Solomon Data International Corporation

Financial Statements and Independent Auditor's Review Report

Second Quarter 2026 and 2025

(Stock Code 5432)

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Solomon Data International Corporation

Financial Statements and Independent Auditor's Review Report

for Second Quarter 2026 and 2025

Table of Contents

Item	Page
1. Cover Page	1
2. Table of Contents	2
3. Independent Auditor's Review Report	3
4. Balance Sheet	4 ~ 5
5. Statement of Comprehensive Income	6
6. Statement of Changes in Equity	7
7. Statement of Cash Flows	8
8. Notes to the Financial Statements	9 ~ 45
(1) Company history	9
(2) Approval date and procedures of the financial statements	9
(3) Application of new and amended standards and interpretations	9 ~ 10
(4) Summary of material accounting policies	10 ~ 16
(5) Main sources of uncertainty of material accounting judgments, estimates and assumptions	16 ~ 17
(6) Description of major accounts	17 ~ 31
(7) Related party transactions	32 ~ 34
(8) Pledged assets	34
(9) Material contingent liabilities and unrecognized contractual commitments	34
(10) Material losses from disasters	34
(11) Material subsequent events	34
(12) Others	34 ~ 42
(13) Note disclosures	42
1. Information on material transactions	42
2. Information of investee companies	42
3. Information on investments in Mainland China	42
(14) Segment information	43

Independent Auditor's Review Report

(2026) Letter Cai-Shen-Bao-Zi No. 26001186

To Solomon Data International Corporation:

Introduction

We reviewed the balance sheet of Solomon Data International Corporation as of June 30, 2026 and 2025, its statements of comprehensive income for the three months ended June 30, 2026 and 2025 and for the six months ended June 30, 2026 and 2025, and its statement of changes in equity and statement of cash flows for the six months ended June 30, 2026 and 2025, and the notes to the financial statements (including the summary of material accounting policies). Compiling fairly presented financial statements according to the "Regulations Governing the Preparation of Financial Reports by Securities Issuers" and the IAS 34 "Interim Financial Reporting" endorsed and issued into effect by the Financial Supervisory Commission is the responsibility of the management. Our responsibility is to make conclusions about the financial statements based on the review result.

Scope

Except as explained in the Basis of Qualified Conclusion paragraph, we conducted our review in accordance with the Standards on Review Engagements of the Republic of China No. 2410 "Review of Financial Statements." The procedures carried out during the review of the financial statements include inquiries (mainly to the personnel in charge of financial and accounting matters), analytical procedures and other review procedures. The scope of the review is obviously narrower than the scope of the audit. Hence, we may not identify the material matters that can be identified during the audit and, thus, cannot give audit opinions.

Basis of Qualified Conclusion

As disclosed in Note 6(7) to the financial statements, the financial statements for the same period of investments accounted for using the equity method included in the above-mentioned financial statements were not reviewed by us. As of June 30, 2026 and 2025, the investments accounted for using the equity method amounted to NT$54,678 thousand and NT$55,153 thousand, representing 9% and 13%, respectively, of the total assets; for the three months ended June 30, 2026 and 2025, the comprehensive income recognized was NT$(45) thousand and NT$(849) thousand, representing (0.03%) and 290%, respectively, of the total comprehensive income; for the six months ended June 30, 2026 and 2025, the comprehensive income recognized was NT$(4) thousand and NT$(1,237) thousand, representing 0% and 95%, respectively, of the total comprehensive income.

Qualified Conclusion

Based on our review, except for the adjustments, if any, as might have been determined to be necessary had the financial statements of investments accounted for using the equity method as described in the Basis of Qualified Conclusion paragraph been reviewed, nothing has come to our attention that caused us to believe that the accompanying financial statements do not present fairly, in all material respects, the financial position of Solomon Data International Corporation as of June 30, 2026 and 2025, and its financial performance for the three months and six months ended June 30, 2026 and 2025, and its cash flows for the six months ended June 30, 2026 and 2025, in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and International Accounting Standard 34 "Interim Financial Reporting" endorsed and issued into effect by the Financial Supervisory Commission.

PricewaterhouseCoopers Taiwan

Wen Ya-Fang

CPA

Lin Se-Kai

Financial Supervisory Commission

Approval No.: Jin-Guan-Zheng-Shen-Zi No. 1100350706

Former Securities and Futures Bureau, Financial Supervisory Commission, Executive Yuan

Approval No.: Jin-Guan-Zheng-Liu-Zi No. 0960072936

August 6, 2026

Solomon Data International Corporation
Balance Sheet
June 30, 2026 and December 31 and June 30, 2025

Unit: NT$ Thousand

		June 30, 2026		December 31, 2025		June 30, 2025	
Assets	**Note**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Current assets							
1100 Cash and cash equivalents	6(1)	$ 133,816	21	$ 215,729	46	$ 178,331	43
1110 Financial assets measured at fair value through profit or loss – current	6(5)	280,697	44	51,287	11	56,081	14
1136 Financial assets measured at amortized cost – current	6(2)	2,593	1	2,555	1	2,554	1
1150 Net notes receivable	6(3)	569	-	1,695	-	2,401	-
1170 Net accounts receivable	6(3)	25,816	4	20,581	5	23,318	6
1180 Net accounts receivable – related party	6(3), 7	-	-	-	-	58	-
1200 Other receivables		159	-	251	-	234	-
1220 Income tax assets in the current period		414	-	273	-	137	-
130X Inventory	6(4)	64,548	10	47,743	10	28,174	7
1410 Prepayments		2,185	1	1,102	-	591	-
11XX Total current assets		**510,797**	**81**	**341,216**	**73**	**291,879**	**71**
Non-current assets							
1510 Financial assets measured at fair value through profit or loss – non-current	6(5)	25,536	4	19,276	4	18,330	5
1517 Financial assets measured at fair value through other comprehensive income – non-current	6(6)	12,115	2	18,722	4	20,925	5
1535 Financial assets measured at amortized cost – non-current	6(2), 8	570	-	570	-	561	-
1550 Investments accounted for using the equity method	6(7)	54,678	8	54,682	12	55,153	13
1600 Property, plant and equipment	6(8)	75	-	143	-	210	-
1755 Right-of-use assets	6(9)	5,232	1	6,449	1	1,345	-
1760 Net investment property	6(11)	20,593	3	20,593	5	20,593	5
1920 Deposits paid	8	2	-	2	-	2	-
1975 Net defined benefit assets – non-current		3,996	1	3,968	1	3,271	1
1990 Other non-current assets, others	6(12)	-	-	1,875	-	-	-
15XX Total non-current assets		**122,797**	**19**	**126,280**	**27**	**120,390**	**29**
1XXX Total assets		**$ 633,594**	**100**	**$ 467,496**	**100**	**$ 412,269**	**100**

(Continued to next page)

Solomon Data International Corporation
Balance Sheet (Continued)
June 30, 2026 and December 31 and June 30, 2025

Unit: NT$ Thousand

		June 30, 2026		December 31, 2025		June 30, 2025	
Liabilities and Equity	**Note**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Current liabilities							
2130 Contractual liabilities – current	6(16)	$ 7,883	1	$ 6,806	1	$ 5,764	1
2170 Accounts payable		49,869	8	42,308	9	7,068	2
2180 Accounts payable – related party	7	10,878	2	3,983	1	5,850	2
2200 Other payables	6(25), 7	40,992	7	5,849	1	26,402	6
2250 Liability provisions – current		16	-	16	-	16	-
2280 Lease liabilities – current		2,242	-	2,313	1	1,222	-
2300 Other current liabilities		272	-	295	-	273	-
21XX Total current liabilities		**112,152**	**18**	**61,570**	**13**	**46,595**	**11**
Non-current liabilities							
2580 Lease liabilities – non-current		2,864	-	3,990	1	-	-
2XXX Total liabilities		**115,016**	**18**	**65,560**	**14**	**46,595**	**11**
Equity							
Share capital	6(14)						
3110 Common share capital		206,878	33	206,878	44	206,878	50
Retained earnings	6(15)						
3310 Legal reserves		31,185	5	26,368	6	26,368	6
3320 Special reserve		20,925	3	7,709	2	7,709	2
3350 Undistributed earnings		287,122	45	181,906	39	143,441	35
Other equity							
3400 Other equity		(27,532)	(4)	(20,925)	(5)	(18,722)	(4)
3XXX Total equity		**518,578**	**82**	**401,936**	**86**	**365,674**	**89**
3X2X Total liabilities and equity		**$ 633,594**	**100**	**$ 467,496**	**100**	**$ 412,269**	**100**

The attached notes to the financial statements are part of the financial statements and should be read in conjunction.

Chairman: Chen Cheng-Lung General Manager: Chen Cheng-Lung Chief Accountant: Chen Ssu-Mei

Solomon Data International Corporation
Statement of Comprehensive Income
April 1 to June 30, 2026 and 2025, and January 1 to June 30, 2026 and 2025

Unit: NT$ Thousand
(except earnings per share expressed in NT$)

Item	Note	April 1 to June 30, 2026		April 1 to June 30, 2025		January 1 to June 30, 2026		January 1 to June 30, 2025	
		Amount	%	Amount	%	Amount	%	Amount	%
4000 Operating income	6(16)	$ 50,328	100	$ 56,055	100	$ 91,705	100	$ 92,516	100
5000 Operating costs	6(4)(20)(21), 7	(37,226)	(74)	(43,053)	(77)	(66,425)	(73)	(70,728)	(76)
5950 Net gross operating profit		**13,102**	**26**	**13,002**	**23**	**25,280**	**27**	**21,788**	**24**
Operating expenses	6(20)(21), 7								
6100 Marketing expenses		(8,089)	(16)	(3,854)	(7)	(12,028)	(13)	(7,184)	(8)
6200 Management expenses		(2,460)	(5)	(2,041)	(3)	(5,057)	(5)	(4,230)	(4)
6300 Research and development expenses		-	-	(63)	-	-	-	(63)	-
6450 Gain on expected credit losses	12(2)	2,157	4	200	-	2,157	2	200	-
6000 Total operating expenses		**(8,392)**	**(17)**	**(5,758)**	**(10)**	**(14,928)**	**(16)**	**(11,277)**	**(12)**
6900 Operating profit		**4,710**	**9**	**7,244**	**13**	**10,352**	**11**	**10,511**	**12**
Non-operating income and expenses									
7100 Interest income	6(17)	556	1	827	1	1,393	2	1,524	1
7010 Other income	6(18)	112,810	224	70	-	112,824	123	105	-
7020 Other gains and losses	6(19)	30,596	61	(970)	(2)	29,768	32	(1,173)	(1)
7050 Financial costs	6(9), 7	(25)	-	(7)	-	(52)	-	(17)	-
7060 Share of profits/losses of associates and joint ventures under the equity method	6(7)	(45)	-	(849)	(1)	(4)	-	(1,237)	(1)
7000 Total non-operating income and expenses		**143,892**	**286**	**(929)**	**(2)**	**143,929**	**157**	**(798)**	**(1)**
7900 Pre-tax profit		**148,602**	**295**	**6,315**	**11**	**154,281**	**168**	**9,713**	**11**
7950 Income tax expense	6(22)	-	-	-	-	-	-	-	-
8200 Net profit in the current period		**$ 148,602**	**295**	**$ 6,315**	**11**	**$ 154,281**	**168**	**$ 9,713**	**11**
Items not subsequently reclassified as profit or loss									
8316 Unrealized valuation profit or loss of investments in equity instruments measured at fair value through other comprehensive income	6(6)	($ 3,303)	(6)	($ 6,608)	(12)	($ 6,607)	(7)	($ 11,013)	(12)
8310 Total amount of items not reclassified as profit or loss		(3,303)	(6)	(6,608)	(12)	(6,607)	(7)	(11,013)	(12)
8300 Other comprehensive income (net)		**($ 3,303)**	**(6)**	**($ 6,608)**	**(12)**	**($ 6,607)**	**(7)**	**($ 11,013)**	**(12)**
8500 Total comprehensive income in the current period		**$ 145,299**	**289**	**($ 293)**	**(1)**	**$ 147,674**	**161**	**($ 1,300)**	**(1)**
Earnings per share	6(23)								
9750 Basic earnings per share		$ 7.18		$ 0.31		$ 7.46		$ 0.47	
9850 Diluted earnings per share		$ 7.18		$ 0.31		$ 7.45		$ 0.47	

The attached notes to the financial statements are part of the financial statements and should be read in conjunction.

