EPISIL-PRECISION INC. AND SUBSIDIARIES

CONSOLIDATED FINANCIAL STATEMENTS WITH REPORT OF INDEPENDENT AUDITORS

FOR THE NINE-MONTH PERIODS ENDED SEPTEMBER 30, 2025 AND 2024

For the convenience of readers and for information purpose only, the auditors' report and the accompanying financial statements have been translated into English from the original Chinese version prepared and used in the Republic of China. In the event of any discrepancy between the English version and the original Chinese version or any differences in the interpretation of the two versions, the Chinese-language auditors' report and financial statements shall prevail.

INDEPENDENT AUDITORS' REPORT TRANSLATED FROM CHINESE

To the Board of Directors and Shareholders of Episil-Precision Inc.

Preface

We have reviewed the accompanying consolidated balance sheets of Episil-Precision Inc. and its subsidiary (the "Group") as of September 30, 2025 and 2024, and the related consolidated statements of comprehensive income, consolidated statements of changes in equity, consolidated statements of cash flows for the NINE-month periods ended September 30, 2025 and 2024, and notes to the consolidated financial statements (including a summary of significant accounting policies). It is the management's responsibility to prepare fairly presented consolidated financial statements in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and IAS 34 'Interim Financial Reporting' endorsed by the FSC, and the accountant's responsibility is to draw conclusions on the consolidated financial statements based on the review results.

Scope

Except as stated in the section of basis for qualified conclusion, we conducted our reviews in accordance with the Standard on Review Engagements 2410, "Review of Financial Information Performed by the Independent Auditor of the Entity" of the Republic of China. The procedures performed in the review of consolidated financial statements include inquiries (primarily inquiring those responsible for financial and accounting matters), analytical procedures and other review procedures. The scope of the review work is significantly smaller than the scope of the audit work, so the accountant may not be able to identify all the material matters that can be identified by the audit work, and therefore cannot present the audit opinion.

Basis for qualified conclusion

As mentioned in Notes 4(3) to the consolidated financial statements, the financial statements of some unimportant subsidiaries included in the above consolidated financial statements not reviewed by the accountant. As of September 30, 2025 and 2024, the total assets of such subsidiaries were NT$59,594 thousand and NT$66,627 thousand respectively, accounting for 0.89% and 0.85% of the consolidated total assets respectively; the total liabilities were NT$5,304 thousand and NT$16,485 thousand respectively, accounting for 0.29% and 0.59% of the total consolidated liabilities respectively; the total comprehensive profit and loss for the three-month and nine-month periods ended September 30, 2025 and 2024 were (NT$272) thousand，NT$1,333 thousand，(NT$1,050) thousand and NT$298 thousand respectively, which represented (1.97%)，2.86%，4.209% and 0.126% of the total consolidated comprehensive profit and loss respectively.

Qualified conclusion

According to the review results of the accountants, except for some unimportant subsidiaries included in the consolidated financial statements, which may be adjusted appropriately and the impacts may be disclosed, we did not find any circumstance where the consolidated financial statements referred to in paragraph 1 were not prepared in any material respect in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and IAS 34 'Interim Financial Reporting' endorsed by the FSC, making it impossible to fairly present the consolidated financial position of Episil –Precision Inc. and its subsidiaries as of September 30, 2025 and 2024, and the consolidated financial performance and consolidated cash flow for the nine-month periods ended September 30, 2025 and 2024.

Li, Tien-Yi　　　　Hsieh, Chih-Cheng

For and on behalf of PricewaterhouseCoopers, Taiwan
November 4 2025

The accompanying consolidated financial statements are not intended to present the financial position and results of operations and cash flows in accordance with accounting principles generally accepted in countries and jurisdictions other than the Republic of China. The standards, procedures and practices in the Republic of China governing the audit of such financial statements may differ from those generally accepted in countries and jurisdictions other than the Republic of China. Accordingly, the accompanying consolidated financial statements and independent auditors'' report are not intended for use by those who are not informed about the accounting principles or auditing standards generally accepted in the Republic of China, and their applications in practice.

EPISIL-PRECISION INC. AND SUBSIDIARIES
CONSOLIDATED BALANCE SHEETS
SEPTEMBER 30, 2025, DECEMBER 31, 2024 and SEPTEMBER 30, 2024 (SEPTEMBER 30, 2025 and 2024 are unaudited)
(Expressed in thousands of New Taiwan dollars)

	Assets	Notes	September 30, 2025 AMOUNT	%	December 31, 2024 AMOUNT	%	September 30, 2024 AMOUNT	%
	Current assets							
1100	Cash and cash equivalents	6(1)	$ 2,093,991	31	$ 2,638,148	36	$ 3,023,325	39
1136	Current financial assets at amortised cost	6(2)	-	-	10,000	-	-	-
1170	Accounts receivable, net	6(3)	572,383	9	625,605	9	624,971	8
1180	Accounts receivable - related parties	6(3)and7	265,386	4	233,640	3	235,946	3
1200	Other receivables		18,717	-	19,297	-	52,856	1
1210	Other receivables due from related parties	7	15,677	-	9,978	-	9,216	-
1220	Current income tax assets		31,490	-	-	-	-	-
130X	Inventories	6(4)	653,279	10	783,835	11	800,300	10
1410	Prepayments		57,120	1	96,835	1	66,904	1
1470	Other current assets		4,321	-	7,603	-	5,815	-
11XX	**Current assets**		3,712,364	55	4,424,395	60	4,819,333	62
	Non-current assets							
1517	Non-current financial assets at fair value through other comprehensive income		17	-	17	-	17	-
1535	Non-current financial assets at amortised cost	6(2) and 8	19,779	-	19,490	-	19,470	-
1600	Property, plant and equipment	6(5)	2,402,802	36	2,366,182	32	2,366,900	30
1755	Right-of-use assets	6(6)	338,467	5	358,958	5	362,941	5
1760	Investment property - net	6(8)	146,782	2	150,474	2	151,705	2
1780	Intangible assets	6(9)	55,337	1	58,197	1	54,294	1
1840	Deferred income tax assets		38,740	1	32,224	-	38,067	-
1920	Refundable guarantee deposits		2,168	-	1,278	-	1,306	-
15XX	**Non-current assets**		3,004,092	45	2,986,820	40	2,994,700	38
1XXX	**Total assets**		$ 6,716,456	100	$ 7,411,215	100	$ 7,814,033	100

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EPISIL-PRECISION INC. AND SUBSIDIARIES
CONSOLIDATED BALANCE SHEETS
SEPTEMBER 30, 2025, DECEMBER 31, 2024 and SEPTEMBER 30, 2024 (SEPTEMBER 30, 2025 and 2024 are unaudited)
(Expressed in thousands of New Taiwan dollars)

			September 30, 2025		December 31, 2024		September 30, 2024	
	Liabilities and Equity	Notes	AMOUNT	%	AMOUNT	%	AMOUNT	%
	Current liabilities							
2100	Short-term borrowings	6(10)	$ 184,224	3	$ 45,159	1	$ 108,250	1
2170	Accounts payable	6(11)	297,554	4	306,247	4	269,263	4
2180	Accounts payable - related parties	7	6,305	-	6,469	-	18,433	-
2200	Other payables	6(12)	339,569	5	460,109	5	352,371	5
2220	Other payables - related parties	7	6,162	-	8,216	-	469,067	6
2230	Current income tax liabilities		4,319	-	27,218	1	40,596	1
2280	Current lease liabilities		13,193	-	12,447	-	12,509	-
2320	Long-term borrowings, current portion	6(13)	-	-	497,917	7	496,140	6
2399	Other current liabilities, others		54,050	1	47,636	1	94,118	1
21XX	**Current liabilities**		905,376	13	1,411,418	19	1,860,747	24
	Non-current liabilities							
2530	Corporate bonds payable	6(13)	477,701	7	468,867	6	465,960	6
2570	Deferred income tax liabilities		33,723	1	33,722	1	34,868	-
2580	Non-current lease liabilities		342,094	5	360,940	5	364,000	5
2640	Accrued pension liabilities	6(14)	44,759	1	50,179	1	55,021	1
2645	Guarantee deposits received		8,095	-	8,095	-	8,095	-
2670	Other liabilities, others		17,781	-	20,537	-	-	-
25XX	**Non-current liabilities**		924,153	14	942,340	13	927,944	12
2XXX	**Total liabilities**		1,829,529	27	2,353,758	32	2,788,691	36
	Equity							
	Equity attributable to owners of the parent							
	Share capital	6(15)						
3110	Share capital - common stock		2,885,418	43	2,885,418	39	2,885,418	37
	Capital surplus	6(16)						
3200	Capital surplus		1,650,774	25	1,650,774	22	1,615,050	21
	Retained earnings	6(17)						
3310	Legal reserve		214,610	3	187,721	3	187,721	2
3320	Special reserve		2,321	-	1,898	-	1,898	-
3350	Unappropriated retained earnings		136,322	2	333,967	4	301,146	4
	Other equity interest	6(18)						
3400	Other equity interest		(2,518)	-	(2,321)	-	(1,615)	-
3XXX	**Total equity**		4,886,927	73	5,057,457	68	5,025,342	64
	Significant commitments and contingencies	9						
	Significaut events after the reporting period	11						
3X2X	**Total liabilities and equity**		$ 6,716,456	100	$ 7,411,215	100	$ 7,814,033	100

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

EPISIL-PRECISION INC. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME
FOR THE NINE-MONTH PERIODS ENDED SEPTEMBER 30, 2025 AND 2024 are unaudited
(Expressed in thousands of New Taiwan dollars, except as otherwise indicated)

			For the three-month periods ended September 30,				For the nine-month periods ended September 30,			
			2025		2024		2025		2024	
Items		Notes	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%
4000	Operating revenue	6(19) and 7	$ 975,240	100	$ 1,054,584	100	$ 2,826,900	100	$ 3,132,603	100
5000	Operating costs	6(4) and 7	(899,274)	(92)	(947,398)	(90)	(2,646,196)	(94)	(2,823,317)	(90)
5900	Operating margin		75,966	8	107,186	10	180,704	6	309,286	10
	Operating expenses	6(24)(25) and 7								
6100	Selling and marketing expenses		(11,595)	(1)	(11,930)	(1)	(33,874)	(1)	(36,157)	(1)
6200	General and administrative expenses		(45,615)	(5)	(47,611)	(4)	(140,448)	(5)	(143,601)	(4)
6300	Research and development expenses		(13,742)	(1)	(17,934)	(2)	(40,654)	(1)	(57,904)	(2)
6000	Total operating expenses		(70,952)	(7)	(77,475)	(7)	(214,976)	(7)	(237,662)	(7)
6900	Operating (loss) profit		5,014	1	29,711	3	(34,272)	(1)	71,624	3
	Non-operating income and expenses									
7100	Interest income	6(20)	7,556	1	9,198	1	24,676	1	26,009	1
7010	Other income	6(21)	10,445	1	10,317	1	31,290	1	30,931	1
7020	Other gains and losses	6(22)	924	-	13,951	1	(36,831)	(1)	184,238	6
7050	Finance costs	6(23)	(6,742)	(1)	(6,021)	1	(17,437)	(1)	(17,441)	(1)
7000	Total non-operating income and expenses		12,183	1	27,445	2	1,698	-	223,737	7
7900	**Profit (Loss) before income tax**		17,197	2	57,156	5	(32,574)	(1)	295,361	10
7950	Income tax benefit (expense)	6(26)	(3,441)	(1)	(11,656)	(1)	6,512	-	(59,297)	(2)
8200	**Profit (Loss) for the year**		$ 13,756	1	$ 45,500	4	($ 26,062)	(1)	$ 236,064	8

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EPISIL-PRECISION INC. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME
FOR THE NINE-MONTH PERIODS ENDED SEPTEMBER 30, 2025 AND 2024 are unaudited
(Expressed in thousands of New Taiwan dollars, except as otherwise indicated)

