Greatek Electronics Inc. and Subsidiaries

Consolidated Financial Statements for the Nine Months Ended September 30, 2026 and 2025 and Independent Auditors' Review Report

INDEPENDENT AUDITORS' REVIEW REPORT

The Board of Directors and Shareholders
Greatek Electronics Inc.

Introduction

We have reviewed the accompanying consolidated balance sheets of Greatek Electronics Inc. and its subsidiaries (the "Corporation") as of September 30, 2026 and 2025, the related consolidated statements of comprehensive income for the three months ended September 30, 2026 and 2025 and for the nine months ended September 30, 2026 and 2025, the consolidated statements of changes in equity and cash flows for the nine months then ended, and the related 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 explained 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 stated in Note 12 to the consolidated financial statements, we did not review the financial statements of some immaterial subsidiaries, which included in the consolidated financial statements, as of and for the nine months ended September 30, 2026 and 2025, which represented total assets of 0.38% $122,098 thousand and 0.46% $124,020 thousand of the consolidated assets; and total liabilities of 1.01% $49,917 thousand and 1.45% $54,521 thousand of the consolidated liabilities. These statements also reflected these subsidiaries' comprehensive income of 1.09% $4,424 thousand, (0.08)% $(813) thousand, 0.1% $5,314 thousand and (0.26)% $(5,882)thousand of the consolidated comprehensive income for the three months ended September 30, 2026 and 2025 and nine months ended September 30, 2026 and 2025, respectively. These investment amounts, as well as related information disclosed in Note 30 to the consolidated financial statements, were based on unreviewed financial statements of the investees for the same reporting periods as those of the Corporation and subsidiaries.

Conclusion

Based on our reviews, except for the consolidated financial statements of subsidiaries and investees as well as related information disclosed referred to in preceding paragraph, were based on unreviewed financial statements of the investees for the same reporting periods as those of the Corporation and subsidiaries, if those consolidated financial statements had been reviewed and any adjustments were determined to be necessary, nothing has come to our attention that caused us to believe that the accompanying consolidated financial statements do not give a true and fair view of the financial position of the Corporation as of September 30, 2026 and 2025, its consolidated financial performance for the three months ended September 30, 2026 and 2025, and its consolidated financial performance and its consolidated cash flows for the nine months ended September 30, 2026 and 2025 in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and International Accounting Standard 34 "Interim Financial Reporting" endorsed and issued into effect by the Financial Supervisory Commission of the Republic of China.

The engagement partners on the reviews resulting in this independent auditors' review report are Ming-Yuan Chung and Su-Li Fang.

October 30, 2026

Notice to Readers

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

For the convenience of readers, the independent auditors' review report and the accompanying consolidated financial statements have been translated into English from the original Chinese version prepared and used in the Republic of China. The English version have not reviewed by Deloitte & Touche. If there is any conflict between the English version and the original Chinese version or any difference in the interpretation of the two versions, the Chinese-language independent auditors' review report and consolidated financial statements shall prevail.

GREATEK ELECTRONICS INC. AND SUBSIDIARIES

CONSOLIDATED BALANCE SHEETS
(In Thousands of New Taiwan Dollars)

ASSETS	September 30, 2026 (Reviewed) Amount	%	December 31, 2025 (Audited) Amount	%	September 30, 2025 (Reviewed) Amount	%
CURRENT ASSETS						
Cash and cash equivalents (Note 6)	$ 5,843,624	18	$ 5,900,845	21	$ 5,509,850	21
Financial assets at fair value through profit or loss - current (Note 7)	-	-	29	-	-	-
Contract assets - current (Notes 21 and 27)	1,304,471	4	1,049,723	4	941,735	3
Notes receivable (Notes 10 and 21)	62,544	-	36,909	-	39,287	-
Accounts receivable (Notes 10 and 21)	4,032,829	12	3,127,767	11	3,038,812	11
Receivables from related parties (Notes 21 and 27)	543,322	2	346,156	1	344,508	1
Inventories (Note 11)	1,168,350	4	842,070	3	767,067	3
Prepaid expenses and other current assets (Notes 16 and 27)	224,903	1	171,382	1	167,603	1
Total current assets	13,180,043	41	11,474,881	41	10,808,862	40
NON-CURRENT ASSETS						
Financial assets at fair value through other comprehensive income - non-current (Note 8)	5,944,302	19	3,560,550	13	3,011,100	11
Financial assets at amortized cost - noncurrent (Note 9)	500,002	2	500,002	2	500,002	2
Property, plant and equipment (Notes 13 and 27)	12,292,932	38	12,236,056	44	12,140,082	46
Right-of-use assets (Note 14)	17,533	-	26,439	-	29,409	-
Intangible assets (Note 15)	77,056	-	85,552	-	87,983	-
Deferred income tax assets (Note 23)	7,357	-	12,669	-	12,528	-
Net defined benefit assets - noncurrent (Notes 4 and 19)	6,962	-	6,981	-	5,546	-
Other noncurrent assets (Notes 16 and 28)	135,872	-	125,872	-	126,319	1
Total non-current assets	18,982,016	59	16,554,121	59	15,912,969	60
TOTAL	$ 32,162,059	100	$ 28,029,002	100	$ 26,721,831	100

LIABILITIES AND EQUITY	September 30, 2026 (Reviewed) Amount	%	December 31, 2025 (Audited) Amount	%	September 30, 2025 (Reviewed) Amount	%
CURRENT LIABILITIES						
Financial liabilities at fair value through profit or loss - current (Note 7)	$ -	-	$ 1,623	-	$ 888	-
Contract liabilities - current (Note 21)	381,990	1	254,823	1	209,911	1
Notes payable	20,306	-	3,199	-	22,840	-
Accounts payable	1,221,916	4	963,598	4	925,521	4
Payables to equipment suppliers	258,971	1	306,575	1	305,361	1
Accrued compensation to employees and remuneration to directors (Note 22)	773,626	2	396,742	1	576,621	2
Current income tax liabilities (Note 23)	566,252	2	316,067	1	162,878	1
Lease liabilities - current (Note 14)	12,566	-	12,671	-	12,581	-
Accrued expenses and other current liabilities (Notes 4, 17 and 27)	1,385,235	4	1,261,695	5	1,182,474	4
Guarantee deposits - current (Note 18)	73,186	-	72,266	-	70,012	-
Total current liabilities	4,694,048	14	3,589,259	13	3,469,087	13
NON-CURRENT LIABILITIES						
Deferred income tax liabilities (Note 23)	6,035	-	13,462	-	19,566	-
Lease liabilities - noncurrent (Note 14)	6,324	-	15,693	-	18,890	-
Guarantee deposits - noncurrent (Note 18)	259,826	1	256,560	1	248,558	1
Total non-current liabilities	272,185	1	285,715	1	287,014	1
Total liabilities	4,966,233	15	3,874,974	14	3,756,101	14
EQUITY (Notes 20)						
EQUITY ATTRIBUTABLE TO SHAREHOLDERS OF THE PARENT						
Capital stock						
Common stock	5,688,459	18	5,688,459	20	5,688,459	21
Capital surplus	2,775	-	2,775	-	2,666	-
Retained earnings						
Legal reserve	4,992,326	15	4,747,272	17	4,747,272	18
Unappropriated earnings	13,466,323	42	12,343,801	44	11,704,965	44
Other equity	3,740,662	12	1,369,887	5	820,437	3
Treasury shares	(696,597)	(2)	-	-	-	-
Total equity attributable to shareholders of the Parent	27,193,948	85	24,152,194	86	22,963,799	86
NON-CONTROLLING INTERESTS	1,878	-	1,834	-	1,931	-
Total equity	27,195,826	85	24,154,028	86	22,965,730	86
TOTAL	$ 32,162,059	100	$ 28,029,002	100	$ 26,721,831	100

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

(With Deloitte & Touche review report dated October 30, 2026)

GREATEK ELECTRONICS INC. AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME
(In Thousands of New Taiwan Dollars, Except Earnings Per Share)
(Reviewed, Not Audited)

	For the Three Months Ended September 30				For the Nine Months Ended September 30			
	2026		2025		2026		2025	
	Amount	%	Amount	%	Amount	%	Amount	%
NET SALES (Notes 21 and 27)	$ 5,998,024	100	$ 4,250,756	100	$ 16,003,969	100	$ 12,468,256	100
OPERATING COSTS (Notes 11, 19, 22 and 27)	4,193,445	70	3,474,555	82	11,802,541	74	9,938,037	80
GROSS PROFIT	1,804,579	30	776,201	18	4,201,428	26	2,530,219	20
OPERATING EXPENSES (Notes 19, 22 and 27)								
Selling and marketing expenses	21,120	-	16,603	-	55,726	-	45,566	-
General and administrative	97,238	1	77,476	2	268,245	2	214,892	2
Research and development	101,368	2	87,164	2	285,750	2	233,433	2
Total operating expenses	219,726	3	181,243	4	609,721	4	493,891	4
OPERATING INCOME	1,584,853	27	594,958	14	3,591,707	22	2,036,328	16
NONOPERATING INCOME AND EXPENSES (Note 22)								
Interest income	32,687	1	30,672	1	90,905	1	94,089	1
Other income	131,395	2	159,375	4	166,033	1	189,906	1
Other gains and losses	(29,547)	(1)	55,059	1	(10,869)	-	(129,988)	(1)
Total nonoperating income and expenses	134,535	2	245,106	6	246,069	2	154,007	1
INCOME BEFORE INCOME TAX	1,719,388	29	840,064	20	3,837,776	24	2,190,335	17
INCOME TAX EXPENSE (Notes 4 and 23)	337,727	6	95,459	3	763,618	5	378,880	3
NET INCOME	1,381,661	23	744,605	17	3,074,158	19	1,811,455	14
OTHER COMPREHENSIVE INCOME								
Items that will not be reclassified subsequently to profit or loss:								
Unrealized gain (loss) on investments in equity instruments designated as at fair value through other comprehensive income (Note 20)	(976,800)	(16)	295,075	7	2,370,775	15	477,321	4
TOTAL COMPREHENSIVE INCOME	$ 404,861	7	$ 1,039,680	24	$ 5,444,933	34	$ 2,288,776	18
NET INCOME ATTRIBUTABLE TO								
Shareholders of the Parent	$ 1,381,579	23	$ 744,657	18	$ 3,074,114	19	$ 1,811,703	15
Non-controlling interests	82	-	(52)	-	44	-	(248)	-
	$ 1,381,661	23	$ 744,605	18	$ 3,074,158	19	$ 1,811,455	15

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GREATEK ELECTRONICS INC. AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME
(In Thousands of New Taiwan Dollars, Except Earnings Per Share)
(Reviewed, Not Audited)

