English Translation of Financial Statements Originally Issued in Chinese

TAH HSIN INDUSTRIAL CORPORATION

BALANCE SHEETS

As of June 30, 2026, December 31, 2025, and June 30, 2025

(June 30, 2026 and 2025 are unaudited)

(Amounts in thousands of New Taiwan Dollars)

		June 30, 2026		December 31, 2025		June 30, 2025	
		AMOUNT	%	AMOUNT	%	AMOUNT	%
	ASSETS						
	Current assets						
1100	Cash and cash equivalents(Note 6(1))	$1,841,400	13	$2,383,997	22	$2,026,290	21
1110	Current financial assets at fair value through profit or loss(Note 6(2))	18,903	-	18,141	-	17,091	-
1120	Current financial assets at fair value through other comprehensive income(Note 6(3))	6,886,698	50	3,246,121	30	2,465,046	26
1150	Notes receivable, net(Note 6(4))	46,970	-	49,778	-	49,593	1
1170	Accounts receivable, net(Note 6(5))	265,001	2	331,245	3	301,540	3
1180	Accounts receivable due from related parties, net(Note 6(5))	18,411	-	10,102	-	14,172	-
1200	Other receivables	32,228	-	19,666	-	43,243	-
1210	Other receivables due from related parties	335	-	557	-	562	-
1220	Current tax assets	3,492	-	3,446	-	3,241	-
130x	Current inventories(Note 6(6))	634,583	4	533,639	5	644,031	7
1410	Prepayments	47,747	-	52,426	1	40,086	-
1476	Other current financial assets(Note 6(1))	245,160	2	213,067	2	177,159	2
1479	Other current assets, others	724	-	791	-	935	-
11xx	Total Current assets	10,041,652	71	6,862,976	63	5,782,989	60
	Non-current assets						
1517	Non-current financial assets at fair value through other comprehensive income(Note 6(7))	891,459	6	640,729	6	551,428	6
1550	Investments accounted for using equity method(Note 6(8))	428,056	3	428,138	4	421,340	4
1600	Property, plant and equipment(Note 6(9))	2,181,959	14	2,187,443	20	2,212,803	23
1755	Right-of-use asset(Note 6(10))	78,127	1	81,205	1	110,638	1
1760	Investment property, net(Note 6(11))	397,808	3	397,808	4	345,450	4
1840	Deferred tax assets	103,861	1	107,378	1	122,847	1
1920	Guarantee deposits paid	4,902	-	3,832	-	5,730	-
1970	Other long-term investments, net	810	-	810	-	810	-
1975	Net defined benefit asset, non-current(Note 6)	25,512	-	24,016	-	17,320	-
1980	Other non-current financial assets(Note 6(1))	48,983	1	73,771	1	67,089	1
1995	Other non-current assets, others	5,556	-	4,876	-	10,422	-
15xx	Total Non-current assets	4,167,033	29	3,950,006	37	3,865,877	40
1xxx	Total Assets	$14,208,685	100	$10,812,982	100	$9,648,866	100

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TAH HSIN INDUSTRIAL CORPORATION

BALANCE SHEETS

As of June 30, 2026, December 31, 2025, and June 30, 2025

(June 30, 2026 and 2025 are unaudited)

(Amounts in thousands of New Taiwan Dollars)