	Items	Notes	For the three-month periods ended September 30, 2025 AMOUNT	%	2024 AMOUNT	%	For the nine-month periods ended September 30, 2025 AMOUNT	%	2024 AMOUNT	%
	Other comprehensive income (loss), net									
	Components of other comprehensive income that may be subsequently reclassified to profit or loss									
8361	Exchange differences on translation of foreign operations	6(18)	$ 36	-	$ 1,176	-	($ 197)	-	$ 283	-
8300	**Other comprehensive income (loss), net**		$ 36	-	$ 1,176	-	($ 197)	-	$ 283	-
8500	**Total other comprehensive income (loss) for the year**		$ 13,792	1	$ 46,676	4	($ 26,259)	(1)	$ 236,347	8
	Profit, attributable to:									
8610	Owners of the parent		$ 13,756	1	$ 45,500	4	($ 26,062)	(1)	$ 236,064	8
	Comprehensive income attributable to:									
8710	Owners of the parent		$ 13,792	1	$ 46,676	4	($ 26,259)	(1)	$ 236,347	8
	Basic (loss) earnings per share	6(27)								
9750	Basic (loss) earnings per share (in dollars)		$ 0.05		$ 0.16		($ 0.09)		$ 0.82	
	Diluted (loss) earnings per share	6(27)								
9850	Diluted (loss) earnings per share (in dollars)		$ 0.05		$ 0.16		($ 0.09)		$ 0.82	

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

EPISIL-PRECISION INC. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY
FOR THE NINEE-MONTH PERIODS ENDED SEPTEMBER 30, 2025 AND 2024 are unaudited
(Expressed in thousands of New Taiwan dollars)

		Equity attributable to owners of the parent									
			Capital Reserves				Retained Earnings				
	Notes	Share capital - common stock	Additional paid-in capital	Warrants	Restricted stocks	Others	Legal reserve	Special reserve	Unappropriated retained earnings	Financial statements translation differences of foreign operations	Total equity
Balance at January 1, 2024		$ 2,885,394	$ 1,581,843	$ 21,757	$ 670	$ 10,508	$ 170,583	$ 1,155	$ 227,233	($ 1,898)	$ 4,897,245
Profit for the nine-month ended September 30,2024		-	-	-	-	-	-	-	190,564	-	190,564
Other comprehensive income (loss)	6(18)	-	-	-	-	-	-	-	-	(893)	(893)
Total comprehensive income (loss)		-	-	-	-	-	-	-	190,564	(893)	189,671
Appropriation of 2023 earnings	6(17)										
Legal reserve		-	-	-	-	-	17,138	-	(17,138)	-	-
Special reserve reversed		-	-	-	-	-	-	743	(743)	-	-
Cash dividends		-	-	-	-	-	-	-	(144,270)	-	(144,270)
Conversion of convertible bonds	6(13)(15)	24	285	(13)	-	-	-	-	-	-	296
Issuance of corporate bonds	6(13)	-	-	35,724							35,724
Balance at September 30, 2024		$ 2,885,418	$ 1,582,128	$ 57,468	$ 670	$ 10,508	$ 187,721	$ 1,898	$ 301,146	($ 1,615)	$ 5,025,342
Balance at January 1, 2025		$ 2,885,418	$ 1,582,128	$ 57,468	$ 670	$ 10,508	$ 187,721	$ 1,898	$ 333,967	($ 2,321)	$ 5,057,457
Loss for the nine-month ended September 30,2025		-	-	-	-	-	-	-	(26,062)	-	(26,062)
Other comprehensive income (loss)	6(18)	-	-	-	-	-	-	-	-	(197)	(197)
Total comprehensive income (loss)		-	-	-	-	-	-	-	(26,062)	(197)	(26,259
Appropriation of 2024 earnings	6(17)										
Legal reserve		-	-	-	-	-	26,889	-	(26,889)	-	-
Special reserve reversed		-	-	-	-	-	-	423	(423)	-	-
Cash dividends		-	-	-	-	-	-	-	(144,271)	-	(144,271)
Balance at September 30, 2025		$ 2,885,418	$ 1,582,128	$ 57,468	$ 670	$ 10,508	$ 214,610	$ 2,321	$ 136,322	($ 2,518)	$ 4,886,927

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

EPISIL-PRECISION INC. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CASH FLOWS
FOR THE SIX-MONTH PERIODS ENDED SEPTEMBER 30, 2025 AND 2024 are unaudited
(Expressed in thousands of New Taiwan dollars)

	Notes	For the nine-month periods ended March 31, 2025	For the nine-month periods ended March 31, 2024
CASH FLOWS FROM OPERATING ACTIVITIES			
(Loss)Profit before tax		($ 32,574)	$ 295,361
Adjustments			
Adjustments to reconcile (profit) loss			
Depreciation expense	6(5)(6)(8)(24)	296,008	340,136
Amortisation expense	6(9)(24)	3,989	2,654
Finance costs	6(23)	17,437	17,441
Interest income	6(20)	(24,676)	(26,009)
Dividend income		(1)	-
Gain on disposal of property, plant and euipment	6(22)	(1,388)	(183,291)
Changes in operating assets and liabilities			
Changes in operating assets			
Accounts receivable		53,222	255,675
Accounts receivable - related parties		(31,746)	(132,988)
Other receivables		150	(24,974)
Other receivables - related parties		(5,699)	1,236
Inventories		130,556	119,418
Prepayments		39,169	9,769
Other current assets		3,282	(1,434)
Changes in operating liabilities			
Accounts payable		(8,693)	12,258
Accounts payable - related parties		(164)	12,458
Other payables		(107,090)	20,714
Other payables - related parties		(2,054)	(36,013)
Other current liabilities		3,658	(12,271)
Accrued pension liabilities		(5,420)	(2,941)
Cash inflow generated from operations		327,966	667,199
Interest received		25,442	25,643
Dividends received		1	-
Interest paid		(6,095)	(16,437)
Income taxes paid		(54,393)	(76,980)
Net cash flows from operating activities		292,921	599,425

EPISIL-PRECISION INC. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CASH FLOWS
FOR THE SIX-MONTH PERIODS ENDED SEPTEMBER 30, 2025 AND 2024 are unaudited
(Expressed in thousands of New Taiwan dollars)

CASH FLOWS FROM INVESTING ACTIVITIES			
Acquisition of financial assets at amortised cost	6(2)	($ 625)	($ 5,887)
Proceeds from disposal of financial assets at amortised cost	6(2)	10,000	-
Acquisition of property, plant and equipment	6(28)	(331,990)	(312,254)
Proceeds from disposal of property, plant and equipment	6(22)	1,550	270,222
Acquisition of intangible assets	6(9)	(405)	(1,300)
Decrease in refundable deposits		(890)	(233)
Net cash flows used in investing activities		(322,360)	(49,452)
CASH FLOWS FROM FINANCING ACTIVITIES			
Proceeds from short-term borrowings	6(29)	377,479	895,691
Repayments of short-term borrowings	6(29)	(238,414)	(1,054,391)
Issuance of corporate bonds	6(29)	-	499,755
Payments of lease liabilities	6(29)	(9,616)	(7,805)
Bonds Redeemed		(499,700)	-
Cash dividends paid	6(17)	(144,271)	(144,270)
Net cash flows from financing activities		(514,522)	188,980
Effect of exchange rate changes		(196)	283
Net (decrease) increase in cash and cash equivalents		(544,157)	739,236
Cash and cash equivalents at beginning of year	6(1)	2,638,148	2,284,089
Cash and cash equivalents at end of year	6(1)	$ 2,093,991	$ 3,023,325

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

(Expressed in thousands of New Taiwan dollars, except as otherwise indicated)

1. History and Organisation

Episil-Precision Inc. (the "Company") was incorporated as a company limited by shares on October 15, 1998 and was approved by the regulatory authority on November 9, 1998. The primary business activities have been started since December 1999.

The Company merged with Episil Semiconductor Wafer, Inc. on January 11, 2016 in accordance with the Business Mergers and Acquisitions Act and other related regulations. The Company issued new shares to Episil Semiconductor Wafer, Inc. as consideration for assuming all rights and obligations of Episil Semiconductor Wafer, Inc. The conversion ratio for this merger was one common share of Episil Semiconductor Wafer, Inc. converting to 1.867876 common shares of the Company, totalling 149,523,473 shares, and the Company was the surviving company. This merger was a reverse takeover under comprehensive assessment. Therefore, the consolidated financial statements were issued under the name of the Company, which was an extension of the subject of Episil Semiconductor Wafer, Inc.

The Company and its subsidiary (collectively referred herein as the "Group") are primarily engaged in development, manufacture and sales of silicon epitaxy wafers and compound semiconductor epitaxial wafers.

Episil Technologies Inc. (former name: Episil Holding Inc.) holds 57.86% of the Company's outstanding shares. Episil Technologies Inc. is the Company's ultimate parent company.

2. The Date of and Procedures for Authorisation for Issuance of the Financial Statements

These consolidated financial statements were authorised for issuance by the Board of Directors on November 4, 2025.

3. Application of New Standards, Amendments and Interpretations

(1) Effect of the adoption of new issuances of or amendments to International Financial Reporting Standards ("IFRS") that came into effect as endorsed by the Financial Supervisory Commission ("FSC")

New standards, interpretations and amendments endorsed by the FSC and became effective from 2025 are as follows:

New Standards, Interpretations and Amendments	Effective date by International Accounting Standards Board ("IASB")
Amendments to IAS 21, 'Lack of exchangeability'	January 1, 2025

The above standards and interpretations have no significant impact to the Group's financial position and financial performance based on the Group's assessment.

(2) Effect of new, revised or amended IFRSs endorsed by the FSC but not yet adopted by the Group

New standards, interpretations and amendments endorsed by the FSC effective from 2026 are as follows:

New Standards, Interpretations and Amendments	Effective date by International Accounting Standards Board ("IASB")
Amendments to IFRS 9 and IFRS 7, ‘Amendments to the classificationand measurement of financial instruments’	January 1, 2026
Amendments to IFRS 9 and IFRS 7, ‘Contracts referencing nature dependent electricity’	January 1, 2026
IFRS 17, ‘Insurance contracts’	January 1, 2023
Amendments to IFRS 17, 'Insurance contracts'	January 1, 2023
Amendment to IFRS 17, 'Initial application of IFRS 17 and IFRS 9 – comparative information'	January 1, 2023
Annual Improvements to IFRS Accounting Standards—Volume 11	January 1, 2026

The above standards and interpretations have no significant impact to the Group’s financial position and financial performance based on the Group’s assessment.

(3) IFRSs issued by IASB but not yet endorsed by the FSC

New standards, interpretations and amendments issued by IASB but not yet included in the IFRSs as endorsed by the FSC are as follows:

New Standards, Interpretations and Amendments	Effective date by IASB
Amendments to IFRS 10 and IAS 28, ‘Sale or contribution of assets between an investor and its associate or joint venture’	To be determined by IASB
IFRS 18 ‘Presentation and disclosure in financial statement’	January 1, 2027(Note)
IFRS 19 ‘Subsidiaries without public accountability: disclosures′	January 1, 2027

Note: In a press release dated September 25, 2025, the Financial Supervisory Commission (FSC) announced that publicly traded companies would be subject to International Financial Reporting Standard 18 (hereinafter referred to as IFRS 18) starting in 2028. In addition, if companies have the need to apply IFRS 18 in advance, they may choose to apply the IFRS 18 provisions in advance after the FSC approves IFRS 18.

Except for the following, the above standards and interpretations have no significant impact to the Group’s financial condition and financial performance based on the Group’s assessment.

IFRS 18, ‘Presentation and disclosure in financial statements’ replaces IAS 1. The standard introduces a defined structure of the statement of profit or loss, disclosure requirements related to management-defined performance measures, and enhanced principles on aggregation and disaggregation which apply to the primary financial statements and notes.

4. Summary of Significant Accounting Policies

The principal accounting policies adopted are consistent with Note 4 in the consolidated financial statements for the year ended December 31, 2024, except for the compliance statement, basis of preparations, basis of consolidation and additional policies as set out below. These policies have been consistently applied to all the periods presented, unless otherwise stated.

(1) Compliance statement

A. The consolidated financial statements of the Group have been prepared in accordance with the "Regulations Governing the Preparation of Financial Reports by Securities Issuers" and the International Accounting Standard 34, 'Interim financial reporting' that came into effect as endorsed by the FSC.

B. These consolidated financial statements are to be read in conjunction with the consolidated financial statements for the year ended December 31, 2024.

(2) Basis of preparation

A. Except for the following items, the consolidated financial statements have been prepared under the historical cost convention:

(a) Financial assets at fair value through other comprehensive income.

(b) Defined benefit liabilities recognised based on the net amount of pension fund assets less present value of defined benefit obligation.

B. The preparation of financial statements in conformity with IFRSs requires the use of certain critical accounting estimates. It also requires management to exercise its judgement in the process of applying the Group's accounting policies. The areas involving a higher degree of judgement or complexity, or areas where assumptions and estimates are significant to the consolidated financial statements are disclosed in Note 5.

(3) Basis of consolidation

A. The same principles of consolidation have been applied in the consolidated financial statements as those applied in the consolidated financial statements for the year ended December 31, 2024.

