	$ 69,643	100
5000	Operating cost (Note 17)	235	-	289	-
5900	Gross profit	64,579	100	69,354	100
	Operating expenses (Note 17)				
6100	Marketing	3,463	5	4,333	6
6200	General and administrative	11,736	18	12,241	18
6300	R&D	37,489	58	36,439	52
6000	Total operating expenses	52,688	81	53,013	76
6900	Operating income	11,891	19	16,341	24
	Non-operating income/expense (Notes 17)				
7100	Interest income	606	1	1,401	2
7020	Other gains and losses	498	-	151	-
7050	Finance costs	(793)	(1)	(185)	-
7000	Total non-operating income and expenses	311	-	1,367	2
7900	Net income before tax	12,202	19	17,708	26
7950	Tax expense (Notes 4 and 18)	3,781	6	2,668	4
8200	Net income	8,421	13	15,040	22
8300	Other comprehensive income	-	-	-	-
8500	Total comprehensive income	$ 8,421	13	$ 15,040	22
	Earnings per share (Note 19)				
9750	Basic earnings per share	$ 0.28		$ 0.50	
9850	Diluted earnings per share	$ 0.28		$ 0.50	

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

Yield Microelectronics Corporation

Statements of Changes in Equity

For the Three Months Ended March 31, 2026 and 2025

(In Thousands of New Taiwan Dollars, unless otherwise specified)

		Common Shares			Retained Earnings			
Code		Number of Shares (in Thousands)	Amount	Capital Surplus	Legal Reserve	Unappropriated Earnings	Treasury Stock	Total Equity
A1	Balance, January 1, 2025	29,426	$ 294,260	$ 212,168	$ 13,898	$ 32,189	$ -	$ 552,515
	2024 Distribution of Earnings							
B5	The company's cash dividends for shareholders – NT$0.99 per share	-	-	-	-	(29,132)	-	(29,132)
D1	Net income for the three months ended March 31, 2025	-	-	-	-	15,040	-	15,040
D3	Other comprehensive income (loss), net of income tax, for the three months ended March 31, 2025	-	-	-	-	-	-	-
D5	Total comprehensive income for the three months ended March 31, 2025	-	-	-	-	15,040	-	15,040
Z1	Balance, March 31, 2025	29,426	$ 294,260	$ 212,168	$ 13,898	$ 18,097	$ -	$ 538,423
A1	Balance, January 1, 2026	30,015	$ 300,145	$ 206,283	$ 16,672	$ 17,932	($ 69,715)	$ 471,317
	2025 Distribution of Earnings							
B5	The company's cash dividends for shareholders – NT$0.53 per share	-	-	-	-	(16,044)	-	(16,044)
C15	Cash distribution from capital surplus – NT$0.47 per share	-	-	(14,228)	-	-	-	(14,228)
D1	Net income for the three months ended March 31, 2026	-	-	-	-	8,421	-	8,421
D3	Other comprehensive income (loss), net of income tax, for the three months ended March 31, 2026	-	-	-	-	-	-	-
D5	Total comprehensive income for the three months ended March 31, 2026	-	-	-	-	8,421	-	8,421
E1	Cash capital increases	1,001	10,015	51,848	-	-	-	61,863
N1	Costs of employee stock option	-	-	1,340	-	-	-	1,340
Z1	Balance, March 31, 2026	31,016	$ 310,160	$ 245,243	$ 16,672	$ 10,309	($ 69,715)	$ 512,669

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

Yield Microelectronics Corporation

Statements of Cash Flows

For the Three Months Ended March 31, 2026 and 2025

(In Thousands of New Taiwan Dollars)

Code		For the Three Months Ended March 31, 2026	For the Three Months Ended March 31, 2025
	Cash flow from operating activities		
A10000	Profit before income tax	$ 12,202	$ 17,708
A20010	Adjustments for:		
A20100	Depreciation expense	3,449	6,373
A20200	Amortization expense	6,672	6,449
A20900	Finance costs	793	185
A21200	Interest income	(606)	(1,401)
A21900	Cost of employee stock options	1,340	-
A24100	Net foreign exchange gain	(310)	(896)
A30000	Net changes in operating assets and liabilities		
A31150	Accounts receivable	(12,946)	(15,938)
A31180	Other receivables	(6,044)	(1,906)
A31240	Prepayments and other current assets	1,681	1,055
A32180	Employee and director compensation payable	(3,280)	(4,223)
A32230	Other current liabilities	(5,917)	(2,475)
A33000	Net cash generated from operations	(2,966)	4,931
A33100	Interest received	606	1,401
A33300	Interest paid	(793)	(185)
A33500	Income tax paid	(2,511)	(563)
AAAA	Net cash inflow (outflow) from operating activities	(5,664)	5,584
	Cash flows from investing activities		
B02700	Purchase of property, plant and equipment	(121,809)	(6,631)
B03800	Decrease in refundable deposits	3,084	-
B04500	Acquisition of intangible assets	(5,092)	(4,293)
BBBB	Cash used in investing activities	(123,817)	(10,924)
	Cash flows from financing activities		
C01600	Proceeds from long-term borrowings	89,000	-
C01700	Repayment of long-term borrowings	(1,904)	-
C04020	Repayment of lease principal	-	(2,753)
C04600	Issuance of new shares	61,863	-
CCCC	Cash flows from (used in) financing activities	148,959	(2,753)
DDDD	Effect of exchange rate changes on cash and cash equivalents	288	185
EEEE	Net increase (decrease) in cash and cash equivalents	19,766	(7,908)
E00100	Cash and cash equivalents at the beginning of the period	262,961	502,947
E00200	Cash and cash equivalents at end of period	$ 282,727	$ 495,039

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

Yield Microelectronics Corporation

Notes to the Financial Statements

For the Three Months Ended March 31, 2026 and 2025

(Unless otherwise specified, the basic unit for any amount shall be in thousands of New Taiwan Dollars.)

