

**CORETRONIC CORPORATION AND SUBSIDIARIES**

**CONSOLIDATED FINANCIAL STATEMENTS**

**WITH**

**REPORT OF INDEPENDENT ACCOUNTANTS**

**FOR THE THREE MONTHS ENDED**

**MARCH 31, 2026 AND 2025**

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## English Translation of a Report Originally Issued in Chinese

### **Review Report of Independent Accountants**

To Coretronic Corporation

#### **Introduction**

We have reviewed the accompanying consolidated balance sheets of Coretronic Corporation (the “Company”) and its subsidiaries as of March 31, 2026 and 2025, the related consolidated statements of comprehensive income for the three months ended March 31, 2026 and 2025, changes in equity and cash flows for the three months ended March 31, 2026 and 2025, and notes to the consolidated financial statements, including the summary of significant accounting policies (together “the consolidated financial statements”). Management is responsible for the preparation and fair presentation of these consolidated financial statements in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and International Accounting Standard 34, “Interim Financial Reporting” as endorsed and became effective by Financial Supervisory Commission of the Republic of China. Our responsibility is to express a conclusion on these consolidated financial statements based on our reviews.

#### **Scope of Review**

Except as explained in the following paragraph, we conducted our reviews in accordance with Standard on Review Engagements 2410, “Review of Financial Information Performed by the Independent Auditor of the Entity” of the Republic of China. A review of consolidated financial statements consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with auditing standards generally accepted in the Republic of China and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

#### **Basis for Qualified Conclusion**

As explained in Note 4(3), the financial statements of certain insignificant subsidiaries were not reviewed by independent accountants. Those statements reflect total assets of NT\$25,193,173 thousand and NT\$28,704,230 thousand, representing 43.37% and 51.37% of the consolidated total assets, and total liabilities of NT\$4,648,083 thousand and NT\$6,582,443 thousand, representing 15.60% and 22.09% of the consolidated total liabilities as of March 31, 2026 and 2025, respectively; and total comprehensive income of NT\$566,799 thousand and NT\$181,613 thousand, representing 26.98% and 69.12% of the consolidated total comprehensive income for the three months ended March 31, 2026 and 2025, respectively. As explained in Note 6(8), the financial statements of certain associates and joint ventures accounted for using the equity method were not reviewed by independent accountants. Those associates and joint ventures under the equity method amounted to NT\$163,398 thousand as of March 31, 2026. The related shares of loss from the associates and joint ventures under the equity method amounted to NT\$4,364 thousand for the three months ended March 31, 2026. The information related to above subsidiaries, associates and joint ventures accounted for using the equity method disclosed in Note 13 was also not reviewed by independent accountants.



## Qualified Conclusion

Based on our reviews, except for the effect of such adjustments, if any, as might have been determined to be necessary had the financial statements of certain insignificant subsidiaries, associates and joint ventures accounted for using the equity method and the information been reviewed by independent accountants described in the preceding paragraph, nothing has come to our attention that causes us to believe that the accompanying consolidated financial statements do not present fairly, in all material respects, the consolidated financial position of the Company and its subsidiaries as of March 31, 2026 and 2025, and their consolidated financial performance for the three months ended March 31, 2026 and 2025, and cash flows for the three months ended March 31, 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” as endorsed and became effective by Financial Supervisory Commission of the Republic of China.

Huang, Ming-Ju

Kuo, Shao-Pin

Ernst & Young, Taiwan  
April 27, 2026

## Notice to Readers

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

Accordingly, the accompanying financial statements and report of independent accountants are not intended for use by those who are not informed about the Standards on Auditing of the Republic of China, and their applications in practice. As the financial statements are the responsibility of the management, Ernst & Young cannot accept any liability for the use of, or reliance on, the English translation or for any errors or misunderstandings that may derive from the translation.

English Translation of Consolidated Financial Statements Originally Issued in Chinese

CORETRONIC CORPORATION AND SUBSIDIARIES

CONSOLIDATED BALANCE SHEETS

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

(Amounts in thousands of New Taiwan Dollars)

ASSETS	Note	March 31, 2026	%	December 31, 2025	%	March 31, 2025	%
<b>Current assets</b>							
Cash and cash equivalents	6(1)	\$ 8,869,105	15.27	\$ 8,918,400	15.13	\$ 11,447,446	20.49
Financial assets at fair value through profit or loss - current	6(2)	788,770	1.36	684,398	1.16	1,127,632	2.02
Financial assets at amortised cost - current	6(4)	4,676,483	8.05	5,336,757	9.05	7,282,726	13.03
Contract assets - current	6(19), 6(20)	1,090,295	1.88	979,110	1.66	97,984	0.17
Notes receivable, net	6(5), 6(20)	2,242	-	16,895	0.03	29,439	0.05
Trade receivables, net	6(6), 6(20)	9,437,229	16.24	12,638,078	21.44	7,889,370	14.12
Trade receivables - related parties, net	6(6), 6(20), 7	77,499	0.13	120,388	0.20	788	-
Other receivables	7, 8	912,280	1.57	983,269	1.67	968,047	1.73
Current tax assets	4, 6(25)	52,360	0.09	57,786	0.10	170,747	0.31
Inventories, net	6(7)	7,457,386	12.84	7,062,292	11.98	6,714,427	12.02
Prepayments		1,257,023	2.16	1,114,531	1.89	1,313,003	2.35
Non-current assets held for sale	6(9)	-	-	-	-	26,564	0.05
Other current assets	6(19)	316,864	0.55	280,877	0.48	288,141	0.52
Total current assets		34,937,536	60.14	38,192,781	64.79	37,356,314	66.86
<b>Non-current assets</b>							
Financial assets at fair value through other comprehensive income - noncurrent	6(3)	7,634,760	13.14	6,156,520	10.44	4,900,931	8.77
Investments accounted for using the equity method	6(8)	163,398	0.28	167,762	0.28	-	-
Property, plant and equipment, net	6(9), 8	12,037,031	20.72	11,326,674	19.21	10,259,255	18.36
Right-of-use assets	6(21)	2,047,004	3.52	1,960,264	3.32	2,160,569	3.87
Investment property, net	6(10), 8	115,161	0.20	117,170	0.20	123,621	0.22
Intangible assets	6(11)	244,254	0.42	258,787	0.44	284,269	0.51
Deferred tax assets	4, 6(25)	434,247	0.75	402,665	0.68	456,708	0.82
Net defined benefit assets - noncurrent, net	6(15)	148,812	0.26	148,357	0.25	129,780	0.23
Other noncurrent assets	8	332,387	0.57	227,845	0.39	200,594	0.36
Total non-current assets		23,157,054	39.86	20,766,044	35.21	18,515,727	33.14
<b>Total assets</b>		\$ 58,094,590	100.00	\$ 58,958,825	100.00	\$ 55,872,041	100.00

(continued)

English Translation of Consolidated Financial Statements Originally Issued in Chinese

CORETRONIC CORPORATION AND SUBSIDIARIES

CONSOLIDATED BALANCE SHEETS

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

(Amounts in thousands of New Taiwan Dollars)

LIABILITIES AND EQUITY	Note	March 31, 2026	%	December 31, 2025	%	March 31, 2025	%
<b>Current liabilities</b>							
Short-term borrowings	6(12)	\$ 14,542,106	25.03	\$ 17,228,157	29.22	\$ 15,929,058	28.51
Financial liabilities at fair value through profit or loss - current	6(13)	215,266	0.37	110,827	0.19	152,691	0.27
Contract liabilities - current	6(19)	682,518	1.18	561,831	0.95	837,007	1.50
Notes payable		286	-	723	-	363	-
Accounts payable		7,454,005	12.83	7,551,142	12.81	5,265,352	9.42
Accounts payable - related parties	7	124,507	0.21	54,257	0.09	30,978	0.06
Other payables	7	3,645,618	6.28	3,768,041	6.39	4,012,871	7.18
Current tax liabilities	4, 6(25)	686,104	1.18	691,239	1.17	645,350	1.16
Provisions - current	6(16)	413,171	0.71	433,128	0.73	400,488	0.72
Lease liabilities - current	6(21)	161,737	0.28	144,397	0.25	179,829	0.32
Other current liabilities		529,423	0.91	653,439	1.11	664,256	1.19
Current portion of long-term borrowings	6(14), 8	64,000	0.11	82,000	0.14	85,714	0.15
Total current liabilities		28,518,741	49.09	31,279,181	53.05	28,203,957	50.48
<b>Non-current liabilities</b>							
Long-term borrowings	6(14), 8	112,000	0.19	164,000	0.28	314,286	0.56
Deferred tax liabilities	4, 6(25)	131,973	0.23	155,231	0.26	248,403	0.45
Lease liabilities - noncurrent	6(21)	961,627	1.66	904,515	1.53	959,405	1.72
Net defined benefit liabilities - noncurrent	6(15)	32,073	0.05	31,933	0.06	38,951	0.07
Other noncurrent liabilities		33,659	0.06	24,867	0.04	30,084	0.05
Total non-current liabilities		1,271,332	2.19	1,280,546	2.17	1,591,129	2.85
Total liabilities		29,790,073	51.28	32,559,727	55.22	29,795,086	53.33
<b>Equity attributable to owners of the parent</b>							
Share capital							
Common stock	6(17)	3,909,811	6.73	3,909,811	6.63	3,909,811	7.00
Capital surplus	6(17)	1,939,694	3.34	2,017,890	3.43	2,039,108	3.65
Retained earnings	6(17)						
Legal reserve		4,600,869	7.92	4,600,869	7.80	4,512,231	8.07
Special reserve		1,188,383	2.05	1,188,383	2.02	1,188,383	2.13
Unappropriated retained earning		11,391,620	19.61	11,628,090	19.72	11,357,416	20.33
Total retained earnings		17,180,872	29.58	17,417,342	29.54	17,058,030	30.53
Other equity		3,377,448	5.81	1,178,652	2.00	1,051,694	1.88
Total equity attributable to owners of the parent		26,407,825	45.46	24,523,695	41.60	24,058,643	43.06
<b>Non-controlling interests</b>	6(17), 6(27)	1,896,692	3.26	1,875,403	3.18	2,018,312	3.61
Total equity		28,304,517	48.72	26,399,098	44.78	26,076,955	46.67
<b>Total liabilities and equity</b>		\$ 58,094,590	100.00	\$ 58,958,825	100.00	\$ 55,872,041	100.00

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

English Translation of Consolidated Financial Statements Originally Issued in Chinese  
CORETRONIC CORPORATION AND SUBSIDIARIES  
CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME  
For the three months ended March 31, 2026 and 2025  
(Amounts in thousands of New Taiwan Dollars, except for earnings per share)

Description	Note	For the three months ended March 31			
		2026	%	2025	%
Net sales	6(19), 7	\$ 9,361,901	100.00	\$ 8,473,903	100.00
Operating costs	6(7), 6(10), 6(15), 6(21), 6(22), 7	7,899,398	84.38	6,988,368	82.47
Gross profit		1,462,503	15.62	1,485,535	17.53
Operating expenses	6(10), 6(15), 6(18), 6(20), 6(21), 6(22)				
Selling expenses		439,016	4.69	477,335	5.63
General and administrative expenses		471,601	5.04	514,758	6.07
Research and development expenses		683,827	7.30	710,347	8.38
Expected credit loss		9,687	0.10	528	0.01
Total operating expenses		1,604,131	17.13	1,702,968	20.09
Operating loss		(141,628)	(1.51)	(217,433)	(2.56)
Non-operating income and expenses					
Interest income	6(23)	60,931	0.65	95,395	1.13
Other income	6(23)	44,331	0.47	252,435	2.98
Other gains and losses	6(23)	48,780	0.52	58,832	0.69
Finance costs	6(23)	(140,921)	(1.50)	(143,671)	(1.70)
Share of loss of associates and joint ventures accounted for using the equity method	6(8)	(4,364)	(0.05)	-	-
Total non-operating income and expenses		8,757	0.09	262,991	3.10
(Loss) income before income tax		(132,871)	(1.42)	45,558	0.54
Income tax income (expense)	4, 6(25)	16,288	0.17	(27,047)	(0.32)
Net (loss) income		(116,583)	(1.25)	18,511	0.22
Other comprehensive income					
Items that will not be reclassified subsequently to profit or loss					
Unrealized gain (loss) from equity instrument investments measured at fair value through other comprehensive income	6(24)	1,477,227	15.78	(346,210)	(4.09)
Income tax related to items that will not be reclassified subsequently to profit or loss	6(24), 6(25)	(3,134)	(0.03)	1,027	0.01
Items that may be reclassified subsequently to profit or loss					
Exchange differences on translation of foreign operations	6(24)	743,399	7.94	589,405	6.96
Other comprehensive income, net of tax		2,217,492	23.69	244,222	2.88
Total comprehensive income		\$ 2,100,909	22.44	\$ 262,733	3.10
Net (loss) income for the periods attributable to :					
Shareholders of the parent	6(26)	\$ (119,176)		\$ 19,212	
Non-controlling interests	6(17), 6(27)	\$ 2,593		\$ (701)	
Total comprehensive income for the periods attributable to :					
Shareholders of the parent		\$ 2,079,620		\$ 248,364	
Non-controlling interests		\$ 21,289		\$ 14,369	
Basic Earnings Per Share (in New Taiwan Dollars)	6(26)	\$ (0.30)		\$ 0.05	
Diluted Earnings Per Share (in New Taiwan Dollars)	6(26)	\$ (0.30)		\$ 0.05	

