English Translation of Financial Statements Originally Issued in Chinese

TAH HSIN INDUSTRIAL CORPORATION

BALANCE SHEETS

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

(March 31, 2026 and 2025 are unaudited)

(Amounts in thousands of New Taiwan Dollars)

		March 31, 2026		December 31, 2025		March 31, 2025	
		AMOUNT	%	AMOUNT	%	AMOUNT	%
	ASSETS						
	Current assets						
1100	Cash and cash equivalents(Note 6)	$2,244,943	20	$2,383,997	22	$2,450,253	24
1110	Current financial assets at fair value through profit or loss(Note 6)	18,394	-	18,141	-	18,153	-
1120	Current financial assets at fair value through other comprehensive income(Note 6)	3,898,377	34	3,246,121	30	2,489,651	25
1150	Notes receivable, net(Note 6)	34,214	-	49,778	-	42,670	-
1170	Accounts receivable, net(Note 6)	191,030	2	331,245	3	211,387	2
1180	Accounts receivable due from related parties, net(Notes 6,7)	6,621	-	10,102	-	15,563	-
1200	Other receivables	37,276	-	19,666	-	36,747	-
1210	Other receivables due from related parties(Note 7)	372	-	557	-	650	-
1220	Current tax assets	3,524	-	3,446	-	3,755	-
130x	Current inventories(Note 6)	629,551	6	533,639	5	719,699	7
1410	Prepayments	72,327	1	52,426	1	61,556	1
1476	Other current financial assets(Note 6)	216,681	2	213,067	2	386,759	4
1479	Other current assets, others	846	-	791	-	640	-
11xx	Total Current assets	7,354,156	65	6,862,976	63	6,437,483	63
	Non-current assets						
1517	Non-current financial assets at fair value through other comprehensive income(Note 6)	681,970	6	640,729	6	591,046	6
1550	Investments accounted for using equity method(Note 6)	400,045	4	428,138	4	423,558	4
1600	Property, plant and equipment(Note 6)	2,186,165	18	2,187,443	20	2,176,438	21
1755	Right-of-use asset(Note 6)	79,930	1	81,205	1	121,101	1
1760	Investment property, net(Note 6)	397,808	4	397,808	4	345,451	3
1840	Deferred tax assets	105,738	1	107,378	1	84,984	1
1920	Guarantee deposits paid	3,869	-	3,832	-	6,230	-
1970	Other long-term investments, net	810	-	810	-	810	-
1975	Net defined benefit asset, non-current(Note 6)	24,695	-	24,016	-	16,298	-
1980	Other non-current financial assets(Note 6)	75,966	1	73,771	1	75,042	1
1995	Other non-current assets, others	4,147	-	4,876	-	13,279	-
15xx	Total Non-current assets	3,961,143	35	3,950,006	37	3,854,237	37
1xxx	Total Assets	$11,315,299	100	$10,812,982	100	$10,291,720	100

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TAH HSIN INDUSTRIAL CORPORATION

BALANCE SHEETS

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

(March 31, 2026 and 2025 are unaudited)

(Amounts in thousands of New Taiwan Dollars)