1. General

Yield Microelectronics Corporation (hereinafter referred to as "the Company") was established on September 4, 2001, with approval from the Ministry of Economic Affairs. The Company primarily engages in design, research and development, manufacturing, wholesale and retail, international trade, and intellectual property rights of electronic products.

The Company's shares have been listed and traded on the Taiwan Stock Exchange's Innovation Board since May 15, 2024, and were subsequently listed for trading on the Taipei Exchange (TPEx) starting January 22, 2026.

This financial report is presented in New Taiwan Dollars, which is the functional currency of the Company.

2. The Authorization of Financial Statements

This financial report was approved by the Board of Directors on May 6, 2026.

3. Application of New and Revised International Financial Reporting Standards

New IFRSs issued by the International Accounting Standards Board (IASB) but not yet endorsed and issued into effect by the FSC

New, Revised or Amended Standards and Interpretations	Effective Date Issued 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
IFRS 18 "Presentation and Disclosure in Financial Statements"	January 1, 2027 (Note 2)
IFRS 19 "Subsidiaries Without Public Accountability: Disclosures" (including the amendments announced in 2025)	January 1, 2027
Amendments to IAS 21 – "Translation to a Hyperinflationary Presentation Currency"	January 1, 2027

Note 1: Unless otherwise stated, the newly issued/amended/revised standards or interpretations become effective for annual reporting periods beginning after their respective dates.

Note 2: On September 25, 2025, the Financial Supervisory Commission (FSC) announced that domestic enterprises shall adopt IFRS 18 starting from January 1, 2028. Early adoption is also permitted once IFRS 18 has been approved by the FSC.

IFRS 18 "Presentation and Disclosure in Financial Statements" and Related Amendments

IFRS 18 will replace IAS 1 "Presentation of Financial Statements." The main changes in this standard include:

- The Company shall assess whether it has specific principal operating activities involving investments in specific types of assets and the provision of financing to customers, and it shall classify income and expense items in the statements of comprehensive income into the categories for operating, investing, financing, income tax, and discontinued operations accordingly.
- The statements of comprehensive income shall present operating profit or loss, profit or loss before income taxes and financing activities, as well as subtotals and totals for profit or loss.
- Provide guidance to strengthen the requirements for aggregation and segmentation: The Company shall identify assets, liabilities, equity, income, expenses, and cash flows arising from individual transactions or other events, and it shall classify and aggregate them based on common characteristics so that each item in the same line presented in the primary financial statements has at least one similar characteristic. Items with dissimilar characteristics shall be segmented in the primary financial statements and notes. The Company shall classify such items as "Other" only when no more informative designation can be identified.
- Increased disclosure of performance measures defined by the management: When the Company engages in public communication outside of the financial statements, or communicates the management's perspective on a specific aspect of the Company's overall financial performance to users of the financial statements, it shall disclose information regarding the performance measures defined by the management in a single note to the financial statements, which includes a description of the measure, how it is calculated, its reconciliation to subtotals or totals specified in IFRS, and the income tax and non-controlling interest effects of the relevant reconciling items.

In addition, IAS 7 "Statement of Cash Flows" is amended as follows:

- When the Company prepares cash flows from operating activities using the indirect method, operating profit or loss shall be used as the starting point for the reconciliation.
- The interest and dividends received by the Company shall be classified as investing activities, while interest and dividends paid shall be classified as financing activities. If the Company determines that it has a specific principal operating activity, it must consider the nature of dividend income, interest income, and interest expense reported in the income statement to determine the classification of dividends received, interest received, and interest paid in the statement of cash flows. However, each of these cash flows may be classified only under a single activity in the statement of cash flows.

In addition to the effects mentioned above, as of the date of approval for the issuance of these financial statements, the Company is still assessing the potential impacts of the other amendments to standards and interpretations on its financial position and financial performance. The related effects will be disclosed once the assessment is complete.

4. <u>Summary of Significant Accounting Policies</u>

(1) Statement of Compliance

These 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 Financial Supervisory Commission. These financial statements do not include all the disclosures required by the full set of IFRS accounting standards for annual financial reports.

(2) Basis of Preparation

Except for financial instruments measured at fair value and net defined benefit liabilities measured as the present value of defined benefit obligations less the fair value of plan assets, this financial report is prepared on a historical cost basis.

Fair value measurements are categorized into Level 1 to Level 3 based on the observability and significance of the inputs used:

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.

(3) Other Significant Accounting Policies

Except as described below, please refer to the summary of significant accounting policies in the 2025 annual financial report.

1. Defined Benefit and Post-Retirement Benefits

Pension costs for the interim period are calculated on a year-to-date basis using the actuarially determined pension cost rate at the end of the previous year. Adjustments are made for significant market fluctuations, significant plan amendments, settlements, or other significant one-time events during the period.

2. Income Tax Expense

Income tax expense is the sum of current income tax and deferred income tax. Income tax for the interim period is assessed on an annual basis, using the tax rate that is expected to apply to the total annual earnings, and is calculated based on pre-tax profit for the interim period.

5. Critical Accounting Judgments and Key Sources of Estimation and Uncertainty

Please refer to the description of significant accounting judgments, estimates, and key sources of uncertainty in the 2025 annual financial report.