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

CORETRONIC CORPORATION AND SUBSIDIARIES  
CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY

For the three months ended March 31, 2026 and 2025

(Amounts in thousands of New Taiwan Dollars)

Description	Equity attributable to owners of the parent								Non-controlling interests	Total equity
	Common stock	Capital surplus	Retained earnings			Other equity		Total		
			Legal reserve	Special reserve	Unappropriated retained earning	Exchange differences on translation of foreign operations	Unrealized gains or losses on financial assets at fair value through other comprehensive income (loss)			
Balance as of January 1, 2025	\$ 3,909,811	\$ 2,234,717	\$ 4,512,231	\$ 1,188,383	\$ 11,729,185	\$ (572,361)	\$ 1,394,903	\$ 24,396,869	\$ 2,003,485	\$ 26,400,354
Changes in subsidiaries' ownership	-	(118)	-	-	-	-	-	(118)	458	340
Appropriation and distribution of 2024 earnings:										
Cash dividends	-	-	-	-	(390,981)	-	-	(390,981)	-	(390,981)
Cash distributed from capital surplus	-	(195,491)	-	-	-	-	-	(195,491)	-	(195,491)
Net income (loss) for the three months ended March 31, 2025	-	-	-	-	19,212	-	-	19,212	(701)	18,511
Other comprehensive income for the three months ended March 31, 2025	-	-	-	-	-	574,335	(345,183)	229,152	15,070	244,222
Total comprehensive income (loss)	-	-	-	-	19,212	574,335	(345,183)	248,364	14,369	262,733
Balance as of March 31, 2025	<u>\$ 3,909,811</u>	<u>\$ 2,039,108</u>	<u>\$ 4,512,231</u>	<u>\$ 1,188,383</u>	<u>\$ 11,357,416</u>	<u>\$ 1,974</u>	<u>\$ 1,049,720</u>	<u>\$ 24,058,643</u>	<u>\$ 2,018,312</u>	<u>\$ 26,076,955</u>
Balance as of January 1, 2026	\$ 3,909,811	\$ 2,017,890	\$ 4,600,869	\$ 1,188,383	\$ 11,628,090	\$ (1,131,013)	\$ 2,309,665	\$ 24,523,695	\$ 1,875,403	\$ 26,399,098
Appropriation and distribution of 2025 earnings:										
Cash dividends	-	-	-	-	(117,294)	-	-	(117,294)	-	(117,294)
Cash distributed from capital surplus	-	(78,196)	-	-	-	-	-	(78,196)	-	(78,196)
Net (loss) income for the three months ended March 31, 2026	-	-	-	-	(119,176)	-	-	(119,176)	2,593	(116,583)
Other comprehensive income for the three months ended March 31, 2026	-	-	-	-	-	724,703	1,474,093	2,198,796	18,696	2,217,492
Total comprehensive (loss) income	-	-	-	-	(119,176)	724,703	1,474,093	2,079,620	21,289	2,100,909
Balance as of March 31, 2026	<u>\$ 3,909,811</u>	<u>\$ 1,939,694</u>	<u>\$ 4,600,869</u>	<u>\$ 1,188,383</u>	<u>\$ 11,391,620</u>	<u>\$ (406,310)</u>	<u>\$ 3,783,758</u>	<u>\$ 26,407,825</u>	<u>\$ 1,896,692</u>	<u>\$ 28,304,517</u>

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

English Translation of Consolidated Financial Statements Originally Issued in Chinese

CORETRONIC CORPORATION AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF CASH FLOWS

For the three months ended March 31, 2026 and 2025

(Amounts in thousands of New Taiwan Dollars)

Description	For the three months ended March 31		Description	For the three months ended March 31	
	2026	2025		2026	2025
Cash flows from operating activities :			Cash flows from investing activities :		
Net (loss) income before tax	\$ (132,871)	\$ 45,558	Decrease (increase) in financial assets at amortized cost - current	660,274	(2,658,314)
Adjustments for:			Acquisition of property, plant and equipment	(976,313)	(523,710)
The profit or loss items which did not affect cash flows:			Proceeds from disposal of property, plant and equipment	19,030	173,394
Expected credit loss	9,687	528	Acquisition of intangible assets	(8,163)	(14,467)
Depreciation (including investment property and right-of-use assets)	370,160	324,893	Increase in other noncurrent assets	(58,304)	(14,015)
Amortization (including other noncurrent assets)	23,120	22,329	Net cash used in investing activities	(363,476)	(3,037,112)
Finance costs	140,921	143,671	Cash flows from financing activities:		
Interest income	(60,931)	(95,395)	(Decrease) increase in short-term borrowings	(2,686,051)	3,415,331
Dividend income	-	(75,134)	Repayment of long-term borrowings (including current portion of long-term borrowings)	(70,000)	(3,000,000)
Gain on disposal of property, plant and equipment	(14,963)	(44,221)	Increase in guarantee deposits	8,724	688
Reversal of casualty loss	-	(20,500)	Increase in other noncurrent assets	68	51
Impairment loss	-	43,254	Cash payment for the principal portion of lease liabilities	(39,367)	(45,981)
Share-based payment expenses	-	337	Net cash (used in) provided by financing activities	(2,786,626)	370,089
Share of loss of associates and joint ventures accounted for using the equity method	4,364	-	Effect of exchange rate changes on cash and cash equivalents	542,587	511,017
Net loss (gain) on financial assets and liabilities at fair value through profit or loss	67	(251,381)	Net decrease in cash and cash equivalents	(49,295)	(1,535,063)
Changes in operating assets and liabilities:			Cash and cash equivalents at the beginning of the period	8,918,400	12,982,509
Contract assets	(111,185)	(97,984)	Cash and cash equivalents at the end of the period	\$ 8,869,105	\$ 11,447,446
Notes receivable	14,653	(28,116)			
Trade receivables	3,191,055	1,685,846			
Trade receivables - related parties	42,889	103			
Other receivables	71,061	347,416			
Inventories	(403,760)	639,078			
Prepayments	(142,492)	(161,783)			
Other current assets	(35,987)	(62,579)			
Contract liabilities - current	119,801	28,738			
Notes payable	(437)	(201)			
Accounts payable	(97,137)	(1,667,894)			
Accounts payable - related parties	70,250	17,678			
Other payables	(180,706)	(245,891)			
Provisions - current	(19,957)	10,922			
Other current liabilities	(124,016)	73,528			
Net defined benefit assets/liabilities	(315)	(302)			
Cash provided by operating activities	2,733,271	632,498			
Dividend received	-	48,450			
Interest received	60,859	122,485			
Interest paid	(194,515)	(146,488)			
Income tax paid	(41,395)	(36,002)			
Net cash provided by operating activities	2,558,220	620,943			

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

**CORETRONIC CORPORATION AND SUBSIDIARIES**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**

For the three months ended March 31, 2026 and 2025

(Amounts are expressed in thousands of New Taiwan Dollars unless otherwise stated)

1. HISTORY AND ORGANIZATION

Coretronic Corporation (“CORE”) was incorporated at Hsinchu Science-based Industrial Park on June 30, 1992 and set up branch offices at Hsinchu Industrial Park and Tainan Science-based Industrial Park on October 17, 1997 and November 16, 2004, respectively. CORE mainly engages in the R&D, production, manufacturing and marketing of projectors, backlight, and FPD-related products. CORE’s ordinary shares were publicly listed on the Taipei Exchange on January 20, 1999.

2. DATE AND PROCEDURES OF AUTHORIZATION OF FINANCIAL STATEMENTS FOR ISSUE

The consolidated financial statements of CORE and its subsidiaries (“the Group”) for the three months ended March 31, 2026 and 2025 were authorized for issue by the Board of Directors on April 27, 2026.

3. NEWLY ISSUED OR REVISED STANDARDS AND INTERPRETATIONS

- (1) Changes in accounting policies resulting from applying for the first time certain standards and amendments

The Group applied for the first time International Financial Reporting Standards, International Accounting Standards, and Interpretations issued, revised or amended, which are recognized by the Financial Supervisory Commission (“the FSC”) and become effective for annual periods beginning on or after January 1, 2026. The adoption of these new standards and amendments had no material impact on the Group.

- (2) Standards or interpretations issued, revised or amended, by IASB which have not been endorsed by FSC, and not yet adopted by the Group as at the date when the Group’s financial statements were authorized for issue, are listed below.

CORETRONIC CORPORATION AND SUBSIDIARIES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS-(Continued)

(Amounts are expressed in thousands of New Taiwan Dollars unless otherwise stated)

Standards or Interpretations Numbers	New, Revised or Amended Standards and Interpretations	Effective Dates
IFRS 10 and IAS 28	IFRS 10 “Consolidated Financial Statements” and IAS 28 “Investments in Associates and Joint Ventures” — Sale or Contribution of Assets between an Investor and its Associate or Joint Ventures	To be determined by the IASB
IFRS 18	IFRS 18 “Presentation and Disclosure in Financial Statements”	January 1, 2027 (Note)
IFRS 19	Disclosure Initiative – Subsidiaries without Public Accountability: Disclosures	January 1, 2027
IFRS 21 and IFRS 29	Translation to a Hyperinflationary Presentation Currency	January 1, 2027

Note: On September 25, 2025, the FSC announced in a press release that Taiwan will adopt IFRS 18 in 2028. In addition, entities in Taiwan with a need for early adoption may elect to early adopt IFRS 18 upon approval by the FSC.

A. IFRS 10 “Consolidated Financial Statements” and IAS 28 “Investments in Associates and Joint Ventures” – Sale or Contribution of Assets between an Investor and its Associate or Joint Ventures

The amendments address the inconsistency between the requirements in IFRS 10 “Consolidated Financial Statements” and IAS 28 “Investments in Associates and Joint Ventures”, in dealing with the loss of control of a subsidiary that is contributed to an associate or a joint venture. IAS 28 restricts gains and losses arising from contributions of non-monetary assets to an associate or a joint venture to the extent of the interest attributable to the other equity holders in the associate or joint ventures. IFRS 10 requires full profit or loss recognition on the loss of control of the subsidiary. IAS 28 was amended so that the gain or loss resulting from the sale or contribution of assets that constitute a business as defined in IFRS 3 between an investor and its associate or joint venture is recognized in full.

IFRS 10 was also amended so that the gains or loss resulting from the sale or contribution of a subsidiary that does not constitute a business as defined in IFRS 3 between an investor and its associate or joint venture is recognized only to the extent of the unrelated investors’ interests in the associate or joint venture.

CORETRONIC CORPORATION AND SUBSIDIARIES  
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS-(Continued)  
(Amounts are expressed in thousands of New Taiwan Dollars unless otherwise stated)

**B. IFRS 18 “Presentation and Disclosure in Financial Statements”**

IFRS 18 replaces IAS 1 “Presentation of Financial Statements”. The main changes in the new standard are as below:

a. Improved comparability in the statement of profit or loss (income statement)

IFRS 18 requires entities to classify all income and expenses within their statement of profit or loss into one of five categories: operating; investing; financing; income taxes; and discontinued operations. The first three categories are new, to improve the structure of the income statement, and requires all entities to provide new defined subtotals, including operating profit or loss. The improved structure and new subtotals will give investors a consistent starting point for analyzing entities’ performance and make it easier to compare entities.

b. Enhanced transparency of management-defined performance measures

IFRS 18 requires entities to disclose explanations of those entity-specific measures that are related to the income statement, referred to as management-defined performance measures.

c. Useful grouping of information in the financial statements

IFRS 18 sets out enhanced guidance on how to organize information and whether to provide it in the primary financial statements or in the notes. The changes are expected to provide more detailed and useful information. IFRS 18 also requires entities to provide more transparency about operating expenses, helping investors to find and understand the information they need.