		March 31, 2026		December 31, 2025		March 31, 2025	
		AMOUNT	%	AMOUNT	%	AMOUNT	%
	LIABILITIES AND EQUITY						
	Current liabilities						
2100	Current borrowings(Note 6)	$109,175	1	$109,340	1	$124,475	1
2120	Current financial liabilities at fair value through profit or loss(Note 6)	-	-	54	-	359	-
2130	Current contract liabilities	42,652	-	11,264	-	45,738	-
2150	Notes payable	77,904	1	68,991	1	123,982	1
2170	Accounts payable	89,431	1	35,702	-	111,349	1
2200	Other payables(Note 6)	418,413	4	172,599	2	441,734	5
2220	Other payables to related parties(Note 7)	459	-	5,109	-	2,663	-
2230	Current tax liabilities	21,385	-	19,648	-	39,911	-
2250	Current provisions(Note 6)	8,458	-	8,458	-	8,458	-
2280	Current lease liabilities(Note 6)	8,773	-	8,732	-	11,734	-
2399	Other current liabilities, others	4,255	-	2,133	-	2,448	-
21xx	Total Current liabilities	780,905	7	442,030	4	912,851	8
	Non-current liabilities						
2570	Deferred tax liabilities	191,122	2	187,516	2	200,701	3
2580	Non-current lease liabilities(Note 6)	13,632	-	15,695	-	49,884	-
2645	Guarantee deposits received	9,281	-	9,041	-	8,756	-
25xx	Total Non-current liabilities	214,035	2	212,252	2	259,341	3
2xxx	Total Liabilities	994,940	9	654,282	6	1,172,192	11
	LIABILITIES AND EQUITY						
	Equity						
	Equity attributable to owners of parent						
3100	Share capital(Note 6)	990,990	9	990,990	9	990,990	10
3200	Capital surplus(Note 6)	256,626	2	256,341	2	240,267	2
3300	Retained earnings(Note 6)	7,581,812	67	7,733,281	72	7,579,319	74
3400	Other equity interest(Note 6)	1,540,363	14	1,229,057	12	361,406	4
3500	Treasury shares(Note 6)	(83,230)	(1)	(83,230)	(1)	(83,230)	(1)
31xx	Total Equity attributable to owners of parent	10,286,561	91	10,126,439	94	9,088,752	89
36xx	Non-controlling interests(Note 6)	33,798	-	32,261	-	30,776	-
3xxx	Total Equity	10,320,359	91	10,158,700	94	9,119,528	89
	Total Liabilities And Equity	$11,315,299	100	$10,812,982	100	$10,291,720	100

Chairman: Wu, Zi-Cong **President: Chen, Yi-Chien** **Chief Accountant: Chen, Ming-Je**

English Translation of Financial Statements Originally Issued in Chinese

TAH HSIN INDUSTRIAL CORPORATION

STATEMENTS OF COMPREHENSIVE INCOME

For the years ended March 31, 2026 and 2025

(Amounts in thousands of New Taiwan Dollars, except for earnings per share)

Description	Three Months Ended March 31			
	2026	%	2025	%
Operating revenue(Note 6)	$400,564	100	$541,183	100
Operating costs(Note 6)	(356,517)	(89)	(468,721)	(87)
Unrealized profit (loss) from sales	44,047	11	72,462	13
Operating expenses(Note 6)				
Selling expenses	(33,111)	(8)	(32,280)	(6)
Administrative expenses	(57,670)	(15)	(61,358)	(11)
Expected credit impairment loss (or gain)	6,126	2	5,892	1
Operating expenses	(84,655)	(21)	(87,746)	(16)
Net operating income (loss)	(40,608)	(10)	(15,284)	(3)
Non-operating income and expenses				
Interest income(Note 6)	17,254	4	19,988	4
Other income(Note 6)	29,694	8	26,708	5
Other gains and losses(Note 6)	18,865	5	12,894	2
Finance costs(Note 6)	(482)	-	(624)	-
Share of profit (loss) of associates and joint ventures accounted for using equity method	(2,053)	(1)	(2,349)	-
Non-operating income and expenses	63,278	16	56,617	11
Profit (loss) from continuing operations before tax	22,670	6	41,333	8
Tax expense (income)(Note 6(28))	(8,119)	(2)	(25,361)	(5)
Profit (loss) from continuing operations	14,551	4	15,972	3
Net income (loss)(Note 6)	14,551	4	15,972	3
Other comprehensive income(Note 6)				
Components of other comprehensive income that will not be reclassified to profit or loss				
Unrealised gains (losses) from investments in equity instruments measured at fair value through other comprehensive income	391,718	98	(71,181)	(13)
Unrealised gains (losses) from investments in equity instruments measured at fair value through other comprehensive income, associates and joint ventures	(4,803)	(1)	(4,918)	(1)
Components of other comprehensive income that will not	386,915	97	(76,099)	(14)
Components of other comprehensive income that will be				
Exchange differences on translation	16,094	4	18,266	4
Unrealised gains (losses) from investments in debt instruments measured at fair value through other comprehensive income	(5,405)	(1)	2,055	-
Income tax related to components of other comprehensive income that will be reclassified to profit or loss	(3,034)	(1)	(3,536)	(1)
Components of other comprehensive income that will be reclassified to profit or loss	7,655	2	16,785	3
Other comprehensive income	$394,570	99	($59,314)	(11)
Total comprehensive income	$409,121	103	($43,342)	(8)
Profit (loss), attributable to:				
Profit (loss), attributable to stockholders of the	$13,937	4	$14,880	3
Profit (loss), attributable to non-controlling interests	614	-	1,092	-
	$14,551	4	$15,972	3
Comprehensive income attributable to:				
Stockholders of the parent (Comprehensive income)	$407,584	103	($45,022)	(8)
Non-controlling interests (Comprehensive income)	1,537	-	1,680	-
	$409,121	103	($43,342)	(8)
Earnings Per Share				
Basic earnings per share(Note 6)	$0.15		$0.16	
Diluted earnings per share	$0.15		$0.16	