6. Cash and Cash Equivalents

	March 31, 2026	Dec. 31, 2025	March 31, 2025
Cash on hand	$ 61	$ 56	$ 59
Demand deposits	48,366	78,605	70,780
Cash equivalents			
Time deposits with the original maturity dates of less than 3 months	234,300	184,300	424,200
	$ 282,727	$ 262,961	$ 495,039

The interest rates for bank deposits as of the balance sheet date range as follows:

	March 31, 2026	Dec. 31, 2025	March 31, 2025
Bank deposits	0.01%~1.61%	0.01%~1.45%	0%~1.62%

7. Accounts Receivable

	March 31, 2026	Dec. 31, 2025	March 31, 2025
Accounts receivable			

measured at amortized cost			
Total carrying amount	$ 25,883	$ 12,505	$ 33,283
Less: allowance for loss	(323)	(323)	-
	$ 25,560	$ 12,182	$ 33,283
Other receivables			
Tax refunds receivable	$ 12,147	$ 6,058	$ 9,748

The Company has an average credit period of 30 to 60 days for service income and does not charge interest on accounts receivable. To mitigate credit risk, the Company has established credit and accounts receivable management policies to ensure that appropriate actions are taken for the recovery of overdue receivables. Furthermore, on the balance sheet date, the Company reviews the recoverable amount of each receivable to ensure that an appropriate allowance for impairment losses has been made for irrecoverable amounts. Accordingly, the Company's management believes that the Company's credit risk has been significantly reduced.

The Company recognizes an allowance for impairment losses on accounts receivable based on the expected credit losses over the lifetime of the receivables. The lifetime expected credit losses are calculated using a provision matrix that considers the customer's past default history, current financial condition, the economic conditions of the industry, and also takes into account the industry outlook. Since the Company's historical experience of credit losses shows that the loss patterns across different customer groups are not significantly different, the provision matrix does not further differentiate between customer groups and is based solely on the days past due for determining the expected credit loss rates.

If there is evidence that the counterparty is in severe financial difficulty and the Company cannot reasonably expect to recover the amount, the Company writes off the related receivable directly, but continues with the collection efforts, and amounts recovered subsequently are recognized in profit or loss.

The Company measures the allowance for impairment losses on accounts receivable as follows:

March 31, 2026

	Not past due	1-30 days past due	31-60 days past due	61-90 days past due	Over 90 days past due	Total
Total carrying amount	$ 5,822	$ 19,098	$ -	$ 640	$ 323	$ 25,883
Allowance for loss (lifetime expected credit losses)	-	-	-	-	(323)	(323)
Amortized cost	$ 5,822	$ 19,098	$ -	$ 640	$ -	$ 25,560

Dec. 31, 2025

	Not past due	1-30 days past due	31-60 days past due	61-90 days past due	Over 90 days past due	Total
Total carrying amount	$ 9,405	$ 2,777	$ -	$ -	$ 323	$ 12,505
Allowance for loss (lifetime expected credit losses)	-	-	-	-	(323)	(323)
Amortized cost	$ 9,405	$ 2,777	$ -	$ -	$ -	$ 12,182

March 31, 2025

	Not past due	1-30 days past due	31-60 days past due	61-90 days past due	Over 90 days past due	Total
Total carrying amount	$ 11,912	$ 966	$ 20,073	$ -	$ 332	$ 33,283
Allowance for loss (lifetime expected credit losses)	-	-	-	-	-	-
Amortized cost	$ 11,912	$ 966	$ 20,073	$ -	$ 332	$ 33,283

8. Property, Plant and Equipment

For self-use

	Land	Buildings	Equipment for R&D	Leasehold improvement	Production equipment	Total
Cost						
Balance on Jan. 1, 2026	$ 54,190	$ 148,229	$ 85,685	$ -	$ 13,899	$ 302,003
Addition	51,840	122,506	-	-	120	174,466
Balance on March 31, 2026	$ 106,030	$ 270,735	$ 85,685	$ -	$ 14,019	$ 476,469
Accumulated depreciation						
Balance on Jan. 1, 2026	$ -	$ 10,384	$ 57,374	$ -	$ 7,830	$ 75,588
Depreciation expense	-	1,100	1,794	-	555	3,449
Balance on March 31, 2026	$ -	$ 11,484	$ 59,168	$ -	$ 8,385	$ 79,037

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	Land	Buildings	Equipment for R&D	Leasehold improvement	Production equipment	Total
March 31, 2026 - net	$ 106,030	$ 259,251	$ 26,517	$ -	$ 5,634	$ 397,432
Dec. 31, 2025 and Jan. 1, 2026 - net	$ 54,190	$ 137,845	$ 28,311	$ -	$ 6,069	$ 226,415
Cost						
Balance on Jan. 1, 2025	$ -	$ -	$ 67,858	$ 19,784	$ 12,600	$ 100,242
Addition	-	-	12,077	158	899	13,134
Balance on March 31, 2025	$ -	$ -	$ 79,935	$ 19,942	$ 13,499	$ 113,376
Accumulated depreciation						
Balance on Jan. 1, 2025	$ -	$ -	$ 50,634	$ 4,397	$ 5,980	$ 61,011
Depreciation expense	-	-	1,377	1,649	539	3,565
Balance on March 31, 2025	$ -	$ -	$ 52,011	$ 6,046	$ 6,519	$ 64,576
March 31, 2025 - net	$ -	$ -	$ 27,924	$ 13,896	$ 6,980	$ 48,800

Depreciation expense is provided on a straight-line basis over the following useful lives:

Buildings	50 years
Equipment for R&D	5 years
Leasehold improvement	3 years
Office equipment	5 years

9. Lease Agreements

(1) Right-of-use assets

	March 31, 2026	Dec. 31, 2025	March 31, 2025
Right-of-use assets			
Carrying amount			
Buildings	$ -	$ -	$ 22,462

	For the Three Months Ended March 31, 2026	For the Three Months Ended March 31, 2025
Right-of-use assets added	$ -	$ -
Depreciation expense of right-of-use assets	$ -	$ 2,808

(2) Lease liabilities

	March 31, 2026	Dec. 31, 2025	March 31, 2025
Lease liabilities Carrying amount			
Current	$ -	$ -	$ 11,227
Non-current	$ -	$ -	$ 11,582

The discount rate range for the lease liabilities is as follows:

	March 31, 2026	Dec. 31, 2025	March 31, 2025
Buildings	-	-	3.12%

(3) Significant leasing activities and terms

The Company leases buildings for office and parking space use, with lease terms of 1-2 years. At the end of the lease term, the Company has no option to purchase the leased buildings and has agreed not to sublease or transfer any part of the leased property without the lessor's consent.