**C. Disclosure Initiative – Subsidiaries without Public Accountability: Disclosures (IFRS 19)**

This standard permits subsidiaries without public accountability to provide reduced disclosures when applying IFRS Accounting Standards in their financial statements. IFRS 19 is optional for subsidiaries that are eligible and sets out the disclosure requirements for subsidiaries that elect to apply it.

## CORETRONIC CORPORATION AND SUBSIDIARIES

### NOTES TO CONSOLIDATED FINANCIAL STATEMENTS-(Continued)

(Amounts are expressed in thousands of New Taiwan Dollars unless otherwise stated)

#### D. Translation to a Hyperinflationary Presentation Currency (Amendments to IAS 21 and IAS 29)

The amendments include:

- a. Clarify that when the entity's functional currency is that of a non-hyperinflationary economy but its presentation currency is the currency of a hyperinflationary economy, the entity shall translate its results and financial position using the closing rate at the date of the most recent statement of financial position.
- b. In the above circumstances, when the presentation currency ceases to be hyperinflationary economy, the entity shall not retranslate amounts that arose before the beginning of the reporting period.
- c. When the entity's functional currency and presentation currency are the currency of a hyperinflationary economy, the entity shall apply the relevant accounting treatment in accordance with paragraph 34 of IAS 29.

The abovementioned standards and interpretations issued by the IASB have not yet been endorsed by the FSC, and the local effective dates are to be determined by the FSC. As the Group is currently determining the potential impact of the standards and interpretations listed above, it is not practicable to estimate their impacts on the Group at this point in time.

#### 4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

##### (1) Statement of Compliance

The consolidated financial statements of the Group for the three months ended March 31, 2026 and 2025 have been prepared in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers ("the Regulations") and IAS 34 "Interim Financial Reporting" which is endorsed and become effective by the FSC.

##### (2) Basis of Preparation

The consolidated financial statements have been prepared on a historical cost basis, except for financial instruments that have been measured at fair value. The consolidated financial statements are expressed in thousands of New Taiwan Dollars ("NT\$") unless otherwise stated.

CORETRONIC CORPORATION AND SUBSIDIARIES  
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS-(Continued)  
(Amounts are expressed in thousands of New Taiwan Dollars unless otherwise stated)

(3) General Description of Reporting Entity

Principles of consolidation

Control is achieved when CORE is exposed, or has rights, to variable returns from its involvement with the investee and has the ability to affect those returns through its power over the investee. Specifically, CORE controls an investee if and only if CORE has:

- A. power over the investee (i.e., existing rights that give it the current ability to direct the relevant activities of the investee);
- B. exposure, or rights, to variable returns from its involvement with the investee; and
- C. the ability to use its power over the investee to affect its returns.

When CORE has less than a majority of the voting or similar rights of an investee, CORE considers all relevant facts and circumstances in assessing whether it has power over an investee, including:

- A. the contractual arrangement with the other vote holders of the investee;
- B. rights arising from other contractual arrangements;
- C. CORE's voting rights and potential voting rights.

CORE re-assesses whether or not it controls an investee if facts and circumstances indicate that there are changes to one or more of the three elements of control.

Subsidiaries are fully consolidated from the acquisition date, being the date on which CORE obtains control, and continue to be consolidated until the date that such control ceases. The financial statements of the subsidiaries are prepared for the same reporting period as the parent group, using uniform accounting policies. All intra-group balances, income and expenses, unrealized gains and losses and dividends resulting from intra-group transactions are eliminated in full.

A change in the ownership interest of a subsidiary, without a change of control, is accounted for as an equity transaction.

Total comprehensive income of the subsidiaries is attributed to the owners of the parent and to the non-controlling interests even if this results in the non-controlling interests having a deficit balance.

CORETRONIC CORPORATION AND SUBSIDIARIES  
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS-(Continued)  
(Amounts are expressed in thousands of New Taiwan Dollars unless otherwise stated)

If loses control of a subsidiary, it:

- A. derecognizes the assets (including goodwill) and liabilities of the subsidiary;
- B. derecognizes the carrying amount of any non-controlling interest;
- C. recognizes the fair value of the consideration received;
- D. recognizes the fair value of any investment retained;
- E. reclassifies the parent's share of components previously recognized in other comprehensive income to profit or loss; and
- F. recognizes any surplus or deficit in profit or loss.

The consolidated entities are as follows:

Entity name	Relationship	Business nature	Percentage of Ownership		
			March 31, 2026	December 31, 2025	March 31, 2025
Tecpoint Limited ("Tecpoint") and its subsidiaries	Subsidiary	Tecpoint is a holding company and invests in Mainland China. Tecpoint's joint ventures are the production, manufacturing, marketing and R&D of acrylic plate, light guide plate and backlight module. The joint ventures also provide the after-sales services.	100.00%	100.00%	100.00%
Visicorp Limited ("Visicorp") and its subsidiaries	Subsidiary	Visicorp is a holding company and invests in Mainland China. Visicorp's joint ventures are the R&D, production and marketing of backlight module and components. The joint ventures also provide after-sales services.	100.00%	100.00%	100.00%

**CORETRONIC CORPORATION AND SUBSIDIARIES**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS-(Continued)**  
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Entity name	Relationship	Business nature	Percentage of Ownership		
			March 31, 2026	December 31, 2025	March 31, 2025
Coretronic (BVI) Investment Corp. (“Coretronic BVI”) and its subsidiaries	Subsidiary	BVI is a holding company and invests in Mainland China. BVI’s joint ventures are the R&D, production, manufacturing and marketing of digital projector, LCD monitor and components. The joint ventures also provide after-sales services.	100.00%	100.00%	100.00%
Sinolink Global Limited (“Sinolink”) and its subsidiaries	Subsidiary	Sinolink is a holding company and invests in Mainland China. Sinolink’s joint ventures are the design, R&D, production and marketing of projectors. The joint ventures also provide the after-sales services for self-produced and non-self-produced products.	100.00%	100.00%	100.00%
Young Green Energy Co. (“YGE”) and its subsidiaries	Subsidiary	YGE is engaged in the production, wholesale and retail trade of electronic components, battery, computer and peripheral devices, and electronic material. YGE’s joint ventures are the R&D, production and marketing of transformers, inductors and power supply related products.	99.91%	99.91%	99.91%

**CORETRONIC CORPORATION AND SUBSIDIARIES**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS-(Continued)**  
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Entity name	Relationship	Business nature	Percentage of Ownership		
			March 31, 2026	December 31, 2025	March 31, 2025
Young Optics Inc. ("TYO") and its subsidiaries	Subsidiary	TYO is engaged in the production, marketing and R&D of electronic components and optical engines and key components. TYO's joint ventures are the R&D, the production and after-sales services of electronic components, optical modules and components.	32.63%	32.63%	32.63%
Young Lighting Limited ("YLL") and its subsidiaries	Subsidiary	YLL is a holding company and invests in Europe. Coretronic Investment Limited's subsidiaries are engaged in R&D, design, production and marketing of image processing products.	100.00%	100.00%	100.00%
Dynamic Time Investments Limited ("Dynamic Time")	Subsidiary	Holding Company.	100.00%	100.00%	100.00%
Chung Tsen Investment Corp. ("CGT") and its subsidiaries	Subsidiary	CGT is an investment company for strategic purposes.	100.00%	100.00%	100.00%

**CORETRONIC CORPORATION AND SUBSIDIARIES**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS-(Continued)**  
(Amounts are expressed in thousands of New Taiwan Dollars unless otherwise stated)

Entity name	Relationship	Business nature	Percentage of Ownership		
			March 31, 2026	December 31, 2025	March 31, 2025
Coretronic Intelligent Cloud Service Corporation (“CICS”) and its subsidiaries	Subsidiary	CICS is engaged in intelligent cloud, IT information, intelligent applications of new media and platform development. CICS’s joint ventures are contractor in intelligent building engineering and provide services to customers from various domains.	100.00%	100.00%	100.00%
Coretronic Venture Capital Co. (“CVC”)	Subsidiary	The investment activities of business expansion.	100.00%	100.00%	100.00%
uCare Medical Electronics Co., Ltd. (“UCM”)	Subsidiary	UCM is engaged in R&D, design, production and marketing of intelligent exercise and medical care related software and hardware products.	60.69%	60.69%	60.69%
Champ Vision Display Inc. (“CVD”)	From July 1, 2025, CVD was no longer the Company’s subsidiary.	CVD is engaged in R&D, design, production and marketing of innovative intelligent display products and system integration solution.	-	-	79.36%
Calibre UK Ltd. (“CAL”)	Subsidiary	CAL is engaged in R&D, design, production and marketing of image processing products.	100.00%	100.00%	100.00%

**CORETRONIC CORPORATION AND SUBSIDIARIES**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS-(Continued)**  
(Amounts are expressed in thousands of New Taiwan Dollars unless otherwise stated)

Entity name	Relationship	Business nature	Percentage of Ownership		
			March 31, 2026	December 31, 2025	March 31, 2025
InnoSpectra Corporation (“ISC”)	Subsidiary	ISC is engaged in R&D and marketing of near-infrared spectrum and corresponding solutions.	80.00%	80.00%	80.00%
Coretronic Intelligent Robotics Corporation (“CIRC”) and its subsidiaries	Subsidiary	CIRC is engaged in R&D, production and marketing of unmanned aerial vehicle and intelligent robotics.	100.00%	100.00%	100.00%
Coretronic MEMS Corporation (“CMC”)	Subsidiary	CMC is engaged in R&D, production and marketing of MEMS sensor, module and corresponding solutions.	100.00%	100.00%	100.00%
Coretronic Reality Inc. (“CRI”)	Subsidiary	CRI is engaged in R&D, and marketing of AR (Augmented reality) and MR (Mixed reality) wearable display solutions.	100.00%	100.00%	100.00%
Coretronic Vietnam Co., Ltd.	Subsidiary	Research and development, manufacturing and sales of optical components such as backlight module, LCD module, LCD TV and panel display.	100.00%	100.00%	100.00%

**CORETRONIC CORPORATION AND SUBSIDIARIES**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS-(Continued)**  
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Entity name	Relationship	Business nature	Percentage of Ownership		
			March 31, 2026	December 31, 2025	March 31, 2025
Coretronic Investment Limited and its subsidiaries	Subsidiary	Coretronic Investment Limited is a holding company and invests in Europe. Coretronic Investment Limited's subsidiaries are engaged in R&D, design, production and marketing of image processing products.	100.00%	100.00%	100.00%
Coretronic Intelligent Cloud Service Corporation (JP)	Subsidiary	Engaged in intelligent cloud, IT information, intelligent applications of new media and platform development related business of new media.	100.00%	100.00%	100.00%

1. Refer to Note 13 for intercompany transactions between consolidated entities. Subsidiaries are fully consolidated in accordance with the Regulations.
2. The significant changes of consolidated entities are described as follows:
  - A. To meet group operational needs, Coretronic Technology (HK) increased additional capital of USD 60,000 thousand each to Coretronic Technology (BRVT) in April 2025 and January 2026, respectively. As of March 31, 2026, the ownership percentage was maintained 100%.
  - B. To meet group operational needs, in June 2025, Nano Precision (Suzhou) made investment in Coretronic Technology (HK), in the amount of USD 60,000 thousand. As of March 31, 2026, the shareholding ratios of Nano Precision (Suzhou) and Coretronic (Suzhou) in Coretronic Technology (HK) were 30.3% and 69.7%, respectively.
  - C. On July 1, 2025, the Company disposed a portion of its equity interest in subsidiary CVD and lost control over it. For the derecognized assets and liabilities, please refer to 6(28). The remaining equity interest was accounted for as an investment under the equity method. For the derecognized assets and liabilities, please refer to Note 6(8).

## CORETRONIC CORPORATION AND SUBSIDIARIES

### NOTES TO CONSOLIDATED FINANCIAL STATEMENTS-(Continued)

(Amounts are expressed in thousands of New Taiwan Dollars unless otherwise stated)

The financial statements of certain consolidated subsidiaries listed above had not been reviewed by independent accountants. For those unreviewed subsidiaries as of March 31, 2026 and 2025, total assets were NT\$25,193,273 thousand and NT\$28,704,230 thousand, respectively; total liabilities were NT\$4,648,083 thousand and NT\$6,582,443 thousand, respectively; the related total comprehensive income was NT\$566,799 thousand and NT\$181,613 thousand for the three months ended March 31, 2026 and 2025, respectively.

- (4) Apart from the accounting policies which are described below, the same accounting policies of consolidation have been applied in the Group's consolidated financial statements as those applied in the Group's consolidated financial statements for the year ended December 31, 2025. For the summary of significant accounting policies, please refer to the Group's consolidated financial statements for the year ended December 31, 2025.