B. Subsidiaries included in the consolidated financial statements:

Name of investor	Name of subsidiary	Main business activities	Ownership (%) September 30, 2025	Ownership (%) December 31, 2024	Ownership (%) September 30, 2024	Note
Episil-Precision Inc.	Precision SILICON JAPAN Co., Ltd.	Sales of epitaxial and silicon wafer	100	100	100	1

Note: Because it does not meet the definition of an important subsidiary, its financial statements on September 30, 2025 and 2024 have not been reviewed by accountants.

C. Subsidiaries not included in the consolidated financial statements: None.

D. Adjustments for subsidiaries with different balance sheet dates: None.

E. Significant restrictions: None.

F. Subsidiaries that have non-controlling interests that are material to the Group: None.

(4) Employee benefits

Pensions

Pension cost for the interim period is calculated on a year-to-date basis by using the pension cost rate derived from the actuarial valuation at the end of the prior financial year, adjusted for significant market fluctuations since that time and for significant curtailments, settlements, or other significant one-off events. Also, the related information is disclosed accordingly.

(5) Income taxes

The interim period income tax expense is recognised based on the estimated average annual effective income tax rate expected for the full financial year applied to the pretax income of theinterim period, and the related information is disclosed accordingly.

5. Critical Accounting Judgements, Estimates and Key Sources of Assumption Uncertainty

There have been no significant changes as of September 30, 2025. Please refer to Note 5 in the consolidated financial statements for the year ended December 31, 2024.

6. Details of Significant Accounts

(1) Cash and cash equivalents

	September 30, 2025	December 31, 2024	September 30, 2024
Cash on hand and revolving funds	$ 353	$ 370	$ 387
Checking accounts and demand deposits	295,335	324,806	255,344
Time deposits	1,093,303	1,165,972	908,594
Cash equivalents	705,000	1,147,000	1,859,000
	$ 2,093,991	$ 2,638,148	$ 3,023,325

A. The Group transacts with a variety of financial institutions all with high credit quality to disperse credit risk, so it expects that the probability of counterparty default is remote.

B. The Company's cash and cash equivalents pledged to others as collateral for customs guarantee were classified as non-current financial assets at amortised cost. Refer to Note 8.

C. The Group's cash and cash equivalents with restricted use due to customers guarantes, etc. For details of non-current financial assets, please reference to Notes 8.

(2) Financial assets at amortised cost

Items	September 30, 2025	December 31, 2024	September 30, 2024
Current items:			
Time deposits-maturing in over three months	$ -	$ 10,000	$ -
Non-current items:			
Pledged time deposits	19,779	19,490	19,470
	$ 19,779	$ 29,490	$ 19,470

A. The Group has elected to classify equity investments that are considered to be strategic investments as financial assets at fair value through other comprehensive income. The fair value of such investments amounted to $19,779，$29,490 and $19,470 as at September 30, 2025, December 31, 2024 and September 30, 2024, respectively.

B. The counterparties of the Group's investments have good credit risk.

(3) Notes and accounts receivable

	September 30, 2025	December 31, 2024	September 30, 2024
Accounts receivable	$ 572,535	$ 625,757	$ 625,123
Accounts receivable due from related parties	265,386	233,640	235,946
Less: Loss allowance	(152)	(152)	(152)
	$ 837,769	$ 859,245	$ 860,917

A. The ageing analysis of accounts receivable and notes receivable is as follows:

	September 30, 2025	December 31, 2024	September 30, 2024
	Accounts Receivable (including related parties)	Accounts Receivable (including related parties)	Accounts Receivable (including related parties)
Not past due	$ 801,798	$ 791,118	$ 813,096
Up to 30 days	34,572	68,014	47,973
31 to 90 days	1,551	265	-
	$ 837,921	$ 859,397	$ 861,069

The above ageing analysis was based on past due date.

B. As of September 30, 2025, December 31, 2024 and September 30, 2024, notes and accounts receivable were all from contracts with customers. As of January 1, 2024, the balance of receivables from contracts with customers amounted to $983,756.

C. As of September 30, 2025, December 31, 2024 and September 30, 2024, collaterals held by the Group as security for accounts receivable was $1,000，respectively.

D. As of September 30, 2025, December 31, 2024 and September 30, 2024, without taking into account any collateral held or other credit enhancements, the maximum exposure to credit risk in respect of the amount that best represents the Group’s notes and accounts receivable was $837,769，$859,245 and $860,917, respectively.

E. Information relating to credit risk of accounts receivable is provided in Note 12(2).

(4) Inventories

	September 30, 2025		
	Cost	Allowance for valuation loss	Book value
Raw materials	$ 229,018	($ 70,035)	$ 158,983
Supplies	431,918	(72,051)	359,867
Work in progress	23,128	(190)	22,938
Finished goods	113,437	(1,946)	111,491
	$ 797,501	($ 144,222)	$ 653,279

	December 31, 2024		
	Cost	Allowance for valuation loss	Book value
Raw materials	$ 293,620	($ 66,006)	$ 227,614
Supplies	499,463	(34,139)	465,324
Work in progress	34,996	(1,004)	33,992
Finished goods	58,056	(1,151)	56,905
	$ 886,135	($ 102,300)	$ 783,835

	September 30, 2024		
	Cost	Allowance for valuation loss	Book value
Raw materials	$ 311,362	($ 60,696)	$ 250,666
Supplies	480,620	(32,876)	447,744
Work in progress	31,785	(1,096)	30,689
Finished goods	72,139	(938)	71,201
	$ 895,906	($ 95,606)	$ 800,300

The cost of inventories recognised as expense for the year:

	For the three-month periods ended September 30,	
	2025	2024
Cost of goods sold	$ 740,927	$ 787,540
Unamortised manufacturing expenses	136,571	164,581
Reversal (Pick-up benefits) of inventory valuation loss	21,738	(4,831)
Inventory scrapped	38	108
	$ 899,274	$ 947,398

	For the nine-month periods ended September 30,	
	2024	2024
Cost of goods sold	$ 2,106,211	$ 2,333,207
Unamortised manufacturing expenses	497,775	501,219
Reversal (Pick-up benefits) of inventory valuation loss	41,922	(12,638)
Inventory scrapped	288	1,529
	$ 2,646,196	$ 2,823,317

The Group was responsible for the period from April 1 to September 30, 2024 and from January 1 to September 30, 2024.The net realised value of inventories has recovered and been written off due to the removal of inventories that have been provided for depreciation and sluggish losses reduced cost of goods.

(5) Property, plant and equipment

	2025				
	Buildings and structures	Machiney and equipment	Other equipment	Construction in process and equipment to be inspected	Total
At January 1					
Cost	$ 3,007,016	$ 4,188,698	$ 99,597	$ 268,687	$ 7,626,998
Accumulated depreciation and impairment	(1,657,565)	(3,528,447)	(74,804)	-	(5,260,816)
	$ 1,412,451	$ 660,251	$ 24,793	$ 268,687	$ 2,366,182
At January 1	$ 1,412,451	$ 660,251	$ 24,793.	$ 268,687	$ 2,366,182
Additions	56,227	25,316	3,110	233,162	317,815
Reclassifications	174,890	73,210	3,840	(252,664)	(724)
Disposals	-	(163)	-	-	(163)
Depreciation expenses	(134,206)	(137,409)	(8,693)	-	(280,308)
At September 30	$ 1,509,362	$ 621,205	$ 23,050	$ 249,185	$ 2,402,802
At September 30					
Cost	$ 3,298,781	$ 4,265,536	$ 105,218	$ 249,185	$ 7,918,779
Accumulated depreciation and impairment	(1,789,,419)	(3,644,331)	(82,227)	-	(5,515,977)
	$ 1,509,362	$ 621,205	$ 23,050	$ 249,185	$ 2,402,802

	2024				
	Buildings and structures	Machiney and equipment	Other equipment	Construction in process and equipment to be inspected	Total
At January 1					
Cost	$ 2,428,011	$ 4,490,365	$ 91,369	$ 303,784	$ 7,313,529
Accumulated depreciation and impairment	(1,524,473)	(3,702,380)	(65,901)	-	(5,292,754)
	$ 903,538	$ 787,985	$ 25,468	$ 303,784	$ 2,020,775
At January 1	$ 903,538	$ 787,985	$ 25,468	$ 303,784	$ 2,020,775
Additions	463,466	25,091	8,591	262,832	759,980
Reclassifications	70,542	167,093	-	(237,635)	-
Disposals	-	(86,931)	-	-	(86,931)
Depreciation expenses	(95,868)	(224,385)	(6,671)	-	(326,924)
At September 30	$ 1,341,678	$ 668,853	$ 27,388	$ 328,981	$ 2,366,900
At September 30					
Cost	$ 2,962,019	$ 4,151,522	$ 99,597	$ 328,981	$ 7,542,119
Accumulated depreciation and impairment	(1,620,341)	(3,482,669)	(72,209)	-	(5,175,219)
	$ 1,341,678	$ 668,853	$ 27,388	$ 328,981	$ 2,366,900

A. The Group has capitalization of interest attributable to the property, plant and equipment for the three-month and nine-month periods ended September 30, 2025 and 2024 were $1,000，$1,771，$3,095 and $6,028, respectively. The capitalized interest rates ranged from 2.49%，2.49%~5.74%%，2.49% and 2.49%~6.79% respectively.

B. As of September 30, 2025, December 31, 2024 and September 30, 2024, the Group has no property, plant and equipment pledged to others as collateral.

(6) Lease transaction – lessee

A. The Group leases various assets, including land, buildings and structures and machinery and equipment. Lease agreements are typically made for periods of 3 to 50 years. Lease terms are negotiated on an individual basis and contain a wide range of different terms and conditions. The lease agreements do not impose covenants, but leased assets may not be used as security for borrowing purposes.

B. Short-term leases with a lease term of 12 months or less comprise other equipment.

C. The carrying amount of right-of-use assets and the depreciation charge are as follows:

	September 30, 2025	December 31, 2024	September 30, 2024
	Book value	Book value	Book value
Land	$ 321,130	$ 343,319	$ 346,218
Buildings and structures	14,932	15,639	16,723
Transport equipment	2,405	-	-
	$ 338,467	$ 358,958	$ 362,941

	For the three-month periods ended September 30,	
	2025	2024
	Depreciation expenses	Depreciation expenses
Land	$ 2,783	$ 2,448
Buildings and structures	1,083	1,083
Transport equipment	175	-
	$ 4,041	$ 3,531

	For the nine-month periods ended September 30,	
	2025	2024
	Depreciation expenses	Depreciation expenses
Land	$ 8,348	$ 6,338
Buildings and structures	3,250	3,182
Transport equipment	410	-
	$ 12,008	$ 9,520

D. For the three-month and nine-month periods ended September 30, 2025 and 2024, the additions to right-of-use assets were $2,542，$133,525，$5,357 and $151,468，respectively.

E. Information on profit or loss in relation to lease agreements is as follows:

	For the three-month periods ended September 30,	
	2025	2024
Items affecting profit or loss		
Interest expense on lease liabilities	$ 2,168	$ 1,873
Expense on short-term lease agreements	456	546

	For the nine-month periods ended September 30,	
	2025	2024
Items affecting profit or loss		
Interest expense on lease liabilities	$ 6,527	$ 4,683
Expense on short-term lease agreements	1,386	1,605

F. For the nine-month periods ended September 30, 2025 and 2024, the Group's total cash outflow for leases were $17,529 and $14,093, respectively.

G. Extension and termination options

In determining the lease term, the Group takes into consideration all facts and circumstances that create an economic incentive to exercise an extension option or not to exercise a termination option. The assessment of lease period is reviewed if a significant event occurs which affects the assessment.

(7) Lease arrangements – lessor

A. The Group leases various assets, including buildings and structures. Lease agreements are typically made for periods of 1 and 20 years. Lease terms are negotiated on an individual basis and contain a wide range of different terms and conditions. To protect the lessor's ownership rights on the leased assets, leased assets may not be used as security for borrowing purposes, or a residual value guarantee was required from leasees.

B. For the three-month and nine-month periods ended September 30, 2025 and 2024, the Group recognised rental revenue in the amounts of $10,4440，$10,279，$31,278 and $30,859, respectively, based on the operating lease agreements, which do not include variable lease payments.