Chairman: Chen Cheng-Lung General Manager: Chen Cheng-Lung Chief Accountant: Chen Ssu-Mei

Solomon Data International Corporation
Statement of Changes in Equity
January 1 to June 30, 2026 and 2025

Unit: NT$ Thousand

	Note	Common Share Capital	Retained Earnings: Legal Reserves	Retained Earnings: Special Reserve	Retained Earnings: Undistributed Earnings	Unrealized Gains and Losses of Financial Assets Measured at FVOCI	Total Equity
January 1 to June 30, 2025							
Balance on January 1, 2025		$ 206,878	$ 23,383	$ -	$ 165,117	($ 7,709)	$ 387,669
Net profit in the current period		-	-	-	9,713	-	9,713
Other comprehensive income in the current period	6(6)	-	-	-	-	(11,013)	(11,013)
Total comprehensive income in the current period		**-**	**-**	**-**	**9,713**	**(11,013)**	**(1,300)**
Allocation and distribution of earnings:	6(15)						
Legal reserves		-	2,985	-	(2,985)	-	-
Special reserve		-	-	7,709	(7,709)	-	-
Cash dividends		-	-	-	(20,688)	-	(20,688)
Changes of associates and joint ventures under the equity method	6(7)	-	-	-	(7)	-	(7)
Balance on June 30, 2025		**$ 206,878**	**$ 26,368**	**$ 7,709**	**$ 143,441**	**($ 18,722)**	**$ 365,674**
January 1 to June 30, 2026							
Balance on January 1, 2026		$ 206,878	$ 26,368	$ 7,709	$ 181,906	($ 20,925)	$ 401,936
Net profit in the current period		-	-	-	154,281	-	154,281
Other comprehensive income in the current period	6(6)	-	-	-	-	(6,607)	(6,607)
Total comprehensive income in the current period		**-**	**-**	**-**	**154,281**	**(6,607)**	**147,674**
Allocation and distribution of earnings:	6(15)						
Legal reserves		-	4,817	-	(4,817)	-	-
Special reserve		-	-	13,216	(13,216)	-	-
Cash dividends		-	-	-	(31,032)	-	(31,032)
Balance on June 30, 2026		**$ 206,878**	**$ 31,185**	**$ 20,925**	**$ 287,122**	**($ 27,532)**	**$ 518,578**

The attached notes to the financial statements are part of the financial statements and should be read in conjunction.

Chairman: Chen Cheng-Lung General Manager: Chen Cheng-Lung Chief Accountant: Chen Ssu-Mei

Solomon Data International Corporation
Statement of Cash Flows
January 1 to June 30, 2026 and 2025

Unit: NT$ Thousand

	Note	January 1 to June 30, 2026	January 1 to June 30, 2025
Cash flows from operating activities			
Pre-tax profit in the current period		$ 154,281	$ 9,713
Adjustment items			
Profits and expenses			
Depreciation expense (including right-of-use assets)	6(8)(9)(20)	1,285	1,284
Interest expense	6(9)	52	17
Interest income	6(17)	(1,393)	(1,524)
Share of associates under the equity method	6(7)	4	1,237
Net loss (gain) from financial assets measured at fair value through profit or loss	6(5)(19)	(31,374)	(1,845)
Gain on expected credit losses	12(2)	(2,157)	(200)
Changes in assets/liabilities related to operating activities			
Net changes in assets related to operating activities			
Financial assets measured at fair value through profit or loss		(202,421)	-
Notes receivable		1,126	(378)
Accounts receivable		(3,078)	(11,145)
Accounts receivable – related party		-	122
Other receivables		(8)	(4)
Inventory		(16,805)	24,793
Prepayments		(1,083)	604
Net defined benefit assets		(28)	-
Net changes in liabilities related to operating activities			
Contractual liabilities		1,077	(3,491)
Accounts payable		7,561	(6,895)
Accounts payable – related party		6,895	937
Other payables (including related parties)		4,111	672
Other current liabilities		(23)	(1)
Cash inflow (outflow) generated from operations		**(81,978)**	**13,896**
Interest received		1,493	1,560
Interest paid		(52)	(17)
Income tax paid		(141)	(144)
Net cash (outflow) inflow from operating activities		**(80,678)**	**15,295**
Cash flows from investing activities			
Increase in financial assets measured at amortized cost		(3,163)	(2,554)
Decrease in financial assets measured at amortized cost		3,125	107,519
Net cash (outflow) inflow from investing activities		**(38)**	**104,965**
Cash flows from financing activities			
Repayments of lease principal	6(25)	(1,197)	(1,233)
Net cash outflow from financing activities		**(1,197)**	**(1,233)**
Net (decrease) increase in cash and cash equivalents in the current period		**(81,913)**	**119,027**
Cash and cash equivalents at beginning of period		215,729	59,304
Cash and cash equivalents at end of period		**$ 133,816**	**$ 178,331**

The attached notes to the financial statements are part of the financial statements and should be read in conjunction.

Chairman: Chen Cheng-Lung General Manager: Chen Cheng-Lung Chief Accountant: Chen Ssu-Mei

Unit: NT$ Thousand
(unless otherwise specified)

1. Company history

(1) Solomon Data International Corporation (hereinafter referred to as the "Company") was established on May 21, 1990 with the former name of "Data International Co., Ltd." Renamed "Solomon Data International Corporation" upon the resolution of the shareholders' meeting on July 9, 2021, the Company is mainly engaged in the sale of solar system components and the processing and sale of LCD modules. SOLOMON Technology Corporation (hereinafter referred to as "SOLOMON") directly and indirectly holds 51.41% of the Company's equity, and is the ultimate parent company of the Company.

(2) The Company's shares have been traded publicly at the Taipei Exchange since March 2000.

2. Approval date and procedures of the financial statements

The financial statements were approved for publication by the Board of Directors on August 6, 2026.

3. Application of new and amended standards and interpretations

(1) Effect of adopting the newly promulgated or revised IFRSs endorsed and issued into effect by the Financial Supervisory Commission (hereinafter referred to as the "FSC")

The newly promulgated, amended and revised standards and interpretations of IFRSs endorsed and issued into effect by the FSC and applicable in 2026 are listed in the following table:

New, revised or amended standards and interpretations	Effective date per IASB
Amendments to IFRS 9 and IFRS 7, "Amendments to the Classification and 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

Except for the effects of the following amendments to IFRS 9 and IFRS 7, "Amendments to the Classification and Measurement of Financial Instruments," the Company has assessed that the application of other aforesaid standards and interpretations will not have a significant impact on the Company's financial position and financial performance.

The amendments update the disclosure requirements for equity instruments irrevocably designated as at fair value through other comprehensive income (FVOCI), such that the fair value shall be disclosed for each class of such instruments rather than for each individual investment. In addition, the Company shall disclose the amount of fair value gains or losses recognized in other comprehensive income during the reporting period, showing separately the amount related to investments derecognized during the period and the amount related to investments held at the end of the reporting period. Furthermore, the cumulative gain or loss transferred within equity during the reporting period upon derecognition of such investments shall also be disclosed. Please refer to Note 6(6) for relevant disclosures.

(2) Effect of not adopting the newly promulgated or revised IFRSs endorsed by the FSC

The newly promulgated, amended and revised standards and interpretations of the IFRSs endorsed by the FSC and applicable in 2027 are listed in the following table:

New, revised or amended standards and interpretations	Effective date per IASB
IFRS 18 "Presentation and Disclosure in Financial Statements"	January 1, 2027 (Note 1)
IFRS 19 "Subsidiaries without Public Accountability: Disclosures"	January 1, 2027
Amendments to IAS 21 "Translation to a Hyperinflationary Presentation Currency"	January 1, 2027
Amendments to IAS 28 "Fair Value Option for Investments in Associates and Joint Ventures"	January 1, 2027 (Note 2)

Note 1: Entities shall apply IFRS 18 for annual reporting periods beginning on or after January 1, 2027, with early application permitted.

Note 2: Entities shall apply this amendment at the same time as IFRS 18.

Except for the effects of IFRS 18 "Presentation and Disclosure in Financial Statements," which are to be assessed and disclosed upon completion of the assessment, the Company has assessed that the application of the above standards and interpretations will not have a significant impact on the Company's financial position and financial performance.

IFRS 18 "Presentation and Disclosure in Financial Statements" replaces IAS 1. IFRS 18 updates the structure of the statement of profit or loss, adds disclosure requirements for management-defined performance measures, and strengthens the principles of aggregation and disaggregation applied to the primary financial statements and notes.

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

The newly promulgated or revised standards and interpretations of the IFRSs issued by the IASB but not yet endorsed by the FSC are listed in the following table:

New, revised or amended standards and interpretations	Effective date per 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 the IASB
IFRS 20 "Regulatory Assets and Regulatory Liabilities"	January 1, 2029

The Company has assessed that the application of the above standards and interpretations will not have a significant impact on the Company's financial position and financial performance.

4. Summary of material accounting policies

The main accounting policies used for preparing the financial statements are described as follows. Unless otherwise specified, such policies are consistently applicable to all reporting periods.

(1) Statement of compliance

The financial statements were prepared in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers, and IAS 34 "Interim Financial Reporting" endorsed and issued into effect by the FSC.

(2) Basis of preparation

A. The financial statements were prepared on the basis of historical cost, except for the key items listed below:

(A) Financial assets measured at fair value through profit or loss at fair value.

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

(C) Defined benefit assets recognized at the net amount calculated as pension fund assets less the present value of defined benefit obligations.

B. Preparing financial statements in accordance with the International Financial Reporting Standards, International Accounting Standards, interpretations and pronouncements of interpretation endorsed and issued into effect by the FSC (hereinafter collectively referred to as "IFRSs") requires the use of some important accounting estimates. During the adoption of the Company's accounting policies, the management needs to rely on their judgment when it comes to items that require demanding judgments, or which are highly complex or involve material assumptions and estimates in financial statements. For details, please refer to the description in Note 5.

(3) Foreign currency translation

The financial statements use the Company's functional currency, "NT dollars," as the presentation currency.

A. Foreign currencies in foreign currency transactions are translated into the functional currency based on the spot exchange rate on the transaction or measurement date. The translation difference generated by the translation is recognized as profit or loss in the current period.

B. Valuation adjustments are made to the balance of monetary foreign currency assets and liabilities based on the spot exchange rate on the balance sheet date. The translation difference generated by the adjustments is recognized as profit or loss in the current period.

C. If the balance of non-monetary foreign currency assets and liabilities is measured at fair value through profit or loss, valuation adjustments are made based on the spot exchange rate on the balance sheet date. The exchange difference generated by the adjustments is recognized as profit or loss in the current period. If the balance is measured at fair value through other comprehensive income, valuation adjustments are made based on the spot exchange rate on the balance sheet date. The exchange difference generated by the adjustments is recognized as other comprehensive income in the current period. If the balance is not measured at fair value, it is measured at the historical exchange rate on the initial transaction date.

D. All exchange differences are recognized as "other gains and losses" in the statement of comprehensive income based on the nature of the transactions.

(4) Criteria for classification of current and non-current assets and liabilities

A. Assets that match any of the following conditions shall be classified as current assets:

(A) The asset is expected to be realized or is intended to be sold or depleted over normal business cycles.

(B) The asset is held primarily for the purpose of trading.

(C) The asset is expected to be realized within 12 months after the reporting period.

(D) The asset is cash or cash equivalents, excluding those that are restricted from being used for exchange or settlement of liabilities at least within 12 months after the reporting period.

The Company classifies all assets that do not match the above conditions as non-current.

B. Liabilities that match any of the following conditions shall be classified as current liabilities:

(A) The liability is expected to be settled over normal business cycles.

(B) The liability is held primarily for the purpose of trading.