Chairman: Wu, Zi-Cong **President: Chen, Yi-Chien** **Chief Accountant: Chen, Ming-Je**

English Translation of Financial Statements Originally Issued in Chinese

TAH HSIN INDUSTRIAL CORPORATION

STATEMENTS OF CHANGES IN EQUITY

For the three months ended March 31, 2026 and 2025

(Amounts in thousands of New Taiwan Dollars)

Description	Equity attributable to owners of parent									Non-controlling interests	Total equity
	Ordinary share	Capital surplus	Legal reserve	Special reserve	Unappropriated retained earnings (accumulated deficit)	Exchange differences on translation of foreign financial statements	Unrealised gains (losses) on financial assets measured at fair value through other comprehensive income	Treasury shares	Total equity attributable to owners of parent		
Beginning Balance	$990,990	$239,999	$1,570,733	$573,800	$5,420,112	($63,451)	$732,300	($83,230)	$9,381,253	$29,096	$9,410,349
Appropriation and distribution of retained earnings:											
Cash dividends of ordinary share	-	-	-	-	(247,747)	-	-	-	(247,747)	-	(247,747)
Other changes in capital surplus	-	268	-	-	-	-	-	-	268	-	268
Consolidated Net Income	-	-	-	-	14,880	-	-	-	14,880	1,092	15,972
Other comprehensive income (loss)	-	-	-	-	-	14,142	(74,044)	-	(59,902)	588	(59,314)
Total comprehensive income	-	-	-	-	14,880	14,142	(74,044)	-	(45,022)	1,680	(43,342)
Disposal of investments in equity instruments designated at fair value through other comprehensive income	-	-	-	-	247,541	-	(247,541)	-	-	-	-
End of Year	$990,990	$240,267	$1,570,733	$573,800	$5,434,786	($49,309)	$410,715	($83,230)	$9,088,752	$30,776	$9,119,528
Beginning Balance	990,990	256,341	1,570,733	573,800	5,588,748	(75,578)	1,304,635	(83,230)	10,126,439	32,261	10,158,700
Appropriation and distribution of retained earnings:											
Cash dividends of ordinary share	-	-	-	-	(247,747)	-	-	-	(247,747)	-	(247,747)
Other changes in capital surplus	-	285	-	-	-	-	-	-	285	-	285
Consolidated Net Income	-	-	-	-	13,937	-	-	-	13,937	614	14,551
Other comprehensive income (loss)	-	-	-	-	-	12,137	381,510	-	393,647	923	394,570
Total comprehensive income	-	-	-	-	13,937	12,137	381,510	-	407,584	1,537	409,121
Disposal of investments in equity instruments designated at fair value through other comprehensive income	-	-	-	-	82,341	-	(82,341)	-	-	-	-
End of Year	$990,990	$256,626	$1,570,733	$573,800	$5,437,279	($63,441)	$1,603,804	($83,230)	$10,286,561	$33,798	$10,320,359

Chairman: Wu, Zi-Cong **President: Chen, Yi-Chien** **Chief Accountant: Chen,Ming-Je**