C. The maturity analysis of the lease payments under the operating leases is as follows:

	September 30, 2025	December 31, 2024	September 30, 2024
2024	$ -	$ -	$ 10,104
2025	8,731	39,870	39,870
2026	15,278	30,472	30,472
2027	7,260	7,260	7,260
2028	7,260	7,260	7,260
2029	7,155	7,155	7,155
2030	7,008	7,008	7,008
Over 2031	42,051	42,051	42,051
	$ 94,743	$ 141,076	$ 151,180

(8) Investment property

	2025	2024
	Buildings and structures	Buildings and structures
At January 1		
Cost	$ 206,227	$ 206,227
Accumulated depreciation and impairment	(55,753)	(50,830)
	$ 150,474	$ 155,397
At January 1	$ 150,474	$ 155,397
Depreciation expenses	(3,392)	(3,692)
At September 30	$ 146,782	$ 151,705
At September 30		
Cost	$ 206,227	$ 206,227
Accumulated depreciation and impairment	(59,445)	(54,522)
	$ 146,782	$ 151,705

A. Rental revenue from investment property.

	For the three-month periods ended September 30,	
	2025	2024
Rental revenue from investment property	$ 10,067	$ 10,056
Direct operating expenses arising from the investment property that generated rental revenue during the period	$ 2,465	$ 2,470

	For the nine-month periods ended September 30,	
	2025	2024
Rental revenue from investment property	$ 30,197	$ 30,159
Direct operating expenses arising from the investment property that generated rental revenue during the period	$ 7,395	$ 7,446

B. The fair value of the investment property held by the Group as of September 30, 2025, December 31, 2024 and September 30, 2024, was $211,616，$201,351 and $203,764, respectively. Valuations were made using the income approach which is categorised within Level 3 in the fair value hierarchy. Key assumptions are as follows:

	September 30, 2025	December 31, 2024	September 30, 2024
Discount rate	10.65%	11.76%	11.18%
Annual rent (net income)	$ 35,405	$ 35,284	$ 35,300
Duration	10 years	10 years	10 years

C. The Group has no interest capitalisation for the three-month and nine-month periods ended September 30, 2025 and 2024.

D. The significant components of investment property include buildings and renovation, which are depreciated over 51 years and 46 years, respectively.

E. As of September 30, 2025, December 31, 2024 and September 30, 2024, the Group has no investment property pledged to others as collateral.

(9) Intangible assets

	2025			
	Computer software	Goodwill	Others	Total
At January 1				
Cost	$ 16,738	$ 48,369	$ 39,898	$ 105,005
Accumulated amortisation	(7,937)	-	(38,871)	(46,808)
	$ 8,801	$ 48,369	$ 1,027	$ 58,197
At January 1	$ 8,801	$ 48,369	$ 1,027	$ 58,197
Additions	1,129	-	-	1,129
Amortisation expenses	(3,619)	-	(370)	(3,989)
At September 30	$ 6,311	$ 48,369	$ 657	$ 55,337
At September 30				
Cost	$ 17,867	$ 48,369	$ 39,899	$ 106,134
Accumulated amortisation	(11,556)	-	(39,241)	(50,797)
	$ 6,311	$ 48,369	$ 657	$ 55,337

	2024			
	Computer software	Goodwill	Others	Total
At January 1				
Cost	$ 10,638	$ 48,369	$ 39,898	$ 98,905
Accumulated amortisation	(4,878)	-	(38,379)	(43,257)
	$ 5,760	$ 48,369	$ 1,519	$ 55,648
At January 1	$ 5,760	$ 48,369	$ 1,519	$ 55,648
Additions	1,300	-	-	1,300
Amortisation expenses	(2,285)	-	(369)	(2,654)
At September 30	$ 4,775	$ 48,369	$ 1,150	$ 54,294
At September 30				
Cost	$ 11,938	$ 48,369	$ 39,898	$ 100,205
Accumulated amortisation	(7,163)	-	(38,748)	(45,911)
	$ 4,775	$ 48,369	$ 1,150	$ 54,294

A. Details of amortisation on intangible assets are as follows:

	For the three-month periods ended September 30,	
	2025	2024
Operating costs	$ 642	$ 282
General and administrative expenses	621	615
	$ 1,263	$ 897

	For the nine-month periods ended September 30,	
	2025	2024
Operating costs	$ 2,006	$ 845
General and administrative expenses	1,983	1,809
	$ 3,989	$ 2,654

B. The Group has no interest capitalisation for the three-month and the nine-month September 30, 2025and 2024.

C. As of September 30, 2025 , December 31, 2024 and September 30, 2024, the Group has no intangible assets pledged to others as collateral.

(10) Short-term borrowings

Type of borrowings	September 30, 2025	Interest rate range	Collateral
Bank borrowings			
Unscured borrowings	$ 184,224	4.493%～4.979%	None

Type of borrowings	December 31, 2024	Interest rate range	Collateral
Bank borrowings			
Unscured borrowings	$ 45,159	5.180%～5.430%	None

Type of borrowings	September 30, 2024	Interest rate range	Collateral
Bank borrowings			
Unscured borrowings	$ 108,250	5.497%～5.830%	None

For the three-month and nine-month periods ended September 30, 2025 and 2024, interest expenses arising from short-term borrowings that were recognised in profit or loss amounted to $2,540，$2,107，$3,135 and $11,236, respectively.

(11) Accounts payable

	September 30, 2025	December 31, 2024	September 30, 2024
Accounts payable	$ 271,738	$ 275,002	$ 241,922
Estimated accounts payable	25,816	31,245	27,341
	$ 297,554	$ 306,247	$ 269,263

(12) Other payable

	September 30, 2025	December 31, 2024	September 30, 2024
Accrued expenses-expendables	$ 117,558	$ 156,721	$ 109,648
Payables for equipment	87,419	104,689	56,289
Employees' compensation and directors’ remuneration payable	-	31,440	29,184
Accrued expenses-bonus	25,869	73,671	50,687
Accrued expenses-others	108,723	93,588	106,563
	$ 339,569	$ 460,109	$ 352,371

(13) Bonds payable

	September 30, 2024	December 31, 2023	September 30, 2023
The Croup's fourth secured convertible bonds	$ -	$ 500,000	$ 500,000
The Croup's fifth secured convertible bonds	500,000	500,000	500,000
	500,000	1,000,000	1,000,000
Less: Bonds payable converted	-	(300)	(300)
Less: Discount on bonds payable	(22,299)	(32,916)	(37,600)
	477,701	966,784	962,100
Less: Current portion	-	(497,917)	(496,140)
	$ 477,701	$ 468,867	$ 465,960

A. The issuance terms of the Company's third domestic unsecured convertible bonds are as follows:

(a) The regulatory authority has approved the fourth domestic unsecured convertible corporate bonds issued by the Company. The bonds are with a total issuance amount of $500,000 and a coupon rate of 0%, covering a 3-year period of issuance and a circulation period from March 29, 2022 to March 29, 2025, and will be redeemed in cash at face value at the maturity date. The bonds were listed on the Taipei Exchange on March 29, 2022.

(b) The bondholders have the right to ask for conversion of the bonds into common shares of the Company during the period from the date after three months of the bonds issue to the maturity date, except for the stop transfer period as specified in the terms of the bonds or the laws/regulations. The rights and obligations of the new shares converted from the bonds are the same as the issued and outstanding common shares.

(c) The effective date for the conversion price of the convertible was set on March 21, 2022. The conversion price was set up based on multiplying a benchmark price which was the closing price of the Company's common share calculated at simple arithmetic mean in 1, 3 or 5 business day(s) before the effective date (effective date is excluded) by convertible premium rate of 109.22% (round to the nearest tenth). If there is an ex-right or ex-dividend before the pricing effective date, the closing price adopted to calculate conversion price shall be imputed with ex-right or ex-dividend; if there is an ex-right or ex-dividend during the period that the conversion price was set up but prior to share issuance, the conversion price shall be adjusted based on the conversion price adjustment formula. The conversion price was NT$128 (in dollars) per share based on the aforementioned method. Starting from July 12, 2024, the conversion price of the bonds was adjusted to NT$121.5 (in dollars) per share due to the Company's cash dividend distribution.

(d) All convertible bonds repurchased, redeemed or converted by the Company from securities trading markets shall be retired, which are not allowed to resell or reissue, and conversion rights attached to the bonds are also extinguished.

(e)Regarding the issuance of convertible bonds, the equity conversion options were separated from the liability component and were recognised in “Capital surplus-warrants” in accordance with IAS 32. As of March 31,2025, December 31, 2024 and March 31,2024, the carrying amounts were $21,744, respectively.

(f) This convertible bond will mature on March 29, 2025, and trading will be terminated on March 31, 2025, at the over-the-counter trading center. The face value of this convertible bond is $300 and it has been converted into 3,000 shares of common stock. The amount of $499,700 for this convertible bond will be repaid to the creditors on April 15, 2025.

B. The issuance terms of the Company’s fifth domestic unsecured convertible bonds are as follows:

(a) The regulatory authority has approved the fourth domestic unsecured convertible corporate bonds issued by the Company. The bonds are with a total issuance amount of $500,000 and a coupon rate of 0%, covering a 3-year period of issuance and a circulation period from July 26, 2024 to July 26, 2027, and will be redeemed in cash at face value at the maturity date. The bonds were listed on the Taipei Exchange on July 26, 2024.

(b) The bondholders have the right to ask for conversion of the bonds into common shares of the Company during the period from the date after three months of the bonds issue to the maturity date, except for the stop transfer period as specified in the terms of the bonds or the laws/regulations. The rights and obligations of the new shares converted from the bonds are the same as the issued and outstanding common shares.

(c) The effective date for the conversion price of the convertible was set on July 18, 2024. The conversion price was set up based on multiplying a benchmark price which was the closing price of the Company’s common share calculated at simple arithmetic mean in 1, 3 or 5 business day(s) before the effective date (effective date is excluded) by convertible premium rate of 105.68% (round to the nearest tenth). If there is an ex-right or ex-dividend before the pricing effective date, the closing price adopted to calculate conversion price shall be imputed with ex-right or ex-dividend; if there is an ex-right or ex-dividend during the period that the conversion price was set up but prior to share issuance, the conversion price shall be adjusted based on the conversion price adjustment formula. The conversion price was NT$72.6 (in dollars) per share based on the aforementioned method. Starting from July 15, 2025, the conversion price of the bonds was adjusted to NT$71.4 (in dollars) per share due to the Company’s cash dividend distribution.

(d) All convertible bonds repurchased, redeemed or converted by the Company from securities trading markets shall be retired, which are not allowed to resell or reissue, and conversion rights attached to the bonds are also extinguished.

(e)Regarding the issuance of convertible bonds, the equity conversion options were separated from the liability component and were recognised in “Capital surplus-warrants” in accordance with IAS 32. As of September 30,2025 and December 31,2024 the carrying amounts were $35,724, respectively.

(14) Pensions

A. (a) The Group (excluding overseas subsidiary) has a defined benefit pension plan in accordance with the Labor Standards Act, covering all regular employees' service years prior to the enforcement of the Labor Pension Act on July 1, 2005 and service years thereafter of employees who chose to continue to be subject to the pension mechanism under the Labor Standards Act. Under the defined benefit pension plan, two units are accrued for each year of service for the first 15 years and one unit for each additional year thereafter, subject to a maximum of 45 units. Pension benefits are based on the number of units accrued and the average monthly salaries and wages of the last month prior to retirement. The Group contributes monthly an amount equal to 2% of the employees' monthly salaries and wages to the pension fund deposited with Bank of Taiwan, the trustee, under the name of the independent pension fund committee. Also, the Group would assess the balance in the aforementioned labor pension reserve account by December 31, every year. If the account balance is insufficient to pay the pension calculated by the aforementioned method to the employees expected to qualify for retirement in the following year, the Group (excluding overseas subsidiary) will make contributions for the deficit by next March.

(b) The pension costs recognized by the Group according to the above pension regulations for the three-month and nine-month periods ended September 30, 2025 and 2024 were \$188， \$200，\$564 and \$588, respectively.

(c) Expected contributions to the defined benefit pension plans of the Company for the year ending December 31, 2025 amount to \$3,084.

B. (a) Effective July 1, 2005, the Group has established a defined contribution pension plan (the "New Plan") under the Labor Pension Act (the "Act"), covering all regular employees with R.O.C. nationality. Under the New Plan, the Group contributes monthly an amount based on 6% of the employees' monthly salaries and wages to the employees' individual pension accounts at the Bureau of Labor Insurance. The benefits accrued are paid monthly or in lump sum upon termination of employment.

(b) The pension costs under the defined contribution pension plans of the Group for the three-month and nine-month periods ended September 30, 2025 and 2024 were \$7,278，\$7,190， \$28,019 and \$21,254, respectively.