(C) The liability is expected to be due to be settled within 12 months after the reporting period.

(D) Having no right to defer settlement of the liability for at least 12 months after the reporting period.

The Company classifies all liabilities that do not match the above conditions as non-current.

(5) Cash equivalents

Cash equivalents refer to short-term investments with high liquidity that can be converted into specified amounts of cash at any time with little risk of value changes. Time deposits that fit the aforesaid definition and are held for the purpose of meeting short-term operating cash commitments are classified as cash equivalents.

(6) Financial assets measured at fair value through profit or loss

A. Financial assets measured at fair value through profit or loss refer to financial assets not measured at amortized cost or at fair value through other comprehensive income.

B. The Company uses trade date accounting for financial assets measured at fair value through profit or loss on a regular way purchase or sale basis.

C. The Company measures the financial assets at fair value at initial recognition and relevant transaction costs are recognized as profit or loss. The financial assets are subsequently measured at fair value and any gains or losses arising therefrom are recognized as profit or loss.

D. When the right to receive dividends is established, the Company recognizes the dividend income as profit or loss, provided that the economic benefits related to the dividends are likely to flow in and the amount of the dividends can be measured reliably.

(7) Financial assets measured at fair value through other comprehensive income

A. Equity investments not held for trading, for which an irrevocable decision has been made at initial recognition to present changes in fair value in other comprehensive income.

B. The Company uses trade date accounting for financial assets measured at fair value through other comprehensive income on a regular way purchase or sale basis.

C. The Company measures the financial assets at fair value plus transaction costs at initial recognition and subsequently measures them at fair value, and the changes in fair value are recognized in other comprehensive income. At the time of derecognition, the accumulated gains or losses previously recognized in other comprehensive income shall not be reclassified as profit or loss and shall be transferred to retained earnings. When the right to receive dividends is established, the Company recognizes the dividend income as profit or loss, provided that the economic benefits related to the dividends are likely to flow in and the amount of the dividends can be measured reliably.

(8) Financial assets measured at amortized cost

A. Financial assets measured at amortized cost refer to financial assets that meet all the following conditions:

(A) The financial asset is held under an operating model with the purpose of receiving contractual cash flows.

(B) The contractual terms of the financial asset generate cash flows on a specific date that are solely payments of principal and interest.

B. The Company uses trade date accounting for financial assets measured at amortized cost on a regular way purchase or sale basis.

C. The Company holds time deposits that do not qualify as cash equivalents. As the discount of the time deposits does not have significant effect due to a short holding period, the Company measures them based on the investment amount.

(9) Accounts and notes receivable

A. Accounts and notes receivable refer to accounts and notes with the right to unconditionally receive the consideration for which goods or services are exchanged pursuant to contractual agreements.

B. They are short-term accounts and notes receivable without payment of interest. As the discount of the accounts and notes receivable does not have significant effect, the Company measures them at the initial invoice amount.

(10) Impairment of financial assets

On each balance sheet date, the Company measures the loss allowance for financial assets measured at amortized cost, whose credit risk is not significantly increased after initial recognition, at the amount of the 12-month expected credit losses in consideration of all reasonable and supportable information (including forward-looking information). If their credit risk is significantly increased after initial recognition, the loss allowance is measured at the amount of the expected credit losses throughout the lifetime. For accounts receivable that do not contain significant financing components, the loss allowance is measured at the amount of the expected credit losses throughout the lifetime.

(11) Derecognition of financial assets

When the Company's contractual rights to receive the cash flows from financial assets become invalid, the financial assets will be derecognized.

(12) Lessor's lease transactions – operating leases

The lease income from operating leases less any incentive given to the lessee is amortized under the straight-line method over the lease term and recognized as profit or loss in the current period.

(13) Inventory

Inventory is measured at the lower of cost or net realizable value, and its cost carried forward is calculated using the moving average approach. The cost of finished goods and work in process includes the cost of raw materials and direct labor, other direct costs and production-related expenses (amortized based on normal production capacity). The item-by-item method is adopted to determine the lower of cost or net realizable value. Net realizable value means the estimated selling price in the ordinary course of business less the estimated cost required for completion and the estimated cost necessary to make the sale.

(14) Investments accounted for using the equity method – associates

A. Associates refer to entities that the Company has significant influence and no control over, in which case, generally speaking, the Company directly or indirectly holds 20% or more of voting shares in the entities. The Company adopts the equity method for its investments in its associates and recognizes the cost for the acquisition of the associates.

B. The Company recognizes its share of profits or losses after the acquisition of associates as profit or loss in the current period and recognizes its share of other comprehensive income after the acquisition as other comprehensive income. If the Company's shares of losses in any associate are equal to or exceed its interest in the associate (including any other unsecured accounts receivable), the Company does not recognize further losses, unless the Company has incurred legal or constructive obligations to or made payments on behalf of the associate.

C. When there are changes in the equity of an associate that are not associated with profits or losses and other comprehensive income and the changes do not affect the Company's shareholding percentage in the associate, the Company recognizes all changes in the equity as "capital reserves" in proportion to its shareholding.

D. Unrealized gains and losses generated from transactions between the Company and its associates have been derecognized based on the percentage of its interest in the associates. Unless there is any evidence indicating that the assets transferred in the transactions have impaired, the unrealized losses are derecognized, too.

E. Where the Company does not subscribe for or acquire the new shares issued by an associate in proportion to its shareholding, thus facing a change in the investment proportion yet still having significant influence over the associate, the changes in the net equity value shall be adjusted to the "capital reserves" and "investments accounted for using the equity method." If the investment proportion becomes lower accordingly, in addition to the above adjustment, the profits or losses related to such decrease in the ownership interests that were previously recognized as other comprehensive income and shall be reclassified as profit or loss when the relevant assets or liabilities are disposed of, they shall be reclassified as profit or loss in proportion to the decrease.

F. When the Company disposes of an associate and loses significant influence over that associate, the accounting treatment for all amounts previously recognized in other comprehensive income in relation to that associate is on the same basis as would be required if the Company had directly disposed of the related assets or liabilities. That is, if a gain or loss previously recognized in other comprehensive income would be reclassified to profit or loss upon the disposal of the related assets or liabilities, the Company reclassifies the gain or loss from equity to profit or loss when it loses significant influence over the associate. If the Company retains significant influence over the associate, only a proportionate amount of the gains or losses previously recognized in other comprehensive income is reclassified in the manner described above.

(15) Property, plant and equipment

A. Property, plant and equipment are accounted for at the acquisition cost.

B. Subsequent costs are included in the carrying amount of the asset or recognized as an individual asset only when future economic benefits associated with the item are likely to flow into the Company and the cost of the item can be measured reliably. The carrying amount of the replaced part shall be derecognized. All other maintenance expenses are recognized as profit or loss in the current period at the time of their occurrence.

C. The property, plant and equipment are subsequently measured under the cost model, and depreciated using the straight-line method over the estimated useful life. If the property, plant and equipment comprise any significant components, they are depreciated individually.

D. The Company reviews the residual value, useful life and depreciation method of all assets at the end of each fiscal year. If the expected residual value and useful life are different from the previous estimates or there has been a significant change in the pattern in which the future economic benefits of the asset are expected to be consumed, such change shall be treated in accordance with the requirements on changes in accounting estimates in IAS 8 "Accounting Policies, Changes in Accounting Estimates and Errors" on the date of its occurrence. The useful life of different types of assets is as follows:

Leasehold improvements	3 years
Office and other equipment	3 years

(16) Lessee's lease transactions – right-of-use assets and lease liabilities

A. Lease assets are recognized as right-of-use assets and lease liabilities on the date on which they become available for use by the Company. For short-term leases or leases of low-value underlying assets, the lease payments are recognized as expense using the straight-line method over the lease term.

B. As for lease liabilities, the unpaid lease payments are recognized at present value discounted at the incremental loan interest rate of the Company on the lease commencement date. Lease payments include fixed payments, less any receivable lease incentives. The lease liabilities are subsequently measured at amortized cost using the interest method and interest expenses are amortized over the lease term. If changes in the lease term or lease payments do not result from contract revisions, the lease liabilities are reassessed and a remeasurement is made to adjust right-of-use assets.

C. The right-of-use assets are recognized at cost (including the initially measured amount of the lease liabilities and any initial direct cost incurred) on the lease commencement date. The right-of-use assets are subsequently measured under the cost model and are depreciated when the useful life of the right-of-use assets or the lease term expires, whichever is earlier. When reassessing the lease liabilities, any remeasurement of the lease liabilities is adjusted for the right-of-use assets.

D. For lease modifications that are changes in the lease scope, the lessee reduces the carrying amount of the right-of-use assets to reflect the partial or whole termination of the lease and recognizes the difference between the carrying amount and the remeasured amount of the lease liabilities as profit or loss. As for all the other lease modifications, the amount of the lease liabilities are remeasured and the right-of-use assets are adjusted correspondingly.

(17) Investment property

Investment property is recognized at acquisition cost and subsequently measured under the cost model.

(18) Impairment of non-financial assets

The Company estimates the recoverable amount of assets with signs of impairment on the balance sheet date. When the recoverable amount falls below the carrying amount, an impairment loss is recognized. The recoverable amount is the higher of the fair value of an asset less the disposal cost and the value in use. When an asset impairment recognized in prior years may no longer exist or has decreased, the impairment loss is reversed, provided that the carrying amount of the asset increased after the reversal of the impairment loss does not exceed the carrying amount of the asset less amortization or depreciation expense without recognition of the impairment loss.

(19) Accounts payable

A. Accounts payable refer to debts incurred due to the purchase of raw materials, goods, or services on credit terms and accounts payable arising from operating and non-operating activities.

B. They are short-term accounts payable without payment of interest. As the discount of the accounts payable does not have significant effect, the Company measures them at the initial invoice amount.

(20) Derecognition of financial liabilities

The Company derecognizes financial liabilities when the obligations specified in contracts are fulfilled, canceled, or expired.

(21) Liability provisions

Liability provisions (including warranties) mean that a present or constructive obligation is incurred due to past events, which is likely to result in the need for the outflow of resources with economic benefits to settle the obligation, and the obligation shall be recognized when its amount can be estimated reliably. The liability provisions are measured at the best estimated present value of expenses required for settling the obligation on the balance sheet date. The discount rate before tax that reflects the market's current assessment of the time value of money and liability-specific risk is used. The discounted amortization amount is recognized as interest expenses. Future operating losses shall not be recognized as liability provisions.

(22) Employee benefits

A. Short-term employee benefits

Short-term employee benefits are measured at an undiscounted amount expected to be paid and recognized as expense when the related services are provided.

B. Pension

(A) Defined contribution plan

Under the defined contribution plan, pension contributions that shall be made are recognized as pension cost in the current period on an accrual basis. Pre-paid contributions are recognized as assets to the extent that a cash refund or reduction in future payments is available.

(B) Defined benefit plan

a. Under the defined benefit plan, net obligations are calculated based on the discounted future benefits earned by employees for services rendered during the current period or in the past and stated at the present value of the defined benefit obligations on the balance sheet date less the fair value of plan assets. The defined benefit obligations are calculated by an actuary using the projected unit credit method every year. The discount rate is the yield rate of government bonds on the balance sheet date.

b. Remeasurements arising from the defined benefit plan are recognized as other comprehensive income and recorded in retained earnings in the period of their incurrence.

c. Expenses related to the service cost in the previous period are immediately recognized as profit or loss.

d. Pension cost for an interim period is calculated on a year-to-date basis by using the actuarially determined pension cost rate at the end of the previous fiscal year. Adjustments shall be made for significant market fluctuations since that time and for significant curtailments, settlements, or other significant one-off events, and relevant information shall be disclosed pursuant to the aforesaid policies.

C. Remuneration to employees and to directors and supervisors

Remuneration to employees and to directors and supervisors is recognized as expense and liabilities when it is subject to legal or constructive obligations and its amount can be estimated reasonably. Any difference between the amount actually distributed as resolved and the estimated amount is treated as an accounting estimate change. If employees' remuneration is distributed in shares, the closing price on the day before the date of the Board's resolution is used as a basis for calculating the number of shares to be distributed.