#### A. Post-employment benefits

Pension cost for an interim period is calculated on a year-to-date basis by using the actuarially determined pension cost rate at the end of the prior financial year, adjusted and disclosed for significant market fluctuations since that time and for significant curtailments, settlements, or other significant one-off events.

#### B. Income taxes

Interim period income tax expense is accrued using the tax rate that would be applicable to expected total annual earnings, that is, the estimated average annual effective income tax rate applied to the pre-tax income of the interim period. The average annual effective income tax rate is estimated by current income tax expenses only. Deferred income tax is recognized and measured according to IAS 12 "Income Tax" and follows the same accounting policies of the Group's annual consolidated financial statements. When income tax rate changes occur in interim period, the effect on deferred income tax is recognized in profit or loss, other comprehensive income or equity at once.

## 5. SIGNIFICANT ACCOUNTING JUDGMENTS, ESTIMATES AND ASSUMPTIONS

The same significant accounting judgments, estimates and assumptions have been followed in the preparation of CORE's consolidated financial statements for the year ended December 31, 2025. Please refer to the consolidated financial statements for the year ended December 31, 2025, for the summary of significant accounting judgments, estimates and assumptions.

CORETRONIC CORPORATION AND SUBSIDIARIES  
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS-(Continued)  
(Amounts are expressed in thousands of New Taiwan Dollars unless otherwise stated)

6. CONTENTS OF SIGNIFICANT ACCOUNTS

(1) Cash and Cash Equivalents

	March 31, 2026	December 31, 2025	March 31, 2025
Cash on hand, savings and checking accounts	\$3,040,563	\$2,909,400	\$3,017,785
Time deposits	5,821,542	5,999,000	8,382,662
Cash equivalents - repurchase agreements	7,000	10,000	46,999
Total	<u>\$8,869,105</u>	<u>\$8,918,400</u>	<u>\$11,447,446</u>

(2) Financial Assets at Fair Value through Profit or Loss

	March 31, 2026	December 31, 2025	March 31, 2025
Financial assets mandatorily measured at fair value through profit or loss:			
Derivatives not designated as hedging instruments			
Forward foreign exchange contracts	<u>\$788,770</u>	<u>\$684,398</u>	<u>\$1,127,632</u>
Current	\$788,770	\$684,398	\$1,127,632
Noncurrent	-	-	-
Total	<u>\$788,770</u>	<u>\$684,398</u>	<u>\$1,127,632</u>

Financial assets at fair value through profit and loss were not pledged. Please refer to Note 12 for more details.

CORETRONIC CORPORATION AND SUBSIDIARIES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS-(Continued)

(Amounts are expressed in thousands of New Taiwan Dollars unless otherwise stated)

(3) Financial Assets at Fair Value through Other Comprehensive Income

	March 31, 2026	December 31, 2025	March 31, 2025
Equity instrument investments measured at fair value through other comprehensive income			
Unlisted companies stocks	\$7,634,760	\$6,156,520	\$4,900,931
Current	\$-	\$-	\$-
Noncurrent	7,634,760	6,156,520	4,900,931
Total	\$7,634,760	\$6,156,520	\$4,900,931

Financial assets at fair value through other comprehensive income were not pledged. Please refer to Note 12 for more details.

(4) Financial assets measured at amortized cost

	March 31, 2026	December 31, 2025	March 31, 2025
Time deposits (with original maturities of more than six months)	\$4,676,483	\$5,336,757	\$7,282,726
Current	\$4,676,483	\$5,336,757	\$7,282,726
Noncurrent	-	-	-
Total	\$4,676,483	\$5,336,757	\$7,282,726

The Group classified certain financial assets as financial assets measured at amortized cost. Please refer to Note 12 for more details on credit risk.

(5) Notes Receivable

	March 31, 2026	December 31, 2025	March 31, 2025
Notes receivable - arose from operating activities	\$2,242	\$16,895	\$29,439

CORETRONIC CORPORATION AND SUBSIDIARIES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS-(Continued)

(Amounts are expressed in thousands of New Taiwan Dollars unless otherwise stated)

The Group adopted IFRS 9 for impairment assessment. Please refer to Note 6(20) for more details on accumulated impairment and refer to Note 12 for more details on credit risk disclosure.

(6) Trade Receivables and Trade Receivables - Related Parties

	March 31, 2026	December 31, 2025	March 31, 2025
Trade receivables	\$9,451,884	\$12,642,939	\$7,905,833
Less: allowance for doubtful accounts	(14,655)	(4,861)	(16,463)
Subtotal	9,437,229	12,638,078	7,889,370
Trade receivables from related parties	77,499	120,388	788
Total	\$9,514,728	\$12,758,466	\$7,890,158

Trade receivables were not pledged.

Trade receivables are generally on 30 to 150 day terms. The total carrying amounts as of March 31, 2026, December 31, 2025, and March 31, 2025, were NT\$9,529,383 thousand, NT\$12,763,327 thousand and NT\$7,906,621 thousand, respectively. Please refer to Note 6(20) for more details on impairment of trade receivables. Please refer to Note 12 for more details on credit risk management.

The Group entered into factoring contracts without recourse with domestic banks. The bank pays the Group 100% of the trade receivable factored as consideration. According to the arrangement, if the client of the trade receivables factored delays the payment, the Group shall pay interests to the bank. Upon assignment of the factoring to the bank, the bank undertakes the associated credit risk. However, the Group still issues a promissory note to the bank. If the trade receivables cannot be collected as a result of trade disputes due to factors attributable to the Group, the Group should pay the promissory note in compensation for banks. As of March 31, 2026, factored trade receivables of NT\$599,255 thousand was derecognized, and annual interest rates for advances from the bank was 4.89%-5.05%. The credit lines of factoring contracts provided by banks were US\$110,000 thousand as of March 31, 2026, December 31, 2025, and March 31, 2025, respectively.

CORETRONIC CORPORATION AND SUBSIDIARIES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS-(Continued)

(Amounts are expressed in thousands of New Taiwan Dollars unless otherwise stated)

As of March 31, 2026, December 31, 2025, and March 31, 2025, trade receivables classified as financial assets measured at fair value through profit or loss due to regular factoring without recourse were NT\$4,033,156 thousand, NT\$7,134,325 thousand and NT\$2,462,215 thousand, respectively.

(7) Inventories

	March 31, 2026	December 31, 2025	March 31, 2025
Raw materials and supplies	\$3,870,245	\$4,352,139	\$3,874,431
Work in process	1,208,800	321,601	964,803
Finished goods	2,378,341	2,388,552	1,875,193
Total	<u>\$7,457,386</u>	<u>\$7,062,292</u>	<u>\$6,714,427</u>

The cost of inventories recognized in expenses amounted to NT\$7,899,398 thousand and NT\$6,988,368 thousand for the three months ended March 31, 2026 and 2025, including the write-down of inventories and obsolescence loss of NT\$33,986 thousand and NT\$56,206 thousand, respectively.

The allowance of inventories write-down amounted to NT\$665,472 thousand, NT\$629,258 thousand and NT\$664,839 thousand as of March 31, 2026, December 31, 2025, and March 31, 2025, respectively.

No inventories were pledged.

(8) Investments Accounted for Using the Equity Method

Details of investments accounted for using the equity method are as follows:

Investees	March 31, 2026	
	Carrying amount	Percentage of ownership (%)
Investments in associates:		
Champ Vision Display Inc.("CVD")	<u>\$163,398</u>	39.56%

**CORETRONIC CORPORATION AND SUBSIDIARIES**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS-(Continued)**  
(Amounts are expressed in thousands of New Taiwan Dollars unless otherwise stated)

	December 31, 2025	
Investees	Carrying amount	Percentage of ownership (%)
Investments in associates:		
Champ Vision Display Inc. (“CVD”)	\$167,762	39.56%

On July 1, 2025, the Group disposed a portion of its equity interest in subsidiary CVD and lost control over it. The remaining equity interest was accounted for as an investment under the equity method. Total investment in CVD was not significant to the Group. The Group recognized share of loss of associates and joint ventures accounted for using equity method in the amount of NT\$4,364 thousand for the three months ended March 31, 2026.

The abovementioned associate had no contingent liabilities or capital commitments as of March 31, 2026 and December 31, 2025. No investments accounted for using the equity method held by the Group were pledged.

(9) Property, Plant and Equipment

Property, plant and equipment for own-use:

	Land	Buildings	Machinery and equipment	Office fixtures	Transportation equipment	Leasehold improvement	Other equipment	Construction in progress and equipment awaiting inspection	Total
Cost:									
As of January 1, 2026	\$150,815	\$10,390,361	\$5,692,728	\$536,719	\$26,576	\$517,988	\$1,740,288	\$1,528,270	\$20,583,745
Additions	-	2,462	18,180	1,426	-	5,737	16,579	802,005	846,389
Disposals	-	(62,156)	(91,401)	(15,198)	(1,668)	(113)	(21,901)	-	(192,437)
Transfers	-	18,314	421,624	(157)	1,719	-	66,816	(598,340)	(90,024)
Exchange differences	-	138,189	93,119	7,802	(2,873)	10,440	26,515	44,816	318,008
As of March 31, 2026	\$150,815	\$10,487,170	\$6,134,250	\$530,592	\$23,754	\$534,052	\$1,828,297	\$1,776,751	\$21,465,681
As of January 1, 2025	\$150,815	\$10,694,999	\$4,611,469	\$499,092	\$34,380	\$508,585	\$1,612,374	\$1,670,158	\$19,781,872
Additions	-	16,071	16,991	3,458	-	45	25,670	462,608	524,843
Disposals	-	(454,442)	(101,459)	(2,383)	(975)	(7,374)	(44,607)	-	(611,240)
Transfers (Note a)	-	478,954	862,847	19,685	-	370	(18,930)	(1,458,574)	(115,648)
Exchange differences	-	92,960	52,537	6,832	328	8,973	17,718	10,456	189,804
As of March 31, 2025	\$150,815	\$10,828,542	\$5,442,385	\$526,684	\$33,733	\$510,599	\$1,592,225	\$684,648	\$19,769,631

**CORETRONIC CORPORATION AND SUBSIDIARIES**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS-(Continued)**  
(Amounts are expressed in thousands of New Taiwan Dollars unless otherwise stated)

	Land	Buildings	Machinery and equipment	Office fixtures	Transportation equipment	Leasehold improvement	Other equipment	Construction in progress and equipment awaiting inspection	Total
Depreciation and Impairment:									
As of January 1, 2026	\$-	\$4,407,857	\$2,795,831	\$406,819	\$18,440	\$451,524	\$1,176,600	\$-	\$9,257,071
Depreciation	-	120,284	138,493	10,412	566	8,492	45,195	-	323,442
Disposals	-	(60,376)	(89,839)	(14,866)	(1,285)	(104)	(21,900)	-	(188,370)
Transfers	-	1,689	(87,003)	(413)	-	-	(4,297)	-	(90,024)
Exchange differences	-	62,077	33,169	5,966	(3,002)	9,510	18,811	-	126,531
As of March 31, 2026	\$-	\$4,531,531	\$2,790,651	\$407,918	\$14,719	\$469,422	\$1,214,409	\$-	\$9,428,650
As of January 1, 2025	\$-	\$4,733,525	\$2,956,126	\$369,463	\$25,231	\$416,728	\$1,172,747	\$-	\$9,673,820
Depreciation	-	118,824	92,951	11,385	709	13,011	34,369	-	271,249
Disposals	-	(339,194)	(88,348)	(2,383)	(976)	(7,374)	(43,792)	-	(482,067)
Transfers (Note a)	-	(40,522)	(3,146)	15,548	-	43	(16,940)	-	(45,017)
Fire damage (Note b)	-	(20,500)	-	-	-	-	-	-	(20,500)
Exchange differences	-	52,606	32,099	5,339	281	7,741	14,825	-	112,891
As of March 31, 2025	\$-	\$4,504,739	\$2,989,682	\$399,352	\$25,245	\$430,149	\$1,161,209	\$-	\$9,510,376
Net carrying amounts as of:									
March 31, 2026	\$150,815	\$5,955,639	\$3,343,599	\$122,674	\$9,035	\$64,630	\$613,888	\$1,776,751	\$12,037,031
December 31, 2025	\$150,815	\$5,982,504	\$2,896,897	\$129,900	\$8,136	\$66,464	\$563,688	\$1,528,270	\$11,326,674
March 31, 2025	\$150,815	\$6,323,803	\$2,452,703	\$127,332	\$8,488	\$80,450	\$431,016	\$684,648	\$10,259,255

Note a: Some of the subsidiary TYO's property, plant and equipment have been classified as non-current assets held for sale, since those assets' condition met the criteria for awaiting disposal. They were measured at the lower of carrying amount and fair value, less disposal costs. In the first quarter of 2025, TYO recognized impairment loss of NT\$43,254 thousand and disposed related assets in the second quarter of 2025. For further details, please refer to Note 6(23)C.