	For the Three Months Ended September 30				For the Nine Months Ended September 30			
	2026		2025		2026		2025	
	Amount	%	Amount	%	Amount	%	Amount	%
TOTAL COMPREHENSIVE INCOME ATTRIBUTABLE TO								
Shareholders of the Parent	$ 404,779	7	$ 1,039,732	24	$ 5,444,889	34	$ 2,289,024	18
Non-controlling interests	82	-	(52)	-	44	-	(248)	-
	$ 404,861	7	$ 1,039,680	24	$ 5,444,933	34	$ 2,288,776	18
EARNINGS PER SHARE (Note 24)								
Basic	$ 2.44		$ 1.31		$ 5.41		$ 3.18	
Diluted	$ 2.42		$ 1.30		$ 5.37		$ 3.16	

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

(With Deloitte & Touche review report dated October 30, 2026) (Concluded)

GREATEK ELECTRONICS INC. AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY
(In Thousands of New Taiwan Dollars)
(Reviewed, Not Audited)

	Equity Attributable to Shareholders of the Corporation									
	Share Capital Issued and Outstanding			Retained Earnings		Other Equity				
	Share (Thousands)	Amount	Capital Surplus	Legal Reserve	Unappropriated Earnings	Unrealized Gain (Loss) on Investments in Equity Instruments at Fair Value Through Other Comprehensive Income	Treasury shares	Total	Noncontrolling Interest	Total Shareholders' Equity
BALANCE, JANUARY 1, 2025	568,846	$ 5,688,459	$ 2,666	$ 4,497,145	$ 11,849,927	$ 343,116	$ -	$ 22,381,313	$ 2,179	$ 22,383,492
APPROPRIATION OF 2024 EARNINGS										
Legal reserve	-	-	-	250,127	(250,127)	-	-	-	-	-
Cash dividends to shareholders - NT$3.0 per share	-	-	-	-	(1,706,538)	-	-	(1,706,538)	-	(1,706,538)
Net income for the nine months ended September 30, 2025	-	-	-	-	1,811,703	-	-	1,811,703	(248)	1,811,455
Other comprehensive income (loss) for the nine months ended September 30, 2025, net of income tax	-	-	-	-	-	477,321	-	477,321	-	477,321
Total comprehensive income (loss) for the nine months ended September 30, 2025	-	-	-	-	1,811,703	477,321	-	2,289,024	(248)	2,288,776
BALANCE, SEPTEMBER 30, 2025	568,846	$ 5,688,459	$ 2,666	$ 4,747,272	$ 11,704,965	$ 820,437	$ -	$ 22,963,799	$ 1,931	$ 22,965,730
BALANCE, JANUARY 1, 2026	568,846	$ 5,688,459	$ 2,775	$ 4,747,272	$ 12,343,801	$ 1,369,887	$ -	$ 24,152,194	$ 1,834	$ 24,154,028
APPROPRIATION OF 2025 EARNINGS										
Legal reserve	-	-	-	245,054	(245,054)	-	-	-	-	-
Cash dividends to shareholders - NT$3.0 per share	-	-	-	-	(1,706,538)	-	-	(1,706,538)	-	(1,706,538)
Net income for the nine months ended September 30, 2026	-	-	-	-	3,074,114	-	-	3,074,114	44	3,074,158
Other comprehensive income (loss) for the nine months ended September 30, 2026, net of income tax	-	-	-	-	-	2,370,775	-	2,370,775	-	2,370,775
Total comprehensive income (loss) for the nine months ended September 30, 2026	-	-	-	-	3,074,114	2,370,775	-	5,444,889	44	5,444,933
Share repurchase	-	-	-	-	-	-	(696,597)	(696,597)	-	(696,597)
BALANCE, SEPTEMBER 30, 2026	568,846	$ 5,688,459	$ 2,775	$ 4,992,326	$ 13,466,323	$ 3,740,662	$ (696,597)	$ 27,193,948	$ 1,878	$ 27,195,826

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

(With Deloitte & Touche review report dated October 30, 2026)

GREATEK ELECTRONICS INC. AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF CASH FLOWS
(In Thousands of New Taiwan Dollars)
(Reviewed, Not Audited)

	For the Nine Months Ended September 30	
	2026	**2025**
CASH FLOWS FROM OPERATING ACTIVITIES		
Current income before income tax	$ 3,837,776	$ 2,190,335
Adjustments to reconcile income before income tax to net cash provided by operating activities:		
Depreciation	2,225,776	2,201,552
Amortization	13,828	13,133
Net (gain) loss on fair value change of financial instruments designated as at fair value through profit or loss	(1,594)	(107)
Finance costs	418	640
Interest income	(90,905)	(94,089)
Dividend revenue	(91,575)	(142,450)
Net (gain) loss on disposal of property, plant and equipment	174	(550)
Recognition as expense of property, plant and equipment	-	34
Net loss on foreign currency exchange	49,934	21,984
Changes in operating assets and liabilities:		
Increase in contract assets	(254,748)	(72,340)
Increase in notes receivable	(25,635)	(3,639)
Increase in accounts receivable	(956,908)	(238,274)
(Increase) decrease in accounts receivable from related parties	(197,166)	728
(Increase) decrease in inventories	(326,280)	35,071
Increase in prepaid expenses and other current assets	(53,220)	(32,473)
Increase in contract liabilities	127,167	68,583
Increase in notes payable	17,107	19,847
Increase in accounts payable	261,998	187,481
Increase in accrued compensation to employees and remuneration to directors	376,884	166,750
Increase (decrease) in accrued expenses and other accounts payable	123,540	(93,006)
Decrease (increase) in net defined benefit asset	19	(2,259)
Cash generated from operations	5,036,590	4,226,951
Interest received	90,604	94,611
Interest paid	(418)	(640)
Income tax paid	(515,548)	(648,589)
Net cash provided by operating activities	4,611,228	3,672,333

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GREATEK ELECTRONICS INC. AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF CASH FLOWS
(In Thousands of New Taiwan Dollars)
(Reviewed, Not Audited)

	For the Nine Months Ended September 30	
	2026	**2025**
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of financial instruments designated as at fair value through other comprehensive	$ (12,977)	$ (947,779)
Purchase of financial assets at amortized cost	-	(200,001)
Acquisition of property, plant and equipment	(2,320,786)	(1,983,977)
Proceeds from disposal of property, plant and equipment	516	550
Increase in refundable deposits	-	(451)
Increase in intangible assets	(5,332)	(21,206)
Increase in other noncurrent assets	(10,000)	-
Dividend received	91,575	142,450
Net cash used in investing activities	(2,257,004)	(3,010,414)
CASH FLOWS FROM FINANCING ACTIVITIES		
Repayment of the principal portion of lease liabilities	(9,474)	(9,071)
Cash dividends distributed	(1,706,538)	(1,706,538)
Share repurchase	(696,597)	-
Net cash used in financing activities	(2,412,609)	(1,715,609)
EFFECTS OF EXCHANGE RATE CHANGES ON THE BALANCE OF CASH HELD IN FOREIGN CURRENCIES	1,164	(51,475)
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(57,221)	(1,105,165)
CASH AND CASH EQUIVALENTS, BEGINNING OF PERIOD	5,900,845	6,615,015
CASH AND CASH EQUIVALENTS, END OF PERIOD	$ 5,843,624	$ 5,509,850

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

(With Deloitte & Touche review report dated October 30, 2026) (Concluded)

1. GENERAL INFORMATION

Greatek Electronics Inc. (the "Corporation" or "Greatek") was incorporated in the Republic of China ("ROC") on March 7, 1983. The Corporation mainly provides semiconductor assembly and testing services on a turnkey basis.

The Corporation's shares have been listed on the Taiwan Stock Exchange (TSE) on October 26, 2000.

Powertech Technology Inc. (PTI) acquired Greatek's 44.09% ownership, pursuant to Greatek's board approval on December 21, 2011. On the reelection of the directors and supervisors of Greatek, PTI holds a majority of the directors seats and become parent. PTI has 42.91% ownership of Greatek as of September 30, 2026 and 2025.

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

2. APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved to the Board of Directors and issued on October 30, 2026.

3. APPLICATION OF NEW, AMENDED AND REVISED 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 "IFRSs") endorsed and issued into effect by the Financial Supervisory Commission (FSC).
Except for the following, the initial application of the IFRS Accounting Standards endorsed and issued into effect by the FSC did not have a material impact on the Corporation's accounting policies:

1) Amendments to IFRS 9 and IFRS 7 "Amendments to the Classification and Measurement of Financial Instruments"

a) The amendments to the application guidance of classification of financial assets

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

i. If a financial asset contains a contingent feature that could change the timing or amount of contractual cash flows and the contingent event itself does not relate directly to changes in basic lending risks and costs (e.g., whether the debtor achieves a contractually specified reduction in carbon emissions), the financial asset has contractual cash flows that are solely payments of principal and interest on the principal amount outstanding if, and only if,

- In all possible scenarios (before and after the occurrence of a contingent event), the contractual cash flows are solely payments of principal and interest on the principal amount outstanding; and

- In all possible scenarios, the contractual cash flows would not be significantly different from the contractual cash flows on a financial instrument with identical contractual terms, but without such a contingent feature.

ii. To clarify that a financial asset has non-recourse features if an entity's ultimate right to receive cash flows is contractually limited to the cash flows generated by specified assets.

iii. To clarify that the characteristics of contractually linked instruments include a prioritization of payments to the holders of financial assets using multiple contractually linked instruments (tranches) established through a waterfall payment structure, resulting in concentrations of credit risk and a disproportionate allocation of cash shortfalls from the underlying pool between the tranches.

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

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

- The Corporation having no practical ability to withdraw, stop or cancel the payment instruction;

- The Corporation having no practical ability to access the cash to be used for settlement as a result of the payment instruction; and

- The settlement risk associated with the electronic payment system being insignificant.

On the day of initial application of the above amendments, the Corporation has adjusted the derecognition date of the financial liabilities arising from uncashed checks, from the date of drawing to the date on which the counterparties cash the checks.

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

New, Amended and Revised Standards and Interpretations	Effective Date Announced by IASB
IFRS 18 "Presentation and Disclosure in Financial Statements"	January 1, 2027 (Note 1)
IFRS 19 "Subsidiaries without Public Accountability: Disclosures" (including the 2025 amendments to IFRS 19)	January 1, 2027
Amendments to IAS 21 "Translation to a Hyperinflationary Presentation Currency"	January 1, 2027
Amendments to IAS 28 "Amendments to the Fair Value Option for Investments in Associates and Joint Ventures"	January 1, 2027 (Note 2)

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

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

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

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

- To classify items of income and expenses presented in the statement of profit or loss into the operating, investing, financing, income taxes and discontinued operations categories, the Corporation 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 Corporation 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 Corporations 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 Corporation shall disaggregate items with dissimilar characteristics in the primary financial statements and in the notes. The Corporation 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 Corporation as a whole, the Corporation 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 Corporation 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 Corporation shall be classified as investing activities, while interest and dividends paid shall be classified as financing activities. However, if, after assessment, the Corporation has a specific main operating activity, it shall determine how to classify dividends received, interest received and interest paid in the statement of cash flows by referring to how it classifies dividend income, interest income and interest expense in the statement of profit or loss. The total of each of these cash flows shall be classified in a single category in the statement of cash flows.