		June 30, 2026		December 31, 2025		June 30, 2025	
		AMOUNT	%	AMOUNT	%	AMOUNT	%
	LIABILITIES AND EQUITY						
	Current liabilities						
2100	Current borrowings(Note 6(13))	$106,865	1	$109,340	1	$110,770	1
2120	Current financial liabilities at fair value through profit or loss(Note 6(2))	-	-	54	-	-	-
2130	Current contract liabilities	3,834	-	11,264	-	15,372	-
2150	Notes payable	103,783	1	68,991	1	78,391	1
2170	Accounts payable	51,204	-	35,702	-	51,745	1
2200	Other payables(Note 6(14))	155,367	2	172,599	2	175,012	2
2220	Other payables to related parties	3,177	-	5,109	-	2,944	-
2230	Current tax liabilities	16,349	-	19,648	-	24,073	-
2250	Current provisions(Note 6(15))	8,458	-	8,458	-	8,458	-
2280	Current lease liabilities(Note 6(10))	8,823	-	8,732	-	11,998	-
2399	Other current liabilities, others	4,189	-	2,133	-	3,302	-
21xx	Total Current liabilities	462,049	4	442,030	4	482,065	5
	Non-current liabilities						
2570	Deferred tax liabilities	189,303	1	187,516	2	180,747	2
2580	Non-current lease liabilities(Note 6(10))	11,834	-	15,695	-	46,318	-
2645	Guarantee deposits received	9,097	-	9,041	-	8,479	-
25xx	Total Non-current liabilities	210,234	1	212,252	2	235,544	2
2xxx	Total Liabilities	672,283	5	654,282	6	717,609	7
	LIABILITIES AND EQUITY						
	Equity						
	Equity attributable to owners of parent						
3100	Share capital(Note 6(16))	990,990	7	990,990	9	990,990	10
3200	Capital surplus(Note 6(17))	265,556	2	256,341	2	249,197	3
3300	Retained earnings(Note 6(18))	7,767,700	55	7,733,281	72	7,531,064	79
3400	Other equity interest(Note 6(19))	4,560,084	32	1,229,057	12	214,474	2
3500	Treasury shares(Note 6(20))	(83,230)	(1)	(83,230)	(1)	(83,230)	(1)
31xx	Total Equity attributable to owners of parent	13,501,100	95	10,126,439	94	8,902,495	93
36xx	Non-controlling interests(Note 6(21))	35,302	-	32,261	-	28,762	-
3xxx	Total Equity	13,536,402	95	10,158,700	94	8,931,257	93
	Total Liabilities And Equity	$14,208,685	100	$10,812,982	100	$9,648,866	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 June 30, 2026 and 2025