(23) Income tax

A. Income tax expense includes current and deferred income taxes. Income taxes related to the items recognized as other comprehensive income or directly recognized as equity are recognized as comprehensive income or directly recognized as equity, respectively. The other income taxes are recognized as profit or loss.

B. The Company calculates the current income tax based on the tax rates and laws of countries where the Company operates or generates taxable income that have been enacted or substantively enacted by the balance sheet date. The management regularly assesses the reporting of income taxes in accordance with applicable income tax laws and regulations and estimates income tax liabilities based on tax payments expected to be made to the taxation authority, if applicable. The income tax imposed on undistributed earnings according to the Income Tax Act is recognized as income tax on undistributed earnings based on the actual distribution of earnings only after the earnings distribution proposal is passed at the shareholders' meeting in the year following the year in which the earnings are generated.

C. Deferred income taxes are recognized at the temporary difference between the carrying amounts of assets and liabilities in the balance sheet and their tax bases using the balance sheet approach. The deferred income tax liabilities generated from the goodwill initially recognized are not recognized. If the deferred income tax results from the initially recognized assets or liabilities in transactions (excluding corporate mergers), does not affect the accounting profit or the taxable income (taxable loss) at the time of the transaction, and does not incur corresponding taxable and deductible temporary differences, the deferred income tax is not recognized. The tax rates (and tax laws) that have been enacted or substantively enacted by the balance sheet date and are expected to be applicable when the relevant deferred income tax assets are realized or deferred income tax liabilities are settled are adopted for the deferred income taxes.

D. Deferred income tax assets are recognized when it is probable that temporary differences will be available for offsetting future taxable income. Unrecognized and recognized deferred income tax assets are reassessed on each balance sheet date.

E. Interim period income taxes are calculated based on the interim period profit or loss before tax for which the estimated annual average effective tax rate is adopted, and relevant information shall be disclosed pursuant to the aforesaid policies.

(24) Common share capital

Common shares are classified as equity. The incremental cost directly attributable to the issue of new shares is recognized as a debit item of the proceeds in equity, net of income taxes.

(25) Recognition of income

A. The Company is mainly engaged in the agency business and sale of optimizers and inverters of solar modules, and the processing and sale of optoelectronic products related to LCD modules. Sales income is recognized when control over products is transferred to a customer. That is, at the time the products are delivered to the customer, when the customer accepts the products pursuant to the sales contract or there is objective evidence demonstrating that all acceptance criteria have been met, the products are deemed delivered.

B. The sales income of products is recognized at the contract price less the estimated net amount of sales discounts.

C. The payment terms of sales transactions are O/A 30 to 90 days after the shipment dates, which is consistent with the market practice. It was thus determined that the contracts do not contain significant financing components.

D. Accounts receivable are recognized when products are delivered to a customer as the Company has had unconditional rights to contract proceeds since that time and may collect consideration from the customer after that time.

E. The Company offers a standard warranty for the optoelectronic products sold and is obligated to provide maintenance service for product defects. The warranty is recognized as a liability provision at the time the products are sold.

(26) Operating segments

Information on the Company's operating segments is reported using the same method as that for internal management reports provided to the chief operating decision maker. The chief operating decision maker is responsible for allocating resources to the operating segments and evaluating their performance. The Board of Directors is identified as the chief operating decision maker of the Company.

5. Main sources of uncertainty of material accounting judgments, estimates and assumptions

When the Company prepared the financial statements, the management used their judgment to determine which accounting policies were to be adopted and made accounting estimates and assumptions based on reasonable expectations of future events and according to the situation on the balance sheet date. There might be differences between the material accounting estimates and assumptions and the actual results. Hence, historical experience and other factors are taken into account to make continuous assessments and adjustments. Such estimates and assumptions led to a risk of causing a material adjustment to the carrying amounts of assets and liabilities within the following fiscal year. The following is a description of the uncertainty of material accounting judgments, estimates and assumptions.

(1) Important judgments for accounting policies adopted

None.

(2) Important accounting estimates and assumptions

Valuation of inventory

Since inventories are stated at the lower of cost and net realizable value, the Company must use judgment and estimates to determine the net realizable value of inventories at the end of the reporting period. Due to rapid technological changes, the Company evaluates the amount of inventories at the end of the reporting period arising from normal wear and tear, obsolescence, or a lack of market value, and writes down the inventory cost to its net realizable value. This inventory valuation is primarily based on management's estimation of the future utilization and salability of obsolete and slow-moving inventories; therefore, significant changes may occur. For the description of inventory valuation, please refer to Note 6(4).

6. Description of major accounts

(1) Cash and cash equivalents

	June 30, 2026	December 31, 2025	June 30, 2025
Cash			
Demand deposits	$ 117,822	$ 34,945	$ 38,612
Checking deposits	39	39	39
Cash on hand and petty cash	30	30	30
Cash equivalents			
Time deposits	15,925	180,715	139,650
Total	**$ 133,816**	**$ 215,729**	**$ 178,331**

A. The financial institutions with which the Company conducts business have good credit quality, and the Company deals with multiple financial institutions to diversify credit risk. The likelihood of default occurring is expected to be minimal.

B. The Company's time deposits provided as customs import security have been reclassified as "Financial assets measured at amortized cost – non-current." Please refer to Note 8 for details.

(2) Financial assets measured at amortized cost

Item	June 30, 2026	December 31, 2025	June 30, 2025
Current items:			
Time deposits with maturities of more than three months	$ 2,593	$ 2,555	$ 2,554
Non-current items:			
Time deposits with maturities of more than one year	$ 570	$ 570	$ 561

A. Details of interest income on financial assets measured at amortized cost recognized in profit or loss are as follows:

	April 1 to June 30, 2026	April 1 to June 30, 2025
Interest income	$ 18	$ 134

	January 1 to June 30, 2026	January 1 to June 30, 2025
Interest income	$ 31	$ 531

B. Please refer to Note 8 for information on financial assets measured at amortized cost pledged as collateral by the Company.

C. Without considering other credit enhancements, the amount that can best represent the maximum amount of the Company's financial assets measured at amortized cost exposed to credit risk as of June 30, 2026, December 31, 2025 and June 30, 2025 was $3,163, $3,125 and $3,115, respectively.

(3) Notes and accounts receivable

	June 30, 2026	December 31, 2025	June 30, 2025
Notes receivable	$ 569	$ 1,695	$ 2,401

	June 30, 2026	December 31, 2025	June 30, 2025
Accounts receivable	$ 26,040	$ 22,962	$ 23,609
Accounts receivable – related party	-	-	58
Less: Loss allowance	(224)	(2,381)	(291)
Net	**$ 25,816**	**$ 20,581**	**$ 23,376**

A. The Company's notes receivable were not overdue. Please refer to the description in Note 12(2) for the aging analysis of the accounts receivable.

B. The receivables (including notes receivable) as of June 30, 2026, December 31, 2025 and June 30, 2025 were all derived from customer contracts. In addition, as of January 1, 2025, the total amount of receivables from customer contracts was $14,667, and the loss allowance was $491.

C. Without considering other credit enhancements, the amount that can best represent the maximum amount of the Company's notes receivable exposed to credit risk as of June 30, 2026, December 31, 2025 and June 30, 2025 was $569, $1,695 and $2,401, respectively; the amount that can best represent the maximum amount of the Company's accounts receivable exposed to credit risk as of June 30, 2026, December 31, 2025 and June 30, 2025 was $25,816, $20,581 and $23,376, respectively.

(4) Inventory

June 30, 2026

	Cost	Allowance for Devaluation Loss	Carrying Value
Goods	$ 65,198	($ 650)	$ 64,548
Raw materials	3,174	(3,174)	-
Total	**$ 68,372**	**($ 3,824)**	**$ 64,548**

December 31, 2025

	Cost	Allowance for Devaluation Loss	Carrying Value
Goods	$ 47,997	($ 254)	$ 47,743
Raw materials	25,599	(25,599)	-
Total	**$ 73,596**	**($ 25,853)**	**$ 47,743**

June 30, 2025

	Cost	Allowance for Devaluation Loss	Carrying Value
Goods	$ 28,271	($ 97)	$ 28,174
Raw materials	25,616	(25,616)	-
Finished goods	2	(2)	-
Total	**$ 53,889**	**($ 25,715)**	**$ 28,174**

The costs of inventories recognized as expenses and losses by the Company for the current periods:

	April 1 to June 30, 2026	April 1 to June 30, 2025
Cost of sold inventory	$ 59,589	$ 43,124
Gain from price recovery	(22,363)	(71)
Total	**$ 37,226**	**$ 43,053**

	January 1 to June 30, 2026	January 1 to June 30, 2025
Cost of sold inventory	$ 88,454	$ 70,973
Gain from price recovery	(22,029)	(245)
Total	**$ 66,425**	**$ 70,728**

For the three months ended June 30, 2026 and 2025, and the six months ended June 30, 2026 and 2025, the sale and scrapping of inventories for which an allowance for devaluation loss had previously been recognized resulted in a recovery of the net realizable value of the inventories, and a corresponding decrease in the cost of goods sold was recognized.

(5) Financial assets measured at fair value through profit or loss

Item	June 30, 2026	December 31, 2025	June 30, 2025
Current items:			
Financial assets measured at fair value through profit or loss on a mandatory basis			
Listed and OTC company stocks	$ 280,697	$ -	$ -
Beneficiary certificates	-	51,287	56,081
Subtotal	**280,697**	**51,287**	**56,081**
Non-current items:			
Financial assets measured at fair value through profit or loss on a mandatory basis			
Unlisted, Non-OTC and emerging market stocks	13,982	11,082	9,254
Limited partnership	11,554	8,194	9,076
Subtotal	**25,536**	**19,276**	**18,330**

A. Details of the gains (losses) on financial assets measured at fair value through profit or loss recognized in profit or loss are as follows:

	April 1 to June 30, 2026	April 1 to June 30, 2025
Financial assets measured at fair value through profit or loss on a mandatory basis		
Equity instruments	$ 29,015	$ 1,574
Limited partnership	1,625	467
Beneficiary certificates	82	205
Total	**$ 30,722**	**$ 2,246**

	January 1 to June 30, 2026	January 1 to June 30, 2025
Financial assets measured at fair value through profit or loss on a mandatory basis		
Equity instruments	$ 29,626	$ 1,420
Limited partnership	1,485	10
Beneficiary certificates	263	415
Total	**$ 31,374**	**$ 1,845**

B. The Company expects to invest $7,500 in Main Link Venture Capital Limited Partnership. As of December 31, 2025, the Company had completed an investment of $5,625, of which $1,875 was, as of December 31, 2025, presented under other non-current assets because the capital increase record date for the underlying investment was set for March 2026. Please refer to Note 6(12) for details.

C. The Company has not provided financial assets measured at fair value through profit or loss as pledged collateral.

D. Please refer to Note 12(2) for information on the credit risk of financial assets measured at fair value through profit or loss.

(6) Financial assets measured at fair value through other comprehensive income

A. The Company has elected to classify equity investments held for strategic purposes as financial assets measured at fair value through other comprehensive income.

Item	June 30, 2026	December 31, 2025	June 30, 2025
Non-current items:			
Equity instruments			
Unlisted, Non-OTC and emerging market stocks	$ 12,115	$ 18,722	$ 20,925

B. Details of the amounts recognized in other comprehensive income for financial assets measured at fair value through other comprehensive income are as follows:

	April 1 to June 30, 2026	April 1 to June 30, 2025
Equity instruments at fair value through other comprehensive income		
Fair value changes recognized in other comprehensive income – held as of the end of the current period	($ 3,303)	($ 6,608)

	January 1 to June 30, 2026	January 1 to June 30, 2025
Equity instruments at fair value through other comprehensive income		
Fair value changes recognized in other comprehensive income – held as of the end of the current period	($ 6,607)	($ 11,013)

C. Without considering other credit enhancements, the amount that can best represent the maximum amount of the Company's financial assets measured at fair value through other comprehensive income exposed to credit risk as of June 30, 2026, December 31, 2025 and June 30, 2025 was $12,115, $18,722 and $20,925, respectively.