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

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

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

New, Amended and Revised Standards and Interpretations	Effective Date Announced by IASB (Note)
Amendments to IFRS 10 and IAS 28 "Sale or Contribution of Assets between an Investor and its Associate or Joint Venture"	To be determined by IASB
IFRS 20 "Regulatory Assets and Regulatory Liabilities"	January 1, 2029

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

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

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICY

a. Statement of compliance

These interim 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 by the FSC. Disclosure information included in the financial statements is less than those required in a complete set of annual financial statements.

b. Basis of preparation

The financial statements have been prepared on the historical cost basis except for the financial instruments which 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 are Corporationed into Levels 1 to 3 based on the degree to which the fair value measurement inputs are observable and the significance of the inputs to the fair value measurement in its entirety, which 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 consolidated financial statements incorporate the financial statements of Greatek and the entities controlled by Greatek (i.e. its subsidiaries).

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

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

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

See Notes 12 and 31 for detailed information on subsidiaries (including the percentages of ownership and main businesses).

d. Other significant accounting policies

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

1) 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.

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

5. CRITICAL ACCOUNTING JUDGMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY

The critical accounting judgments and key sources of estimation uncertainty followed in these consolidated financial statements refer to the consolidated financial statements for the year ended December 31, 2025.

6. CASH

	September 30, 2026	December 31, 2025	September 30, 2025
Bank deposits	$ 5,843,624	$ 5,900,845	$ 5,509,850

The market rate intervals of cash in bank and cash equivalent at the end of the reporting period were as follows:

	September 30, 2026	December 31, 2025	September 30, 2025
Bank deposits	0.72%-3.90%	0.68%-1.66%	0.72%-4.30%

7. FINANCIAL INSTRUMENTS AT FAIR VALUE THROUGH PROFIT OR LOSS

	September 30, 2026	December 31, 2025	September 30, 2025
Financial assets at FVTPL - current			
Financial assets held for trading - current			
Derivative financial assets (not under hedge accounting)			
Foreign exchange forward contracts	$ -	$ 29	$ -
Financial liabilities at FVTPL - current			
Financial liabilities held for trading - current			
Derivative financial liabilities (not under hedge accounting)			
Foreign exchange forward contracts	$ -	$ 1,623	$ 888

At the end of the reporting period, outstanding foreign exchange forward contracts not under hedge accounting were as follows:

	Currency	Maturity Date	Contract Amounts (In Thousands)
December 31, 2025			
Sell forward exchange contracts	USD to NTD	2026.01.05-2026.02.12	USD 10,000/ NTD 312,178
September 30, 2025			
Sell forward exchange contracts	USD to NTD	2025.10.02-2025.10.14	USD 4,000/ NTD 121,103

The Corporation entered into foreign exchange forward contracts to manage exposures due to exchange rate fluctuations of foreign currency denominated assets and liabilities. However, those contracts did not meet the criteria of hedge effectiveness and therefore were not accounted for by using hedge accounting.

8. FINANCIAL ASSETS AT FAIR VALUE THROUGH OTHER COMPREHENSIVE INCOME

Investments in equity instruments at FVTOCI

	September 30, 2026	December 31, 2025	September 30, 2025
Non-current			
Domestic investments			
Listed shares			
Ordinary shares - Powertech Technology Inc.	$ 5,891,325	$ 3,520,550	$ 2,971,100
Unlisted shares			
Ordinary shares - Daypower Energy Co., Ltd.	52,977	40,000	40,000
	$ 5,944,302	$ 3,560,550	$ 3,011,100

These investments in equity instruments are not held for trading. Instead, they are held for medium to long-term strategic purposes. Accordingly, the management elected to designate these investments in equity instruments as at FVTOCI.

9. FINANCIAL ASSETS AT AMORTIZED COST

	September 30, 2026	December 31, 2025	September 30, 2025
Noncurrent			
Domestic investments			
Corporate bonds - P13 Taiwan Power Company 2A Bond	$ 200,001	$ 200,001	$ 200,001
Corporate bonds - P14 Taiwan Power Company 1B Bond	200,001	200,001	200,001
Corporate bonds - P13 CPC Corporation 2A Bond	100,000	100,000	100,000
	$ 500,002	$ 500,002	$ 500,002

On April 25, 2024, the Corporation bought corporate bonds issued by Taiwan Power Company with an effective interest rate of 1.66% at par value $200,000 thousand, and maturity dates of April 25, 2028 and 2029, at par value of $160,000 thousand and $40,000 thousand, respectively.

On May 14, 2024, the Corporation bought corporate bonds issued by CPC Corporation with an effective interest rate of 1.73% at par value $100,000 thousand, and maturity dates of May 14, 2028 and 2029, at par value of $50,000 thousand, respectively.

On April 30, 2025, the Corporation bought corporate green bonds issued by Taiwan Power Company with an effective interest rate of 1.96% at par value $200,000 thousand, and maturity dates of April 30, 2032.

Refer to Note 26 for information relating to their credit risk management and impairment.

10. NOTES AND ACCOUNTS RECEIVABLE, NET

	September 30, 2026	December 31, 2025	September 30, 2025
Notes receivable			
At amortized cost			
Gross carrying amount	$ 62,544	$ 36,909	$ 39,287
Accounts receivable			
At amortized cost			
Gross carrying amount	$ 4,093,329	$ 3,188,267	$ 3,099,312
Less: Allowance for impairment loss	(60,500)	(60,500)	(60,500)
	$ 4,032,829	$ 3,127,767	$ 3,038,812

The average credit period of sales of goods was 60-90 days. No interest was charged on accounts receivables. In order to minimize credit risk, the management of the Company has delegated a team responsible for determining credit limits, credit approvals and other monitoring procedures to ensure that follow-up action is taken to recover overdue debts. In addition, the Corporation reviews the recoverable amount of each individual trade debt at the end of the reporting period to ensure that adequate allowance is made for possible irrecoverable amounts. In this regard, the management believes the Corporation's credit risk was significantly reduced.

The Corporation applies the simplified approach to providing for expected credit losses prescribed by IFRS 9, which permits the use of lifetime expected loss provision for all accounts receivables. The expected credit losses on accounts receivables are estimated using a provision matrix by reference to past default experience of the debtor and an analysis of the debtor's current financial position, adjusted for general economic conditions of the industry in which the debtors operate and an assessment of both the current as well as the forecast direction of economic conditions at the reporting date. As the Corporation's historical credit loss experience does not show significantly different loss patterns for different customer segments, the provision for loss allowance based on past due status is not further distinguished according to the Corporation's different customer base.

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

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

September 30, 2026

	Not Past Due	Less than 60 Days	61 to 90 Days	91 to 120 Days	Over 120 Days	Total
Gross carrying amount	$ 4,027,423	$ 46,105	$ 9,423	$ 6,313	$ 4,065	$ 4,093,329
Loss allowance (Lifetime ECL)	(12,736)	(27,963)	(9,423)	(6,313)	(4,065)	(60,500)
Amortized cost	$ 4,014,687	$ 18,142	$ -	$ -	$ -	$ 4,032,829

December 31, 2025

	Not Past Due	Less than 60 Days	61 to 90 Days	91 to 120 Days	Over 120 Days	Total
Gross carrying amount	$ 3,109,658	$ 73,476	$ 2,261	$ 412	$ 2,460	$ 3,188,267
Loss allowance (Lifetime ECL)	(6,200)	(49,167)	(2,261)	(412)	(2,460)	(60,500)
Amortized cost	$ 3,103,458	$ 24,309	$ -	$ -	$ -	$ 3,127,767

September 30, 2025

	Not Past Due	Less than 60 Days	61 to 90 Days	91 to 120 Days	Over 120 Days	Total
Gross carrying amount	$ 3,075,758	$ 19,579	$ 2,266	$ 1,350	$ 359	$ 3,099,312
Loss allowance (Lifetime ECL)	(36,946)	(19,579)	(2,266)	(1,350)	(359)	(60,500)
Amortized cost	$ 3,038,812	$ -	$ -	$ -	$ -	$ 3,038,812

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

	For the Nine Months Ended September 30	
	2026	2025
Balance at January 1 and September 30	$ 60,500	$ 60,500

11. INVENTORIES

	September 30, 2026	December 31, 2025	September 30, 2025
Raw materials	$ 1,021,221	$ 696,153	$ 636,424
Supplies	147,129	145,917	130,643
	$ 1,168,350	$ 842,070	$ 767,067

The costs of inventories recognized as cost of goods sold were as follows:

	For the Three Months Ended September 30		For the Nine Months Ended September 30	
	2026	2025	2026	2025
Sales of scrapes	$ (28,758)	$ (20,322)	$ (71,073)	$ (55,563)
Operating costs	$ 4,193,445	$ 3,474,555	$ 11,802,541	$ 9,938,037

12. SUBSIDIARIES

a. Subsidiaries included in the consolidated financial statements

Investor	Investee	Main Business	Proportion of Ownership			Remark
			September 30, 2026	December 31, 2025	September 30, 2025	
Greatek Electronics Inc.	Get-Team Tech Corporation (Get-Team)	Metal plating on semiconductor lead frame	97.46%	97.46%	97.46%	Note 1

Note: It is a non-significant subsidiary, its financial statements for nine months ended September 30, 2026 and 2025 have not been reviewed.