(15) Share capital

As of September 30, 2025, the Group's authorised capital was \$5,000,000, consisting of 500,000 thousand shares of ordinary stock, and the paid-in capital was \$2,885,418 with a par value of \$10 (in dollars) per share. All proceeds from shares issued have been collected.

Movements in the number of the Company's ordinary shares outstanding are as follows: (Unit: thousand shares)

Unit: thousand shares	2025	2024
At Juanary 1	288,542	288,539
Conersion of convertible bonds	-	3
At September 30	288,542	288,542

(16) Capital surplus

Pursuant to the R.O.C. Company Act, capital surplus arising from paid-in capital in excess of par value on issuance of common stocks and donations can be used to cover accumulated deficit or to issue new stocks or cash to shareholders in proportion to their share ownership, provided that the Company has no accumulated deficit. Further, the R.O.C. Securities and Exchange Act requires that the amount of capital surplus to be capitalised mentioned above should not exceed 10% of the paid-in capital each year. However, capital surplus should not be used to cover accumulated deficit unless the legal reserve is insufficient.

(17) Retained earnings

A. Under the Company's Articles of Incorporation, the current year's earnings, if any, shall first be used to pay all taxes and offset prior years' operating losses and then 10% of the remaining amount shall be set aside as legal reserve, and setting aside or reversal for special reserve in accordance with related laws, if any. The Board of Directors should propose the distribution of the remaining earnings based on the Company's dividend policy for the approval of the shareholders.

A company may, by a resolution adopted by a majority vote at a meeting of Board of Directors attended by two-thirds of the total number of directors, have the dividends and bonus all or partially distributed in the form of cash; and in addition thereto a report of such distribution shall be submitted to the shareholders during their meeting, which is not subject to the rules in relation to the resolution of shareholders' meeting.

B. The Company's dividend policy is summarised below: as the Company operates in high-tech industries and is in the stable growth stage, to take into consideration the business environment and growing stage of the Company and meet future capital requirements, long-term financial plan and fulfil shareholders' requirement for cash flows. The current year's earnings, if any, shall be distributed in the form of cash dividends not lower than 10% of total cash and stock dividends and bonus to be distributed.

C. In accordance with the regulations, the Company shall set aside special reserve from the debit balance on other equity items at the balance sheet date before distributing earnings. When debit balance on other equity items is reversed subsequently, the reversed amount could be included in the distributable earnings.

D. On June 13, 2025 and May 31,2024, the Company's shareholders resolved the distribution of 2024 and 2023 earnings as follows:

	Year ended December 31, 2024	
	Amount	Dividend per share (in dollars)
Legal reserve	$ 26,889	
Special reserve	423	
Cash dividends	144,271	$ 0.5
	$ 171,583	

	Year ended December 31, 2023

	Amount	Dividend per share (in dollars)
Legal reserve	$ 17,138	
Special reserve	743	
Cash dividends	144,270	$ 0.5
	$ 162,151	

(18) Other equity items

	2025	2024
	Financial statements translation difference of foreign operations	Financial statements translation difference of foreign operations
At January 1	($ 2,321)	($ 1,898)
–Group	(197)	283
At September 30	($ 2,518)	($ 1,615)

(19) Operating revenue

	For the three-month periods ended September 30,	
	2025	2024
Revenue from contracts with customers	$ 975,240	$ 1,054,584
	For the nine-month periods ended September 30,	
	2025	2024
Revenue from contracts with customers	$ 2,826,9000	$ 3,132,603

Disaggregation of revenue from contracts with customers

The Group derives revenue from the transfer of goods at a point in time in the following major product lines:

For the three-month periods ended September 30, 2025	Silicon epitaxy wafers	Others	Total
Revenue from external customer contracts	$ 971,552	$ 3,688	$ 975,240
Timing of revenue recognition			
At a point in time	$ 971,552	$ 3,688	$ 975,240

For the three-month periods ended September 30, 2024	Silicon epitaxy wafers	Others	Total
Revenue from external customer contracts	$ 1,048,435	$ 6,149	$ 1,054,584
Timing of revenue recognition			
At a point in time	$ 1,048,435	$ 6,149	$ 1,054,584

For the nine-month periods ended September 30, 2025	Silicon epitaxy wafers	Others	Total
Revenue from external customer contracts	$ 2,815,425	$ 11,475	$ 2,826,900
Timing of revenue recognition			
At a point in time	$ 2,815,425	$ 11,475	$ 2,826,900

For the nine-month periods ended September 30, 2024	Silicon epitaxy wafers	Others	Total
Revenue from external customer contracts	$ 3,114,624	$ 17,979	$ 3,132,603
Timing of revenue recognition			
At a point in time	$ 3,114,624	$ 17,979	$ 3,132,603

(20) Interest income

	For the three-month periods ended September 30,	
	2025	2024
Interest income from bank deposits	$ 7,556	$ 9,198

	For the nine-month periods ended September 30,	
	2025	2024
Interest income from bank deposits	$ 24,676	$ 26,009

(21) Other income

	For the three-month periods ended September 30,	
	2025	2024
Rental revenue	$ 10,440	$ 10,279
Other income, others	5	38
	$ 10,445	$ 10,317

	For the nine-month periods ended September 30,	
	2025	2024
Rental revenue	$ 31,278	$ 30,859
Dividend revenue	1	-
Other income, others	11	72
	$ 31,290	$ 30,931

(22) Other gains and losses

	For the three-month periods ended September 30,	
	2025	2024
Gains on disposals of property, plant and equipment	$ -	$ 24,502
Net currency exchange gains (losses)	4,029	(7,453)
Depreciation on investment property	(1,231)	(1,230)
Other losses	(1,874)	(1,868)
	$ 924	$ 13,951

	For the nine-month periods ended September 30,	
	2025	2024
Gains on disposals of property, plant and equipment	$ 1,388	$ 183,291
Net currency exchange (losses) gains	(29,258)	9,878
Depreciation on investment property	(3,692)	(3,692)
Other losses	(5,269)	(5,239)
	($ 36,831)	(184,238)

(23) Finance costs

	For the three-month periods ended September 30,	
	2025	2024
Interest expense:		
Bonds payable	$ 2,962	3,699
Lease liabilites	2,168	$ 1,873
Banking borrowings	2,540	2,107
Other	34	33
Less: Assets that meet the requirements Capitalized amount	(1,000)	(1,771)
Other finance expenses	38	80
	$ 6,742	$ 6,021

	For the nine-month periods ended September 30,	
	2025	2024
Interest expense:		
Bonds payable	$ 10,616	$ 7,222
Lease liabilites	6,527	4,683
Banking borrowings	3,135	11,236
Other	104	98
Less: Assets that meet the requirements Capitalized amount	(3,095)	(6,028)
Other finance expenses	150	230
	$ 17,437	$ 17,441

(24) Expenses by nature

	For the three-month periods ended September 30,	
	2025	2024
Employee benefit expense	$ 191,743	$ 199,756
Depreciation expenses	97,565	106,976
Amortisation expenses on intangible assets	1,263	897

	For the nine-month periods ended September 30,	
	2025	2024
Employee benefit expense	$ 583,492	$ 603,761
Depreciation expenses	296,008	340,136
Amortisation expenses on intangible assets	3,989	2,654

(25) Employee benefit expense

	For the three-month periods ended September 30,	
	2025	2024
Wages and salaries	$ 155,743	$ 164,574
Labour and health insurance fees	15,407	14,541
Pension costs	7,467	7,391
Other personnel expenses	13,126	13,251
	$ 191,743	$ 199,756

	For the nine-month periods ended September 30,	
	2025	2024
Wages and salaries	$ 466,051	$ 493,902
Labour and health insurance fees	46,340	43,575
Pension costs	28,584	21,842
Other personnel expenses	42,517	44,442
	$ 583,492	$ 603,761

A. According to the Articles of Incorporation of the Company, employees' compensation and directors' remuneration shall be calculated based on current year's earnings, which should first be used to cover accumulated deficits, if any, and then, not less than 5% for employees' compensation and not more than 2% for directors' remuneration.
Employees' compensation can be distributed by stock or dividends, including distributions to certain qualifying employees within the Group.

B. For the three-month and nine-month periods ended September 30, 2025 and 2024, employees' compensation was accrued at $0，$5,000，$0 and $25,941, respectively; while directors' remuneration was accrued at $0，$625，$0 and $3,243, respectively. The aforementioned amounts were recognised in salary expenses and other expenses.
The employees' compensation and directors' remuneration were estimated and accrued based on

0%, 8%, 0% and 1% of earnings for the nine-month periods ended September 30, 2024 and 2023, respectively.

Employees' compensation of $27,947 and directors' remuneration of $3,493 for the year ended December 31, 2024 as resolved by the Board of Directors were in agreement with those amounts recognised in the 2024 financial statements. Abovementioned employees' compensation of 2024 will be distributed in the form of cash.

Information about employees' compensation and directors' remuneration of the Company as resolved at the meeting of Board of Directors and approved by the shareholders will be posted in the "Market Observation Post System".

(26) Income tax

A. Income tax expense

Components of income tax expense:

	For the three-month periods ended September 30,	
	2025	2024
Current tax:		
Current tax on (losses) profits for the year	$ 2	$ 11,656
Prior year income tax under estimation	-	-
Total current tax	2	11,656
Deferred tax:		
Origination and reversal of temporary differences	3,439	-
Total deferred tax	3,439	-
Income tax expense	$ 3,441	$ 11,656

	For the nine-month periods ended September 30,	
	2025	2024
Current tax:		
Current tax on (losses) profits for the year	$ 4	$ 59,297
Prior year income tax under estimation	-	-
Total current tax	4	59,297
Deferred tax:		
Origination and reversal of temporary differences	(6,516)	-
Total deferred tax	(6,516)	-
Income tax expense	($ 6,512)	$ 59,297

B. The Company's income tax returns through 2022 have been assessed and approved by the Tax Authority.

(27) Earning earnings per share

	For the three-month periods ended September 30,2025		
	Amount after tax	Weighted average number of ordinary shares outstanding (share in thousands)	Earnings per share (in dollars)
Basic loss per share			
Loss attributable to ordinary shareholders of the parent	$ 13,756	288,542	$ 0.05
Diluted earnings per share			
Loss attributable to ordinary shareholders of the parent	13,756	288,542	
Profit attributable to ordinary shareholders of the parent plus assumed conversion of all dilutive potential ordinary shares	$ 13,756	288,542	$ 0.05

	For the three-month periods ended September 30,2024		
	Amount after tax	Weighted average number of ordinary shares outstanding (share in thousands)	Earnings per share (in dollars)
Basic loss per share			
Profit attributable to ordinary shareholders of the parent	$ 45,500	288,542	$ 0.16
Diluted earnings per share			
Profit attributable to ordinary shareholders of the parent	45,500	288,542	
Employees’ compensation	-	429	
Profit attributable to ordinary shareholders of the parent plus assumed conversion of all dilutive potential ordinary shares	$ 45,500	$ 288,971	$ 0.16

	For the nine-month periods ended September 30,2025		
	Amount after tax	Weighted average number of ordinary shares outstanding (share in thousands)	Earnings per share (in dollars)
Basic loss per share			
Loss fit attributable to ordinary shareholders of the parent	($ 26,062)	288,542	($ 0.09)
Diluted earnings per share			
Loss attributable to ordinary shareholders of the parent	(26,062)	288,542	
Profit attributable to ordinary shareholders of the parent plus assumed conversion of all dilutive potential ordinary shares	($ 26,062)	288,542	($ 0.09)

	For the nine-month periods ended September 30,2024		
	Amount after tax	Weighted average number of ordinary shares outstanding (share in thousands)	Earnings per share (in dollars)
Basic loss per share			
Profit attributable to ordinary shareholders of the parent	$ 236,064	288,541	$ 0.82
Diluted earnings per share			
Profit attributable to ordinary shareholders of the parent	$ 236,064	288,541	
Assumed conversion of all dilutive potential ordinary shares			
Employees' compensation	-	498	
Profit attributable to ordinary shareholders of the parent plus assumed conversion of all dilutive potential ordinary shares	$ 236,064	$ 289,039	$ 0.82

For the three-month periods ended September 30, 2025 and 2024，for the nine-month periods ended September 30, 2025 and 2024, the Company's employees' compensation had anti-dilutive effect, thus, they were not included in the calculation of diluted earnings per share.