D. The Company has not provided financial assets measured at fair value through other comprehensive income as pledged collateral.

E. Please refer to Note 12(2) for information on the credit risk of financial assets measured at fair value through other comprehensive income.

(7) Investments accounted for using the equity method

	2026	2025
January 1	$ 54,682	$ 56,397
Share of profit or loss of investments accounted for using the equity method	(4)	(1,237)
Other changes in equity	-	(7)
June 30	**$ 54,678**	**$ 55,153**

A. Associates

(A) Basic information on the Company's associates is as follows:

		Shareholding Percentage				
Company Name	Place of Business	June 30, 2026	December 31, 2025	June 30, 2025	Nature of Relationship	Measurement Method
Cornucopia Innovation Corporation	Taiwan	13.22%	13.22%	13.22%	Sibling Company	Equity Method
Ju Xin Energy Inc.	Taiwan	4.80%	4.80%	4.80%	-	Equity Method

(B) Summarized financial information of the Company's associates is as follows:

Balance Sheet

	June 30, 2026	
	Cornucopia Innovation	Ju Xin Energy
Current assets	$ 132,257	$ 29
Non-current assets	7,043	716,202
Current liabilities	(18,172)	(1,282)
Non-current liabilities	(3,255)	-
Total net assets	**$ 117,873**	**$ 714,949**
Share of net assets of associates	$ 15,583	$ 34,318
Goodwill	4,775	2
Carrying amount of investment in associate	**$ 20,358**	**$ 34,320**

	December 31, 2025	
	Cornucopia Innovation	Ju Xin Energy
Current assets	$ 126,142	$ 29
Non-current assets	3,630	729,103
Current liabilities	(16,397)	(1,187)
Non-current liabilities	(191)	-
Total net assets	**$ 113,184**	**$ 727,945**
Share of net assets of associates	$ 14,964	$ 34,941
Goodwill	4,775	2
Carrying amount of investment in associate	**$ 19,739**	**$ 34,943**

	June 30, 2025	
	Cornucopia Innovation	Ju Xin Energy
Current assets	$ 125,305	$ 29
Non-current assets	3,414	740,834
Current liabilities	(15,900)	(1,068)
Non-current liabilities	(371)	-
Total net assets	**$ 112,448**	**$ 739,795**
Share of net assets of associates	$ 14,866	$ 35,510
Goodwill	4,775	2
Carrying amount of investment in associate	**$ 19,641**	**$ 35,512**

Statement of Comprehensive Income

	April 1 to June 30, 2026	
	Cornucopia Innovation	**Ju Xin Energy**
Revenue	$ 12,055	$ -
Net income (loss) from continuing operations for the current period	$ 2,465	($ 7,734)
Total comprehensive income for the current period	**$ 2,465**	**($ 7,734)**

	April 1 to June 30, 2025	
	Cornucopia Innovation	**Ju Xin Energy**
Revenue	$ 22,194	$ -
Net income (loss) from continuing operations for the current period	($ 3,769)	($ 7,318)
Total comprehensive income for the current period	**($ 3,769)**	**($ 7,318)**

	January 1 to June 30, 2026	
	Cornucopia Innovation	**Ju Xin Energy**
Revenue	$ 22,360	$ -
Net income (loss) from continuing operations for the current period	$ 4,688	($ 12,996)
Total comprehensive income for the current period	**$ 4,688**	**($ 12,996)**

	January 1 to June 30, 2025	
	Cornucopia Innovation	**Ju Xin Energy**
Revenue	$ 38,827	$ -
Net income (loss) from continuing operations for the current period	($ 4,362)	($ 13,746)
Total comprehensive income for the current period	**($ 4,362)**	**($ 13,746)**

B. The Company's share of profit (loss) of investments accounted for using the equity method recognized for the three months ended June 30, 2026 and 2025, and for the six months ended June 30, 2026 and 2025, was ($45), ($849), ($4) and ($1,237), respectively, which was calculated based on the unreviewed financial statements of the investees for the same periods.

C. Ju Xin Energy Inc. carried out a cash capital increase in March 2025. As the Company did not participate in the cash capital increase, its shareholding percentage decreased from 5% to 4.8%, and retained earnings were adjusted by $7 in accordance with accounting standards. As the Company holds one director's seat, it was assessed to still have significant influence over Ju Xin Energy Inc.

(8) Property, plant and equipment

	2026		
	Leasehold Improvements	Office and Other Equipment	Total
January 1			
Cost	$ 5,167	1,131	6,298
Accumulated depreciation	(5,093)	(1,062)	(6,155)
Net	**$ 74**	**69**	**143**
January 1	$ 74	69	143
Depreciation expense	(45)	(23)	(68)
June 30	**$ 29**	**46**	**75**
June 30			
Cost	$ 5,167	1,131	6,298
Accumulated depreciation	(5,138)	(1,085)	(6,223)
Net	**$ 29**	**46**	**75**

	2025		
	Leasehold Improvements	Office and Other Equipment	Total
January 1			
Cost	$ 5,167	1,131	6,298
Accumulated depreciation	(5,005)	(1,016)	(6,021)
Net	**$ 162**	**115**	**277**
January 1	$ 162	115	277
Depreciation expense	(44)	(23)	(67)
June 30	**$ 118**	**92**	**210**
June 30			
Cost	$ 5,167	1,131	6,298
Accumulated depreciation	(5,049)	(1,039)	(6,088)
Net	**$ 118**	**92**	**210**

The Company has not provided property, plant and equipment as pledged collateral.

(9) Lease transactions – lessee

A. The Company’s underlying leased assets include buildings and official vehicles. The lease terms are generally between 2 and 3 years. Lease contracts are negotiated on an individual basis and contain a variety of different terms and conditions. Other than the requirement that the underlying leased asset may not be subleased, leased, assigned, or otherwise made available for use by others without the lessor’s consent, there are no other restrictions imposed.

B. The underlying low-value assets leased by the Company are photocopiers.

C. Changes in the Company's right-of-use assets for the six months ended June 30, 2026 and 2025 are as follows:

	2026		
	Buildings	Transportation Equipment	Total
January 1	$ 6,358	$ 91	$ 6,449
Depreciation expense	(1,126)	(91)	(1,217)
June 30	**$ 5,232**	**$ -**	**$ 5,232**

	2025		
	Buildings	Transportation Equipment	Total
January 1	$ 2,291	$ 271	$ 2,562
Depreciation expense	(1,127)	(90)	(1,217)
June 30	**$ 1,164**	**$ 181**	**$ 1,345**

D. Information on amounts related to leases recognized in profit or loss is as follows:

Items affecting profit or loss for the period	April 1 to June 30, 2026	April 1 to June 30, 2025
Interest expense on lease liabilities	$ 25	$ 7
Expense relating to leases of low-value assets	3	3

Items affecting profit or loss for the period	January 1 to June 30, 2026	January 1 to June 30, 2025
Interest expense on lease liabilities	$ 52	$ 17
Expense relating to leases of low-value assets	6	6

E. For the six months ended June 30, 2026 and 2025, the Company's total cash outflow for leases was $1,255 and $1,256, respectively.

(10) Lease transactions – lessor

A. The underlying asset leased out by the Company is land. Lease contracts generally have a term of 3 years and are negotiated on an individual basis, containing a variety of different terms and conditions. To preserve the condition of the leased-out asset, lessees are generally required not to sublease, lease, assign, or otherwise make the underlying leased asset available for use by others.

B. For the three months ended June 30, 2026 and 2025 and the six months ended June 30, 2026 and 2025, the Company recognized rental income of $14, $14, $28 and $28, respectively, based on operating lease contracts, none of which included variable lease payments.

C. The maturity analysis of lease payments to be received by the Company under operating leases is as follows:

	June 30, 2026	December 31, 2025	June 30, 2025
Current year	$ 29	$ 59	$ 29
Year+1	-	-	59
Total	**$ 29**	**$ 59**	**$ 88**

(11) Investment property

	2026	2025
	Land	Land
January 1 (i.e., June 30)		
Cost	$ 38,183	$ 38,183
Accumulated impairment	(17,590)	(17,590)
Net	**$ 20,593**	**$ 20,593**

A. Rental income from and direct operating expenses of investment property:

	April 1 to June 30, 2026	April 1 to June 30, 2025
Rental income from investment property	$ 14	$ 14

	January 1 to June 30, 2026	January 1 to June 30, 2025
Rental income from investment property	$ 28	$ 28

B. The Company's investment property is recognized at acquisition cost. The fair value of the investment property as of June 30, 2026, December 31, 2025 and June 30, 2025 was $21,481 in each period, which was calculated with reference to the government's annually announced land value, as there was no information available on transactions in the surrounding area.

C. The Company has not provided investment property as pledged collateral.

(12) Other non-current assets

	June 30, 2026	December 31, 2025	June 30, 2025
Receivables on demand	$ 155,048	$ 155,048	$ 155,048
Less: Loss allowance	(155,048)	(155,048)	(155,048)
Prepayments for investments	-	1,875	-
Total	**$ -**	**$ 1,875**	**$ -**

(13) Pension

A. Defined benefit plan

(A) The Company has established a defined benefit pension plan in accordance with the "Labor Standards Act." The plan is applicable to the length of service of all full-time employees calculated before the "Labor Pension Act" was implemented on July 1, 2005, and the length of service of employees who choose to continue to apply the Labor Standards Act after the implementation of the "Labor Pension Act." For employees who meet the criteria for retirement, the pension is calculated based on their length of service and their average salary for the 6 months prior to retirement. Employees whose length of service is 15 years or less will receive two base points for each year of service, and employees whose length of service exceeds 15 years will receive one base point for each additional year of service, subject to a maximum of 45 accumulated base points. The Company makes a monthly pension contribution of 2% of the total salary, deposited into a dedicated account with the Bank of Taiwan in the name of the Supervisory Committee of the Labor Retirement Reserve Fund. In addition, before the end of each fiscal year, the Company estimates the balance of the aforementioned labor pension reserve account; if the balance is insufficient to pay the pension amounts calculated above to employees expected to meet the retirement criteria in the following fiscal year, the Company will make a one-off contribution for the shortfall by the end of March of the following year.

(B) On July 14, 2025, the Company applied to the Department of Labor, Taipei City Government, for approval to suspend pension contributions from July 2025 to June 2026, which was subsequently approved. The Company expects to make $0 in contributions to the pension plan for fiscal year 2026.

(C) For the three months ended June 30, 2026 and 2025, and the six months ended June 30, 2026 and 2025, the pension costs recognized by the Company under the aforesaid pension plan were ($28), $0, ($28) and $6, respectively.

B. Defined contribution plan

(A) Since July 1, 2005, the Company has had a defined contribution pension plan in place in accordance with the "Labor Pension Act," applicable to employees of Taiwanese nationality. For employees who elect to apply the labor pension system under the "Labor Pension Act," the Company contributes 6% of monthly salary to the employees' individual accounts at the Bureau of Labor Insurance. Pension benefits are paid to employees monthly or in a lump sum based on the amount in their individual pension accounts and accumulated earnings.

(B) For the three months ended June 30, 2026 and 2025, and the six months ended June 30, 2026 and 2025, the pension costs recognized by the Company under the aforesaid pension plan were $123, $122, $248 and $239, respectively.

(14) Common share capital

As of June 30, 2026, December 31, 2025 and June 30, 2025, the Company's authorized capital was $1,800,000, and its paid-in capital was $206,878, with 20,688 thousand shares outstanding at a par value of $10 per share. Payment for the Company's issued shares has been received in full.

(15) Retained earnings

A. In accordance with the Company's Articles of Incorporation, earnings may be distributed or losses offset after the end of each half fiscal year. Where the Company has earnings at the closing of the first half or the full fiscal year, after paying taxes and offsetting accumulated losses from prior years, 10% of the remaining balance shall first be set aside as a legal reserve, and a special reserve shall be set aside in accordance with the Securities and Exchange Act and related regulations. If there are remaining earnings, together with the undistributed earnings carried forward from prior years, they shall constitute the distributable earnings, for which the Board of Directors shall prepare a distribution proposal to be submitted to the shareholders' meeting for resolution. Where the aforesaid earnings, legal reserve and capital reserve are to be distributed in cash, the Board of Directors is authorized to adopt a resolution at a meeting attended by at least two-thirds of the directors, with the consent of a majority of the directors present, and to report the distribution to the shareholders' meeting; where distribution is to be made by issuing new shares, it shall be resolved by the shareholders' meeting in accordance with the preceding paragraph.