13. PROPERTY, PLANT AND EQUIPMENT

	For the Nine Months Ended September 30, 2025									
	Land	Building	Machinery and Equipment	Transportation Equipment	Office Equipment	Other Equipment	Equipment under Installation	Construction in Progress	Spare Parts	Total
Cost										
Balance, beginning of period	$ 1,981,352	$ 7,563,264	$ 12,825,974	$ 25,239	$ 130,975	$ 709,880	$ 830,139	$ 25,248	$ 234,506	$ 24,326,577
Additions	-	56,000	847,545	472	26,419	22,022	722,759	2,838	322,474	2,000,529
Disposals	-	-	(8,048)	(1,152)	-	-	-	-	(326,272)	(335,472)
Reclassified	-	7,200	757,932	-	108	1,711	(760,656)	(8,334)	(34)	(2,073)
Balance, end of period	1,981,352	7,626,464	14,423,403	24,559	157,502	733,613	792,242	19,752	230,674	25,989,561
Accumulated deprecation										
Balance, beginning of period	-	3,354,225	8,129,302	19,427	66,962	422,489	-	-	-	11,992,405
Depreciation expense	-	360,416	1,432,293	1,494	17,497	54,574	-	-	326,272	2,192,546
Disposals	-	-	(8,048)	(1,152)	-	-	-	-	(326,272)	(335,472)
Balance, end of period	-	3,714,641	9,553,547	19,769	84,459	477,063	-	-	-	13,849,479
Net book value, beginning of period	$ 1,981,352	$ 4,209,039	$ 4,696,672	$ 5,812	$ 64,013	$ 287,391	$ 830,139	$ 25,248	$ 234,506	$ 12,334,172
Net book value, end of period	$ 1,981,352	$ 3,911,823	$ 4,869,856	$ 4,790	$ 73,043	$ 256,550	$ 792,242	$ 19,752	$ 230,674	$ 12,140,082

	For the Nine Months Ended September 30, 2026									
	Land	Building	Machinery and Equipment	Transportation Equipment	Office Equipment	Other Equipment	Equipment under Installation	Construction in Progress	Spare Parts	Total
Cost										
Balance, beginning of period	$ 2,150,709	$ 7,641,202	$ 13,717,211	$ 28,486	$ 142,151	$ 749,897	$ 658,087	$ 3,642	$ 229,036	$ 25,320,421
Additions	-	130,098	889,881	845	16,569	30,499	877,736	1,720	327,088	2,274,436
Disposals	-	-	(1,670)	-	-	(190)	-	-	(338,141)	(340,001)
Reclassified	-	942	531,867	-	-	205	(532,072)	(942)	-	-
Balance, end of period	2,150,709	7,772,242	15,137,289	29,331	158,720	780,411	1,003,751	4,420	217,983	27,254,856
Accumulated deprecation										
Balance, beginning of period	-	3,835,644	8,671,793	20,148	72,456	484,324	-	-	-	13,084,365
Depreciation expense	-	355,386	1,449,670	1,966	17,241	54,466	-	-	338,141	2,216,870
Disposals	-	-	(980)	-	-	(190)	-	-	(338,141)	(339,311)
Balance, end of period	-	4,191,030	10,120,483	22,114	89,697	538,600	-	-	-	14,961,924
Net book value, beginning of period	$ 2,150,709	$ 3,805,558	$ 5,045,418	$ 8,338	$ 69,695	$ 265,573	$ 658,087	$ 3,642	$ 229,036	$ 12,236,056
Net book value, end of period	$ 2,150,709	$ 3,581,212	$ 5,016,806	$ 7,217	$ 69,023	$ 241,811	$ 1,003,751	$ 4,420	$ 217,983	$ 12,292,932

The above items of property, plant and equipment were depreciated on a straight-line basis at the following rates per annum:

Buildings	
Main plants	26 years
Mechanical and electrical power equipment	2-11 years
Others	2-51 years
Machinery and equipment	2-10 years
Transportation equipment	3-6 years
Office equipment	3-7 years
Other equipment	2-16 years
Spare parts	0.5 years

14. LEASE ARRANGEMENTS

a. Right-of-use assets

	September 30, 2026	December 31, 2025	September 30, 2025
Carrying amounts			
Building	$ 9,818	$ 17,181	$ 19,636
Machinery and equipment	7,050	7,930	8,224
Transportation equipment	665	1,328	1,549
	$ 17,533	$ 26,439	$ 29,409

	For the Three Months Ended September 30		For the Nine Months Ended September 30	
	2026	2025	2026	2025
Depreciation charge for right-of-use asset				
Building	$ 2,454	$ 2,454	$ 7,363	$ 7,363
Machinery and equipment	294	308	880	979
Transportation equipment	221	221	663	664
	$ 2,969	$ 2,983	$ 8,906	$ 9,006

b. Lease liabilities

	September 30, 2026	December 31, 2025	September 30, 2025
Carrying amounts			
Current	$ 12,566	$ 12,671	$ 12,581
Non-current	$ 6,324	$ 15,693	$ 18,890

Range of discount rate for lease liabilities was as follows:

	September 30, 2026	December 31, 2025	September 30, 2025
Building	2.400%-2.525%	2.400%-2.525%	2.525%
Machinery and equipment	2.400%-2.525%	2.400%-2.525%	1.695%-2.300%
Transportation equipment	2.300%	2.300%	2.300%

c. Material lease-in activities and terms

Get-Team leases certain buildings for the use of production line with lease terms of 3-5 years. Get-Team has no options to purchase the buildings for a nominal amount at the end of the lease terms. It is stipulated that Get-Team shall not sublease or assign all or any part of the leased asset without the lessor's consent.

Grtatek leases certain machinery equipment for the use of assembly and testing service with lease terms of 14 years. Grtatek has no options to purchase the equipment for a nominal amount at the end of the lease terms.

15. INTANGIBLE ASSETS

	For the Nine Months Ended September 30, 2025			
	Goodwill	Trade secret	Computer Software	Total
Cost				
Balance, beginning of period	$ 17,896	$ 41,383	$ 57,981	$ 117,260
Additions	-	-	21,206	21,206
Reclassified	-	-	2,039	2,039
Balance, end of period	17,896	41,383	81,226	140,505
Accumulated amortization				
Balance, beginning of period	-	9,313	30,076	39,389
Amortization	-	3,103	10,030	13,133
Balance, end of period	-	12,416	40,106	52,522
Net book value, beginning of period	$ 17,896	$ 32,070	$ 27,905	$ 77,871
Net book value, end of period	$ 17,896	$ 28,967	$ 41,120	$ 87,983

	For the Nine Months Ended September 30, 2026			
	Goodwill	Trade secret	Computer Software	Total
Cost				
Balance, beginning of period	$ 17,896	$ 41,383	$ 73,514	$ 132,793
Additions	-	-	5,332	5,332
Reclassified	-	-	-	-
Balance, end of period	17,896	41,383	78,846	138,125
Accumulated amortization				
Balance, beginning of period	-	13,449	33,792	47,241
Amortization	-	3,105	10,723	13,828
Balance, end of period	-	16,554	44,515	61,069
Net book value, beginning of period	$ 17,896	$ 27,934	$ 39,722	$ 85,552
Net book value, end of period	$ 17,896	$ 24,829	$ 34,331	$ 77,056

Trade secrets acquired through business combinations are amortized over their useful lives as identified in the valuation report.

The above items of intangible assets are amortized on a straight-line basis over their estimated useful lives as follows:

Trade secret	10 years
Computer software	5 years

16. OTHER ASSETS

	September 30, 2026	December 31, 2025	September 30, 2025
Current			
Tax overpaid	$ 67,464	$ 26,635	$ 40,907
Inventory of supplies	44,744	45,376	45,115
Other receivables	44,578	25,653	46,145
Tax refund receivables	27,142	33,948	1,415
Prepaid insurances	12,686	10,564	15,070
Interest receivable	11,049	10,748	10,087
Payment on behalf of others	3,487	10,886	3,355
Others (a)	13,753	7,572	5,509
	$ 224,903	$ 171,382	$ 167,603
Non-current			
Pledged deposits (b)	$ 128,700	$ 118,700	$ 118,700
Refundable deposits	7,172	7,172	7,619
	$ 135,872	$ 125,872	$ 126,319

a. Other current assets include tax refunds receivable, prepayments for purchases, prepaid rent, and temporary payments.

b. Pledge deposits are guarantee deposits for domestic sales, natural gas volume guarantees to CPC Corporation, and environmental protection guarantees for leased factory premises.

17. OTHER LIABILITIES

	September 30, 2026	December 31, 2025	September 30, 2025
Current			
Accrued expenses			
Bonus	$ 712,369	$ 714,937	$ 630,612
Utilities	102,182	86,122	103,142
Indemnification payable (a)	62,796	56,122	58,238
Labor and health insurance	62,286	73,817	59,202
Others (b and c)	346,957	275,672	264,677
	1,286,590	1,206,670	1,115,871
Other current liabilities			
Temporary receipts	60,738	21,045	20,633
Behalf of the collection	37,907	33,980	45,970
	98,645	55,025	66,603
	$ 1,385,235	$ 1,261,695	$ 1,182,474

a. Indemnification payable are measured at the best estimate of the consideration required to settle the present obligation at the end of the reporting period, taking into account the risks and uncertainties surrounding the obligation.

b. Other accrued expenses include accrued spare parts, benefit retirement, services, and utilization of the foreign employment security.

c. Starting from 2026, the Corporation recognizes the carbon fee provision in accordance with the Regulations Governing the Collection of Carbon Fees and related regulations of the ROC. For certain plants, the carbon fee provision was calculated based on the standard rate. For other plants, the carbon fee provision was originally estimated based on the preferential rate. Due to changes in circumstances, the carbon fee provision was estimated based on the standard rate on January 1,2026. For the nine months ended September 30, 2026 and 2025, the Corporation recognized a total provision for carbon fees in the amount of $15,768 thousand and $6,366 thousand ,respectively.

18. GUARANTEE DEPOSITS

	September 30, 2026	December 31, 2025	September 30, 2025
Capacity guarantee	$ 332,996	$ 328,810	$ 318,554
Other	16	16	16
	$ 333,012	$ 328,826	$ 318,570
Current	$ 73,186	$ 72,266	$ 70,012
Non-current	$ 259,826	$ 256,560	$ 248,558

19. RETIREMENT BENEFIT PLANS

a. Defined contribution plans

The Corporation adopted a pension plan under the Labor Pension Act (the "LPA"), which is a state-managed defined contribution plan. Under the LPA, an entity makes monthly contributions to employees' individual pension accounts at 6% of monthly salaries and wages. Employee benefit expenses in respect of the Corporation's defined contribution retirement plans were $37,319 thousand, $35,433 thousand, $112,442 thousand and $104,756 thousand for the three months and nine months ended September 30, 2026 and 2025, respectively.

b. Defined benefit plans

The defined benefit plan adopted by the Corporation in accordance with the Labor Standards Law is operated by the government. Pension benefits are calculated on the basis of the length of service and average monthly salaries of the six months before retirement. The Corporation contribute amounts equal to 2% of total monthly salaries and wages to a pension fund administered by the pension fund monitoring committee. Pension contributions are deposited in the Bank of Taiwan in the committee's name. Before the end of each year, the Corporation assesses the balance in the pension fund. If the amount of the balance in the pension fund is inadequate to pay retirement benefits for employees who conform to retirement requirements in the next year, the Corporation is required to fund the difference in one appropriation that should be made before the end of March of the next year. The pension fund is managed by the Bureau of Labor Funds, Ministry of Labor ("the Bureau"); the Corporation has no right to influence the investment policy and strategy.