(4) Other leasing information

	For the Three Months Ended March 31, 2026	For the Three Months Ended March 31, 2025
Short-term lease expenses	$ 158	$ -
Total amount of cash outflow from lease	$ 158	$ 2,938

10. Other Intangible Assets

	Computer Software	Patents	Total
Cost			
Balance on Jan. 1 and March 31, 2026	$ 83,292	$ 2,857	$ 86,149
Accumulated amortization			
Balance on Jan. 1, 2026	$ 35,854	$ 2,857	$ 38,711
Amortization expense	6,672	-	6,672
Balance on March 31, 2026	$ 42,526	$ 2,857	$ 45,383
March 31, 2026 - net	$ 40,766	$ -	$ 40,766
Dec. 31, 2025 and Jan. 1, 2026 - net	$ 47,438	$ -	$ 47,438
Cost			
Balance on Jan. 1, 2025	$ 78,972	$ 2,857	$ 81,829
Addition	11,349	-	11,349
Disposal	(6,988)	-	(6,988)
Balance on March 31, 2025	$ 83,333	$ 2,857	$ 86,190

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	Computer Software	Patents	Total
Accumulated amortization			
Balance on January 1, 2025	$ 35,808	$ 2,857	$ 38,665
Amortization expense	6,449	-	6,449
Disposal	(6,988)	-	(6,988)
Balance on March 31, 2025	$ 35,269	$ 2,857	$ 38,126
March 31, 2025 - net	$ 48,064	$ -	$ 48,064

Amortization expense is provided on a straight-line basis over the following useful lives:

Computer software	3 years
Patents	5 years

Amortization expenses classified by function:

	For the Three Months Ended March 31, 2026	For the Three Months Ended March 31, 2025
Administrative expense	$ 103	$ 43
R&D expense	6,569	6,406
	$ 6,672	$ 6,449

11. Other Assets

	March 31, 2026	Dec. 31, 2025	March 31, 2025
Current			
Prepayment for test materials	$ 2,963	$ 2,344	$ 91
Offset against business tax payable	1,021	3,589	1,373
Prepayment for software	692	407	718
Prepayment for insurance premium	155	222	156
Others	171	121	158
	$ 5,002	$ 6,683	$ 2,496

12. Borrowings

Long-term borrowings

	March 31, 2026	Dec. 31, 2025	March 31, 2025
Secured borrowings			
Bank loans	$ 179,321	$ 92,225	$ -
Less: Current portion of long-term borrowings	(9,100)	(4,650)	-
	$ 170,221	$ 87,575	$ -

The above bank loans are secured by mortgages on land and buildings (see Note 24), with a total loan amount of NT$182,000 thousand. The maturity date of the loans is October 21, 2045 and January 9, 2046. As of March 31, 2026 and December 31, 2025, the effective annual interest rates were both 2.1%. The loans are repayable over 20 years, with an average monthly repayment of NT$758 thousand and NT$388 thousand , respectively.

13. Other Liabilities

	March 31, 2026	Dec. 31, 2025	March 31, 2025
Current			
Software fees payable	$ 14,621	$ 14,425	$ 20,354
Salary and bonuses payable	10,769	14,104	10,650
Unused annual leave bonuses payable	6,268	7,339	5,856
Insurance premiums payable	1,641	1,526	1,647
Technical service fees payable	1,011	1,415	1,386
Labor costs payable	1,006	1,110	1,156
Equipment costs payable	126	254	7,493
Others	2,667	3,785	3,309
	$ 38,109	$ 43,958	$ 51,851
Non-current			
Software fees payable	$ -	$ 4,878	$ 15,174

14. Post-Employment Benefit Plans

For the three months ended March 31, 2026 and 2025, the retirement pension expenses recognized for the defined benefit plans were calculated based on the actuarially determined pension cost rate as of December 31, 2025 and 2024, respectively. The amounts were NT$7,000 and NT$11,000, respectively.

15. Equity

(1) Capital Stock

	March 31, 2026	Dec. 31, 2025	March 31, 2025
Number of shares (1,000 shares)	40,000	40,000	30,000
Authorized share capital	$ 400,000	$ 400,000	$ 300,000
Number of issued and fully paid shares (1,000 shares)	31,016	30,015	29,426
Share capital of issued shares	$ 310,160	$ 300,145	$ 294,260

On December 1, 2025, the Company's board of directors resolved to issue 1,001,000 new shares in a cash capital increase before the initial public offering with the par value of NT$10 per share, resulting in a paid-in capital of NT$310,160,000 after the increase. The Taipei Exchange approved the registration of this cash capital increase on December 15, 2025, and the board of directors authorized the chairman to set January 20, 2026, as the base date for the capital increase, of which the registration of change was completed on February 9, 2026.

On May 13, 2025, the Company's shareholders' meeting resolved to capitalize the additional paid-in capital and issue 589 thousand new shares with a par value of NT$10 per share. After the capital increase, the paid-in capital amounted to NT$300,145 thousand. June 18, 2025 was set as the base date for the capital increase, and the change of registration was completed on June 23, 2025.