B. The legal reserve may not be used except to offset the Company's losses or to be distributed as new shares or cash in proportion to shareholders' original shareholdings; provided that distribution as new shares or cash is limited to the portion of the reserve exceeding 25% of the paid-in capital.

C. When distributing earnings, the Company is required by law to set aside a special reserve corresponding to the debit balance of other equity items as of the balance sheet date for the current year before earnings may be distributed. When the debit balance of such other equity items is subsequently reversed, the reversed amount may be included in the distributable earnings.

D. The earnings distribution proposals for fiscal years 2025 and 2024, resolved by the shareholders' meeting on June 13, 2026 and June 13, 2025, respectively, are as follows:

	Fiscal Year 2025		**Fiscal Year 2024**	
	Amount	**Dividend per Share (NT$)**	**Amount**	**Dividend per Share (NT$)**
Legal reserves	$ 4,817		$ 2,985	
Set aside as special reserve	13,216		7,709	
Cash dividends	31,032	$ 1.5	20,688	$ 1.0

E. On August 6, 2026, the Board of Directors resolved that no earnings would be distributed for the first half of fiscal year 2026.

Information on the earnings distribution resolved by the Board of Directors and approved at the shareholders' meeting is available on the Market Observation Post System.

(16) Operating income

A. Disaggregation of income from contracts with customers

The Company's income is derived entirely from goods transferred at a specific point in time. Income can be disaggregated into the following main product categories, with related income generated by each reportable segment:

	April 1 to June 30, 2026	April 1 to June 30, 2025
Income from contracts with external customers		
Energy products	$ 33,690	$ 46,893
Electronic products	16,638	9,162
Total	**$ 50,328**	**$ 56,055**

	January 1 to June 30, 2026	January 1 to June 30, 2025
Income from contracts with external customers		
Energy products	$ 61,955	$ 75,987
Electronic products	29,750	16,529
Total	**$ 91,705**	**$ 92,516**

B. Contractual liabilities

The Company’s contractual liabilities related to income from contracts with customers are as follows:

	June 30, 2026	December 31, 2025	June 30, 2025	January 1, 2025
Product sales contracts	$ 7,883	$ 6,806	$ 5,764	$ 9,255

For the three months ended June 30, 2026 and 2025, and the six months ended June 30, 2026 and 2025, the amounts of income recognized from the beginning balance of contractual liabilities were $2,664, $2,321, $5,750 and $7,291, respectively.

(17) Interest income

	April 1 to June 30, 2026	April 1 to June 30, 2025
Bank deposit interest	$ 538	$ 693
Interest income from financial assets measured at amortized cost	18	134
Total	**$ 556**	**$ 827**

	January 1 to June 30, 2026	January 1 to June 30, 2025
Bank deposit interest	$ 1,362	$ 993
Interest income from financial assets measured at amortized cost	31	531
Total	**$ 1,393**	**$ 1,524**

(18) Other income

	April 1 to June 30, 2026	April 1 to June 30, 2025
Rental income	$ 14	$ 14
Income from civil litigation settlement	112,795	-
Others	1	56
Total	**$ 112,810**	**$ 70**

	January 1 to June 30, 2026	January 1 to June 30, 2025
Rental income	$ 28	$ 28
Income from civil litigation settlement	112,795	-
Others	1	77
Total	**$ 112,824**	**$ 105**

The Company suffered significant damages due to a breach of fiduciary duty by its former management. In November

2017, the Company filed a claim for damages with the Taiwan Shilin District Court and, during the criminal proceedings, initiated a supplemental civil action. The Shilin District Court's Criminal Small Claims Division ruled to transfer the case to the Civil Division. On November 26, 2025, the Company reached a settlement with one of the defendants at the Shilin District Court for an amount of $134,795. The Company recognized other income upon collection of the settlement amount, in the second quarter of 2026 and the fourth quarter of 2025, respectively.

(19) Other gains and losses

	April 1 to June 30, 2026	April 1 to June 30, 2025
Foreign exchange loss	($ 110)	($ 3,201)
Gain on financial assets measured at fair value through profit or loss	30,722	2,246
Others	(16)	(15)
Total	**$ 30,596**	**($ 970)**

	January 1 to June 30, 2026	January 1 to June 30, 2025
Foreign exchange gain (loss)	$ 423	($ 2,531)
Gain on financial assets measured at fair value through profit or loss	31,374	1,845
Others	(2,029)	(487)
Total	**$ 29,768**	**($ 1,173)**

(20) Additional information on the nature of expense

	April 1 to June 30, 2026	April 1 to June 30, 2025
Employee benefit expenses	$ 7,813	$ 3,558
Depreciation expense of right-of-use assets	609	609
Depreciation expense of property, plant and equipment	34	33
Service expense	667	671
Total	**$ 9,123**	**$ 4,871**

	January 1 to June 30, 2026	January 1 to June 30, 2025
Employee benefit expenses	$ 11,474	$ 7,184
Depreciation expense of right-of-use assets	1,217	1,217
Depreciation expense of property, plant and equipment	68	67
Service expense	1,265	1,303
Total	**$ 14,024**	**$ 9,771**

(21) Employee benefit expenses

	April 1 to June 30, 2026	April 1 to June 30, 2025
Salary expense	$ 4,172	$ 2,753
Labor and health insurance expenses	240	260
Pension expense	95	122
Remuneration to directors	3,124	255
Other employment expenses	182	168
Total	**$ 7,813**	**$ 3,558**

	January 1 to June 30, 2026	January 1 to June 30, 2025
Salary expense	$ 7,119	$ 5,704
Labor and health insurance expenses	483	523
Pension expense	220	245
Remuneration to directors	3,326	410
Other employment expenses	326	302
Total	**$ 11,474**	**$ 7,184**

A. In accordance with the Company's Articles of Incorporation, if the Company has a profit for the current year, it shall first offset any accumulated losses and then set aside no less than 1% as employees' compensation and no more than 2% as remuneration to directors and supervisors. Of the aforesaid amount of employees' compensation, no less than 10% shall be allocated as compensation to junior employees.

B. For the three months ended June 30, 2026 and 2025, and the six months ended June 30, 2026 and 2025, the Company's estimated amounts of employees' compensation were $1,532, $65, $1,591 and $100, respectively, and the estimated amounts of remuneration to directors were $3,063, $130, $3,181 and $200, respectively. The aforesaid amounts were all recorded under the salary expense account.

The amount for the six months ended June 30, 2026 was estimated based on the Company's Articles of Incorporation in accordance with the profitability of the current period.

C. The amounts of employees' compensation and remuneration to directors for fiscal year 2025 resolved by the Board of Directors were $490 and $979, respectively, consistent with the amounts recognized in the fiscal year 2025 financial statements. The aforesaid remuneration to employees and directors is to be paid in cash and had not yet been paid as of August 6, 2026.

Information on the remuneration to employees and directors approved by the Company's Board of Directors is available on the Market Observation Post System.

(22) Income tax

A. The Company's income tax expense for the six months ended June 30, 2026 and 2025 was $0.

B. The Company's profit-seeking enterprise income tax returns have been assessed and certified by the tax authorities through fiscal year 2024.

(23) Earnings per share

	April 1 to June 30, 2026		
	Amount after Tax	**Weighted Average Outstanding Shares (thousand shares)**	**Earnings per Share (NT$)**
Basic earnings per share			
Net profit attributable to the common shareholders in the current period	$ 148,602	20,688	$ 7.18
Diluted earnings per share			
Net profit attributable to the common shareholders in the current period	$ 148,602	20,688	
Effect of dilutive potential common shares – employees' compensation	-	9	
Net profit attributable to the common shareholders plus effect of potential common shares	$ 148,602	20,697	$ 7.18

	April 1 to June 30, 2025		
	Amount after Tax	**Weighted Average Outstanding Shares (thousand shares)**	**Earnings per Share (NT$)**
Basic earnings per share			
Net profit attributable to the common shareholders in the current period	$ 6,315	20,688	$ 0.31
Diluted earnings per share			
Net profit attributable to the common shareholders in the current period	$ 6,315	20,688	
Effect of dilutive potential common shares – employees' compensation	-	0	
Net profit attributable to the common shareholders plus effect of potential common shares	$ 6,315	20,688	$ 0.31

	January 1 to June 30, 2026		
	Amount after Tax	**Weighted Average Outstanding Shares (thousand shares)**	**Earnings per Share (NT$)**
Basic earnings per share			
Net profit attributable to the common shareholders in the current period	$ 154,281	20,688	$ 7.46
Diluted earnings per share			
Net profit attributable to the common shareholders in the current period	$ 154,281	20,688	
Effect of dilutive potential common shares – employees' compensation	-	11	
Net profit attributable to the common shareholders plus effect of potential common shares	$ 154,281	20,699	$ 7.45

	January 1 to June 30, 2025		
	Amount after Tax	**Weighted Average Outstanding Shares (thousand shares)**	**Earnings per Share (NT$)**
Basic earnings per share			
Net profit attributable to the common shareholders in the current period	$ 9,713	20,688	$ 0.47
Diluted earnings per share			
Net profit attributable to the common shareholders in the current period	$ 9,713	20,688	
Effect of dilutive potential common shares – employees' compensation	-	2	
Net profit attributable to the common shareholders plus effect of potential common shares	$ 9,713	20,690	$ 0.47

(24) Supplementary information on cash flows

Financing activities not affecting cash flows:

	January 1 to June 30, 2026	**January 1 to June 30, 2025**
Cash dividends declared but not yet distributed	$ 31,032	$ 20,688

(25) Changes in liabilities from financing activities

	2026		
	Lease Liabilities	Dividends Payable	Total Liabilities from Financing Activities
January 1	$ 6,303	$ -	$ 6,303
Changes in cash flows from financing activities	(1,197)	-	(1,197)
Interest expenses paid (Note)	(52)	-	(52)
Other non-cash changes	52	31,032	31,084
June 30	**$ 5,106**	**$ 31,032**	**$ 36,138**

	2025		
	Lease Liabilities	Dividends Payable	Total Liabilities from Financing Activities
January 1	$ 2,455	$ -	$ 2,455
Changes in cash flows from financing activities	(1,233)	-	(1,233)
Interest expenses paid (Note)	(17)	-	(17)
Other non-cash changes	17	20,688	20,705
June 30	**$ 1,222**	**$ 20,688**	**$ 21,910**

Note: Interest expenses paid are presented under operating activities cash flows.

7. Related party transactions

(1) Parent company and ultimate controller

The Company is controlled by SOLOMON Technology Corporation (registered in the Republic of China), which directly and indirectly holds 51.41% of the Company's shares. The remaining 48.59% is held by the public. The Company's ultimate parent company and ultimate controller are both SOLOMON Technology Corporation.

(2) Names of related parties and their relationship with the Company

Names of Related Parties	Relationship with the Company
SOLOMON Technology Corporation	Parent company and ultimate parent company of the Company
Solomon Goldentek Display Corp.	Sibling company
Cornucopia Innovation Corporation	Sibling company

(3) Significant transactions with related parties

A. Purchase of goods and services

	April 1 to June 30, 2026	April 1 to June 30, 2025
Purchase of goods:		
Solomon Goldentek Display Corp.	$ 11,540	$ 6,278
Management fee (stated as "operating expenses"):		
SOLOMON Technology Corporation	300	300
Total	**$ 11,840**	**$ 6,578**

	January 1 to June 30, 2026	January 1 to June 30, 2025
Purchase of goods:		
Solomon Goldentek Display Corp.	$ 18,655	$ 10,151
Management fee (stated as "operating expenses"):		
SOLOMON Technology Corporation	600	600
Total	**$ 19,255**	**$ 10,751**

(A) For the six months ended June 30, 2026 and 2025, the Company sold raw materials to Solomon Goldentek Display Corp. for the production of goods, and subsequently repurchased the goods from the said company for resale to the Company's customers. The sales income and operating costs of the raw materials related to the aforementioned transactions have been offset; accordingly, the amount from the sale of raw materials and the related operating costs are not included in the Company's purchases and sales. The purchase of the aforesaid goods is based on the price agreed between both parties, with payment terms of monthly settlement plus 30 days.