(28) Supplemental cash flow information

A. Investing activities with partial cash payments

	For the nine-month periods ended September 30,	
	2025	2024
Acquisition of property, plant and equipment	$ 317,815	$ 759,980
Add: Beginning balance of payables on equipment	104,689	87,091
Less: Ending balance of payables on equipment	(87,419)	(528,789)
Less: Interest capitalization	(3,095)	(6,028)
Cash paid during the year	$ 331,990	$ 321,254

B. Financing activities with no cash flow effects:

	For the nine-month periods ended September 30,	
	2025	2024
Convertible bonds being converted to capital stocks	$ -	$ 300

(29) Changes in liabilities from financing activities

	Short-term borrowings	Lease liabilities	Guarantee deposits-received	Bonds payable	Liabilities from financing activities
At January 1	$ 45,159	$ 373,386	$ 8,095	$ 966,784	$ 1,393,425
Changes in cash flow from financing activities	139,065	(9,616)	-	-	129,449
Interest paid	-	(6,527)	-	-	(6,527)
Interest expense	-	6,527	-	10,617	17,144
Changes in other non-cash items	-	(8,484)	-	-	(8,484)
Conversion option exercised	-	-	-	(499,700)	(499,700)
At September 30	$ 184,224	$ 355,287	$ 8,095	$ 477,701	$ 1,025,307

	Short-term borrowings	Lease liabilities	Guarantee deposits-received	Bonds payable	Liabilities from financing activities
At January 1	$ 266,950	$ 232,845	$ 8,095	$ 491,143	$ 999,033
Changes in cash flow from financing activities	(158,700)	(7,805)	-	499,755	333,250
Interest paid	-	(4,683)	-	-	(4,683)
Interest expense	-	4,683	-	7,222	11,905
Redemption of corporate bonds	-	-	-	(300)	(300)
Conversion option exercised	-	-	-	4	4
Changes in other non-cash items	-	151,468	-	(35,724)	115,744
At September 30	$ 108,250	$ 376,508	$ 8,095	$ 962,1000	$ 1,454,953

7. Related Party Transactions

(1) Parent and ultimate controlling party

The Company's ultimate parent company is Episil Technologies Inc. (former name: Episil Holding Inc.) holds 57.86% of the Company's outstanding shares.

(2) Names of related parties and relationship

Names of related parties	Relationship with the Company
Episil Technologies Inc.	The parent company
Episil Technologies Inc.(Shanghai)	The parent company's indirect wholly-owned sbusidiary
Hermes-Epitek Corp.	The parent company's director is Hermes-Epitek Corp.'s director
Taiwan Hi-Tech Corp.	Investee of the parent company accounted for using equity method(Note 1)
Vanguard International Semiconductor Corporation	Individuals with significant influence on the Group (Note 2)

Note 1: The Company completed the dissolution procedure on September 30, 2015.

Note 2: The Company implemented a capital increase through private placement, in which Vanguard International Semiconductor Corporation subscribed 50,000 thousand shares and acquired a 13% equity interest in the Company (the effective date of the capital increase was September 24,2024) Therefore, Vanguard International Semiconductor Corporation is listed as a related party since it has significant influence over the Company from that date.

(3) Significant related party transactions

A. Operating revenue

	For the three-month periods ended September 30,	
	2025	2024
Sales of goods:		
-Individuals with significant influence on the Group-Vanguard International Semiconductor Corporation	$ 198,640	$ 61,190
-The parent company	85,200	76,107
-Affiliate company	2,349	2,976
	$ 286,189	$ 140,273

	For the nine-month periods ended September 30,	
	2025	2024
Sales of goods:		
-Individuals with significant influence on the Group-Vanguard International Semiconductor Corporation	$ 559,042	$ 61,190
-The parent company	254,646	228,090
-Affiliate company	7,027	6,862
	$ 820,715	$ 296,142

The price and terms on sales are available to third parties and the credit term is 30 to 90 days after monthly billings

B. Purchases

	For the three-month periods ended September 30,	
	2025	2024
Purchases of goods:		
-The parent company	$ 5,737	$ 17,991
-Affiliate company	520	349
-Individuals with significant influence on the Group	198	146
	$ 6,455	$ 18,486
Purchases of services:		
-The parent company	$ 2,917	$ 2,971

	For the nine-month periods ended September 30,	
	2025	2024
Purchases of goods:		
-The parent company	$ 17,730	$ 64,333
-Affiliate company	2,037	5,779
-Individuals with significant influence on the Group	569	146
	$ 20,336	$ 70,258
Purchases of services:		
-The parent company	$ 8,640	$ 9,050

The price and terms on purchase are available to third parties and the payment term is 30 to 90 days after monthly billings.

C. Receivables from related parties

	September 30, 2025	December 31, 2024	September 30, 2024
Accounts receivable:			
-Individuals with significant influence on the Group -Vanguard International Semiconductor Corporation	$ 145,230	$ 136,702	$ 133,250
-The parent company-Episil Technologies Inc	119,192	96,358	101,919
-Affiliate company	964	580	777
	$ 265,386	$ 233,640	$ 235,946
Other receivables:			
-The parent company - Episil Technologies Inc.	$ 10,680	$ 9,978	$ 9,216
-Affiliate company - Hermes -Epitek Corp.	4,997	-	-
	$ 15,677	$ 9,978	$ 9,216

The receivables from related parties arise mainly from sales of goods and service provision transactions. The receivables are due 3 months after the date of sale.

D. Payables to related parties

	September 30, 2025	December 31, 2024	September 30, 2024
Accounts payable:			
-The parent company	$ 5,704	$ 6,183	$ 5,586
-Affiliate company	396	83	2166
-Individuals with significant influence on the Group	205	203	-
	$ 6,305	6,469	$ 7,752

	September 30, 2025	December 31, 2024	September 30, 2024
Other payable:			
-The parent company - Episil Technologies Inc.	$ 6,142	$ 4,196	$ 4,112
- Affiliate company	20	4,020	-
-Affiliate company- Taiwan Hi-Tech Corp			464,955
	$ 6,162	$ 8,216	$ 469,067

Other payables mainly refer to payables for equipment， service fees and processing fees.

E. Property transactions

Disposal of property, plant and equipment:

	For the three-month periods ended September 30, 2025		For the three-month periods ended September 30, 2024	
	Disposal proceeds	Gain (loss) on disposal	Disposal proceeds	Gain (loss) on disposal
-The parent company	$ -	$ -	$ -	$ -

	For the nine-month periods ended September 30, 2025		For the nine-month periods ended September 30, 2023	
	Disposal proceeds	Gain (loss) on disposal	Disposal proceeds	Gain (loss) on disposal
-Affiliate company - Hermes -Epitek Corp.	$ 1,550	$ 1,388	$ -	$ -
-The parent company	-	-	26,568	-
	$ 1,550	$ 1,388	$ 26,568	$ -

F. Lease transactions

(a) For the three-month periods and nine-month periods ended September 30, 2025 and 2024, rental revenue arising from leasing certain buildings and structures to affiliate companies amounted to $1,951，$1,872， $5,849 and $5,608, respectively, which is collected monthly.

(b) For the three-month periods and nine-month periods end September 30, 2025 and 2024, rental expense due to leasing certain buildings and structures from affiliate companies amounted to $40， $26， $90 and $176, respectively, which is paid monthly.

G. Others (Shown as “Operating costs” and “Operating expenses”)

	For the three-month periods ended September 30,	
	2025	2024
Testing fee:		
-Associates- Taiwan Hi-Tech Corp	$ -	$ 224

	For the nine-month periods ended September 30,	
	2025	2024
Testing fee:		
-Associates- Taiwan Hi-Tech Corp	$ -	$ 61,608

(4) Key management personnel compensation

	For the three-month periods ended September 30,	
	2025	2024
Salaries and other short-term employee benefits	$ 10,056	$ 9,051
Post-employment benefits	173	179
	$ 10,229	$ 9,230

	For the nine-month periods ended September 30,	
	2025	2024
Salaries and other short-term employee benefits	$ 26,457	$ 27,574
Post-employment benefits	518	522
	$ 26,975	$ 28,096

8. Pledged Assets

The Group’s assets pledged as collateral are as follows:

	Book value			
Pledged asset	September 30, 2025	December 31, 2024	September 30, 2024	Purpose
Pledged time deposits (shown as “Non-Current financial assets at amortised cost”)	$ 19,779	$ 19,490	$ 19,470	Customs deposits and guarantee deposits for leases

9. Significant Contingent Liabilities and Unrecognised Contract Commitments

(1) Contingencies

None.

(2) Commitments

Capital expenditures contracted for at the balance sheet date but not yet incurred are as follows:

	September 30, 2025	December 31, 2024	September 30, 2024
Property, plant and equipment	$ 72,085	$ 307,689	$ 377,670

10. Significant Disaster Loss

None.

11. Significant Events after the Reporting Period

None.

12. Others

(1) Capital management

Th ere are no material changes in the current period. Please refer to Note 12 to the 2024 year end Consolidated Financial Statements of the Republic of China.

(2) Financial instruments

A. Financial instruments by category

	September 30, 2025	December 31, 2024	September 30, 2024
Financial assets			
Financial assets at fair value through other comprehensive income	$ 17	$ 17	$ 17
Financial assets at amortised cost			
Financial assets at amortised cost	19,779	29,490	19,470
Cash and cash equivalents	2,093,991	2,638,148	3,023,325
Accounts receivable	572,383	625,605	624,971
Accounts receivable due from related parties	265,386	233,640	235,946
Other receivables	18,717	19,297	52,856
Other receivables due from related parties	15,677	9,978	9,216
Refundable guarantee deposits	2,168	1,278	1,306
	$ 2,988,101	$ 3,557,436	$ 3,967,090

	September 30, 2025	December 31, 2024	September 30, 2024
Financial liabilities			
Financial liabilities at amortised cost			
Short-term borrowings	$ 184,224	$ 45,159	$ 108,250
Accounts payable	297,554	306,247	269,263
Accounts payable to related parties	6,305	6,469	18,433
Other payables	339,569	460,109	352,371
Other payables to related parties	6,162	8,216	469,067
Bonds payable (including current portion)	477,701	966,784	962,100
Guarantee deposits received	8,095	8,095	8,095
	$ 1,319,610	$ 1,801,079	$ 2,187,579
Lease liabilities	$ 355,287	$ 373,387	$ 376,509

B. Policy of risk management

There are no material changes in the current period. Please refer to Note 12 to the 2024 year end Consolidated Financial Statements of the Republic of China.

C. Significant financial risks and degrees of financial risks

(a) Market risk

Exchange rate risk

i. The Group operates internationally and is exposed to exchange rate risk arising from the transactions of the Company and its subsidiary using various functional currencies, primarily with respect to the USD and RMB. Foreign exchange rate risk arises from future commercial transactions and recognised assets and liabilities.

ii. Management has set up policies to require group companies to manage their foreign exchange risk against their functional currencies. The companies are required to hedge their entire foreign exchange risk exposure through coordination with the Group treasury. Exchange rate risk is measured through a forecast of highly probable USD and JPY expenditures. Borrowing liabilities denominated in foreign currencies that are adopted to minimise the volatility of the foreign exchange.

iii. The Group’s businesses involve some non-functional currency operations (the Company’s functional currency: NTD and the subsidiary’s functional currency: JPY). The information on assets and liabilities denominated in foreign currencies whose values would be materially affected by the exchange rate fluctuations is as follows:

	September 30, 2025		
	Foreign currency amount (in thousands)	Exchange rate	Book value (NTD)
(Foreign currency: functional currency)			
Financial assets			
Monetary items			
USD:NTD	$ 16,130	30.463	$ 491,368
JPY:NTD	64,337	0.206	13,253
RMB:NTD	8,246	4.272	35,227
USD: JPY	1,306	147.807	39,785
Non-monetary items: None.			
Financial liabilities			
Monetary items			
USD:NTD	$ 11,329	30.463	$ 345,115
JPY:NTD	7,758	0.206	1,598
RMB:NTD	14,232	4.272	60,799
USD:JPY	161	147.807	4,905

	December 31, 2024		
	Foreign currency amount (in thousands)	Exchange rate	Book value (NTD)
(Foreign currency: functional currency)			
Financial assets			
Monetary items			
USD:NTD	$ 12,827	32.794	$ 420,649
JPY:NTD	67,154	0.210	14,102
RMB:NTD	5,884	4.478	26,349
USD: JPY	789	156.013	25,874
Non-monetary items: None.			
Financial liabilities			
Monetary items			
USD:NTD	$ 5,154	32.794	$ 169,020
JPY:NTD	78,291	0.210	16,441
RMB:NTD	15,866	4.478	71,048
USD: JPY	992	156.013	32,532