English Translation of Financial Statements Originally Issued in Chinese

TAH HSIN INDUSTRIAL CORPORATION

STATEMENTS OF CASH FLOWS

For the three months ended March 31, 2026 and 2025

(Amounts in thousands of New Taiwan Dollars)

Description	2026	2025
Cash flows from (used in) operating activities, indirect method		
Profit (loss) before tax	$22,670	$41,333
Adjustments		
Adjustments to reconcile profit (loss)		
Depreciation expense	23,678	24,214
Expected credit loss (gain) / Provision (reversal of provision) for bad debt expense	(6,126)	(5,892)
Net loss (gain) on financial assets or liabilities at fair value through profit or loss	(310)	1,494
Interest expense	482	624
Interest income	(17,254)	(19,988)
Dividend income	(16,017)	(14,939)
Share of loss (profit) of associates and joint ventures accounted for using equity method	2,053	2,349
Loss (gain) on disposal of property, plan and equipment	-	18
Property, plan and equipment transferred to expenses	-	1,516
Unrealized foreign exchange loss (gain)	(3,458)	(2,153)
Other Adjustments to Reconcile Net Income	285	268
Total adjustments to reconcile profit (loss)	(16,667)	(12,489)
Changes in operating assets and liabilities		
Changes in operating assets		
Decrease (increase) in notes receivable	16,035	16,545
Decrease (increase) in accounts receivable	145,766	173,753
Decrease (increase) in accounts receivable due from related parties	3,588	6,766
Decrease (increase) in other receivable	507	(3,768)
Decrease (increase) in other receivable due from related parties	185	243
Decrease (increase) in inventories	(95,912)	(91,212)
Decrease (increase) in prepayments	(19,901)	(17,208)
Decrease (increase) in other current assets	(55)	(50)
Decrease (increase) in other financial assets	(3,614)	9,984
Decrease (increase) in other operating assets	(679)	(1,315)
Total changes in operating assets	45,920	93,738
Changes in operating liabilities		
Increase (decrease) in contract liabilities	31,388	1,467
Increase (decrease) in notes payable	8,913	22,673
Increase (decrease) in accounts payable	53,729	52,701
Increase (decrease) in other payable	(41,327)	(60,708)
Increase (decrease) in other payable to related parties	(4,650)	(3,593)
Increase (decrease) in other current liabilities	2,122	584
Total changes in operating liabilities	50,175	13,124

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TAH HSIN INDUSTRIAL CORPORATION

STATEMENTS OF CASH FLOWS

For the three months ended March 31, 2026 and 2025

(Amounts in thousands of New Taiwan Dollars)

Description	2026	2025
Total changes in operating assets and liabilities	96,095	106,862
Total adjustments	79,428	94,373
Cash inflow (outflow) generated from operations	102,098	135,706
Interest received	14,823	17,980
Dividends received	21,850	20,128
Interest paid	(425)	(591)
Income taxes refund (paid)	(3,249)	(7,147)
Net cash flows from (used in) operating activities	135,097	166,076
Cash flows from (used in) investing activities		
Acquisition of financial assets at fair value through other comprehensive income	(409,415)	(306,338)
Proceeds from disposal of financial assets at fair value through other comprehensive income	149,491	528,961
Acquisition of property, plant and equipment	(19,219)	(52,743)
Increase in refundable deposits	(37)	(146)
Increase in other financial assets	(2,195)	(101,567)
Decrease in other non-current assets	729	796
Net cash flows from (used in) investing activities	(280,646)	68,963
Cash flows from (used in) financing activities		
Decrease in short-term loans	-	(1,294)
Increase in guarantee deposits received	146	2,855
Repayments of principle of lease liabilities	(2,106)	(3,064)
Net cash flows from (used in) financing activities	(1,960)	(1,503)
Effect of exchange rate changes on cash and cash equivalents	8,455	14,262
Net increase (decrease) in cash and cash equivalents	(139,054)	247,798
Cash and cash equivalents at beginning of period	2,383,997	2,202,455
Cash and cash equivalents at end of period	$2,244,943	$2,450,253

Chairman: Wu, Zi-Cong **President: Chen, Yi-Chien** **Chief Accountant: Chen,Ming-Je**