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

	Three Months Ended June 30				Six Months Ended June 30			
Description	2026	%	2025	%	2026	%	2025	%
Operating revenue(Note 6(22))	$566,404	100	$616,341	100	$966,968	100	$1,157,524	100
Operating costs(Note 6(6)(23))	(484,338)	(86)	(528,735)	(86)	(840,855)	(87)	(997,456)	(86)
Unrealized profit (loss) from sales	82,066	14	87,606	14	126,113	13	160,068	14
Operating expenses(Note 6(23))								
Selling expenses	(31,655)	(6)	(31,226)	(5)	(64,766)	(7)	(63,506)	(5)
Administrative expenses	(58,204)	(10)	(58,497)	(9)	(115,874)	(11)	(119,855)	10
Expected credit impairment loss (or gain)	(3,241)	-	(3,101)	(1)	2,885	-	2,791	-
Operating expenses	(93,100)	(16)	(92,824)	(15)	(177,755)	(18)	(180,570)	(15)
Net operating income (loss)	(11,034)	(2)	(5,218)	(1)	(51,642)	(5)	(20,502)	(1)
Non-operating income and expenses								
Interest income(Note 6(24))	15,518	3	18,037	3	32,772	3	38,025	3
Other income(Note 6(25))	34,273	6	44,808	7	63,967	7	71,516	6
Other gains and losses(Note 6(26))	(6,226)	(1)	(162,520)	(26)	12,638	1	(149,626)	(13)
Finance costs(Note 6(27))	(490)	-	(625)	-	(971)	-	(1,249)	-
Share of profit (loss) of associates and joint ventures accounted for using equity method	13,076	2	14,448	2	11,023	1	12,099	1
Non-operating income and expenses	56,151	10	(85,852)	(14)	119,429	12	(29,235)	(3)
Profit (loss) from continuing operations before tax	45,117	8	(91,070)	(15)	67,787	7	(49,737)	(4)
Tax expense (income)(Note 6(28))	(14,606)	(3)	35,419	6	(22,725)	(2)	10,058	1
Profit (loss) from continuing operations	30,511	5	(55,651)	(9)	45,062	5	(39,679)	(3)
Net income (loss)	30,511	5	(55,651)	(9)	45,062	5	(39,679)	(3)
Other comprehensive income(Note 6(29))								
Components of other comprehensive income								
Unrealised gains (losses) from investments in equity instruments measured at fair value through other comprehensive income	3,158,316	557	(52,478)	(9)	3,550,034	367	(123,658)	(10)
Unrealised gains (losses) from investments in equity instruments measured at fair value through other comprehensive income, associates and joint ventures	14,961	3	(14,770)	(2)	10,158	1	(19,688)	(2)
Components of other comprehensive income that will not be reclassified to profit or loss	3,173,277	560	(67,248)	(11)	3,560,192	368	(143,346)	(12)
Components of other comprehensive income that will be reclassified to profit or								
Exchange differences on translation	1,180	-	(92,374)	(15)	17,274	1	(74,108)	(6)
Unrealised gains (losses) from investments in debt instruments measured at fair value through other comprehensive income	2,300	1	278	-	(3,105)	-	2,333	-
Income tax related to components of other comprehensive income that will be reclassified to profit or loss	(155)	-	17,793	3	(3,189)	-	14,257	1
Components of other comprehensive income that will be reclassified to profit or	3,325	1	(74,303)	(12)	10,980	1	(57,518)	(5)
Other comprehensive income	$3,176,602	561	($141,551)	(23)	$3,571,172	369	($200,864)	(17)
Total comprehensive income	$3,207,113	566	($197,202)	(32)	$3,616,234	374	($240,543)	(20)
Profit (loss), attributable to:								
Profit (loss), attributable to stockholders of the parent	$29,412	5	($57,048)	(9)	$43,349	5	($42,168)	(3)
Profit (loss), attributable to non-controlling interests	1,099	-	1,397	-	1,713	-	2,489	-
	$30,511	5	($55,651)	(9)	$45,062	5	($39,679)	(3)
Comprehensive income attributable to:								
Stockholders of the parent (Comprehensive income)	$3,205,609	566	($195,188)	(32)	$3,613,193	374	($240,209)	(20)
Non-controlling interests (Comprehensive income)	1,504	-	(2,014)	-	3,041	-	(334)	-
	$3,207,113	566	($197,202)	(32)	$3,616,234	374	($240,543)	(20)
Earnings Per Share								
Basic earnings per share(Note 6(30))	$0.31		($0.60)		$0.45		($0.44)	
Diluted earnings per share	$0.31		($0.60)		$0.45		($0.44)	

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 six months ended June 30, 2026 and 2025

(Amounts in thousands of New Taiwan Dollars)

Description	Equity attributable to owners of parent										
	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	Non-controlling interests	Total equity
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	-	-	-	-	(42,168)	-	-	-	(42,168)	2,489	(39,679)
Other comprehensive income (loss)	-	-	-	-	-	(57,028)	(141,013)	-	(198,041)	(2,823)	(200,864)
Total comprehensive income	-	-	-	-	(42,168)	(57,028)	(141,013)	-	(240,209)	(334)	(240,543)
Adjustments of capital surplus for company's cash dividends received by subsidiaries	-	8,930	-	-	-	-	-	-	8,930	-	8,930
Disposal of investments in equity instruments designated at fair value through other comprehensive income	-	-	-	-	256,334	-	(256,334)	-	-	-	-
End of Year	$990,990	$249,197	$1,570,733	$573,800	$5,386,531	($120,479)	$334,953	($83,230)	$8,902,495	$28,762	$8,931,257
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	-	-	-	-	43,349	-	-	-	43,349	1,713	45,062
Other comprehensive income (loss)	-	-	-	-	-	12,757	3,557,087	-	3,569,844	1,328	3,571,172
Total comprehensive income	-	-	-	-	43,349	12,757	3,557,087	-	3,613,193	3,041	3,616,234
Adjustments of capital surplus for company's cash dividends received by subsidiaries	-	8,930	-	-	-	-	-	-	8,930	-	8,930
Disposal of investments in equity instruments designated at fair value through other comprehensive income	-	-	-	-	238,817	-	(238,817)	-	-	-	-
End of Year	$990,990	$265,556	$1,570,733	$573,800	$5,623,167	($62,821)	$4,622,905	($83,230)	$13,501,100	$35,302	$13,536,402