(B) The management fee shared by the Company for the joint office space in the parent company's office building is priced in accordance with the contract and paid monthly.

B. Payables

	June 30, 2026	December 31, 2025	June 30, 2025
Accounts payable:			
Solomon Goldentek Display Corp.	$ 10,878	$ 3,983	$ 5,850
Other payables:			
SOLOMON Technology Corporation	$ 327	$ 358	$ 448

C. Other income

	April 1 to June 30, 2026	April 1 to June 30, 2025
Solomon Goldentek Display Corp.	$ -	$ 23

	January 1 to June 30, 2026	January 1 to June 30, 2025
Solomon Goldentek Display Corp.	$ -	$ 23

D. Receivables from related parties

	June 30, 2026	December 31, 2025	June 30, 2025
Accounts receivable:			
Solomon Goldentek Display Corp.	$ -	$ -	$ 58

Receivables from related parties are neither pledged nor bear interest, and the accounts receivable are not overdue. Please refer to the description in Note 12(2) for credit risk.

E. Lease transactions – lessee

(1) The Company leases office space in Neihu District, Taipei City from its parent company, under a lease term from October 1, 2025 to September 30, 2027. In addition, the Company entered into a lease agreement with its parent company for factory and office space in Nangang District, Taipei City, for the term from January 1, 2023 to December 31, 2025; this lease was renewed on December 19, 2025 for a further term from January 1, 2026 to

December 31, 2028. All of the aforesaid lease payments are made monthly.

(2) Lease liabilities

A. Closing balance:

	June 30, 2026	December 31, 2025	June 30, 2025
SOLOMON Technology Corporation	$ 5,106	$ 6,211	$ 1,039

B. Interest expense:

	April 1 to June 30, 2026	April 1 to June 30, 2025
SOLOMON Technology Corporation	$ 24	$ 6

	January 1 to June 30, 2026	January 1 to June 30, 2025
SOLOMON Technology Corporation	$ 51	$ 15

(4) Information on remuneration to key management personnel

	April 1 to June 30, 2026	April 1 to June 30, 2025
Short-term employee benefits	$ 4,687	$ 1,028
Post-employment benefits	22	20
Total	**$ 4,709**	**$ 1,048**

	January 1 to June 30, 2026	January 1 to June 30, 2025
Short-term employee benefits	$ 5,836	$ 2,044
Post-employment benefits	44	38
Total	**$ 5,880**	**$ 2,082**

8. Pledged assets

Details of the Company's assets pledged as collateral are as follows:

	Carrying Amount			
Details on Assets	**June 30, 2026**	**December 31, 2025**	**June 30, 2025**	**Purpose of Collateral**
Financial assets measured at amortized cost	$ 570	$ 570	$ 561	Customs import security
Deposits paid	2	2	2	Performance bond
Total	**$ 572**	**$ 572**	**$ 563**	

9. Material contingent liabilities and unrecognized contractual commitments

None.

10. Material losses from disasters

None.

11. Material subsequent events

None.

12. Others

(1) Capital management

A. The Company's capital management objective is to safeguard the Company's ability to continue as a going concern, maintain the optimal capital structure to reduce the cost of funds, and provide returns to shareholders. In order to maintain or adjust the capital structure, the Company may adjust the amount of dividends paid to shareholders, return capital to shareholders, issue new shares, or sell assets to reduce debt.

B. The Company's strategy for fiscal year 2026 remained the same as that for fiscal year 2025, and the Company had no borrowings from banks or non-financial institutions. The Company's debt ratios as of June 30, 2026, December 31, 2025 and June 30, 2025 were 18%, 14% and 11%, respectively, which were considered satisfactory.

(2) Financial instruments

A. Categories of financial instruments

	June 30, 2026	December 31, 2025	June 30, 2025
Financial assets			
Financial assets measured at fair value through profit or loss			
Financial assets measured at fair value through profit or loss on a mandatory basis	$ 306,233	$ 70,563	$ 74,411
Financial assets measured at fair value through other comprehensive income			
Investments in designated equity instruments	$ 12,115	$ 18,722	$ 20,925
Financial assets measured at amortized cost			
Cash and cash equivalents	$ 133,816	$ 215,729	$ 178,331
Financial assets measured at amortized cost	3,163	3,125	3,115
Notes receivable	569	1,695	2,401
Accounts receivable (including related parties)	25,816	20,581	23,376
Other receivables	159	251	234
Deposits paid	2	2	2
Subtotal	**$ 163,525**	**$ 241,383**	**$ 207,459**
Financial liabilities			
Financial liabilities measured at amortized cost			
Accounts payable (including related parties)	$ 60,747	$ 46,291	$ 12,918
Other payables	40,992	5,849	26,402
Subtotal	**$ 101,739**	**$ 52,140**	**$ 39,320**
Lease liabilities	$ 5,106	$ 6,303	$ 1,222

B. Risk management policy

(A) The Company's day-to-day operations are affected by multiple financial risks, including market risk (exchange rate risk and price risk), credit risk, and liquidity risk.

(B) The Company's risk management is implemented by the Finance Department in accordance with the policy approved by the Board of Directors. The Finance Department is responsible for identifying, assessing, and avoiding financial risks by closely cooperating with the operating units.

C. Nature and level of material financial risks

(A) Market risk

Exchange rate risk

a. As the business activities in which the Company is engaged involve several non-functional currencies, the Company is affected by exchange rate volatility. Information on foreign currency assets and liabilities with significant exchange rate volatility effect is as follows:

	June 30, 2026		
	Foreign Currency (Thousand Dollars)	Exchange Rate	Carrying Amount
(Foreign Currency: Functional Currency)			
Financial assets			
Monetary items			
USD : NTD	$ 1,550	31.85	$ 49,368
Financial liabilities			
Monetary items			
USD : NTD	392	31.85	12,485

	December 31, 2025		
	Foreign Currency (Thousand Dollars)	Exchange Rate	Carrying Amount
(Foreign Currency: Functional Currency)			
Financial assets			
Monetary items			
USD : NTD	$ 1,198	31.43	$ 37,653
Financial liabilities			
Monetary items			
USD : NTD	127	31.43	3,992

	June 30, 2025		
	Foreign Currency (Thousand Dollars)	Exchange Rate	Carrying Amount
(Foreign Currency: Functional Currency)			
Financial assets			
Monetary items			
USD : NTD	$ 990	29.30	$ 29,007
Financial liabilities			
Monetary items			
USD : NTD	197	29.30	5,772

b. Due to the effect of exchange rate volatility, the total net exchange gain (loss) (including both realized and unrealized) recognized by the Company with respect to monetary items for the three months ended June 30, 2026 and 2025, and for the six months ended June 30, 2026 and 2025, was ($110), ($3,201), $423 and ($2,531), respectively.

c. The Company's exchange rate risk is mainly affected by fluctuations in the US dollar exchange rate. If the NT dollar appreciated or depreciated against the US dollar by 1%, the Company's pre-tax profit for the six months ended June 30, 2026 and 2025 would decrease or increase by $369 and $232, respectively.

Price risk

a. The Company's equity instruments exposed to price risk are financial assets measured at fair value through profit or loss and financial assets measured at fair value through other comprehensive income. To manage the price risk of its equity investments, the Company diversifies its investment portfolio in accordance with limits it has established.

b. The Company invests mainly in equity instruments issued by domestic companies and in open-end funds. The prices of such equity instruments are affected by the uncertainty of the future value of the underlying investments. If the prices of such equity instruments rose or fell by 1%, with all other factors held constant, net profit after tax for the six months ended June 30, 2026 and 2025 would decrease or increase by $3,062 and $744, respectively, due to gains or losses on equity instruments measured at fair value through profit or loss; and other comprehensive income would decrease or increase by $121 and $209, respectively, due to gains or losses on equity investments classified as measured at fair value through other comprehensive income.

(B) Credit risk

a. The Company's credit risk is the risk of financial loss to the Company arising from the failure of a customer or counterparty to a financial instrument to fulfill its contractual obligations, mainly arising from accounts receivable and other receivables that cannot be collected from counterparties in accordance with payment terms, and from the contractual cash flows of debt instrument investments classified as measured at amortized cost. In accordance with its internally established credit policy, the Company conducts management and credit risk analysis for each new customer before setting payment terms and proposing delivery terms and conditions. Internal risk control assesses customers' credit quality by taking into consideration their financial position, past experience, and other factors.

b. Based on historical collection experience, the Company considers the credit risk of a financial asset to have increased significantly since initial recognition when a contract payment is more than 30 days overdue according to the agreed payment terms, and considers a default to have occurred when a contract payment is more than 90 days overdue according to the agreed payment terms.

c. The Company adopts the simplified approach to estimate expected credit losses for accounts receivable from customers based on a provision matrix.

d. The Company incorporates the National Development Council's Business Indicator report for forward-looking considerations to adjust the loss rate derived from historical and current information over a specific period in order to estimate the loss allowance for accounts receivable. The provision matrices as of June 30, 2026, December 31, 2025 and June 30, 2025 are as follows:

June 30, 2026

	Not Overdue	1-90 Days Overdue	More than 90 Days Overdue	Total
Expected loss rate	0.05%	56.59%~100%	100%	
Total carrying value	$ 25,664	$ 376	$ -	$ 26,040
Loss allowance	$ 11	$ 213	$ -	$ 224

December 31, 2025

	Not Overdue	1-90 Days Overdue	More than 90 Days Overdue	Total
Expected loss rate	0.05%	23.76%~100%	100%	
Total carrying value	$ 20,113	$ 2,849	$ -	$ 22,962
Loss allowance	$ 5	$ 2,376	$ -	$ 2,381

June 30, 2025

	Not Overdue	1-90 Days Overdue	More than 90 Days Overdue	Total
Expected loss rate	0.03%	-	100%	
Total carrying value	$ 23,667	$ -	$ -	$ 23,667
Loss allowance	$ 291	$ -	$ -	$ 291

e. The table showing changes in the loss allowance for accounts receivable, for which the Company adopted the simplified approach, is as follows:

	2026	2025
January 1	$ 2,381	$ 491
Gain from recovery of impairment	(2,157)	(200)
June 30	**$ 224**	**$ 291**

(C) Liquidity risk

a. The Company's working capital is sufficient to meet its capital needs, and other than lease liabilities – non-current, all other liabilities are due within one year. The Company's cash and cash equivalents on hand are sufficient to meet the relevant needs; accordingly, no material liquidity risk is expected to arise.

b. The following table presents the Company's non-derivative financial liabilities, grouped by relevant maturity dates. The non-derivative financial liabilities are analyzed based on the remaining period from the balance sheet date to the contractual maturity date.

June 30, 2026

	Within 1 Year	1 to 2 Years	Over 2 Years
Non-derivative financial liabilities:			
Lease liabilities	$ 2,313	$ 1,972	$ 929

December 31, 2025

	Within 1 Year	1 to 2 Years	Over 2 Years
Non-derivative financial liabilities:			
Lease liabilities	$ 2,406	$ 2,200	$ 1,858

June 30, 2025

	Within 1 Year	1 to 2 Years	Over 2 Years
Non-derivative financial liabilities:			
Lease liabilities	$ 1,228	$ -	$ -

The Company does not expect the timing of the cash flow occurrences in the maturity analysis to be significantly earlier, nor does it expect the actual amounts to differ significantly.

(3) Fair value information

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

Level 1: Publicly quoted prices in active markets for identical assets or liabilities accessible to an entity on the measurement date (unadjusted). Active markets are markets in which transactions for the asset or liability take place with sufficient frequency and volume to provide pricing information on an ongoing basis.