Note b: The property insurance claim submitted by the subsidiary TYO was officially assessed and notarized in the first quarter of 2025, and a settlement was reached with the neighbouring factories regarding the property damage. As a result, the fire-related impairment loss of NT\$20,500 thousand for property, plant and equipment was reversed as fire insurance claim income in the first quarter of 2025.

Please refer to Note 8 for more details on property, plant and equipment under pledge.

CORETRONIC CORPORATION AND SUBSIDIARIES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS-(Continued)

(Amounts are expressed in thousands of New Taiwan Dollars unless otherwise stated)

(10) Investment Property

Investment property held by the group is for own-use. The Group signed the commercial property lease contracts with periods of 3 years, including clauses to enable upward revision of the rental charge on an annual basis according to prevailing market conditions.

	Buildings
Cost:	
As of January 1, 2026	\$244,538
Additions from acquisitions	-
As of March 31, 2026	\$244,538
As of January 1, 2025	\$244,538
Additions from acquisitions	-
As of March 31, 2025	\$244,538
Depreciation and Impairment:	
As of January 1, 2026	\$127,368
Depreciation	2,009
As of March 31, 2026	\$129,377
As of January 1, 2025	\$118,767
Depreciation	2,150
As of March 31, 2025	\$120,917
Net carry amount as of:	
March 31, 2026	\$115,161
December 31, 2025	\$117,170
March 31, 2025	\$123,621

	Three months ended March 31	
	2026	2025
Rental income from investment property	\$7,026	\$7,026
Less: Direct operating expenses from investment property generating rental income	(2,009)	(2,150)
Total	\$5,017	\$4,876

Information about the investment property that was pledged to others as collaterals is provided in Note 8.

CORETRONIC CORPORATION AND SUBSIDIARIES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS-(Continued)

(Amounts are expressed in thousands of New Taiwan Dollars unless otherwise stated)

Investment properties held by the Group are not measured at fair value but for which the fair value is disclosed. The fair value measurements of the investment properties are categorized with Level 3. The fair value has been determined based on valuations performed by an independent appraiser. The valuation method used is discount cash-flow analysis method, and the inputs used are discount rates and growth rates:

	March 31, 2026	December 31, 2025	March 31, 2025
Fair value of the investment property	\$261,200	\$261,200	\$258,500
Discount rates	4.72%	4.72%	4.72%
Growth rates	0.5%	0.5%	0.4%

(11) Intangible Assets

	Patents	Software	IPs	Goodwill	Other	Total
Cost:						
As of January 1, 2026	\$248,166	\$319,722	\$91,249	\$5,940	\$79,526	\$744,603
Additions	-	5,987	-	-	2,176	8,163
Exchange differences	-	735	-	-	408	1,143
As of March 31, 2026	\$248,166	\$326,444	\$91,249	\$5,940	\$82,110	\$753,909
As of January 1, 2025	\$248,166	\$314,791	\$91,249	\$5,940	\$56,560	\$716,706
Additions	-	10,886	-	-	3,581	14,467
Disposals	-	(25,560)	-	-	-	(25,560)
Exchange differences	-	473	-	-	234	707
As of March 31, 2025	\$248,166	\$300,590	\$91,249	\$5,940	\$60,375	\$706,320
Amortization and Impairment:						
As of January 1, 2026	\$118,851	\$211,426	\$81,845	\$5,940	\$67,754	\$485,816
Amortization	3,009	13,350	947	-	5,732	23,038
Exchange differences	-	444	-	-	357	801
As of March 31, 2026	\$121,860	\$225,220	\$82,792	\$5,940	\$73,843	\$509,655

CORETRONIC CORPORATION AND SUBSIDIARIES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS-(Continued)

(Amounts are expressed in thousands of New Taiwan Dollars unless otherwise stated)

	Patents	Software	IPs	Goodwill	Other	Total
As of January 1, 2025	\$98,269	\$192,660	\$78,055	\$5,940	\$51,104	\$426,028
Amortization	5,597	11,863	947	-	2,754	21,161
Disposals	-	(25,560)	-	-	-	(25,560)
Exchange differences	-	205	-	-	217	422
As of March 31, 2025	<u>\$103,866</u>	<u>\$179,168</u>	<u>\$79,002</u>	<u>\$5,940</u>	<u>\$54,075</u>	<u>\$422,051</u>

Net carrying amount as of:

March 31, 2026	<u>\$126,306</u>	<u>\$101,224</u>	<u>\$8,457</u>	<u>\$-</u>	<u>\$8,267</u>	<u>\$244,254</u>
December 31, 2025	<u>\$129,315</u>	<u>\$108,296</u>	<u>\$9,404</u>	<u>\$-</u>	<u>\$11,772</u>	<u>\$258,787</u>
March 31, 2025	<u>\$144,300</u>	<u>\$121,422</u>	<u>\$12,247</u>	<u>\$-</u>	<u>\$6,300</u>	<u>\$284,269</u>

Amortization expense of intangible assets:

	Three months ended March 31	
	2026	2025
Operating costs	\$8,177	\$5,315
Selling expenses	546	146
General and administrative expenses	4,492	5,254
Research and development expenses	9,823	10,446
Total	<u>\$23,038</u>	<u>\$21,161</u>

(12) Short-Term Borrowings

	March 31, 2026	December 31, 2025	March 31, 2025
Unsecured bank loans	<u>\$14,542,106</u>	<u>\$17,228,157</u>	<u>\$15,929,058</u>
Interest rates (%)	<u>1.75%~4.80%</u>	<u>1.77%~4.57%</u>	<u>1.78%~4.95%</u>

The Group's unused short-term lines of credits amounted to NT\$37,806,679 thousand, NT\$34,401,820 thousand, and NT\$32,133,120 thousand as of March 31, 2026, December 31, 2025 and March 31, 2025, respectively.

CORETRONIC CORPORATION AND SUBSIDIARIES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS-(Continued)

(Amounts are expressed in thousands of New Taiwan Dollars unless otherwise stated)

(13) Financial Liabilities at fair value through profit or loss

	March 31, 2026	December 31, 2025	March 31, 2025
Financial liabilities mandatorily measured at fair value through profit or loss:			
Derivatives not designated as hedging instruments - current			
Forward exchange contracts	\$215,266	\$110,827	\$152,691
Current	\$215,266	\$110,827	\$152,691
Noncurrent	-	-	-
Total	\$215,266	\$110,827	\$152,691

(14) Long-Term Borrowings

Details of long-term borrowings are as follows:

Lenders	March 31, 2026	Interest Rate (%)	Maturity date and terms of repayment
Secured long-term borrowings from Hua Nan Commercial bank	\$176,000	1.96%	Principal is repaid in 14 quarterly payments from August 10, 2025.
Less: Current portion	(64,000)		
Total	\$112,000		
Lenders	December 31, 2025	Interest Rate (%)	Maturity date and terms of repayment
Secured long-term borrowings from Hua Nan Commercial bank	\$246,000	1.96%	Principal is repaid in 14 quarterly payments from August 10, 2025.
Less: Current portion	(82,000)		
Total	\$164,000		

CORETRONIC CORPORATION AND SUBSIDIARIES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS-(Continued)

(Amounts are expressed in thousands of New Taiwan Dollars unless otherwise stated)

Lenders	March 31, 2025	Interest Rate (%)	Maturity date and terms of repayment
Secured long-term borrowings from Hua Nan Commercial bank	\$287,100	1.96%	Principal is repaid in 14 quarterly payments from August 10, 2025.
Secured long-term borrowings from Hua Nan Commercial bank	112,900	1.96%	Principal is repaid in 14 quarterly payments from August 10, 2025.
Less: Current portion	<u>(85,714)</u>		
Total	<u><u>\$314,286</u></u>		

The Group's unused long-term lines of credits amounted to NT\$6,524,000 thousand, NT\$6,700,000 thousand and NT\$7,250,000 thousand as of March 31, 2026, December 31, 2025 and March 31, 2025, respectively. Please refer to Note 8 for property, plant, and equipment and investment properties pledged as collateral for long-term loans.

(15) Post-Employment Benefits

Defined contribution plan

Pension expenses under the defined contribution plan for the three months ended March 31, 2026 and 2025 were NT\$81,064 thousand and NT\$84,394 thousand, respectively.

Defined benefits plan

Pension revenues under the defined benefits plan for the three months ended March 31, 2026 and 2025 were NT\$315 thousand and NT\$317 thousand, respectively.

(16) Provisions

	<u>Warranties</u>
As of January 1, 2026	\$433,128
Arising during the period	59,888
Utilized during the period	(82,647)
Exchange differences	<u>2,802</u>
As of March 31, 2026	<u><u>\$413,171</u></u>

CORETRONIC CORPORATION AND SUBSIDIARIES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS-(Continued)

(Amounts are expressed in thousands of New Taiwan Dollars unless otherwise stated)

	Warranties
Current	\$413,171
Noncurrent	-
As of March 31, 2026	\$413,171
As of January 1, 2025	\$389,566
Arising during the period	102,704
Utilized during the period	(98,430)
Exchange differences	6,648
As of March 31, 2025	\$400,488
Current	\$400,488
Noncurrent	-
As of March 31, 2025	\$400,488

Warranties

A provision is recognized for expected warranty claims on products sold, based on past experience, management's judgement and other known factors.

(17) Equities

A. Common stock

CORE's authorized capital was NT\$10,000,000 thousand as of March 31, 2026, December 31, 2025, and March 31, 2025, respectively (including NT\$700,000 thousand reserved for exercise of share warrants, preferred shares with warrants and corporate bonds with warrants), each at a par value of NT\$10, divided into 1,000,000 thousand shares. CORE's issued capital was NT\$3,909,811 thousand, each at a par value of NT\$10, divided into 390,981 thousand shares, as of March 31, 2026, December 31, 2025 and March 31, 2026. Each share has one voting right and a right to receive dividends.

CORETRONIC CORPORATION AND SUBSIDIARIES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS-(Continued)

(Amounts are expressed in thousands of New Taiwan Dollars unless otherwise stated)

B. Capital surplus

	March 31, 2026	December 31, 2025	March 31, 2025
Additional paid-in capital	\$709,826	\$788,022	\$788,022
The differences between the fair value of the consideration paid or received from acquiring or disposing subsidiaries and the carrying amounts of the subsidiaries	1,173,920	1,173,920	1,173,920
Changes in ownership interests in subsidiaries	55,476	55,476	77,166
Other	472	472	-
Total	\$1,939,694	\$2,017,890	\$2,039,108

According to the Company Act, the capital reserve shall not be used except for covering losses of the company. When a company incurs no loss, it may distribute the capital reserves related to the income derived from the issuance of new shares at a premium or income from endowments received by the Company. The distribution could be made in cash to its shareholders in proportion to the number of shares being held by each of them.

C. Retained earnings and dividend policies:

According to the Articles of Incorporation, current year's earnings shall be distributed in the following order:

- (a) Payment of all taxes and dues;
- (b) Offset accumulated losses in previous years, if any;
- (c) Legal reserve, which is 10% of leftover profits. However, this restriction does not apply in the event that the amount of the accumulated legal reserve equals or exceeds CORE's total capital stock;
- (d) Allocation or reverse of special reserve as required by law or government authorities;
- (e) The remaining net profits and the retained earnings from previous years will be allocated as shareholders' dividend. The Board of Directors will prepare a distribution proposal and submit the same to the shareholders' meeting for review and approval by a resolution.

## CORETRONIC CORPORATION AND SUBSIDIARIES

### NOTES TO CONSOLIDATED FINANCIAL STATEMENTS-(Continued)

(Amounts are expressed in thousands of New Taiwan Dollars unless otherwise stated)

CORE authorizes the distributable dividends and bonuses in whole or in part may be paid in cash after a resolution has been adopted by a majority vote at a meeting of the board of directors attended by two-thirds of the total number of directors, and in addition thereto a report of such distribution shall be submitted to the shareholders' meeting. CORE authorizes the distributable legal reserve and capital reserve in whole or in part may be paid in cash after a resolution has been adopted by a majority vote at a meeting of the board of directors attended by two-thirds of the total number of directors; and in addition thereto a report of such distribution shall be submitted to the shareholders' meeting.