Employee benefit expenses in respect of the Corporation's defined benefit retirement plans were $33 thousand, $116 thousand, $98 thousand and $347 thousand for the three months and nine months ended September 30, 2026 and 2025, respectively, and were calculated using the actuarially determined pension cost discount rate as of December 31, 2025 and 2024.

20. EQUITY

a. Ordinary shares

	September 30, 2026	December 31, 2025	September 30, 2025
Numbers of shares authorized (in thousands)	1,000,000	1,000,000	1,000,000
Shares authorized	$ 10,000,000	$ 10,000,000	$ 10,000,000
Number of shares issued and fully paid (in thousands)	568,846	568,846	568,846
Shares issued	$ 5,688,459	$ 5,688,459	$ 5,688,459

Fully paid ordinary shares, which have a par value of $10, carry one vote per share and carry a right to dividends.

There are 20,000 thousand shares reserved for employee stock options.

b. Capital surplus

	September 30, 2026	December 31, 2025	September 30, 2025
May be used to offset a deficit, distributed as cash dividends or transferred to share capital			
Share premium	$ 1,647	$ 1,647	$ 1,647
May be used to offset a deficit only			
Donations from shareholders	1,128	1,128	1,019
	$ 2,775	$ 2,775	$ 2,666

The premium from shares issued in excess of par may be used to offset a deficit; in addition, when the Corporation has no deficit, such capital surplus may be distributed as cash dividends or transferred to capital (limited to a certain percentage of the Corporation's capital surplus and once a year). The capital surplus from employee share options and share warrants may not be used for any purpose.

c. Retained earnings and dividend policy

Under the dividend policy as set in the Corporation's Articles of Incorporation, the Corporation should make appropriations from its net income in the following order:

1) Deducted for accumulated deficits. (include current year's adjusted undistributed earnings)

2) Appropriate the 10% as the legal reserve. However when the legal reserve amounts to the authorized capital, this shall not apply.

3) Appropriate or reverse the special reserve in accordance with relevant laws or regulations or as requested by the authorities in charge.

4) The board of directors will draft a resolution declaring a dividend equaling the sum of previous years' surpluses and current year's adjusted undistributed earnings, less previous expense balances. The shareholders will ultimately decide whether the amount should be distributed as dividends or retained within the Corporation.

For information on the accrued employees' compensation and remuneration to directors and the actual appropriations, please refer to the employee benefit expense shown in Note 22 (f).

Dividends are distributed in the form of cash, common shares or a combination of cash and common shares. In consideration of the Corporation's being in a capital-intensive industry as well as the long-term development, overall environment, industrial growth characteristics, capital demand, capital budget, shareholders' interests, balanced dividend considerations and long-term financial plans, the Corporation's Articles of Incorporation provide that the total of cash dividends paid in any given year should be at least 30% of total dividends distributed.

Appropriation of earnings to legal reserve shall be made until the legal reserve equals the Corporation's capital surplus. Legal reserve may be used to offset deficit. If the Corporation has no deficit and the legal reserve has exceeded 25% of the Corporation's capital surplus, the excess may be transferred to capital or distributed in cash.

The appropriations of earnings for 2025 and 2024 had been approved in the shareholders' meetings on May 26, 2026 and May 27, 2025, respectively. The appropriations and dividends per share were as follows:

	Appropriation of Earnings For Year 2025	Appropriation of Earnings For Year 2024	Dividends Per Share ($) For Year 2025	Dividends Per Share ($) For Year 2024
Legal reserve	$ 245,054	$ 250,127	$ -	$ -
Cash dividends	1,706,538	1,706,538	3.0	3.0

d. Other equity items

Unrealized gain (loss) on financial assets at FVTOCI

	For the Nine Months Ended September 30 2026	For the Nine Months Ended September 30 2025
Balance at January 1	$ 1,369,887	$ 343,116
Other comprehensive income recognized during the period	2,370,775	477,321
Balance at September 30	$ 3,740,662	$ 820,437

e. Treasury shares

	For the Nine Months Ended September 30, 2026
Balance at January 1	$ -
Increase in the current year	6,000
Balance at September 30	$ 6,000

On July 31, 2026, for the purpose of transferring shares to employees, the Company's board of directors resolved to repurchase up to 6,000 thousand ordinary shares of the Company from the public market during the period from August 3, 2026 to September 30, 2026 at a price range of $100 to $130 per share. As of September 8, 2026, the Company had repurchased 6,000 thousand treasury shares.

Under the Securities and Exchange Act, the Company shall neither pledge treasury shares nor exercise shareholders' rights on these shares, such as the rights to dividends and to vote.

f. Non-controlling interests

	For the Nine Months Ended September 30 2026	For the Nine Months Ended September 30 2025
Balance at January 1	$ 1,834	$ 2,179
Share in gain (loss) for the period	44	(248)
Balance at September 30	$ 1,878	$ 1,931

21. REVENUE

a. Contract information

	For the Three Months Ended September 30		For the Nine Months Ended September 30	
	2026	2025	2026	2025
Revenue from contracts with customers				
Revenue from assembly service	$ 5,013,551	$ 3,555,411	$ 13,374,670	$ 10,487,782
Revenue from testing service	984,473	695,345	2,629,299	1,980,474
	$ 5,998,024	$ 4,250,756	$ 16,003,969	$ 12,468,256

When the Corporation fulfilled the assembly service contract, the customer controls the goods when they are created or enhanced, the Corporation has the right to perform the collection if partial of the assembly service contract have been fulfilled, and the revenue from assembly service is recognized over time. When the Corporation fulfilled the testing service contract, the customer simultaneously receives and consumes the benefits provided by the Corporation's performance, the Corporation has the right to perform the collection if partial of the testing service contract have been fulfilled, and the revenue from testing service is recognized over time.

b. Contact balances

	September 30, 2026	December 31, 2025	September 30, 2025	January 1, 2025
Notes and accounts receivables (included related parties) (Note 10)	$ 4,638,695	$ 3,510,832	$ 3,422,607	$ 3,177,423
Contract assets-current				
Revenue from services	$ 1,304,471	$ 1,049,723	$ 941,735	$ 869,395
Less: Allowance for impairment loss	-	-	-	-
	$ 1,304,471	$ 1,049,723	$ 941,735	$ 869,395
Contract liabilities- current				
Revenue from services	$ 381,990	$ 254,823	$ 209,911	$ 141,328

The changes in the contract asset and the contract liability balances primarily result from the timing difference between the Corporation's performance and the customer's payment.

Revenue of the reporting period recognized from the beginning contract liability and from the performance obligations satisfied in previous periods is as follows:

	For the Three Months Ended September 30		For the Nine Months Ended September 30	
	2026	2025	2026	2025
From the beginning contract liability				
Revenue from services	$ 23,723	$ 9,280	$ 191,061	$ 80,463

c. Disaggregation of revenue

	For the Three Months Ended September 30		For the Nine Months Ended September 30	
	2026	2025	2026	2025
Primary geographical markets				
Taiwan (The location of the Corporation)	$ 3,361,654	$ 2,538,028	$ 9,171,861	$ 7,554,525
Asia	1,375,252	741,681	3,323,819	2,018,343
America	701,539	559,479	1,837,593	1,661,861
Europe	559,463	411,567	1,670,574	1,231,773
Africa	116	1	122	1,754
	$ 5,998,024	$ 4,250,756	$ 16,003,969	$ 12,468,256

22. NET PROFIT FROM CONTINUING OPERATIONS

a. Interest income

	For the Three Months Ended September 30		For the Nine Months Ended September 30	
	2026	2025	2026	2025
Bank deposits	$ 30,417	$ 28,402	$ 84,168	$ 88,526
Financial assets measured at amortized cost	2,260	2,260	6,708	5,534
Others	10	10	29	29
	$ 32,687	$ 30,672	$ 90,905	$ 94,089

b. Other income

	For the Three Months Ended September 30		For the Nine Months Ended September 30	
	2026	2025	2026	2025
Dividend revenue	$ 91,575	$ 142,450	$ 91,575	$ 142,450
Rental income	1,951	232	2,906	665
Others (1)	37,869	16,693	71,552	46,791
	$ 131,395	$ 159,375	$ 166,033	$ 189,906

1) Others mainly comprise remuneration for serving as corporate directors and differences from collection and payment on behalf of third parties.

c. Other gains and losses

	For the Three Months Ended September 30		For the Nine Months Ended September 30	
	2026	2025	2026	2025
Net gain (loss) arising on financial instruments classified as held for trading	$ -	$ (7,587)	$ (1,186)	$ 24,368
Financial costs	(120)	(195)	(418)	(640)
Net (loss) gain on foreign currency exchange	(28,532)	64,301	15,252	(151,962)
Others	(895)	(1,460)	(24,517)	(1,754)
	$ (29,547)	$ 55,059	$ (10,869)	$ (129,988)

d. Depreciation and amortization

	For the Three Months Ended September 30		For the Nine Months Ended September 30	
	2026	2025	2026	2025
An analysis of depreciation by function				
Operating costs	$ 725,145	$ 733,109	$ 2,179,778	$ 2,159,222
Operating expense	15,283	14,480	45,998	42,330
	$ 740,428	$ 747,589	$ 2,225,776	$ 2,201,552
An analysis of amortization by function				
Operating costs	$ 2,810	$ 3,047	$ 8,665	$ 8,619
Selling and marketing expenses	-	-	-	-
General and administrative	954	916	2,943	2,333
Research and development	766	727	2,220	2,181
	$ 4,530	$ 4,690	$ 13,828	$ 13,133

e. Employee benefits expense

	For the Three Months Ended September 30		For the Nine Months Ended September 30	
	2026	2025	2026	2025
Post-employment benefits (Note 19)				
Defined contribution plans	$ 37,319	$ 35,433	$ 112,442	$ 104,756
Defined benefit plans	33	116	98	347
	37,352	35,549	112,540	105,103
Other employee benefits	1,441,477	1,207,509	4,083,645	3,333,707
Total employee benefits expense	$ 1,478,829	$ 1,243,058	$ 4,196,185	$ 3,438,810

(Continued)

	For the Three Months Ended September 30		For the Nine Months Ended September 30	
	2026	2025	2026	2025
An analysis of employee benefits expense by function				
Operating costs	$ 1,304,853	$ 1,112,470	$ 3,722,252	$ 3,078,094
Operating expenses	173,976	130,588	473,933	360,716
	$ 1,478,829	$ 1,243,058	$ 4,196,185	$ 3,438,810

(Concluded)

f. Employees' compensation and remuneration to directors

The Corporation stipulate to distribute employees' compensation and remuneration of directors at the rates between 9% to 15% and no higher than 3%, respectively, of net profit before income tax, employees' compensation, and remuneration of directors. In accordance with the amendments to the Securities and Exchange Act in August 2024, the shareholders of the Company expect to resolve the amendments to the Company's Articles at their 2025 regular meeting. The amendments explicitly stipulate the allocation of no less than 60% of the compensation of employees as compensation distributions for non-executive employees. For the three months and nine months ended September 30, 2026 and 2025, the employees' compensation and the remuneration of directors were as follows:

Accrual rate

	For the Nine Months Ended September 30	
	2026	2025
Employees' compensation	10%	10%
Remuneration of directors	2%	2%

Amount

	For the Three Months Ended September 30		For the Nine Months Ended September 30	
	2026	2025	2026	2025
Employees' compensation	$ 186,513	$ 100,529	$ 415,005	$ 244,580
Remuneration to directors	$ 37,303	$ 20,105	$ 83,001	$ 48,916

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

The appropriations of employees' compensation and remuneration of directors for 2025 and 2024 having been resolved by the board of directors on March 6, 2026 and February 14, 2025, respectively, were as below:

	For the Year Ended December 31			
	2025		2024	
	Cash	Share	Cash	Share
Employees' compensation	$ 330,618	$ -	$ 341,559	$ -
Remuneration of directors	66,124	-	68,312	-

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

Information on the employees' compensation and remuneration of directors resolved by the Corporation's board of directors in 2026 and 2025 is available at the Market Observation Post System website of the Taiwan Stock Exchange.

g. Gain or loss on foreign currency exchange

	For the Three Months Ended September 30		For the Nine Months Ended September 30	
	2026	2025	2026	2025
Foreign exchange gains	$ 23,685	$ 124,720	$ 109,894	$ 199,617
Foreign exchange losses	(52,217)	(60,419)	(94,642)	(351,579)
Net (loss) gain	$ (28,532)	$ 64,301	$ 15,252	$ (151,962)

23. INCOME TAXES

a. Income tax recognized in profit or loss

The major components of tax expense were as follows:

	For the Three Months Ended September 30		For the Nine Months Ended September 30	
	2026	2025	2026	2025
Current tax				
In respect of the current period	$ 340,260	$ 97,754	$ 771,133	$ 391,128
Adjustments for prior periods	-	-	(6,301)	(12,254)
Deferred tax				
In respect of the current period	(2,533)	(2,295)	(1,214)	6
Income tax expense recognized in profit or loss	$ 337,727	$ 95,459	$ 763,618	$ 378,880

b. Income tax assessments

Income tax returns through 2024 have been examined and cleared by the tax authorities.

24. EARNINGS PER SHARE

Unit: NT$ Per Share

	For the Three Months Ended September 30		For the Nine Months Ended September 30	
	2026	2025	2026	2025
Basic earnings per share	$ 2.44	$ 1.31	$ 5.41	$ 3.18
Diluted earnings per share	$ 2.42	$ 1.30	$ 5.37	$ 3.16

The earnings and weighted average number of ordinary shares outstanding in the computation of earnings per share from continuing operations were as follows:

Net Profit for the Periods

	For the Three Months Ended September 30		For the Nine Months Ended September 30	
	2026	**2025**	**2026**	**2025**
Net profit attributable to owners of the Corporation	$ 1,381,579	$ 744,657	$ 3,074,114	$ 1,811,703
Effect to dilutive potential ordinary shares:				
Employees' compensation	-	-	-	-
Net profit in computation of diluted earnings per share	$ 1,381,579	$ 744,657	$ 3,074,114	$ 1,811,703

Weighted average number of ordinary shares outstanding (in thousand shares):

	For the Three Months Ended September 30		For the Nine Months Ended September 30	
	2026	**2025**	**2026**	**2025**
Weighted average number of ordinary shares outstanding in computation of basic earnings per share	566,612	568,846	568,093	568,846
Effect to dilutive potential ordinary share:				
Employees' compensation	3,307	3,876	4,187	4,746
Weighted average number of ordinary shares outstanding in computation of dilutive earnings per share	569,919	572,722	572,280	573,592

Since the Corporation offered to settle compensation paid to employees in cash or shares, the Corporation assumed the entire amount of the compensation would be settled in shares and the resulting potential shares were included in the weighted average number of shares outstanding used in the computation of diluted earnings per share, as the effect is dilutive. Such dilutive effect of the potential shares is included in the computation of diluted earnings per share until the number of shares to be distributed to employees is resolved in the following year.

25. CAPITAL MANAGEMENT

The Corporation manages its capital to ensure its ability to continue as going concerns while maximizing the return to stakeholders. The Corporation's overall strategy has no significant variations.

The capital structure of the Corporation consists of comprising issued capital, reserves and retained earnings.

Key management personnel of the Corporation review the capital structure on a annual basis. As part of this review, the key management personnel consider the cost of capital and the risks associated with each class of capital. Based on recommendations of the key management personnel, in order to balance the overall capital structure, the Corporation may adjust the amount of dividends paid to shareholders, the number of new shares issued or repurchased, and/or the amount of new debt issued or existing debt redeemed.

26. FINANCIAL INSTRUMENTS

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

Except as detailed in the following table, the management considers that the carrying amounts of financial assets and financial liabilities recognized in the consolidated financial statements approximate their fair values or their fair values cannot be reliably measured.

September 30, 2026

	Carrying Amount	Fair Value			
		Level 1	Level 2	Level 3	Total
Financial assets					
Financial assets at amortized cost					
Domestic corporate bonds	$ 500,002	$ -	$ 498,870	$ -	$ 498,870

December 31, 2025

	Carrying Amount	Fair Value			
		Level 1	Level 2	Level 3	Total
Financial assets					
Financial assets at amortized cost					
Domestic corporate bonds	$ 500,002	$ -	$ 500,204	$ -	$ 500,204

September 30, 2025

	Carrying Amount	Fair Value			
		Level 1	Level 2	Level 3	Total
Financial assets					
Financial assets at amortized cost					
Domestic corporate bonds	$ 500,002	$ -	$ 500,223	$ -	$ 500,223

The fair value of level 2 mentioned above was used quoted price from Taipei Exchange (Taiwan GreTai Securities Market).

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

1) Fair value hierarchy

September 30, 2026

	Level 1	Level 2	Level 3	Total
Financial assets at FVTOCI				
Investments in equity instruments				
-Domestic Listed shares	$ 5,891,325	$ -	$ -	$ 5,891,325
-Domestic Unlisted shares	-	-	52,977	52,977
	$ 5,891,325	$ -	$ 52,977	$ 5,944,302

December 31, 2025

	Level 1	Level 2	Level 3	Total
Financial assets at FVTOCI				
Investments in equity instruments				
-Domestic Listed shares	$ 3,520,550	$ -	$ -	$ 3,520,550
-Domestic Unlisted shares	-	-	40,000	40,000
	$ 3,520,550	$ -	$ 40,000	$ 3,560,550
Financial assets at FVTPL				
Forward exchange contracts	$ -	$ 29	$ -	$ 29
Financial liabilities at FVTPL				
Forward exchange contracts	$ -	$ 1,623	$ -	$ 1,623

September 30, 2025

	Level 1	Level 2	Level 3	Total
Financial assets at FVTOCI				
Investments in equity instruments				
-Domestic Listed shares	$ 2,971,100	$ -	$ -	$ 2,971,100
-Domestic Unlisted shares	-	-	40,000	40,000
	$ 2,971,100	$ -	$ 40,000	$ 3,011,100

(Continued)

	Level 1	Level 2	Level 3	Total
Financial liabilities at FVTPL				
Forward exchange contracts	$ -	$ 888	$ -	$ 888

(Concluded)

There were no transfers between Level 1 and 2 in the current and prior periods.

2) Valuation techniques and inputs applied for the purpose of measuring Level 2 fair value measurement

Financial Instruments	Valuation Techniques and Inputs
Derivatives - foreign currency forward contracts	Discounted cash flow. Future cash flows are estimated based on observable forward exchange rates at the end of the reporting period and contract forward rates, discounted at a rate that reflects the credit risk of various counterparties.

3) Valuation techniques and inputs applied for Level 3 fair value measurement

Domestic investments in unlisted equity securities are measured using the market approach, which is based on the transaction prices of comparable entities. The valuation is analyzed using market multiples, such as price-to-earnings ratios, price-to-book ratios, or other financial ratios, based on the financial information of the investee companies and their industry peers.

c. Categories of financial instruments

	September 30, 2026	December 31, 2025	September 30, 2025
Financial assets			
Fair value through profit or loss (FVTPL)			
Held for trading	$ -	$ 29	$ -
Financial assets at amortized cost (Note 1)	11,173,820	10,073,952	9,615,010
Financial assets at FVTOCI			
Equity instruments	5,944,302	3,560,550	3,011,100
Financial liabilities			
Fair value through profit or loss (FVTPL)			
Held for trading	-	1,623	888
Amortized cost (Note 2)	2,054,471	1,781,936	1,761,689

Note 1: The balances include financial assets measured at amortized cost, which comprise cash, debt investments, notes and accounts receivables (included related parties), other receivables, other assets, and refundable deposits.

Note 2: The balances included financial liabilities measured at amortized cost, which comprise notes and accounts payable, payables to equipment suppliers, other payables, and guarantee deposits.

d. Financial risk management objectives and policies

The Corporation's Corporate Treasury function provides services to the business, coordinates access to domestic and international financial markets, monitors and manages the financial risks relating to the operations of the Corporation through internal risk reports which analyze exposures by degree and magnitude of risks. These risks include foreign currency risk, interest rate risk, credit risk and liquidity risk.

The Corporation sought to minimize the effects of these risks by using derivative financial instruments to hedge risk exposures. The use of financial derivatives was governed by the Corporation's policies approved by the Board of Directors, which provided written principles on foreign exchange risk, interest rate risk, credit risk, the use of financial derivatives and non-derivative financial instruments, and the investment of excess liquidity. Compliance with policies and exposure limits was reviewed by the internal auditors on a continuous basis. The Corporation did not enter into or trade financial instruments, including derivative financial instruments, for speculative purposes.

1) Market risk

The Corporation's activities exposed it primarily to the financial risks of changes in foreign currency exchange rates and interest rates.

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

a) Foreign currency risk

The Corporation had foreign currency sales and purchases, which exposed the Corporation to foreign currency risk. Approximately 75% and 72% of the Corporation's sales were denominated in currencies other than the functional currency of the Corporation entity making the sale, whilst almost 27% and 22% of costs were denominated in the Corporation entity's functional currency for the nine months ended September 30, 2026 and 2025. Exchange rate exposures were managed within approved policy parameters utilizing forward foreign exchange contracts.

The carrying amounts of the Corporation's foreign currency denominated monetary assets and monetary liabilities at the end of the reporting period are set out in Note 30.

The Corporation use forward exchange contracts to eliminate currency exposure. It is the Corporation's policy to negotiate the terms of the hedge derivatives to match the terms of the hedged item to maximize hedge effectiveness.