(2) Capital surplus

	March 31, 2026	Dec. 31, 2025	March 31, 2025
May be used to offset losses, distribute cash dividends, or be capitalized			
Share premium	$ 245,243	$ 206,283	$ 212,168

This type of capital surplus may be used to offset accumulated losses. In the absence of losses, it may be used for the distribution of cash dividends or for capitalization, provided that the annual capitalization is subject to a prescribed ratio of the paid-in capital.

(3) Retained Earnings and Dividend Policy

The Company, following the amendment to its articles of incorporation approved at the shareholders' meeting on June 6, 2023, adheres to the revised earnings distribution policy. If there are net profits after tax for the period, prior losses must be covered first (including the amount of adjusted undistributed retained earnings), followed by a mandatory allocation of 10% to the legal reserve; however, this is not required if the legal reserve has already reached the total capital amount of the Company. Subsequently, special reserves are allocated or reversed according to laws or regulations. The remaining profits, along with the beginning undistributed retained earnings (including the amount of adjusted undistributed retained earnings), are proposed by the board of directors for shareholders' dividend distribution. If the Company decides to distribute dividends and bonuses or to allocate or partially distribute the legal reserve and capital reserve in cash, such decisions are authorized by a two-thirds majority of directors present at the board meeting, with more than half in agreement, and subsequently reported to the shareholders’ meeting.

The employee and director compensation distribution policy outlined in the Company’s articles of incorporation can be found in Note 17 (7) on “Compensation to Employees and Directors”.

The board is authorized to propose distributions ranging from 0% to 100% of available profits, taking into account factors such as the prevailing and prospective investment landscape, funding requirements, domestic and international competition, and capital budgeting, all while striking a balance between shareholder interests and long-term financial planning. Furthermore, the cash dividend percentage should not fall below 10% of the total cash and stock dividends distributed for the year.

The legal reserve must be allocated until it reaches the total paid-in capital amount. It can be used to cover losses. If there are no losses, the part of the legal reserve exceeding 25% of the total paid-in capital can be allocated to increase capital or distributed in cash.

The Company’s earnings distribution plans for 2025 and 2024 are as follows:

	2025	2024
Legal reserve	$ 1,765	$ 2,774
Cash dividends	$ 16,044	$ 29,132
Cash dividends per share (NT$)	$ 0.53	$ 0.99

In addition, the Board of Directors resolved on March 4, 2026, to distribute cash of NT$14,228 thousand from capital surplus, representing NT$0.47 per share.

The aforementioned cases of cash distribution from cash dividends and capital surplus were respectively resolved by the board of directors on March 4, 2026 and February 25, 2025, while the remaining items in the 2024 earnings distribution plan were approved by the shareholders at the general meetings held on May 13, 2025 and the 2025 earnings distribution plan were approved by the shareholders at the general meetings held on May 26, 2026.

(4) Treasury Stock

Reason for Repurchase	Shares Transferred to Employees (Thousand Shares)
Shares as of Jan. 1, 2026, and March 31, 2026	744

On May 7, 2025, the Company's Board of Directors resolved to repurchase 1,000 thousand treasury shares, with a price range between NT$52 and NT$119. As of March 31, 2026, 744 thousand shares had been repurchased, accounting for 2.40% of the Company's outstanding shares.

Treasury shares held by the Company may not be pledged, nor are they entitled to dividends or voting rights in accordance with the Securities and Exchange Act.

16. Revenue

	For the Three Months Ended March 31, 2026	For the Three Months Ended March 31, 2025
Revenue from customer contracts		
Income from technical services	$ 11,812	$ 13,926
Income from royalties	53,002	55,717
	$ 64,814	$ 69,643

(1) Description of Customer Contracts

1. Income from Technical Services

Income from technical services is recognized for providing customers with silicon intellectual property (IP) design services for integrated circuits upon the delivery of services or silicon IP to the customers.

2. Income from Royalties

Income from royalties arises from licensing standardized silicon IP for integrated circuits to customers. Royalties are collected based on the contract terms after the customer commences mass production using the licensed silicon IP.

(2) Contract Balances

	March 31, 2026	Dec. 31, 2025	March 31, 2025	Jan. 1, 2025
Accounts receivable (Note 7)	$ 25,560	$ 12,182	$ 33,283	$ 17,063

(3) Breakdown of Customer Contract Revenue

Main Markets	For the Three Months Ended March 31, 2026	For the Three Months Ended March 31, 2025
Mainland China (including Hong Kong)	$ 31,794	$ 30,492
Taiwan	13,533	11,684
Korea	13,403	12,861
Singapore	4,201	11,591
USA	1,883	2,635

Others	-	380
	$ 64,814	$ 69,643

17. Net Income from Continuing Operations

(1) Income from interests

	For the Three Months Ended March 31, 2026	For the Three Months Ended March 31, 2025
Bank deposits	$ 605	$ 1,401
Others	1	-
	$ 606	$ 1,401

(2) Other profits and losses

	For the Three Months Ended March 31, 2026	For the Three Months Ended March 31, 2025
Net foreign currency exchange gains	$ 498	$ 151

(3) Finance costs

	For the Three Months Ended March 31, 2026	For the Three Months Ended March 31, 2025
Interest in bank borrowings	$ 793	$ -
Interest in lease liabilities	-	185
	$ 793	$ 185

(4) Depreciation and amortization

	For the Three Months Ended March 31, 2026	For the Three Months Ended March 31, 2025
Depreciation expense classified by function		
Operating expenses	$ 3,449	$ 6,373
Amortization expense classified by function		
Operating expenses	$ 6,672	$ 6,449

Amortization expense of intangible assets is allocated to the respective line items in the financial statements, as detailed in Note 10.