According to the Company Act and CORE's Article of Incorporation, the policy of the dividend distribution should reflect factors such as the capital and financial structures, operating, earnings, the industrial features and cycles etc. The dividend could be paid in the form of shares or cash. In the consideration of the factors such as financial, sales and operating conditions, if the distribution of cash dividends is determined, the cash dividends should account for at least 10% of the total distribution based on the CORE's Article of Incorporation. If CORE incurs no earnings or considers the factors such as financial conditions, sales and operations, the dividend could be paid by whole or partial legal reserve in accordance with the Company Act and CORE's Article of Incorporation.

According to Company Act, CORE needs to set aside amount to legal reserve unless where such legal reserve amounts to the total authorized capital. The legal reserve can be used to offset the deficit of CORE. If CORE incurs no loss, it may distribute the portion of legal serve which exceeds 25% of the paid-in capital by issuing new shares or by cash in proportion to the number of shares being held by each of the shareholders.

Following the adoption of TIFRS, the FSC issued Order No. Financial-Supervisory-Securities-Corporate-1010012865 on April 6, 2012, which sets out the following provisions for compliance:

Once upon a public company's first-time adoption of the Taiwan IFRS ("TIFRS"), for any unrealized revaluation gains and cumulative translation adjustments (gains) recorded to shareholders' equity that the company elects to transfer to retained earnings by application of the exemption under IFRS 1, CORE shall set aside an equal amount of special reserve. Following the Company's adoption of the TIFRS for the preparation of its financial reports, when distributing distributable earnings, it shall set aside to special reserve, from the profit/loss of the current period and the undistributed earnings from the previous period, an amount equal to other net deductions from shareholders' equity for the current fiscal year, provided that if the company has already set aside special reserve according to the requirements in the preceding point, it shall set aside supplemental special reserve based on the difference between the amount already set aside and other net deductions from shareholders' equity. For any subsequent reversal of other net deductions from shareholders' equity, the amount reversed may be distributed.

CORETRONIC CORPORATION AND SUBSIDIARIES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS-(Continued)

(Amounts are expressed in thousands of New Taiwan Dollars unless otherwise stated)

The special reserve of the first adoption of the TIFRS as of March 31, 2026, December 31, 2025 and March 31, 2025 amounted to NT\$1,188,383 thousand.

Details of the 2025 and 2024 earnings distribution and dividends per share are as follows:

	<u>Appropriation of earnings</u>		<u>Dividends per share (NT\$)</u>	
	<u>2025</u>	<u>2024</u>	<u>2025</u>	<u>2024</u>
Legal reserve	\$37,852	\$88,638		
Common stock – cash dividend	117,294	390,981	\$0.3	\$1.0

Based on the authorization from the Articles of Incorporation as mentioned above, the distributions of cash dividends were resolved by the Board of Director’s meetings on March 16, 2026 and March 17, 2025, respectively. Other earning distributions for 2025 have yet to be resolved by the shareholders’ meetings on June 12, 2026. Other earning distributions for 2024 was resolved by the shareholders’ meetings on June 18, 2025.

In addition, the Board of Directors in the meetings on March 16, 2026 and March 17, 2025, respectively, also resolved to distribute the paid-in capital in excess of par-common stock by cash in the amount of NT\$78,196 thousand (NT\$0.2 per share) and NT\$195,491 thousand (NT\$0.5 per share).

Please refer to Note 6(22) for further details on employees’ compensation.

D. Non-controlling interests:

	<u>Three months ended March 31</u>	
	<u>2026</u>	<u>2025</u>
Beginning balance	\$1,875,403	\$2,003,485
Income (loss) attributable to non-controlling interests	2,593	(701)
Other comprehensive income attributable to non-controlling interests, net of tax:		
Exchange differences on translation of foreign operations	18,696	15,070
Changes in subsidiaries’ ownership	-	121
Share-based payment plans	-	337
Ending balance	<u>\$1,896,692</u>	<u>\$2,018,312</u>

## CORETRONIC CORPORATION AND SUBSIDIARIES

### NOTES TO CONSOLIDATED FINANCIAL STATEMENTS-(Continued)

(Amounts are expressed in thousands of New Taiwan Dollars unless otherwise stated)

#### (18) Share-based payment plans

Certain employees of the Group are entitled to share-based payments as part of their remuneration. Services are provided by the employees in return for the equity instruments granted. These plans are accounted for as equity-settled share-based payment transactions.

##### Share-based payment plans of subsidiaries

On April 28, 2022 Board of Directors of Optoma Holding Limited resolved to issue 4,624,008 common shares for the exercise of employees stock options and restricted stocks plan for employees of Optoma Holding Limited and its subsidiaries.

Each unit of employee stock options is eligible to subscribe for one common share of Optoma Holding Limited. New shares will be issued when employee exercise such options. Holders may exercise the stock options for a certain period of time and proportion two years after the employee stock options are granted. The grant date was April 28, 2022. As of March 31, 2026, the total outstanding granted stock options were 1,793,250 units.

The fair value of each new common share granted for the restricted stocks plan is EUR2.02 with exercise price of EUR1.99. The restricted stocks plan for employee allows the new shares released in proportion according to the vesting condition. The issued but unvested employee restricted shares are still entitled to dividend distribution. If employees resign during the vesting period, the Optoma Holding Limited will redeem unvested shares with the consideration of the original issuing price, and employees need not to pay back dividends obtained. As of March 31, 2026, there was no outstanding restricted stocks.

The compensation cost was recognized under the fair value method and the Black-Scholes Option Pricing model to estimate the fair value of options granted. Assumptions used in calculating the fair value are disclosed as follows:

	Share-based payment plan of subsidiaries
Expected dividend yield (%)	0.00%
Expected volatility (%)	35.1%
Risk free interest rate (%)	2.96%
Expected life (Years)	2 years

The expected life of the share options is based on historical data and current expectations and is not necessarily indicative of exercise patterns that may occur. The expected volatility reflects the assumption that the historical volatility over a period similar to the life of the options is indicative of future trends, which may also not necessarily be the actual outcome.

CORETRONIC CORPORATION AND SUBSIDIARIES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS-(Continued)

(Amounts are expressed in thousands of New Taiwan Dollars unless otherwise stated)

On July 28, 2025, the Board of Directors of the subsidiary, Optoma Holding Limited, resolved to terminate the execution of its previously planned listing on the London Stock Exchange, as the vested conditions for achieving a successful initial public offering were expected not to be met. Accordingly, the Group revised and reversed the previously recognized expenses related to the share-based payment plan in the third quarter of 2025.

Share-based compensation expenses recognized for the three months ended March 31, 2025 was NT\$337 thousand.

(19) Sales

	Three months ended March 31	
	2026	2025
Contract revenue from customers		
Sale of goods	\$9,008,825	\$8,239,287
Revenue arising from rendering of services	157,101	141,729
Other operating revenues	195,975	92,887
<b>Total</b>	<b>\$9,361,901</b>	<b>\$8,473,903</b>

Analysis of contracts revenue from customers during the periods is as follows:

A. Revenue of Segments

For the three months ended March 31, 2026

	Energy – saving products segment	Image products and brand segment	Optical component segment	Autonomo us mobile robotics segment	Cloud service segment	Other segment	Elimination	Total
Sale of goods	\$4,755,184	\$2,533,043	\$665,542	\$513,246	\$467,088	\$235,758	\$(161,036)	\$9,008,825
Revenue arising from								
rendering of services	6,569	11,804	19,415	19,129	187,083	1,518	(88,417)	157,101
Other operating revenues	92,639	58,637	-	12,685	-	32,014	-	195,975
<b>Total</b>	<b>\$4,854,392</b>	<b>\$2,603,484</b>	<b>\$684,957</b>	<b>\$545,060</b>	<b>\$654,171</b>	<b>\$269,290</b>	<b>\$(249,453)</b>	<b>\$9,361,901</b>
The timing of revenue recognition:								
At a point in time	\$4,854,392	\$2,603,484	\$665,542	\$545,060	\$654,171	\$269,290	\$(249,453)	\$9,342,486
Over time	-	-	19,415	-	-	-	-	19,415
<b>Total</b>	<b>\$4,854,392</b>	<b>\$2,603,484</b>	<b>\$684,957</b>	<b>\$545,060</b>	<b>\$654,171</b>	<b>\$269,290</b>	<b>\$(249,453)</b>	<b>\$9,361,901</b>

**CORETRONIC CORPORATION AND SUBSIDIARIES**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS-(Continued)**  
(Amounts are expressed in thousands of New Taiwan Dollars unless otherwise stated)

For the three months ended March 31, 2025

	Energy – saving products segment	Image products and brand segment	Optical component segment	Autonomo us mobile robotics segment	Cloud service segment	Other segment	Elimination	Total
Sale of goods	\$3,878,031	\$2,952,874	\$637,286	\$199,504	\$445,010	\$330,713	\$(204,131)	\$8,239,287
Revenue arising from								
rendering of services	16,632	13,201	12,763	16,330	155,592	664	(73,453)	141,729
Other operating revenues	55,363	20,814	-	1,502	-	15,208	-	92,887
<b>Total</b>	<b>\$3,950,026</b>	<b>\$2,986,889</b>	<b>\$650,049</b>	<b>\$217,336</b>	<b>\$600,602</b>	<b>\$346,585</b>	<b>\$(277,584)</b>	<b>\$8,473,903</b>
The timing of revenue recognition:								
At a point in time	\$3,950,026	\$2,986,889	\$637,286	\$217,336	\$600,602	\$346,585	\$(277,583)	\$8,461,140
Over time	-	-	12,763	-	-	-	-	12,763
<b>Total</b>	<b>\$3,950,026</b>	<b>\$2,986,889</b>	<b>\$650,049</b>	<b>\$217,336</b>	<b>\$600,602</b>	<b>\$346,585</b>	<b>\$(277,583)</b>	<b>\$8,473,903</b>

**B. Contract balance**

a. Contract assets – current

	March 31, 2026	December 31, 2025	March 31, 2025	January 1 2025
Sale of goods	\$1,009,295	\$979,110	\$97,984	\$-

b. Contract liabilities – current

	March 31, 2026	December 31, 2025	March 31, 2025	January 1 2025
Sale of goods	\$358,357	\$287,775	\$421,188	\$534,832
Revenue arising from				
rendering of services	9,920	2,550	1,844	627
Other operating revenues	314,241	271,506	413,975	271,728
<b>Total</b>	<b>\$682,518</b>	<b>\$561,831</b>	<b>\$837,007</b>	<b>\$807,187</b>

CORETRONIC CORPORATION AND SUBSIDIARIES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS-(Continued)

(Amounts are expressed in thousands of New Taiwan Dollars unless otherwise stated)

The contract liabilities balances resulted from the difference between the satisfaction of the performance obligation and the customers' payment. For the three months ended March 31, 2026 and 2025, the Group recognized NT\$229,793 thousand and NT\$458,043 thousand, respectively, in revenues from the contract liabilities balance at the beginning of the period as performance obligations were satisfied.

C. Transaction price allocated to unsatisfied performance obligations

As of March 31, 2026 and 2025, there is no need to provide relevant information of the unsatisfied performance obligations as the contracts with customers about the sales of goods are all satisfied within one year.

D. Cost of assets from acquisition or performance of customer contracts

As of December 31 and March 31, 2025, the cost of assets from acquisition or performance of customer contracts for the Group were NT\$13,116 thousand and NT\$44,544 thousand, respectively, which was recognized under other current assets.