Sensitivity analysis

The Corporation was mainly exposed to the currency USD. The sensitivity analysis included currency USD denominated monetary items at the end of the reporting period. For a 1% strengthening and weakening of New Taiwan dollars against US dollars, the Corporation's pre-tax profit for the nine months ended September 30, 2026 and 2025 would decrease/increase by $39,494 thousand and $21,175 thousand.

b) Interest rate risk

The Corporation's interest rate risk also comes from borrowings at both fixed and floating interest rates.

The carrying amount of the Corporation's financial assets and financial liabilities with exposure to interest rates at the end of the reporting period were as follows.

	September 30, 2026	December 31, 2025	September 30, 2025
Fair value interest rate risk			
Financial assets	$ 4,521,830	$ 5,732,150	$ 4,960,955
Cash flow interest rate risk			
Financial assets	1,450,394	287,395	667,595

Sensitivity analysis

If interest rates had been 0.5% higher/lower and all other variables were held constant, the Corporation's pre-tax profit for the nine months ended September 30, 2026 and 2025 would increase/decrease by $5,439 thousand and $2,503 thousand, respectively, which was mainly attributable to the Corporation's exposure to interest rates on its variable-rate net assets.

c) Other price risk

The Corporation was exposed to equity price risk through its investments in financial assets classified as fair value through profit or loss (i.e. FVTPL) and fair value through other comprehensive income (i.e. FVTOCI).

Sensitivity analysis

The sensitivity analyses below were determined based on the exposure to equity price risks at the end of the reporting period. If equity prices had been 1% higher/lower, the Corporation's other comprehensive income for the nine months ended September 30, 2026 and 2025 would increase/decrease by $59,443 thousand and $30,111 thousand, respectively, as a result of the changes in fair value of financial instruments classified as FVTOCI.

2) Credit risk

Credit risk refers to the risk that counterparty will default on its contractual obligations resulting in financial loss to the Corporation. As at the end of the reporting period, the Corporation's maximum exposure to credit risk which will cause a financial loss to the Corporation due to failure to discharge an obligation by the counterparties is arising from the carrying amount of the respective recognized financial assets as stated in the condensed balance sheets.

In order to minimize credit risk, the management of the Corporation has set credit and accounts receivable management approach to ensure that follow-up action is taken to recover overdue debts. In addition, the Corporation reviews the recoverable amount of each individual trade debt at the end of the reporting period to ensure that adequate impairment losses are made for irrecoverable amounts. In this regard, the directors of the Corporation consider that the Corporation's credit risk was significantly reduced.

The credit risk on liquid funds and derivatives was limited because the counterparties are banks with good credit.

Credit risk management for investments in debt instruments classified as at amortized cost was as follow.

The Corporation only invests in debt instruments that are rated the equivalent of investment grade or higher and have low credit risk for the purpose of impairment assessment. The credit rating information is supplied by independent rating agencies. The Corporation's exposure and the external

credit ratings are continuously monitored. The Corporation reviews changes in bond yields and other public information and makes an assessment whether there has been a significant increase in credit risk since the last period to the reporting date.

The Corporation considers the historical default rates of each credit rating supplied by external rating agencies, the current financial condition of debtors, and industry forecast to estimate 12-month or lifetime expected credit losses. The Corporation's current credit risk grading framework comprises the following categories:

Category	Description	Basis for Recognizing Expected Credit Losses	Expected Loss Rate
Performing	The counterparty has a low risk of default and a strong capacity to meet contractual cash flows	12m ECL	0%

3) Liquidity risk

The Corporation manages liquidity risk by monitoring and maintaining a level of cash and cash equivalents deemed, high liquidity securities and reserve borrowing facilities adequate to finance the Corporation's operations and mitigate the effects of fluctuations in cash flows.

a) Liquidity of non-derivative financial liabilities

The following table details the Corporation's remaining contractual maturity for its non-derivative financial liabilities with agreed repayment periods. The tables had been drawn up based on the undiscounted cash flows of financial liabilities from the earliest date on which the Corporation can be required to pay.

September 30, 2026

	On Demand or Less than 3 Month	3-6 Months	6 Months to 1 Year	1-5 Years	5+ Years
Non-derivative financial liabilities					
Notes and accounts payable	$ 1,242,222	$ -	$ -	$ -	$ -
Lease liabilities	3,298	3,283	6,276	3,990	2,840
Payables to equipment suppliers	258,971	-	-	-	-
Guarantee deposits	18,297	18,296	36,593	259,810	16
Other payables	220,266	-	-	-	-
	$ 1,743,054	$ 21,579	$ 42,869	$ 263,800	$ 2,856

Additional information about the maturity analysis for financial liabilities:

	Less than 1 Year	1-5 Years	5-10 Years	10-15 Years	15-20 Years	20+ Years
Guarantee deposits	$ 73,186	$ 259,810	$ -	$ -	$ -	$ 16
Lease liabilities	12,857	3,990	2,840	-	-	-
	$ 86,043	$ 263,800	$ 2,840	$ -	$ -	$ 16

December 31, 2025

	On Demand or Less than 3 Month	3-6 Months	6 Months to 1 Year	1-5 Years	5+ Years
Non-derivative financial liabilities					
Notes and accounts payable	$ 966,797	$ -	$ -	$ -	$ -
Lease liabilities	3,298	3,298	6,595	12,829	3,560
Payables to equipment suppliers	306,575	-	-	-	-
Guarantee deposits	18,067	18,066	36,133	256,544	16
Other payables	179,738	-	-	-	-
	$ 1,474,475	$ 21,364	$ 42,728	$ 269,373	$ 3,576

Additional information about the maturity analysis for financial liabilities:

	Less than 1 Year	1-5 Years	5-10 Years	10-15 Years	15-20 Years	20+ Years
Guarantee deposits	$ 72,266	$ 256,544	$ -	$ -	$ -	$ 16
Lease liabilities	13,191	12,829	3,280	280	-	-
	$ 85,457	$ 269,373	$ 3,280	$ 280	$ -	$ 16

September 30, 2025

	On Demand or Less than 3 Month	3-6 Months	6 Months to 1 Year	1-5 Years	5+ Years
Non-derivative financial liabilities					
Notes and accounts payable	$ 948,361	$ -	$ -	$ -	$ -
Lease liabilities	3,282	3,298	6,595	15,888	3,800
Payables to equipment suppliers	305,361	-	-	-	-
Guarantee deposits	17,503	17,503	35,006	248,542	16
Other payables	189,397	-	-	-	-
	$ 1,463,904	$ 20,801	$ 41,601	$ 264,430	$ 3,816

Additional information about the maturity analysis for financial liabilities:

	Less than 1 Year	1-5 Years	5-10 Years	10-15 Years	15-20 Years	20+ Years
Guarantee deposits	$ 70,012	$ 248,542	$ -	$ -	$ -	$ 16
Lease liabilities	13,175	15,888	3,400	400	-	-
	$ 83,187	$ 264,430	$ 3,400	$ 400	$ -	$ 16

b) Liquidity of derivative financial liabilities

The following table detailed the Corporation's liquidity analysis for its derivative financial instruments. The table was based on the undiscounted gross inflows and outflows on those derivatives that require gross settlement.

December 31, 2025

	On Demand or Less than 3 Month	3-6 Months	6 Months to 1 Year	1-5 Years	5+ Years
Gross settled					
Forward exchange contracts					
Inflows	$ 312,178	$ -	$ -	$ -	$ -
Outflows	(314,200)	-	-	-	-
	$ (2,022)	$ -	$ -	$ -	$ -

September 30, 2025

	On Demand or Less than 3 Month	3-6 Months	6 Months to 1 Year	1-5 Years	5+ Years
Gross settled					
Forward exchange contracts					
Inflows	$ 121,103	$ -	$ -	$ -	$ -
Outflows	(121,760)	-	-	-	-
	$ (657)	$ -	$ -	$ -	$ -

27. TRANSACTIONS WITH RELATED PARTIES

The Corporation's parent is PTI, which held 42.91% of common shares of the Corporation as of September 30, 2026, December 31, 2025 and September 30, 2025, respectively.

Balances and transactions between Greatek and its subsidiaries, which were related parties of Greatek, had been eliminated on consolidation and are not disclosed in this note. Details of transactions between Greatek and other related parties are disclosed below.

a. Related party name and relationship

Related Party Name	Relationship with the Corporation
Powertech Technology Inc.	Parent entity
Realtek Semiconductor Corp.	Other related parties
Realtek Singapore Private Limited	Other related parties
Raymx Microelectronics Corp.	Other related parties
TeraPower Technology Inc.	Fellow subsidiary
Tera Probe Inc.	Fellow subsidiary
Daypower Energy Co., Ltd.	Other related parties
XingWang Energy Co., Ltd.	Other related parties

b. Operating revenue

Account Items	Related Parties Types	For the Three Months Ended September 30		For the Nine Months Ended September 30	
		2026	2025	2026	2025
Operating revenue	Other related parties	$ 368,464	$ 276,863	$ 1,019,238	$ 938,192
	Parent entity	124,407	31,226	271,412	93,042
	Fellow subsidiary	3	29	97	29
		$ 492,874	$ 308,118	$ 1,290,747	$ 1,031,263

Sales transactions with related parties were made at the Corporation's usual list prices. The selling prices and collection terms for products sold to related parties were similar to those for products sold to third parties.

c. Purchase

Related Parties Types	For the Three Months Ended September 30		For the Nine Months Ended September 30	
	2026	2025	2026	2025
Parent entity	$ -	$ -	$ 1,750	$ -

d. Contract assets

Related Parties Types	September 30, 2026	December 31, 2025	September 30, 2025
Other related parties	$ 50,823	$ 39,203	$ 42,732
Parent entity	10,376	6,917	2,492
	$ 61,199	$ 46,120	$ 45,224

For the nine months ended September 30, 2026 and 2025, and for the year ended December 31, 2025, no impairment loss was recognized for contract assets from related parties.

e. Manufacturing expenses and operating expenses

Account Items	Related Parties Types	For the Three Months Ended September 30		For the Nine Months Ended September 30	
		2026	2025	2026	2025
Manufacturing expenses	Parent entity	$ 45,036	$ 6,920	$ 80,071	$ 43,908
	Other related parties	-	-	8,717	-
		$ 45,036	$ 6,920	$ 88,788	$ 43,908
Operating expenses	Parent entity	$ 31	$ 46	$ 549	$ 83
	Other related parties	167	-	167	-
		$ 198	$ 46	$ 716	$ 83

Manufacturing expenses and operating expenses with related parties, the ransaction terms are based on the price agreed upon by both parties.

f. Account receivables from related parties

Account Items	Related Parties Types	September 30, 2026	December 31, 2025	September 30, 2025
Account receivables from related parties	Other related parties	$ 369,680	$ 306,928	$ 296,147
	Parent entity	173,642	39,228	48,361
		$ 543,322	$ 346,156	$ 344,508

g. Other receivables

Account Items	Related Parties Types	September 30, 2026	December 31, 2025	September 30, 2025
Prepaid expenses and other current assets	Other related parties	$ 2,130	$ -	$ -
	Parent entity	234	198	137
		$ 2,364	$ 198	$ 137

h. Accrued expenses and other current liabilities

Account Items	Related Parties Types	September 30, 2026	December 31, 2025	September 30, 2025
Accrued expenses and other current liabilities	Parent entity	$ 47,269	$ 1,946	$ 9,680

i. Acquisition of property, plant and equipment

	For the Three Months Ended September 30		For the Nine Months Ended September 30	
	2026	2025	2026	2025
Other related parties	$ 21,071	$ -	$ 21,671	$ -
Parent entity	1,617	-	1,617	1,161
Fellow subsidiary	-	-	1,898	4,930
	$ 22,688	$ -	$ 25,186	$ 6,091

j. Compensation of key management personnel

	For the Three Months Ended September 30		For the Nine Months Ended September 30	
	2026	2025	2026	2025
Short-term benefits	$ 47,896	$ 29,683	$ 123,675	$ 88,029
Post-employment benefits	156	80	467	414
	$ 48,052	$ 29,763	$ 124,142	$ 88,443

The remuneration of directors and key executives was determined by the remuneration committee having regard to the performance of individuals and market trends.