(5) Employee benefits expenses

	For the Three Months Ended March 31, 2026	For the Three Months Ended March 31, 2025

Short-term employee benefits	$ 30,854	$ 31,504
Benefits after retirement		
Defined contribution plan	1,183	1,124
Defined benefit plan (Note 14)	7	11
Share-based payments (Note 20)		
Equity delivery	1,340	-
Total of employee benefit expenses	$ 33,384	$ 32,639
Classified by function		
Operating cost	$ 92	$ 148
Operating expenses	33,292	32,491
	$ 33,384	$ 32,639

(6) Compensation to Employees and Directors

The Company allocates 5% to 15% and no more than 5% of its earnings before tax (before distributing employee and director compensation) respectively to its employees and directors in accordance with its Articles of Incorporation. Pursuant to the amendments to the Securities and Exchange Act in August 2024, the Company amended its Articles of Incorporation at the 2025 Annual General Meeting to specify that 0.1% of the annual employee compensation shall be allocated to grassroots employees. The estimated amounts of employee compensation (including non-executive employee compensation) and director compensation for the three months ended March 31, 2026 and 2025 as follows:

Estimated Proportion

	For the Three Months Ended March 31, 2026	For the Three Months Ended March 31, 2025
Compensation to employees	15%	15%
Compensation to directors	5%	5%

Amount

	For the Three Months Ended March 31, 2026	For the Three Months Ended March 31, 2025
Compensation to employees	$ 2,288	$ 3,320
Compensation to directors	763	1,107

If the amounts change after the date the financial statements are authorized for issue, they will be treated as changes in accounting estimates and adjusted in the subsequent year.

The employee and director compensation for 2025 and 2024 were approved by the Board of Directors on March 4, 2026 and February 25, 2025, respectively, as follows:

	2025	2024
Compensation to employees	$ 4,748	$ 6,488
Compensation to directors	1,583	2,162

The amounts of employee compensation and director compensation approved by the Board of Directors for 2025 and 2024 are consistent with the amounts recognized in the financial reports for 2025 and 2024.

For information on the resolutions of employee and director compensation by the Company's board, please refer to the Market Observation Post System of the Taiwan Stock Exchange.

(7) Foreign currency exchange gains (losses)

	For the Three Months Ended March 31, 2026	For the Three Months Ended March 31, 2025
Total foreign exchange gains	$ 659	$ 650
Total foreign exchange losses	(161)	(499)
Net gain (loss)	$ 498	$ 151

18. Income Tax

(1) The main components of the income tax expense recognized in profit or loss are:

	For the Three Months Ended March 31, 2026	For the Three Months Ended March 31, 2025
Income tax		
Currently Generated	$ 3,781	$ 2,668
Income tax expense recognized in profit or loss	$ 3,781	$ 2,668

(2) Income Tax Assessments

The Company's income tax filings up to 2024 have been approved by the tax authorities.

19. Earnings Per Share

Unit: NT$ per share

	For the Three Months Ended March 31, 2026	For the Three Months Ended March 31, 2025
Basic earnings per share	$ 0.28	$ 0.50
Diluted earnings per share	$ 0.28	$ 0.50

In calculating earnings per share, the effects of stock dividends have been retrospectively adjusted. The record date for the stock dividends was June 18, 2025. Due to the retrospective adjustment, the basic and diluted earnings per share for the three months ended March 31, 2025 were adjusted as follows:

Unit: NT$ per share

	Before Retrospective Adjustment	After Retrospective Adjustment
Basic earnings per share	$ 0.51	$ 0.50
Diluted earnings per share	$ 0.51	$ 0.50

The net income for the period and the weighted average number of ordinary shares used in the calculation of earnings per share are as follows:

Net Income for the Period

	For the Three Months Ended March 31, 2026	For the Three Months Ended March 31, 2025
Net income	$ 8,421	$ 15,040
Net income for the calculation of basic and diluted earnings per share	$ 8,421	$ 15,040

Number of shares

Unit: Thousands of shares

	For the Three Months Ended March 31, 2026	For the Three Months Ended March 31, 2025
Weighted-average number of common shares used in calculating basic earnings per share	30,061	30,015
Effects of dilutive potential common shares:		
Employee compensation	64	78
Weighted-average number of common shares used in calculating diluted earnings per share	30,125	30,093

If the Company opts to distribute employee compensation in the form of stocks or cash, the diluted earnings per share are calculated assuming the employee compensation is issued in stocks and included in the weighted average number of shares outstanding for the dilution effect when such potential ordinary shares have a diluting effect. This consideration of the dilution effect of such potential ordinary shares continues until the number of shares to be issued for employee compensation is determined in the following year.

20. Share-based payment arrangements

Employee Subscription Reserved from Cash Capital Increase

The Company's board of directors resolved at the meeting on December 1, 2025 to conduct a cash capital increase, reserving 10% of the total new shares issued for employee subscription, totaling 100 thousand shares. The grant date was January 13, 2026.

The relevant information on the employee stock options is as follows.

	For the Three Months Ended March 31, 2026	
Employee Stock Options	Units (NT$ thousand)	Weighted-Average Exercise Price (NT$)
Outstanding at the beginning of the period	-	$ -
Granted employee stock options	100	60
Exercised employee stock options	(70)	60
Abandoned employee stock options	(30)	60
Outstanding at end of the period	-	
Exercisable at end of the period	-	

The fair value of the employee stock options granted by the Company was calculated using the Black-Scholes valuation model, with the following parameters applied.