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 six months ended June 30, 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	$67,787	($49,737)
Adjustments		
Adjustments to reconcile profit (loss)		
Depreciation expense	47,867	48,657
Expected credit loss (gain) / Provision (reversal of provision) for bad debt expense	(2,885)	(2,791)
Net loss (gain) on financial assets or liabilities at fair value through profit or loss	(825)	2,184
Interest expense	971	1,249
Interest income	(32,772)	(38,025)
Dividend income	(35,927)	(46,654)
Share of loss (profit) of associates and joint ventures accounted for using equity method	(11,023)	(12,099)
Loss (gain) on disposal of property, plan and equipment	(42)	136
Property, plan and equipment transferred to expenses	1,346	1,516
Unrealized foreign exchange loss (gain)	(2,571)	17,869
Other Adjustments to Reconcile Net Income	285	268
Total adjustments to reconcile profit (loss)	(35,576)	(27,690)
Changes in operating assets and liabilities		
Changes in operating assets		
Decrease (increase) in notes receivable	2,847	9,418
Decrease (increase) in accounts receivable	69,352	80,698
Decrease (increase) in accounts receivable due from related parties	(8,566)	8,201
Decrease (increase) in other receivable	1,000	(3,045)
Decrease (increase) in other receivable due from related parties	222	331
Decrease (increase) in inventories	(100,944)	(15,544)
Decrease (increase) in prepayments	4,679	4,262
Decrease (increase) in other current assets	67	(345)
Decrease (increase) in other financial assets	(32,093)	19,584
Decrease (increase) in other operating assets	(1,496)	(2,337)
Total changes in operating assets	(64,932)	101,223
Changes in operating liabilities		
Increase (decrease) in contract liabilities	(7,430)	(28,899)
Increase (decrease) in notes payable	34,792	(22,918)
Increase (decrease) in accounts payable	15,502	(6,903)
Increase (decrease) in other payable	(20,804)	(40,782)
Increase (decrease) in other payable to related parties	(1,932)	(3,312)
Increase (decrease) in other current liabilities	2,056	1,438
Total changes in operating liabilities	22,184	(101,376)

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TAH HSIN INDUSTRIAL CORPORATION

STATEMENTS OF CASH FLOWS

For the six months ended June 30, 2026 and 2025

(Amounts in thousands of New Taiwan Dollars)

Description	2026	2025
Total changes in operating assets and liabilities	(42,748)	(153)
Total adjustments	(78,324)	(27,843)
Cash inflow (outflow) generated from operations	(10,537)	(77,580)
Interest received	33,824	37,586
Dividends received	45,717	43,047
Interest paid	(921)	(1,196)
Income taxes refund (paid)	(23,290)	(30,599)
Net cash flows from (used in) operating activities	44,793	(28,742)
Cash flows from (used in) investing activities		
Acquisition of financial assets at fair value through other comprehensive income	(783,593)	(377,079)
Proceeds from disposal of financial assets at fair value through other comprehensive income	454,030	555,355
Acquisition of property, plant and equipment	(47,183)	(153,935)
Proceeds from disposal of property, plant and equipment	61	4
Decrease in refundable deposits	(1,070)	354
Decrease in other financial assets	24,788	106,386
Increase in other non-current assets	(680)	-
Decrease in other non-current assets	-	3,653
Net cash flows from (used in) investing activities	(353,647)	134,738
Cash flows from (used in) financing activities		
Decrease in short-term loans	-	(4,250)
Increase in guarantee deposits received	-	2,917
Decrease in guarantee deposits received	(78)	-
Repayments of principle of lease liabilities	(4,507)	(6,308)
Cash dividends paid	(238,817)	(238,817)
Net cash flows from (used in) financing activities	(243,402)	(246,458)
Effect of exchange rate changes on cash and cash equivalents	9,659	(35,703)
Net increase (decrease) in cash and cash equivalents	(542,597)	(176,165)
Cash and cash equivalents at beginning of period	2,383,997	2,202,455
Cash and cash equivalents at end of period	$1,841,400	$2,026,290

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