	September 30, 2024		
	Foreign currency amount (in thousands)	Exchange rate	Book value (NTD)
(Foreign currency: functional currency)			
Financial assets			
Monetary items			
USD:NTD	$ 15,811	31.658	$ 500,545
JPY:NTD	55,727	0.223	12,427
RMB:NTD	4,451	4.523	20,132
USD: JPY	1,140	142.092	36,090
Non-monetary items: None.			
Financial liabilities			
Monetary items			
USD:NTD	$ 6,914	31.658	$ 218,883
JPY:NTD	53,605	0.223	11,954
RMB:NTD	11,838	4.523	53,543
USD: JPY	509	142.092	16,114
Non-monetary items: None.			

iv. The total exchange (loss) gain, including realised and unrealised, arising from significant foreign exchange variations on the monetary items held by the Group for the three-month and nine-month periods ended September 30, 2025 and 2024, amounted to $4,029、($7,453)、($29,258) and $9,878, respectively.

v. Analysis of foreign currency market risk arising from significant foreign exchange variations:

	Year ended September 30, 2025		
	Change in exchange rate	Effect on profit (loss)	Effect on other comprehensive income
(Foreign currency: functional currency)			
Financial assets			
Monetary items			
USD:NTD	1%	$ 4,914	$ -
JPY:NTD	1%	133	-
RMB:NTD	1%	352	-
USD: JPY	1%	398	-
Financial liabilities			
Monetary items			
USD:NTD	1%	($ 3,451)	$ -
JPY:NTD	1%	(16)	-
RMB:NTD	1%	(608)	-
USD:JPY	1%	(49)	-

	Year ended September 30, 2024		
	Change in exchange rate	Effect on profit (loss)	Effect on other comprehensive income
(Foreign currency: functional currency)			
Financial assets			
Monetary items			
USD:NTD	1%	$ 5,005	$ -
JPY:NTD	1%	124	-
RMB:NTD	1%	201	-
USD: JPY	1%	361	-
Financial liabilities			
Monetary items			
USD:NTD	1%	($ 2,189)	$ -
JPY:NTD	1%	(120)	-
RMB:NTD	1%	(535)	-
USD: JPY	1%	(161)	-

Price risk

i. The Group's investments in equity securities, which are exposed to price risk, are the held financial assets at fair value through other comprehensive income.

ii. The The Group's investments in equity securities comprise shares issued by a domestic company. The prices of equity securities would change due to the change of the future value of investee company. If the prices of these equity securities had increased /decreased by 10% with all other variables held constant, fair value adjustment would have increased/decreased both by $2, as a result of the price change on equity investment at fair value through other comprehensive income.

Cash flow and fair value interest rate risk

i. The Group's main interest rate risk arises from short-term borrowings with floating rates, which expose the Group to cash flow interest rate risk. For the nine-month periods ended September 30, 2025 and 2024, the Group's borrowings at floating rates were mainly denominated in New Taiwan dollars, US dollars and Japanese yen.

ii. If the borrowing interest rate of New Taiwan dollars and US dollars had increased/decreased by 0.25% with all other variables held constant, loss after tax For the nine-month periods ended September 30, 2025 and 2024, would have increased/decreased by $276 and $162, respectively. Changes in interest expense mainly due from floating-rate borrowings.

(b) Credit risk

i. Credit risk refers to the risk of financial loss to the Group arising from default by the clients or counterparties of financial instruments on the contract obligations. The main factor is that counterparties could not repay in full the accounts receivable based on the agreed terms, and the contract cash flows of debt instruments stated at amortised cost.

ii. The Group manages their credit risk taking into consideration the entire group's perspective. Only rated banks with an optimal rating and financial institutes with investment grade are accepted. According to the Group's credit policy, each entity in the Group is responsible for managing and analysing the credit risk for each of their new clients before standard payment and delivery terms and conditions are offered. Internal risk control assesses the credit quality of the customers, taking into account their financial position, past experience and other factors. Individual credit limits are set based on internal or external ratings in accordance with limits set by the Board of Directors. The utilisation of credit limits is regularly monitored.

iii. The Group adopts the assumptions under IFRS 9, and the default occurs when the contract payments are past due over 90 days.

iv. The Group adopts following assumptions under IFRS 9 to assess whether there has been a significant increase in credit risk on that instrument since initial recognition:

(i) If the contract payments were past due over 30 days based on the terms, there has been a significant increase in credit risk on that instrument since initial recognition.

(ii) For investments in bonds that are traded over the counter, if any external credit rating agency rates these bonds as investment grade, the credit risk of these financial assets is treated low.

v. The following indicators are used to determine whether the credit impairment of debt instruments has occurred:

(i) It becomes probable that the issuer will enter into bankruptcy or other financial reorganisation due to financial difficulties;

(ii) The disappearance of an active market for that financial asset because of financial difficulties of the issuer;

(iii) Default or delinquency in interest or principal repayments;

(iv) Adverse changes in national or regional economic conditions that are expected to cause a default.

vi. The Group categorised accounts receivable in accordance with credit risk and applied the modified approach using a provision matrix to estimate the expected credit loss.

vii. The Group wrote-off the financial assets, which cannot be reasonably expected to be recovered, after initiating recourse procedures. However, the Group will continue executing the recourse procedures to secure their rights.

viii. The Group used the forecastability to adjust historical and timely information to assess the default possibility of accounts receivable. As of September 30, 2025, December 31, 2024, September 30 2024, the provision matrix is as follows:

	Not past due	Up to 30 days past due	31~90 days past due	91~180 days past due	over 180 days past due	Individual	Total
At September 30, 2025							
Expected loss rate	0.01%	0.01%	0.11%	0.66%	0.12%	0.12%~4.07%	
Total book value	$ 798,613	$ 34,362	$ 1,551	$ -	$ -	$ 3,395	837,921

Loss allowance	$ -	$ -	$ -	$ -	$ -	(152)	(152)
At December 31, 2023							
Expected loss rate	0.01%	0.01%	0.11%	0.63%	0.12%	0.12%~4.32%	
Total book value	$ 781,658	$ 66,849	$ 265	$ -	$ -	$ 10,625	859,397
Loss allowance	$ -	$ -	$ -	$ -	$ -	(152)	(152)
At September 30, 2024							
Expected loss rate	0.01%	0.01%	0.11%	0.66%	0.12%	0.12%~4.41%	
Total book value	$ 810,379	$ 46,580	$ -	$ -	$ -	$ 4,110	861,069
Loss allowance	$ -	$ -	$ -	$ -	$ -	(152)	(152)

ix. Movements in relation to the Group applying the modified approach to provide loss allowance for accounts receivable are as follows:

	2025
	Accounts receivable
At January 1 / September 30,	$ 152

	2024
	Accounts receivable
At January 1 / September 30,	$ 152

(c) Liquidity risk

i. Cash flow forecasting is performed in the operating entities of the Group and aggregated by Group treasury. Group treasury monitors rolling forecasts of the Group’s liquidity requirements to ensure it has sufficient cash to meet operational needs while maintaining sufficient headroom on its undrawn borrowing facilities at all times so that the Group does not breach borrowing limits or covenants (where applicable) on any of its borrowing facilities. Such forecasting takes into consideration the Group’s debt financing plans, covenant compliance, compliance with internal balance sheet ratio targets and, if applicable, external regulatory or legal requirements, for example, currency restrictions.

ii. Surplus cash held by the operating entities over and above balance required for working capital management will be appropriately used and invested. The chosen instruments with appropriate maturities or sufficient liquidity to provide sufficient headroom as determined by the above-mentioned forecasts. As at September 30, 2025，December 31,2024 and September 30,2024, the Group held money market position of $2,093,638，$2,637,778 and $3,022,938, respectively, that are expected to readily generate cash inflows for managing liquidity risk.

iii. The Group has the following undrawn borrowing facilities:

	September 30, 2025	December 31, 2024	September 30, 2024
Floating rate:			

Expiring within one year	$ -	$ 51,683	$ 36,990
Fixed rate:			
Expiring within one year	$ 1,375,776	$ 1,463,158	$ 1,414,760

iv. The table below analyses the Group's non-derivative financial liabilities into relevant maturity groupings based on the remaining period at the balance sheet date to the contractual maturity date.

Non-derivative financial liabilities	Less than 1 year	Between 1 and 2 years	Between 2 and 5 years	Over 5 years
September 30, 2025				
Short-term borrowings	$ 184,224	$ -	$ -	$ -
Accounts payable (including related parties)	303,859	-	-	-
Other payables (including related parties)	345,731	-	-	-
Lease liabilities	21,688	21,688	56,805	394,955
Bonds payable	-	500,000	-	-
Guarantee deposits received	-	-	8,095	-

Non-derivative financial liabilities	Less than 1 year	Between 1 and 2 years	Between 2 and 5 years	Over 5 years
December 31, 2024				
Short-term borrowings	$ 45,159	$ -	$ -	$ -
Accounts payable (including related parties)	312,716	-	-	-
Other payables (including related parties)	468,325	-	-	-
Lease liabilities	21,382	21,067	59,235	423,479
Bonds payable	499,700	-	500,000	-
Guarantee deposits received	-	-	8,095	-

Non-derivative financial liabilities	Less than 1 year	Between 1 and 2 years	Between 2 and 5 years	Over 5years
September 30, 2024				
Short-term borrowings	$ 108,250	$ -	$ -	$ -
Accounts payable (including related parties)	287,696	-	-	-
Other payables (including related parties)	821,438	-	-	-
Lease liabilities	21,517	21,067	60,245	427,736
Bonds payable	496,140	-	500,000	-
Guarantee deposits received	-	-	8,095	-

(3) Fair value information

A. The different levels that the inputs to valuation techniques are used to measure fair value of financial and non-financial instruments have been defined as follows:

Level 1: Quoted prices (unadjusted) in active markets for identical assets or liabilities that the entity can access at the measurement date. A market is regarded as active where a market in which transactions for the asset or liability take place with sufficient frequency and volume to provide pricing information on an ongoing basis. The fair value of the Group's investment in beneficiary certificates is included in Level 1.

Level 2: Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly.

Level 3: Unobservable inputs for the asset or liability. The fair value of the Group's investment in unlisted stocks is included in Level 3.

B. Fair value information of investment property at cost is provided in Note 6(8).

C. Financial instruments not measured at fair value

(a) Except for those listed in the table below, the carrying amounts of cash and cash equivalents, notes receivable, accounts receivable, other receivables, short-term borrowings, notes payable, accounts payable and other payables are approximate to their fair values.

	September 30, 2025			
		Fair value		
	Book value	Level 1	Level 2	Level 3
Financial liabilities:				
Bonds payable	$ 477,701	$ -	$ 483,400	$ -

	December 31, 2024			
		Fair value		
	Book value	Level 1	Level 2	Level 3
Financial liabilities:				
Bonds payable	$ 966,784	$ -	$ 972,051	$ -

	September 30, 2024			
		Fair value		
	Book value	Level 1	Level 2	Level 3
Financial liabilities:				
Bonds payable	$ 962,100	$ -	$ 968,402	$ -

(b) The methods and assumptions of fair value estimate are as follows:

Bonds payable: The fair value of the convertible bonds issued by the Group was estimated by the Binomial-Tree approach to convertible bonds.

D. The related information of financial and non-financial instruments measured at fair value by level on the basis of the nature, characteristics and risks of the assets and liabilities are as follows:

(a) The related information of natures of the assets and liabilities is as follows:

September 30, 2025	Level 1	Level 2	Level 3	Total
Assets				

Recurring fair value measurements				
Financial assets at fair value through other comprehensive income				
Unlisted stocks	$ -	$ -	$ 17	$ 17

December 31, 2024	Level 1	Level 2	Level 3	Total
Assets				
Recurring fair value measurements				
Financial assets at fair value through other comprehensive income				
Unlisted stocks	$ -	$ -	$ 17	$ 17

September 30, 2024	Level 1	Level 2	Level 3	Total
Assets				
Recurring fair value measurements				
Financial assets at fair value through other comprehensive income				
Unlisted stocks	$ -	$ -	$ 17	$ 17

(b)The methods and assumptions the Group used to measure fair value are as follows:

i. The instruments the Group used market quoted prices as their fair values (that is, Level 1) are listed below by characteristics:

	Listed shares	Closing-end fund
Maket quoted price	Closing price	Closing price

ii. Except for financial instruments with active markets, the fair value of other financial instruments is measured by using valuation techniques or by reference to counterparty quotes. The fair value of financial instruments measured by using valuation techniques can be referred to current fair value of instruments with similar terms and characteristics in substance, discounted cash flow method or other valuation methods, including calculated by applying model using market information available at the consolidated balance sheet date (i.e. yield curves on the Taipei Exchange, average commercial paper interest rates quoted from Reuters).

iii. When assessing non-standard and low-complexity financial instruments, for example, debt instruments without active market, interest rate swap contracts, foreign exchange swap contracts and options, the Group adopts valuation technique that is widely used by market participants. The inputs used in the valuation method to measure these financial instruments are normally observable in the market.

iv. The valuation of derivative financial instruments is based on valuation model widely accepted by market participants, such as present value techniques and option pricing models. Foreign exchange forward contracts are usually valued based on the current forward exchange rate.

v. The output of valuation model is an estimated value and the valuation technique may not be able to capture all relevant factors of the Group's financial and non-financial instruments. As a result, the estimate generated by valuation model will be slightly adjusted based on additional inputs, such as model risk and liquidity risk. In accordance with the Group's management policies and relevant control procedures relating to the valuation models used for fair value measurement, management believes adjustment to valuation is necessary in order to reasonably represent the fair value of financial and non-financial instruments at the consolidated balance sheet. The inputs and pricing information used during valuation are carefully assessed and adjusted based on current market conditions.

vi. The Group takes into account adjustments for credit risks to measure the fair value of financial and non-financial instruments to reflect credit risk of the counterparty and the Group's credit quality.