	Jan. 13, 2026
Share price as of the granting (NT$/share)	$ 79
Exercise Price (NT$/share)	60
Fair value of share options (NT$/share)	19.01
Expected price volatility	42.100%
Risk-free interest rate	1.225%
Expected duration	4 days

The compensation cost recognized for the three months ended March 31, 2026 amounted to NT$1,340 thousand.

21. Capital Risk Management

The company conducts capital management to ensure that, under the premise of continuing operations, the debt and equity amounts are optimized to maximize shareholder equity. The overall strategy of the Company has not changed.

The Company's capital structure consists of net debt (i.e., borrowings less cash and cash equivalents) and equity (i.e., share capital, capital surplus, and retained earnings).

The Company is not subject to any external capital requirements.

The Company's senior management regularly reviews the capital structure, including the cost and associated risks of various forms of capital. Based on the recommendations of senior management, the Company aims to balance its overall capital structure through dividend payments, issuing new shares, repurchasing shares, and issuing new debt or repaying existing debt.

22. Financial Instruments

(1) Fair value of financial instruments that are not at fair value

The Company's management believes that the carrying amounts of financial assets and liabilities not measured at fair value approximate their fair values.

(2) Categories of financial instruments

	March 31, 2026	Dec. 31, 2025	March 31, 2025
Financial assets			
Financial assets at amortized cost (Note 1)	$ 320,446	$ 284,297	$ 541,154

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	March 31, 2026	Dec. 31, 2025	March 31, 2025
Financial liability			
Financial liability at amortized cost (Note 2)	$ 200,393	$ 119,618	$ 50,519

Note 1: The balance includes financial assets measured at amortized cost such as cash and cash equivalents, accounts receivable, other receivables, and refundable deposits.

Note 2: The balance consists of long-term borrowings (including current portion of long-term borrowings) and other liabilities, excluding financial liabilities measured at amortized cost such as salaries and bonuses payable, and unused annual leave bonuses payable.

(3) Financial Risk Management Objectives and Policies

The Company's primary financial instruments include equity investments, accounts receivable and borrowings. The financial management department of the Company provides services to business units, coordinating access to domestic and international financial markets, and managing the Company's financial risks related to its operations through internal risk reports that analyze exposures by level and breadth of risk. These risks include market risk (including exchange rate risk and interest rate risk), credit risk, and liquidity risk.

1. Market Risk

The Company's operating activities expose it to the primary financial risks of changes in foreign exchange rates (see below (1)) and interest rates (see below (2)).

There has been no change in the company's exposure to market risks related to financial instruments and the ways in which it manages and measures such exposures.

(1) Exchange Rate Risk

The Company engages in transactions denominated in foreign currencies, thus exposing it to exchange rate fluctuations.

The Company's monetary assets and liabilities denominated in non-functional currencies as of the balance sheet date are detailed in Note 25.

Sensitivity Analysis

The company is mainly affected by fluctuations in the US dollar exchange rate.

The following table illustrates the sensitivity analysis when the New Taiwan Dollar (functional currency) appreciates or depreciates by 1% against the relevant foreign currencies. The 1% sensitivity rate is used internally by the Company to report exchange rate risks to senior management and represents management's assessment of the reasonably possible range of changes in foreign exchange rates. The sensitivity analysis only includes outstanding foreign currency monetary items and adjusts their year-end conversion by a 1% change in exchange rates. Positive figures in the table indicate an increase in pre-tax profit when the New Taiwan Dollar depreciates by 1% relative to the relevant currencies; a 1% appreciation of the New Taiwan Dollar against these currencies would have the opposite effect on pre-tax profit by the same amount.

	USD Impact	
	For the Three Months Ended March 31, 2026	For the Three Months Ended March 31, 2025
Gain and loss	$ 229	$ 135

The Company's sensitivity to exchange rates increased during the period, mainly due to the increase in net assets denominated in U.S. dollars.

(2) Interest Rate Risk

The carrying amounts of the Company's financial assets and liabilities with exposure to interest rates at the end of the reporting period were as follows:

	March 31, 2026	Dec. 31, 2025	March 31, 2025
Fair value interest rate risk			
－Financial assets	$ 234,300	$ 184,300	$ 424,200
－Financial liabilities	-	-	22,809
Cash flow rate risk			
－Financial assets	48,366	78,605	70,780
－Financial liabilities	179,321	92,225	-

Sensitivity Analysis

The following sensitivity analysis is determined based on the interest rate exposure of non-derivative financial instruments at the balance sheet date. For floating-rate assets, the analysis assumes that the amount of assets outstanding at the balance sheet date was outstanding for the entire reporting period.

If interest rates had increased by 1%, with all other variables held constant, the Company's profit before tax for the three months ended March 31, 2026 and 2025 would have decreased by NT$327 thousand and increased by NT$177 thousand, respectively.

The sensitivity of the Company to interest rates increased during the period, mainly due to the increase in financial liabilities bearing variable interest rates.

2. Credit Risk

Credit risk refers to the risk of financial loss to the Company if a counterparty to a financial instrument fails to meet its contractual obligations. As of the balance sheet date, the maximum exposure to credit risk resulting from the non-performance of its counterparts is primarily from the carrying amounts of financial assets recognized on the balance sheet.

The Company's accounts receivable are diversified across numerous clients, industries, and geographical regions. The Company continually assesses the financial condition of its clients with accounts receivable.

The Company's credit risk is primarily concentrated on the top 5 customers. As of March 31, 2026, Dec. 31, 2025, and March 31, 2025, the accounts receivable from these customers accounted for 76%, 52% and 93% of the total accounts receivable, respectively.