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

Level 3: Unobservable inputs for the asset or liability. The Company's equity instrument investments without an active market fall under this level.

B. Please refer to Note 6(11) for information on the fair value of investment property measured at cost.

C. Financial instruments not measured at fair value

The carrying amounts of the Company's cash and cash equivalents, financial assets measured at amortized cost, notes and accounts receivable (including related parties), other receivables, deposits paid, accounts payable (including related parties) and other payables are reasonable approximations of their fair values.

D. For financial and non-financial instruments measured at fair value, the Company classifies them based on the nature, characteristics and risks of the assets and liabilities and on the levels of the fair value hierarchy. The relevant information is as follows:

(A) Information based on the Company's classification by the nature of the assets and liabilities is as follows:

June 30, 2026	Level 1	Level 2	Level 3	Total
Assets				
Recurring fair value				
Financial assets measured at fair value through profit or loss				
Equity securities	$ 280,697	$ -	$ 13,982	$ 294,679
Limited partnership	-	-	11,554	11,554
Financial assets measured at fair value through other comprehensive income				
Equity securities	-	-	12,115	12,115
Total	**$ 280,697**	**$ -**	**$ 37,651**	**$ 318,348**

December 31, 2025	Level 1	Level 2	Level 3	Total
Assets				
Recurring fair value				
Financial assets measured at fair value through profit or loss				
Beneficiary certificates	$ 51,287	$ -	$ -	$ 51,287
Equity securities	-	-	11,082	11,082
Limited partnership	-	-	8,194	8,194
Financial assets measured at fair value through other comprehensive income				
Equity securities	-	-	18,722	18,722
Total	**$ 51,287**	**$ -**	**$ 37,998**	**$ 89,285**

June 30, 2025	Level 1	Level 2	Level 3	Total
Assets				
Recurring fair value				
Financial assets measured at fair value through profit or loss				
Beneficiary certificates	$ 56,081	$ -	$ -	$ 56,081
Equity securities	-	-	9,254	9,254
Limited partnership	-	-	9,076	9,076
Financial assets measured at fair value through other comprehensive income				
Equity securities	-	-	20,925	20,925
Total	**$ 56,081**	**$ -**	**$ 39,255**	**$ 95,336**

(B) The methods and assumptions used by the Company to measure fair value are described as follows:

a. For instruments for which the Company adopts market quotations as the fair value input (i.e., Level 1), the classification by instrument characteristics is as follows:

	Listed (OTC) Company Stocks	Open-end Funds
Market quotation	Closing price	Net asset value

b. Apart from the financial instruments with active markets described above, the fair values of the remaining financial instruments are obtained using valuation techniques or by reference to counterparty quotations. Fair values derived through valuation techniques may be determined with reference to the current fair value of other financial instruments that are substantially similar in terms and characteristics, the discounted cash flow method, or other valuation techniques, including models using market information available as of the consolidated balance sheet date (such as reference yield curves from the Taipei Exchange or average Reuters commercial paper rate quotations).

c. The outputs of valuation models are estimated approximations, and valuation techniques may not reflect all relevant factors of the financial and non-financial instruments held by the Company. Accordingly, valuation model estimates are appropriately adjusted based on additional parameters, such as model risk or liquidity risk. In accordance with the Company's fair value valuation model management policy and related control procedures, management believes that valuation adjustments are appropriate and necessary in order to fairly present the fair value of the financial and non-financial instruments in the balance sheet. The pricing information and parameters used in the valuation process are carefully assessed and appropriately adjusted based on current market conditions.

(C) The valuation process for fair value measurements categorized within Level 3 is performed by the Finance Department, which is responsible for the independent verification of the fair value of financial instruments to ensure that valuation results approximate market conditions, that the information sources are independent, reliable and consistent with other sources, and that they represent executable prices; the Finance Department regularly updates the required inputs and data and makes any other fair value adjustments necessary to ensure that the valuation results are reasonable.

(D) There were no transfers between Level 1 and Level 2 for the six months ended June 30, 2026 and 2025.

(E) The following table presents the changes in Level 3 equity instruments for the six months ended June 30, 2026 and 2025:

	2026	**2025**
January 1	$ 37,998	$ 48,838
Reclassified from other non-current assets	1,875	-
Profits or losses recognized as profit or loss	4,385	1,430
Profits or losses recognized as other comprehensive income		
Unrealized valuation profit or loss of investments in equity instruments measured at fair value through other comprehensive income	(6,607)	(11,013)
June 30	**$ 37,651**	**$ 39,255**

(F) There were no transfers into or out of Level 3 for the six months ended June 30, 2026 and 2025.

(G) A summary of the valuation models used for the Level 3 fair value measurements is described as follows:

	June 30, 2026			
	Fair Value	**Valuation Technique**	**Significant Unobservable Inputs / Discount Rate**	**Relationship between the Input and the Fair Value**
Non-listed/Non-OTC Stocks	$ 26,097	Comparable company method	PB multiplier, discount for lack of marketability; 22.5%~25%	The higher the multiplier, the higher the fair value; the higher the discount for lack of marketability, the lower the fair value.
Limited partnership	$ 11,554	Net asset value method	N/A	N/A

	December 31, 2025			
	Fair Value	Valuation Technique	Significant Unobservable Inputs / Discount Rate	Relationship between the Input and the Fair Value
Non-listed/Non-OTC Stocks	$ 29,804	Comparable company method	PB multiplier, discount for lack of marketability; 22.5%~25%	The higher the multiplier, the higher the fair value; the higher the discount for lack of marketability, the lower the fair value.
Limited partnership	$ 8,194	Net asset value method	N/A	N/A

	June 30, 2025			
	Fair Value	Valuation Technique	Significant Unobservable Inputs / Discount Rate	Relationship between the Input and the Fair Value
Non-listed/Non-OTC Stocks	$ 30,179	Comparable company method	PB multiplier, discount for lack of marketability; 22.5%~25%	The higher the multiplier, the higher the fair value; the higher the discount for lack of marketability, the lower the fair value.
Limited partnership	$ 9,076	Net asset value method	N/A	N/A

(H) The Company carefully evaluates and selects the valuation models and valuation parameters adopted; however, the use of different valuation models or parameters may result in different valuation outcomes. For financial assets classified within Level 3, the effect of changes in valuation parameters on profit or loss or other comprehensive income for the current period is as follows:

			June 30, 2026			
			Recognized as Profit or Loss		Recognized as Other Comprehensive Income	
	Input	Change	Favorable Change	Unfavorable Change	Favorable Change	Unfavorable Change
Financial assets Equity instruments	Liquidity	±5%	$ 932	$ 932	$ 782	$ 782

			December 31, 2025			
			Recognized as Profit or Loss		Recognized as Other Comprehensive Income	
	Input	Change	Favorable Change	Unfavorable Change	Favorable Change	Unfavorable Change
Financial assets Equity instruments	Liquidity	±5%	$ 739	$ 739	$ 1,192	$ 1,192

			June 30, 2025			
			Recognized as Profit or Loss		Recognized as Other Comprehensive Income	
	Input	**Change**	**Favorable Change**	**Unfavorable Change**	**Favorable Change**	**Unfavorable Change**
Financial assets						
Equity instruments	Liquidity	±5%	$ 617	$ 617	$ 1,333	$ 1,333

13. Note disclosures

(1) Information on material transactions

A. Loans to others: None.

B. Endorsements/guarantees provided for others: None.

C. Securities held at the end of the period: Please refer to Table 1.

D. Purchases from or sales to related parties amounting to NT$100 million or more than 20% of paid-in capital: None.

E. Receivables from related parties amounting to NT$100 million or more than 20% of paid-in capital: None.

F. Business relationships and material transactions between the parent company and subsidiaries: Not applicable.

(2) Information of investee companies

Information on investee companies (excluding those in Mainland China), including their place of registration, etc.: Please refer to Table 2.

(3) Information on investments in Mainland China

None.

14. Segment information

(1) General information

A. The Company's management has identified its reportable segments based on the information reported to the chief operating decision maker for the purpose of formulating policy.

B. The Company's chief operating decision maker operates and manages the business from the perspective of product type.

(2) Information on segment profit or loss, assets and liabilities

The reportable segment information provided by the Company to the chief operating decision maker is as follows:

	January 1 to June 30, 2026		
	Energy Products	Electronic Products	Total
External income	$ 61,955	$ 29,750	$ 91,705
Internal income	-	-	-
Segment income	**$ 61,955**	**$ 29,750**	**$ 91,705**
After-tax segment profit or loss	**$ 98,793**	**$ 55,488**	**$ 154,281**

	January 1 to June 30, 2025		
	Energy Products	Electronic Products	Total
External income	$ 75,987	$ 16,529	$ 92,516
Internal income	-	-	-
Segment income	**$ 75,987**	**$ 16,529**	**$ 92,516**
After-tax segment profit or loss	**$ 8,043**	**$ 1,670**	**$ 9,713**

Solomon Data International Corporation
Securities Held at End of Period (Excluding Equity of Investments in Subsidiaries, Associates and Joint Ventures)
June 30, 2026

Table 1

Unit: NT$ Thousand
(Unless otherwise specified)

				End of Period			
Holding company	**Type and name of securities**	**Relationship with the securities issuer**	**Account**	**Number of shares (thousand)**	**Carrying amount**	**Shareholding percentage**	**Fair value**
Solomon Data International Corporation	Phison Electronics Corp.	None	Financial assets measured at fair value through profit or loss – current	55	$ 131,174	0.02	$ 131,174
Solomon Data International Corporation	Powertech Technology Inc.	None	Financial assets measured at fair value through profit or loss – current	71	23,963	0.01	23,963
Solomon Data International Corporation	United Microelectronics Corporation	None	Financial assets measured at fair value through profit or loss – current	50	8,225	-	8,225
Solomon Data International Corporation	Luxnet Corporation	None	Financial assets measured at fair value through profit or loss – current	10	5,320	0.01	5,320
Solomon Data International Corporation	Marketech International Corp.	None	Financial assets measured at fair value through profit or loss – current	10	9,230	-	9,230
Solomon Data International Corporation	MediaTek Inc.	None	Financial assets measured at fair value through profit or loss – current	13	55,185	-	55,185
Solomon Data International Corporation	ASE Technology Holding Co., Ltd.	None	Financial assets measured at fair value through profit or loss – current	70	47,600	-	47,600
Solomon Data International Corporation	Chu-Ying Technology Co., Ltd.	None	Financial assets measured at fair value through profit or loss – non-current	148	13,982	0.23	13,982
Solomon Data International Corporation	Cerulean Asset Management Venture Capital Limited Partnership	None	Financial assets measured at fair value through profit or loss – non-current	-	6,682	-	6,682
Solomon Data International Corporation	Main Link Venture Capital Limited Partnership	None	Financial assets measured at fair value through profit or loss – non-current	-	4,872	-	4,872
Solomon Data International Corporation	AggrEnergy Inc.	None	Financial assets measured at fair value through other comprehensive income – non-current	110,132	12,115	16.46	12,115

Note: The securities with a carrying value of NT$1,000 are listed by the Company in accordance with the principle of materiality.

Solomon Data International Corporation
Information Related to Investee Companies (Excluding Those in Mainland China), Their Place of Registration, etc.
January 1 to June 30, 2026

Table 2

Unit: NT$ Thousand
(Unless otherwise specified)

				Initial investment amount		Holding percentage at end of period					
Name of investor company	**Name of investee company**	**Place of registration**	**Principal business**	**End of current period**	**End of previous year**	**Number of shares (thousand)**	**Percentage**	**Carrying amount**	**Profit or loss of investee company in the current period**	**Investment gain or loss recognized in the current period**	**Remarks**
Solomon Data International Corporation	Cornucopia Innovation Corporation	Taiwan	Manufacturing of machinery/equipment and electronic components	$ 25,300	$ 25,300	2,300	13.22%	$ 20,358	$ 4,688	$ 620	
Solomon Data International Corporation	Ju Xin Energy Inc.	Taiwan	Energy technology services	36,000	36,000	3,600	4.80%	34,320	(12,996)	(624)	

Table 2, Page 1