E. For the nine-month periods ended September 30, 2025and 2024, there was no transfer between Level 1 and Level 2.

F. The following chart is the movement of Level 3 For the nine-month periods ended September 30, 2025 and 2024:

	2025	2024
	Equity instruments	Equity instruments
At January1/September 30	$ 17	$ 17

G. For the nine-month periods ended September 30, 2024 and 2023, there was no transfer into or out from Level 3.

H. Group treasury is in charge of valuation procedures for fair value measurements being categorised within Level 3, which is to verify independent fair value of financial instruments. Such assessment is to ensure the valuation results are reasonable by applying independent information to make results close to current market conditions, confirming the resource of information is independent, reliable and in line with other resources and represented as the exercisable price, and frequently calibrating valuation model, performing back-testing, updating inputs used to the valuation model and making any other necessary adjustments to the fair value.

I. The following is the qualitative information of significant unobservable inputs and sensitivity analysis of changes in significant unobservable inputs to valuation model used in Level 3 fair value measurement:

	Fair value at September 30, 2025	Valuation technique	Significant unobservable input	Range (weighted average)	Relationship of inputs to fair value
Non-derivative equity instrument:					
Unlisted shares	$ 17	Market comparable companies	Price to book ratio multiple;	1.	The higher the multiple, the higher the fair value.

	Fair value at December 31, 2024	Valuation technique	Significant unobservable input	Range (weighted average)	Relationship of inputs to fair value
Non-derivative equity instrument:					
Unlisted shares	$ 17	Market comparable companies	Price to book ratio multiple;	1.	The higher the multiple, the higher the fair value.

	Fair value at September 30, 2024	Valuation technique	Significant unobservable input	Range (weighted average)	Relationship of inputs to fair value
Non-derivative equity instrument:					
Unlisted shares	$ 17	Market comparable companies	Price to book ratio multiple;	1.	The higher the multiple, the higher the fair value.

J. The Group has assessed the valuation models and assumptions carefully used to measure fair value. However, use of different valuation models or assumptions may result in different measurement. The following is the effect of profit or loss or of other comprehensive income from financial assets and liabilities categorised within Level 3 if the inputs used to valuation models have changed:

			September 30, 2025			
			Recognised in profit or loss		Recognised in other comprehensive income	
	Input	Change	Favourable change	Unfavourable change	Favourable change	Unfavourable change
Financial assets						
Equity instrument	Price to book ratio multiple	±1%	$ -	$ -	$ 2	($ 2)

	Input	Change	December 31, 2024			
			Recognised in profit or loss		Recognised in other comprehensive income	
			Favourable change	Unfavourable change	Favourable change	Unfavourable change
Financial assets						
Equity instrument	Price to book ratio multiple	±1%	$ -	$ -	$ 2	($ 2)

	Input	Change	September 30, 2024			
			Recognised in profit or loss		Recognised in other comprehensive income	
			Favourable change	Unfavourable change	Favourable change	Unfavourable change
Financial assets						
Equity instrument	Price to book ratio multiple	±1%	$ -	$ -	$ 2	($ 2)

13. Supplementary Disclosures

(1) Significant transactions information

A. Loans to others: None.

B. Provision of endorsements and guarantees to others: None.

C. Holding of marketable securities at the end of the period (not including subsidiaries, associates and joint ventures): Please refer to table 1.

D. Purchases or sales of goods from or to related parties reaching $100 million or 20% of paid-in capital or more: Please refer to table 2.

E. Receivables from related parties reaching NT$100 million or 20% of paid-in capital or more: Please refer to table 3.

I. Significant inter-company transactions during the reporting period: Please refer to table 4.

(2) Information on investees

Names, locations and other information of investee companies (not including investees in Mainland China)：Please refer to table 5.

(3) Information on investments in Mainland China: None.

14. Segment Information

(1) General information

The Group operates business only in a single industry. The chief operating decision-maker, who assesses performance and allocates resources of the Group as a whole, has identified that the Group has only one reportable operating segment.

(2) Segment Information

The segment information provided to the chief operating decision-maker for the reportable segments is as follows:

	For the nine-month periods ended September 30,	
	2025	2024
Revenue from external customers	$ 2,826,900	$ 3,132,603
Inter-company revenue	$ 91,962	$ 154,977
Segment (loss) income	($ 32,574)	$ 295,361
Segment assets	$ 6,716,456	$ 7,814,033
Segment liabilities	$ 1,829,529	$ 2,788,691

(3) Reconciliation for segment income (loss)

None.

Episil-Precision Inc. and Subsidiaries

Holding of marketable securities at the end of the period (not including subsidiaries, associates and joint ventures)

September 30, 2025

Table 1

Expressed in thousands of NTD

(Except as otherwise indicated)

Securities held by	Marketable securities（Note 1）	Relationship with the securities issuer（Note 2）	General ledger account	As of September 30, 2025 Number of shares (in thousands)	Book value（Note	Ownership (%)	Fair value	Footnote（Note 4)
Episil-Precision Inc.	Dah Chung Bills Fiance Corp.-common shares	None	Financial assets at fair value through other comprehensive income-non-current	1,164	$ 17	0	$ 17	

Note 1: Marketable securities in the table refer to stocks, bonds, beneficiary certificates and other related derivative securities within the scope of IFRS9. "Financial instruments".

Note 2: Leave the column blank if the issuer of marketable securities is non-related party.

Note 3: Fill in the amount after adjusted at fair value and deducted by accumulated impairment for the marketable securities measured at fair value; fill in the acquisition cost or amortised cost deducted by accumulated impairment for the marketable securities not measured at fair value.

Note 4: The number of shares of securities and their amounts pledged as security or pledged for loans and their restrictions on use under some agreements should be stated in the footnote if the securities presented herein have such conditions.

Episil-Precision Inc. (Formerly Episil Holding Inc.) and Subsidiaries

Purchases or sales of goods from or to related parties reaching $100 million or 20% of paid-in capital or more

For the nine-month period ended September 30, 2024

Table 2

Expressed in thousands of NTD

(Except as otherwise indicated)

			Transaction				Differences in transaction terms compared to third party transactions (Note 1)		Notes/accounts receivable (payable)		
Purchaser/seller	Counterparty	Relationship with the counterparty	Purchases (sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of notes/accounts receivable (payable	Footnote
Episil-Precision Inc.	Vanguard International Semiconductor Corporation	Individuals withsignificant influence on the Group	(Sales)	$ 559,042	19.78%	60 days after monthly billings	-	Gerneral terms	$ 145,230	17.34%	
Episil-Precision Inc.	Episil Technologies Inc	Parent company	(Sales)	254,646	9.01%	30-90 days after monthly billings	-	Gerneral terms	119,192	16.23%	

Note 1 : Processing and returning materials provided by customers (related parties) were excluded from purchase/sales.

Episil-Precision Inc. and Subsidiaries

Receivables from related parties reaching NT$100 million or 20% of paid-in capital or more
September 30, 2025

Table 3

Expressed in thousands of NTD
(Except as otherwise indicated)

Creditor	Counterparty	Relationship	Balance of accounts receivables of related parties（Note1）	Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
					Amount	Action taken		
Episil-Precision Inc.	Vanguard International Semiconductor Corporation	Individuals withsignificant influence on the Group	145,230	5.29	-	Amountcollected subsequent to the balance sheet date	-	-
Episil-Precision Inc.	Episil Technologies Inc.	Parent company	119,192	3.15	29,733	Amountcollected subsequent to the balance sheet date	34,632	-

Note 1: Please rely on the accounts receivable, bills, other receivables... etc.

Episil-Precision Inc. and Subsidiaries

Significant inter-company transactions during the reporting period

For the nine-month period ended September 30, 2025

Table 4

Expressed in thousands of NTD

(Except as otherwise indicated)

				Transaction			
Number (Note 1)	Company name	Counterparty	Relationship	General ledger account	Amount	Transaction terms	consolidated total operating revenues or total assets (Note 3)
1	Episil-Precision Inc.	Precision Silicon Japan Co., Ltd.	1	Operating revenue	91,962	Gerneral terms	3.25%
1	Episil-Precision Inc.	Precision Silicon Japan Co., Ltd.	1	Accounts receivable	44,141	90~180 days after monthly billings	0.66%

Note 1: The numbers filled in for the transaction company in respect of inter-company transactions are as follows:

(1) Parent company is ‘0’.

(2) The subsidiaries are numbered in order starting from ‘1’.

Note 2: Relationship between transaction company and counterparty is classified into the following nine categories; fill in the number of category each case belongs to (If transactions between parent company and subsidiaries or between subsidiaries refer to the same transaction, it is not required to disclose twice. For example, if the parent company has already disclosed its transaction with a subsidiary, then the subsidiary is not required to disclose the transaction; for transactions between two subsidiaries, if one of the subsidiaries has disclosed the transaction, then the other is not required to disclose the transaction.):

(1) Parent company to subsidiary.

(2) Subsidiary to parent company.

(3) Subsidiary to subsidiary.

Note 3: Percentage of total consolidated revenues or total assets is calculated using the total consolidated assets at the end of the year when the subject of transaction is an asset/liability, and is calculated by total consolidated revenues during the year when the subject of transaction is a revenue/expense.

Note 4: Only transaction amount that exceeds $1 million will be disclosed, otherwise will not be disclosed.

Episil-Precision Inc. and Subsidiaries

Information on investees

For the nine-month period ended September 30, 2025

Table 5

Expressed in thousands of NTD

(Except as otherwise indicated)

Investor	Investee (Note 1 and 2)	Location	Main business activities	Initial investment amount		Shares held as at September 30, 2025			Net profit (loss) for the nine-month period ended 2025 (Note 2(2))	Investment income (loss) recognized by the Company for the nine-month period ended September 30, 2025 (Note 2(3))	Footnote
				Balance as of September 30, 2025	Balance as of December 31, 2024	Number of shares	Ownership (%)	Book value			
Episil-Precision Inc.	Precision Silicon Japan Co., Ltd.	Japan	Sales of epitaxy and silicon wafers	$2,740	2,740	200	100.00%	10,149	(1,050)	(1,050)	

Note 1: If a public company is equipped with an overseas holding company and takes consolidated financial report as the main financial report according to the local law rules, it can only disclose the information of the overseas holding company about the disclosure of related overseas investee information.

Note 2: If situation does not belong to Note 1, fill in the columns according to the following regulations:

(1) The columns of 'Investee', 'Location', 'Main business activities', Initial investment amount' and 'Shares held as at March 31, 2025' should fill orderly in the Company's (public company's) information on investees and every directly or indirectly controlled investee's investment information, and note the relationship between the Company (public company) and its investee each (ex. direct subsidiary or indirect subsidiary) in the 'footnote' column.

(2) The 'Net profit (loss) of the investee for the nine-month period ended March 31, 2025' column should fill in amount of net profit (loss) of the investee for this period.

(3) The 'Investment income (loss) recognised by the Company for the year ended March 31, 2025' column should fill in the Company (public company) recognised investment income (loss) of its direct subsidiary and recognised investment income (loss) of its investee accounted for under the equity method for this period. When filling in recognised investment income (loss) of its direct subsidiary, the Company (public company) should confirm that direct subsidiary's net profit (loss) for this period has included its investment income (loss) which shall be recognised by regulations.