3. Liquidity Risk

The Company manages and mitigates the impact of cash flow fluctuations by maintaining sufficient levels of cash and cash equivalents to support its operations. Management monitors the utilization of bank credit facilities and ensures compliance with loan covenants. The Company maintains adequate bank credit facilities and borrowing commitments and continuously monitors projected and actual cash flows. For the Company's unused credit facilities, please refer to (2) Credit Facilities below.

(1) Liquidity and Interest Rate Risk Table for Non-derivative Financial Liabilities

The maturity analysis of non-derivative financial liabilities is prepared based on the earliest date on which the Company can be required to repay and is compiled based on the undiscounted cash flows of financial liabilities (including principal and estimated interest). Accordingly, bank borrowings that the Company may be required to repay on demand are included in the earliest time period in the table below, without considering the probability that the banks will exercise such rights. The maturity analysis of other non-derivative financial liabilities is prepared based on the agreed repayment dates and undiscounted cash flows of financial liabilities.

March 31, 2026

	Request pay-as-you-go or less than 1 month	1 to 3 months	3 months to 1 year	More than 1 year	Total
Non-derivative financial liability					
No interest-bearing liabilities	$ 34,831	$ 1,107	$ 15,406	$ -	$ 51,344
Floating rate instruments	1,072	2,140	9,566	203,804	216,582
	$ 35,903	$ 3,247	$ 24,972	$ 203,804	$ 267,926

Dec. 31, 2025

	Request pay-as-you-go or less than 1 month	1 to 3 months	3 months to 1 year	More than 1 year	Total
Non-derivative financial liability					
No interest-bearing liabilities	$ 6,965	$ 6,061	$ 9,489	$ 4,878	$ 27,393
Floating rate instruments	549	1,096	4,897	104,970	111,512
	$ 7,514	$ 7,157	$ 14,386	$ 109,848	$ 138,905

March 31, 2025

	Request pay-as-you-go or less than 1 month	1 to 3 months	3 months to 1 year	More than 1 year	Total
Non-derivative financial liability					
No interest-bearing liabilities	$ 38,859	$ 3,914	$ 21,704	$ 15,174	$ 79,651

Lease liabilities	979	1,958	8,811	11,749	23,497
	$ 39,838	$ 5,872	$ 30,515	$ 26,923	$ 103,148

(2) Credit Facilities

	March 31, 2026	Dec. 31, 2025	March 31, 2025
Secured bank facilities			
—Amount utilized	$ 182,000	$ 93,000	$ -
—Amount unutilized	-	89,000	-
	$ 182,000	$ 182,000	$ -

23. Related Party Transactions

Compensation to executive management

	For the Three Months Ended March 31, 2026	For the Three Months Ended March 31, 2025
Short-term employee benefits	$ 3,261	$ 3,563
Share-based payments	475	-
	$ 3,736	$ 3,563

Compensation for directors and other key management personnel is determined by the compensation committee based on individual performance and market trends.

24. Pledged Assets

The following assets of the Company have been pledged as collateral for borrowings:

	March 31, 2026	Dec. 31, 2025	March 31, 2025
Land	$ 106,030	$ 54,190	$ -
Buildings and structures	249,077	127,620	-
	$ 355,107	$ 181,810	$ -

25. Information on Foreign Currency Assets and Liabilities with Significant Effects

The information below is expressed in a foreign currency other than the company's functional currency, and the disclosed exchange rate refers to the exchange rate at which the foreign currency is converted into the functional currency. Significant foreign currency assets are as follows:

Unit: In thousands of different foreign currencies

	March 31, 2026		Dec. 31, 2025		March 31, 2025	
	Foreign Currency	Exchange Rate	Foreign Currency	Exchange Rate	Foreign Currency	Exchange Rate
Foreign Currency Assets						
Monetary items						

USD	$ 1,174	31.995	$ 762	31.43	$ 1,479	33.205
Foreign Currency Liabilities						
Monetary items						
USD	$ 457	31.995	$ 614	31.43	$ 1,071	33.205

Significant realized and unrealized foreign exchange gains and losses are as follows:

Foreign Currency	For the Three Months Ended March 31, 2026 Exchange Rate	Net Exchange loss and gain	For the Three Months Ended March 31, 2025 Exchange Rate	Net Exchange loss and gain
USD	31.631 (USD:NTD)	$ 498	32.895 (USD:NTD)	$ 151

26. Additional Disclosures

Other than the items listed below, the Company has no other significant transactions, re-investments, or investment information in Mainland China that need to be disclosed.

Significant Marketable securities held:

Held Company Name	Marketable Securities Type	Marketable Securities Name	Relationship with the Company	Financial Statement Account	At the End of Period Shares (thousand)	Carrying Value	Percentage of Ownership (%)	Net Value of Equity/Market Price/Book Value	Note
The Company	Stock	Favepc Inc.	The chairman of the company is a director of that company	Financial assets mandatorily measured at the fair value through profit or loss - non-current	2,350	$ -	13	$ -	Note

Note: As of the end of March 2026, the listed securities did not provide any guarantees, collateral for loans, or other restrictions as per agreements

27. Operating Segments Information

The operating decision-makers of the Company allocate resources and assess the performance of segments based on different regulatory environments. All operating segments that meet the definition have similar economic characteristics; therefore, the Company is reported as a single operating segment. Furthermore, the segment information provided for review by the operating decision-makers is measured on the same basis as the financial statements. Hence, the segment revenue and operating results that should be reported for the three months ended March 31, 2026 and March 31, 2025 can be referred to in the Statements of Comprehensive Income for the three months ended March 31, 2026 and March 31, 2025; the segment assets that should be reported as of March 31, 2026, December 31, 2025, and March 31, 2025, can be referred to in the Balance Sheets as of March 31, 2026, December 31, 2025, and March 31, 2025.