(20) Expected credit loss

	Three months ended March 31	
	2026	2025
Operating expenses – expected credit loss		
Trade receivables	\$9,687	\$528

The Group measures the loss allowance of its trade receivables (including notes receivable and trade receivables) and contract assets at an amount equal to lifetime expected credit losses. The assessment of the Group's loss allowance as of March 31, 2026, December 31, 2025, and March 31, 2025, is as follows:

- A. The historical credit loss experience for contract assets shows that different customer segments do not have significantly different loss patterns. Therefore, the loss allowance of contract assets is measured at an amount equal to lifetime expected credit losses and with no distinction between groups, details are as follows:

	March 31, 2026	December 31, 2025	March 31, 2025
Total carrying amount	\$1,090,295	\$979,110	\$97,984
Loss ratio	0%	0%	0%
Lifetime expected credit losses	\$-	\$-	\$-

CORETRONIC CORPORATION AND SUBSIDIARIES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS-(Continued)

(Amounts are expressed in thousands of New Taiwan Dollars unless otherwise stated)

- B. The Group considers the grouping of trade receivables by counterparties' credit rating, by geographical region and by industry sector and its loss allowance is measured by using a provision matrix. Details are as below:

As of March 31, 2026

Group A

	Not past due	Past due					Total
		1 to 30 days	31 to 60 days	61 to 90 days	91 to 120 days	More than 121 days	
Gross carrying amount	\$575,863	\$138,309	\$9,107	\$2,938	\$1,778	\$8,542	\$736,537
Loss ratio	0%	0.2%	0.5%	3%	5%	10%	
Expected credit losses	-	(698)	(174)	(122)	(181)	(6,298)	(7,473)
Subtotal	\$575,863	\$137,611	\$8,933	\$2,816	\$1,597	\$2,244	\$729,064

Group B

	Not past due	Past due					Total
		1 to 30 days	31 to 60 days	61 to 90 days	91 to 120 days	More than 121 days	
Gross carrying amount	\$8,172,233	\$577,493	\$27,437	\$14,367	\$2,512	\$1,046	\$8,795,088
Loss ratio	0%	0%	5%	30%	50%	100%	
Expected credit losses	-	(23)	(1,134)	(3,723)	(1,256)	(1,046)	(7,182)
Subtotal	\$8,172,233	\$577,470	\$26,303	\$10,644	\$1,256	\$-	\$8,787,906

As of December 31, 2025

Group A

	Not past due	Past due					Total
		1 to 30 days	31 to 60 days	61 to 90 days	91 to 120 days	More than 121 days	
Gross carrying amount	\$574,494	\$126,055	\$13,460	\$1,977	\$1,445	\$3,268	\$720,699
Loss ratio	0%	0.2%	0.5%	3%	5%	10%	
Expected credit losses	-	(717)	(218)	(394)	(70)	(2,807)	(4,206)
Subtotal	\$574,494	\$125,338	\$13,242	\$1,583	\$1,375	\$461	\$716,493

CORETRONIC CORPORATION AND SUBSIDIARIES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS-(Continued)

(Amounts are expressed in thousands of New Taiwan Dollars unless otherwise stated)

Group B

	Not past due	Past due					Total
		1 to 30 days	31 to 60 days	61 to 90 days	91 to 120 days	More than 121 days	
Gross carrying							
amount	\$11,246,392	\$795,677	\$16,652	\$802	\$-	\$-	\$12,059,523
Loss ratio	0%	0%	5%	30%	50%	100%	
Expected							
credit losses	-	(56)	(435)	(164)	-	-	(655)
Subtotal	\$11,246,392	\$795,621	\$16,217	\$638	\$-	\$-	\$12,058,868

As of March 31, 2025

Group A

	Not past due	Past due					Total
		1 to 30 days	31 to 60 days	61 to 90 days	91 to 120 days	More than 121 days	
Gross carrying							
amount	\$653,935	\$94,472	\$13,227	\$4,335	\$162	\$9,200	\$775,331
Loss ratio	0%	0.2%	0.5%	3%	5%	10%	
Expected							
credit losses	-	(786)	(481)	(408)	(8)	(6,873)	(8,556)
Subtotal	\$653,935	\$93,686	\$12,746	\$3,927	\$154	\$2,327	\$766,775

Group B

	Not past due	Past due					Total
		1 to 30 days	31 to 60 days	61 to 90 days	91 to 120 days	More than 121 days	
Gross carrying							
amount	\$6,864,468	\$278,232	\$10,492	\$122	\$-	\$7,415	\$7,160,729
Loss ratio	0%	0%	5%	30%	50%	100%	
Expected							
credit losses	-	(25)	(430)	(37)	-	(7,415)	(7,907)
Subtotal	\$6,864,468	\$278,207	\$10,062	\$85	\$-	\$-	\$7,152,822

The movement of provision for impairment of trade receivables during the period is as follows:

CORETRONIC CORPORATION AND SUBSIDIARIES  
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS-(Continued)  
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	Trade receivables
As of January 1, 2026	\$4,861
Addition for the current period	9,687
Exchange differences	107
As of March 31, 2026	\$14,655
As of January 1, 2025	\$15,720
Addition for the current period	528
Exchange differences	215
As of March 31, 2025	\$16,463

(21) Leases

A. Group as lessee

The Group leases various properties: land (including land use rights), buildings, machinery and equipment, and transportation equipment. These leases have terms ranging from one to fifty-five years.

The effects that leases have on the financial position, financial performance and cash flows of the Group are as follows:

(a) Amounts recognized in the balance sheet

i. Right-of-use asset

The carrying amount of right-of-use assets

	March 31, 2026	December 31, 2025	March 31, 2025
Land (including land use rights)	\$1,807,659	\$1,771,191	\$1,903,048
Buildings	205,000	153,752	227,810
Transportation equipment	27,286	27,926	28,426
Office fixtures	7,059	7,395	1,285
Total	\$2,047,004	\$1,960,264	\$2,160,569

CORETRONIC CORPORATION AND SUBSIDIARIES  
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS-(Continued)  
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During the three months ended March 31, 2026 and 2025, the additions to right-of-use assets of the Group amounted to NT\$85,052 thousand and NT\$85,936 thousand, respectively.

ii. Lease liabilities

	March 31, 2026	December 31, 2025	March 31, 2025
Current	\$161,737	\$144,397	\$179,829
Noncurrent	961,627	904,515	959,405
Total	<u>\$1,123,364</u>	<u>\$1,048,912</u>	<u>\$1,139,234</u>

Please refer to Note 6(23)D. for the interest on lease liability recognized during the three months ended March 31, 2026 and 2025. Please refer to Note 12(5) for the maturity analysis for lease liabilities as of March 31, 2026, December 31, 2025, and March 31, 2025.

(b) Amounts recognized in the statement of profit or loss

Depreciation charge for right-of-use assets

	Three months ended March 31	
	2026	2025
Land (including land use rights)	\$14,656	\$15,520
Buildings	25,368	31,305
Transportation equipment	4,292	4,412
Office fixtures	276	135
Other equipment	117	122
Total	<u>\$44,709</u>	<u>\$51,494</u>

(c) Income and costs relating to leasing activities

	Three months ended March 31	
	2026	2025
The expense relating to short-term leases	\$4,499	\$3,348
The expense relating to leases of low-value assets (excluding the expense relating to short-term leases of low-value assets)	1,155	1,929
Total	<u>\$5,654</u>	<u>\$5,277</u>

CORETRONIC CORPORATION AND SUBSIDIARIES  
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS-(Continued)  
(Amounts are expressed in thousands of New Taiwan Dollars unless otherwise stated)

(d) Cash outflow relating to leasing activities

During the three months ended March 31, 2026 and 2025, the Group's total cash outflows for leases amounted to NT\$52,920 thousand and NT\$58,978 thousand, respectively.

(e) Other information relating to leasing activities

i. Variable lease payments

Some of the Group's building lease agreements contain variable payment terms that are linked to actual usage condition. The amount links to certain percentage of actual usage of underlying asset. The changes in variable lease payments are linked to actual usage and it is very common for entering contracts with variable lease payments in the industry of the Group. As such variable lease payments do not meet the definition of lease payments, and those payments are not included in the measurement of the assets and liabilities.

ii. Extension and termination options

Extension and termination options are included in a number of property and equipment leases across the Group's property rental agreements. In determining the lease term, the non-cancellable period for which the Group has the right to use an underlying asset, together with both periods covered by an option to extend the lease if the Group is reasonably certain to exercise that option and periods covered by an option to terminate the lease if the Group is reasonably certain not to exercise that option. These options are used to maximize operational flexibility in terms of managing contracts. The Group would reassess the lease term when significant issue or change occur.

iii. Residual value guarantees

To optimize lease costs during the contract period, the Group doesn't provide residual value guarantees in relation to rental agreements, and therefore no residual value guarantees are recorded in lease liability.

CORETRONIC CORPORATION AND SUBSIDIARIES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS-(Continued)

(Amounts are expressed in thousands of New Taiwan Dollars unless otherwise stated)

B. Group as lessor

Please refer to Note 6(10) for details on the Group's owned investment properties and investment properties held by the Group as right-of-use assets. Leases of owned investment properties are classified as operating leases as they do not transfer substantially all the risks and rewards incidental to ownership of underlying assets.

No finance lease contracts were signed.

	<u>Three months ended March 31</u>	
	<u>2026</u>	<u>2025</u>
Lease income for operating leases		
Income relating to fixed lease payments and variable lease payments that depend on an index or a rate	<u>\$21,058</u>	<u>\$14,217</u>

Please refer to Note 6(10) for relevant disclosure of investment properties for operating leases which is required by IFRS 16. For operating leases entered by the Group, the undiscounted lease payments to be received and a total of the amounts for the remaining periods are as follows:

	<u>March 31,</u> <u>2026</u>	<u>December 31,</u> <u>2025</u>	<u>March 31,</u> <u>2025</u>
Not later than one year	\$33,544	\$44,943	\$45,654
Later than one year but not later than two years	492	492	33,424
Later than two years but not later than three years	369	492	492
Later than three years but not later than four years	-	-	369
Total	<u>\$34,405</u>	<u>\$45,927</u>	<u>\$79,939</u>

CORETRONIC CORPORATION AND SUBSIDIARIES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS-(Continued)

(Amounts are expressed in thousands of New Taiwan Dollars unless otherwise stated)

(22) Summary Statement of Employee Benefits, Depreciation and Amortization Expenses by Function

Function Items	Three months ended March 31					
	2026			2025		
	Operating Cost	Operating expenses	Total amount	Operating Cost	Operating expenses	Total amount
Employee benefits expense	\$650,817	\$1,049,507	\$1,700,324	\$614,903	\$1,113,584	\$1,728,487
Salaries	522,071	880,885	1,402,956	500,752	933,091	1,433,843
Labor and health insurance	43,468	88,386	131,854	37,695	93,644	131,339
Pension	35,335	45,414	80,749	33,746	50,331	84,077
Other employee benefits expense	49,943	34,822	84,765	42,710	36,518	79,228
Depreciation	286,398	81,749	368,147	237,373	83,701	321,074
Amortization	3,028	20,037	23,065	5,327	15,876	21,203

According to the Articles of Incorporation of the Company, 10% to 20% of profit of the current year is distributable as employees compensation. However, the Company's accumulated losses shall have been covered. No less than 1% of the aforementioned profit as employees' compensation should be allocated to entry-level employees. CORE may, by a resolution adopted by a majority vote at a meeting of Board of Directors attended by two-thirds of the total number of directors, have the profit distributable as employees compensation in the form of shares or in cash; and thereto a report of such distribution is submitted to the shareholders' meeting. Information on the Board of Directors' resolution regarding the employees compensation and remuneration to directors and supervisors can be obtained from the "Market Observation Post System" on the website of the TWSE.

CORE accrued employees compensation based on a specific rate of profit for the three months ended March 31, 2025. The amounts of employees compensation was NT\$3,454 thousand for the three months ended March 31, 2025. If the Board of Directors resolved to distribute employees compensation in the form of stocks, the number of stocks distributed was calculated based on the closing price one day earlier than the date of resolution. If the estimated amounts differ from the actual distribution resolved by the Board of Directors, CORE will recognize the change as an adjustment in the profit or loss in the subsequent period.

CORE recorded a net loss before income tax for the first quarter of 2026; therefore, no employees compensation was accrued.

CORETRONIC CORPORATION AND SUBSIDIARIES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS-(Continued)

(Amounts are expressed in thousands of New Taiwan Dollars unless otherwise stated)

A resolution was approved at a Board of Directors' meeting held on February 9, 2026 to distribute NT\$60,351 thousand in cash as employees compensation. There was no material difference between the resolution and the estimated amount for the year ended December 31, 2025.

There was no material difference between the estimated amount and the actual distribution of the employee bonuses for the year ended December 31, 2024.

(23) Non-Operating Income and Expenses

A. Interest income

	Three months ended March 31	
	2026	2025
Financial assets measured at amortized cost	\$60,931	\$95,395

B. Other income

	Three months ended March 31	
	2026	2025
Rental income	\$21,058	\$14,217
Government grants income	7,779	47,701
Dividend income	-	75,134
Fire insurance claim income	-	61,666
Other	15,494	53,717
Total	\$44,331	\$252,435

C. Other gains and losses

	Three months ended March 31	
	2026	2025
Net gain on financial assets at fair value through profit or loss (Note a)	\$262,550	\$183,874
Net gain on disposal of property, plant and equipment	14,963	44,221
Gain on lease modification	73	2,118
Foreign exchange loss, net	(225,351)	(122,720)
Impairment loss (Note b)	-	(43,254)
Other losses	(3,455)	(5,407)
Total	\$48,780	\$58,832

CORETRONIC CORPORATION AND SUBSIDIARIES  
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS-(Continued)  
(Amounts are expressed in thousands of New Taiwan Dollars unless otherwise stated)

Note a: Balances were arising from financial assets mandatorily measured at fair value through profit or loss.