28. ASSETS PLEDGED AS COLLATERAL OR FOR SECURITY

The following assets had been pledged as collateral mainly for guarantee deposits for domestic sales, gas volume in CPC Corporation, and environmental protection of lease buildings.

	September 30, 2026	December 31, 2025	September 30, 2025
Pledge deposits (classified as other asset - noncurrent)	$ 128,700	$ 118,700	$ 118,700

29. SIGNIFICANT EVENTS AFTER THE REPORTING PERIOD

To facilitate overall operational layout and enhance the resilience of the regional supply chain, the Board of Directors of the Company resolved on July 3, 2026, to acquire all issued and outstanding shares of ON Semiconductor SSMP Philippines Corporation using self-owned funds, with the total investment amount not to exceed USD 45 million, the acquisition of the shares was completed on October 2, 2026.

30. EXCHANGE RATE OF FINANCIAL ASSETS AND LIABILITIES DENOMINATED IN FOREIGN CURRENCIES

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

	September 30, 2026		
	Foreign Currencies	Exchange Rate	Carrying Amount
Financial assets			
Monetary items			
USD	$ 154,494	31.82 (USD:NTD)	$ 4,916,001
Financial liabilities			
Monetary items			
USD	30,378	31.82 (USD:NTD)	$ 966,630
JPY	241,848	0.2031 (JPY:NTD)	49,119
			$ 1,015,749

	December 31, 2025		
	Foreign Currencies	Exchange Rate	Carrying Amount
Financial assets			
Monetary items			
USD	$ 81,723	31.42 (USD:NTD)	$ 2,567,736
Non-monetary items			
Derivative instruments			
USD	1,700	31.377 (USD:NTD)	$ 29
Financial liabilities			
Monetary items			
USD	24,768	31.42 (USD:NTD)	$ 778,199
JPY	199,750	0.2009 (JPY:NTD)	40,130
			$ 818,329
Non-monetary items			
Derivative instruments			
USD	8,300	31.377 (USD:NTD)	$ 1,623

	September 30, 2025		
	Foreign Currencies	Exchange Rate	Carrying Amount
Financial assets			
Monetary items			
USD	$ 94,520	30.440 (USD:NTD)	$ 2,877,174
Financial liabilities			
Monetary items			
USD	24,957	30.440(USD:NTD)	$ 759,698
JPY	249,362	0.2061 (JPY:NTD)	51,393
			$ 811,091
Non-monetary items			
Derivative instruments			
USD	4,000	30.498 (USD:NTD)	$ 888

For the three and nine months ended September 30, 2026 and 2025, realized and unrealized net foreign exchange (losses) gains were $(28,532) thousand, $64,301 thousand, $15,252 thousand and $(151,962) thousand, respectively. It is impractical to disclose net foreign exchange gains (losses) by each significant foreign currency due to the variety of the foreign currency transactions and functional currencies of the Corporation entities.

31. SEPARATELY DISCLOSED ITEMS

Information about significant transactions and investees:

a. Loans provided to other parties: None.

b. Endorsement/guarantee provided: None.

c. Marketable securities held: Table 1 (attached).

d. Total purchases from or sales to related parties of at least $100 million or 20% of the paid-in capital: Table 2 (attached).

e. Receivables from related parties amounting to at least NT$100 million or 20% of the paid-in capital: Table 3 (attached).

f. Information of intercompany relationships and significant intercompany transactions: Table 4 (attached).

g. Names, locations, and related information of investees over which the Corporation exercises significant influence: Table 5 (attached).

h. Information on investment in mainland China: None.

32. SEGMENT INFORMATION

The revenues, operating results and financial information of each plant presented to the chief operating decision maker are consistent with the information in the financial statements. The segment revenues and operating results for the nine months ended September 30, 2026 and 2025 are shown in the consolidated income statements for the nine months ended September 30, 2026 and 2025. The segment assets as of September 30, 2026, December 31, 2025 and September 30, 2025 are shown in the consolidated balance sheets as of September 30, 2026, December 31, 2025 and September 30, 2025.

GREATEK ELECTRONICS INC. AND SUBSIDIARIES

MARKETABLE SECURITIES HELD
SEPTEMBER 30, 2026
(In Thousands of New Taiwan Dollars)

Holding Company Name	Marketable Securities Type and Issuer	Relationship with the Holding Company	Financial Statement Account	September 30, 2026				Note
				Shares (Thousands)	Carrying Value	% of Ownership	Fair Value	
Greatek Electronics Inc.	Bond							
	P13 Taipower 2A	-	Financial assets at amortized cost - noncurrent	200	$ 200,001	-	$ 198,759	Note 1
	P14 Taipower 1B	-	Financial assets at amortized cost - noncurrent	200	200,001	-	199,991	Note 1
	P13 CPC Corporation 2A	-	Financial assets at amortized cost - noncurrent	100	100,000	-	100,120	Note 1
	Stock							
	Powertech Technology Inc.	Parent entity	Financial assets at fair value through other comprehensive profit or loss - noncurrent	20,350	5,891,325	3	5,891,325	Note 2
	Daypower Energy Co., Ltd.	Other related parties	Financial assets at fair value through other comprehensive profit or loss - noncurrent	2,679	52,977	10	52,977	Note 3
	SAMHOP Microelectronics Corp.	-	Financial assets at fair value through profit or loss - noncurrent	268	-	3	-	Note 3
	Terawins Inc.	-	Financial assets at fair value through profit or loss - noncurrent	250	-	2	-	Note 3
	Airwave Technologies Inc.	-	Financial assets at fair value through profit or loss - noncurrent	93	-	1	-	Note 3

Note 1: The fair value was based on trading market in hundreds of new Taiwan dollars as of September 30, 2026.

Note 2: The fair value of common shares was based on stock closing price as of September 30, 2026.

Note 3: The fair value was based on the carrying value as of as of September 30, 2026.

Note 4: As of September 30, 2026, the above marketable securities had not been pledged or mortgaged.

GREATEK ELECTRONICS INC. AND SUBSIDIARIES

TOTAL PURCHASE FROM OR SALE TO RELATED PARTIES AMOUNTING TO AT LEAST $100 MILLION OR 20% OF THE PAID-IN CAPITAL
FOR THE NINE MONTHS ENDED SEPTEMBER 30, 2026
(In Thousands of New Taiwan Dollars)

Company Name	Related Party	Nature of Relationship	Transaction Details				Abnormal Transaction		Notes/Accounts (Payable) Receivable		Note
			Purchase/ Sale	Amount	% to Total	Payment Terms	Unit Price	Payment Terms	Ending Balance	% to Total	
Greatek Electronics Inc.	Realtek Semiconductor Corp.	Parent company of the corporate director	Sale	$ 701,545	4	Net 60 days from monthly closing dates	Note	-	$ 258,619	6	-
	Realtek Singapore private limited	Same parent company with the corporate director	Sale	315,923	2	Net 60 days from monthly closing dates	Note	-	110,778	2	-
	Powertech Technology Inc.	Parent entity	Sale	271,412	2	Net 90 days from monthly closing dates	Note	-	173,642	4	-

Note: Sales transactions with related parties were made at the Corporation's usual list prices.

TABLE 3

GREATEK ELECTRONICS INC. AND SUBSIDIARIES

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

Company Name	Related Party	Nature of Relationship	Ending Balance	Turnover Rate	Overdue		Amounts Received in Subsequent Period	Allowance for Bad Debts
					Amount	Action Taken		
Greatek Electronics Inc.	Realtek Semiconductor Corp.	Parent company of the corporate director	$ 258,619	3.88	$ -	-	$ 101,259	$ -
	Powertech Technology Inc.	Parent entity	173,642	3.40	-	-	40,240	-
	Realtek Singapore private limited	Same parent company with the corporate director	110,778	4.34	-	-	31,967	-

GREATEK ELECTRONICS INC. AND SUBSIDIARIES

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

Company Name	Counterparty	Transaction Flow (Note 1)	Intercompany Transactions			
			Financial Statement Item	Amount	Terms	Percentage to Consolidated Total Gross Sales or Total Assets
Greatek Electronics Inc.	Get-Team Tech Corporation	1	Subcontract costs	$ 165,681	Note 2	1%
	Get-Team Tech Corporation	1	Accounts payables - related parties	25,846	Note 2	-

Note 1: No. 1 - from the parent company to the subsidiary.

Note 2: The transactions for related parties were negotiated and thus not comparable with those in the market.

TABLE 5

GREATEK ELECTRONICS INC. AND SUBSIDIARIES

NAMES, LOCATIONS, AND RELATED INFORMATION OF INVESTEES OVER WHICH THE CORPORATION EXERCISES SIGNIFICANT INFLUENCE
SEPTEMBER 30, 2026
(In Thousands of New Taiwan Dollars, Unless Stated Otherwise)

Investor	Investee	Location	Main Businesses and Products	Investment Amount		Balance as of September 30, 2026			Net Income (Loss) of the Investee	Investment Gain (Loss)	Note
				September 30, 2026	December 31, 2025	Number of Shares	% of Ownership	Carrying Value			
Greatek Electronics Inc.	Get-Team Tech Corporation	Hukou Township, Hsinchu County	Metal plating on semiconductor lead frame	$ 171,523	$ 171,523	7,796,498	97.46	$ 115,846	$ 5,314	$ 1,678	Subsidiary