Note b: Please refer to Note 6(9) for the impairment loss Subsidiary YTO recognized for the three months ended March 31, 2025.

D. Finance cost

	Three months ended March 31	
	2026	2025
Interest on borrowings from bank	\$133,022	\$135,951
Interest on lease liabilities	7,899	7,720
Total	\$140,921	\$143,671

(24) Components of Other Comprehensive Income

For the three months ended March 31, 2026

	Arising during the period	Income tax income (expense)	Other comprehensive income, net of tax
Not to be reclassified to profit or loss:			
Unrealized gain (loss) from equity instrument investments measured at fair value through other comprehensive income	\$1,477,227	\$(3,134)	\$1,474,093
To be reclassified to profit or loss in subsequent periods:			
Exchange differences on translation of foreign operations	743,399	-	743,399
Total of other comprehensive income	\$2,220,626	\$(3,134)	\$2,217,492

CORETRONIC CORPORATION AND SUBSIDIARIES  
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS-(Continued)  
(Amounts are expressed in thousands of New Taiwan Dollars unless otherwise stated)

For the three months ended March 31, 2025

	Arising during the period	Income tax income (expense)	Other comprehensive income, net of tax
Not to be reclassified to profit or loss:			
Unrealized (loss) gain from equity instrument investments measured at fair value through other comprehensive income	\$(346,210)	\$1,027	\$(345,183)
To be reclassified to profit or loss in subsequent periods:			
Exchange differences on translation of foreign operations	589,405	-	589,405
Total of other comprehensive income	<u>\$243,195</u>	<u>\$1,027</u>	<u>\$244,222</u>

(25) Income Tax

The major components of income tax expense (income) are as follows:

Income tax expense (income) recognized in profit or loss

	Three months ended March 31	
	2026	2025
Current income tax expense (income):		
Current income tax expense	\$39,044	\$42,350
Current tax expense related to Pillar Two legislation	22	3,239
Deferred tax expense (income):		
Deferred tax expense relating to origination and reversal of temporary differences	(52,672)	(20,353)
Deferred tax arising from write-down or reversal of write-down of deferred tax asset	(2,682)	(165)
Other	-	1,976
Total income tax (income) expense	<u>\$ (16,288)</u>	<u>\$ 27,047</u>

CORETRONIC CORPORATION AND SUBSIDIARIES  
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS-(Continued)  
(Amounts are expressed in thousands of New Taiwan Dollars unless otherwise stated)

Income tax relating to components of other comprehensive income

	Three months ended March 31	
	2026	2025
Deferred income tax (expense) income:		
Unrealized loss from equity instruments		
investments measured at fair value through		
other comprehensive income	\$(3,134)	\$1,027

The assessment of income tax returns

As of March 31, 2026, the assessment of the income tax returns of the Group and its subsidiaries is as follows:

	The assessment of income tax returns
CORE	Assessed and approved up to 2024
TYO	Assessed and approved up to 2024
CGT	Assessed and approved up to 2023
Tsen Ming Investment	Assessed and approved up to 2024
YGE	Assessed and approved up to 2024
CICS	Assessed and approved up to 2024
CVC	Assessed and approved up to 2024
UCM	Assessed and approved up to 2024
ISC	Assessed and approved up to 2024
CIRC	Assessed and approved up to 2024
CRI	Assessed and approved up to 2024
CMC	Assessed and approved up to 2023
CILS	Assessed and approved up to 2024
Optoma Corporation	Assessed and approved up to 2024

(26) Earnings Per Share

Basic earnings per share amounts are calculated by dividing net income for the period attributable to ordinary equity holders of the parent company by the weighted-average number of ordinary shares outstanding during the period.

CORETRONIC CORPORATION AND SUBSIDIARIES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS-(Continued)

(Amounts are expressed in thousands of New Taiwan Dollars unless otherwise stated)

Diluted earnings per share amounts are calculated by dividing the net profit attributable to ordinary equity holders of the parent entity (after adjusting for interest on the convertible preference shares) by the weighted average number of ordinary shares outstanding during the period plus the weighted average number of ordinary shares that would be issued on conversion of all the dilutive potential ordinary shares into ordinary shares.

	Three months ended March 31	
	2026	2025
A. Basic earnings per share		
Net (loss) profit attributable to ordinary shareholders of the parent (in thousand NT\$)	\$(119,176)	\$19,212
Weighted average number of ordinary shares outstanding for basic earnings per share (in thousands)	390,981	390,981
Basic earnings per share (NT\$)	\$(0.30)	\$0.05
B. Diluted earnings per share		
Net (loss) profit attributable to ordinary shareholders of the parent after dilution (in thousand NT\$)	\$(119,176)	\$19,212
Weighted average number of ordinary shares outstanding for basic earnings per share (in thousands)	390,981	390,981
Effect of dilution:		
Employee bonus—stock (in thousand)	302	807
Weighted average number of ordinary shares outstanding after dilution (in thousand)	391,283	391,788
Diluted earnings per share (NT\$)	\$(0.30)	\$0.05

There have been no other transactions involving ordinary shares or potential ordinary shares between the reporting date and the date the financial statements were authorized for issue.

CORETRONIC CORPORATION AND SUBSIDIARIES  
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(27) Subsidiaries that have Material Non-Controlling Interests

Financial information of subsidiaries that have material non-controlling interests is provided below:

Percentage of equity interest held by non-controlling interests:

Subsidiary	Country of incorporation and operation	March 31, 2026	December 31, 2025	March 31, 2025
Young Optics Inc.	Taiwan	67.37%	67.37%	67.37%
		March 31, 2026	December 31, 2025	March 31, 2025
Accumulated balance of material non-controlling interests				
Young Optics, Inc.		\$1,905,809	\$1,883,085	\$1,909,652
			Three months ended March 31	
			2026	2025
Gain allocated to material non-controlling interest				
Young Optics, Inc.			\$4,028	\$3,098

The summarized financial information of these subsidiaries is provided below. This information is based on the amount before inter-company transactions.

Summarized information of profit or loss for the three months ended March 31, 2026:

	<u>Young Optics Inc.</u>
Operating revenue	\$684,957
Net income for the period from continuing operations	5,979
Total comprehensive income for the period	33,729

Summarized information of profit or loss for the three months ended March 31, 2025:

	<u>Young Optics Inc.</u>
Operating revenue	\$650,049
Net income for the period from continuing operations	4,598
Total comprehensive loss for the period	24,764

CORETRONIC CORPORATION AND SUBSIDIARIES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS-(Continued)

(Amounts are expressed in thousands of New Taiwan Dollars unless otherwise stated)

Summarized information of financial position as of March 31, 2026:

	<u>Young Optics Inc.</u>
Current assets	\$2,230,493
Non-current assets	2,020,854
Current liabilities	(1,016,643)
Non-current liabilities	(405,840)

Summarized information of financial position as of December 31, 2025:

	<u>Young Optics Inc.</u>
Current assets	\$2,216,643
Non-current assets	2,014,325
Current liabilities	(984,347)
Non-current liabilities	(451,486)

Summarized information of financial position as of March 31, 2025:

	<u>Young Optics Inc.</u>
Current assets	\$2,162,437
Non-current assets	2,209,523
Current liabilities	(902,940)
Non-current liabilities	(634,451)

Summarized cash flow information for the three months ended March 31, 2026:

	<u>Young Optics Inc.</u>
Operating activities	\$75,590
Investing activities	(62,643)
Financing activities	(92,608)
Net decrease in cash and cash equivalents	(54,270)

Summarized cash flow information for the three months ended March 31, 2025:

	<u>Young Optics Inc.</u>
Operating activities	\$77,650
Investing activities	(5,877)
Financing activities	(10,236)
Net increase in cash and cash equivalents	77,343

CORETRONIC CORPORATION AND SUBSIDIARIES  
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(28) Disposal of Subsidiaries

On July 1, 2025, the Company disposed 39.80% equity interest of its subsidiary - Champ Vision Display Inc (“CVD”). Following the completion of the transaction, the Company lost control over CVD. The disposal consideration were NT\$193,428 thousand, and the Company recognized gain on disposal of investments of NT\$193,810 thousand. As of July 1, 2025, major classes of assets and liabilities were disclosed as follows:

A. The assets and liabilities of CVD were as follows :

	July 1, 2025
Assets:	
Cash and cash equivalents	\$220,433
Trade receivables	200,730
Trade receivables - related parties, net	43,306
Other receivables	212
Other receivables - related parties, net	20,179
Inventories, net	53,974
Prepayments	6,649
Other current assets	37
Property, plant and equipment, net	4,243
Deferred tax assets	4,325
Other noncurrent assets	416
	\$554,504
Liabilities:	
Contract liabilities - current	\$62,047
Accounts payable	46,139
Accounts payable - related parties, net	135,499
Other payables	39,136
Other payables- related parties, net	8,010
Current tax liabilities	3,913
Provisions - current	1,471
Other current liabilities	2,900
Net defined benefit liabilities - noncurrent	13,667
Deposits received	2
	\$312,784
Derecognition of net assets	\$241,720

CORETRONIC CORPORATION AND SUBSIDIARIES  
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS-(Continued)  
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B. The consideration received and the profit or loss recognized for this transaction are as follows :

	July 1, 2025
Consideration received	\$193,428
Derecognition of net assets of CVD	(241,720)
Non-controlling interests	49,888
Investments accounted for using the equity method and recognized at the fair value of the remaining equity interest	192,214
Gain on disposal of investment	\$193,810

C. Cash flow analysis of derecognized subsidiary :

	July 1, 2025
Consideration received	\$193,428
Derecognized subsidiary of net cash	(220,433)
Derecognition of net cash flow	\$(27,005)

7. Related Party Transactions

(1) Related Party Name and Categories

Related Party Name	Related Party Categories
Champ Vision Display. Inc. (“CVD”)	Associate (Note)
Avalue Technology Incorporation (“AVALUE”)	Substantive related party
Dongtai Qidian Electronic Technology Co., Ltd (“DONGTAI QIDIAN”)	Substantive related party
Hannstar Display Corporation (“HANNSTAR”)	Entity which has significant influence over CORE

Note : On July, 2025, the Group disposed a portion of its equity interest in subsidiary CVD and lost control over it. Since that date, CVD is an associate to the Group.

CORETRONIC CORPORATION AND SUBSIDIARIES  
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS-(Continued)  
(Amounts are expressed in thousands of New Taiwan Dollars unless otherwise stated)

(2) Significant transactions with related parties

A. Sales

	Three months ended March 31	
	2026	2025
CVD	\$68,708	\$-
DONGTAI QIDIAN	503	724
AVALUE	388	-
HANNSTAR	1	3,103
Total	<u>\$69,600</u>	<u>\$3,827</u>

The sales price to the above related parties was determined by mutual agreement based on the market rates. The payment terms are not significantly different between related parties and third-party customers. The receivables-related parties were not pledged, bearing no interest and were paid in cash. The trade receivables-related parties also were not guaranteed.

B. Purchases

	Three months ended March 31	
	2026	2025
HANNSTAR	\$123,391	\$81,602
CVD	58,079	-
Total	<u>\$181,470</u>	<u>\$81,602</u>

The purchase price to the above related parties was determined by mutual agreement based on the market rates. The payment terms from the related party suppliers are comparable with third party suppliers and are between 60 to 90 days.

C. Rental income from Related Parties

	March 31, 2026	March 31, 2025
CVD	<u>\$2,524</u>	<u>\$-</u>

CORETRONIC CORPORATION AND SUBSIDIARIES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS-(Continued)

(Amounts are expressed in thousands of New Taiwan Dollars unless otherwise stated)

The Group recognizes rental income from leasing offices to related parties, with payments collected according to the contract.

D. Trade Receivables from Related Parties

	March 31, 2026	December 31, 2025	March 31, 2025
CVD	\$77,499	\$119,377	\$-
DONGTAI QIDIAN	-	1,011	732
HANNSTAR	-	-	56
Total	\$77,499	\$120,388	\$788

E. Other Receivables to Related Parties

	March 31, 2026	December 31, 2025	March 31, 2025
CVD	\$2,218	\$4,254	\$-
HANNSTAR	-	506	-
Total	\$2,218	\$4,760	\$-

F. Accounts Payable to Related Parties

	March 31, 2026	December 31, 2025	March 31, 2025
CVD	\$67,569	\$39,557	\$-
HANNSTAR	56,938	14,700	30,978
Total	\$124,507	\$54,257	\$30,978

G. Other Payable to Related Parties

	March 31, 2026	December 31, 2025	March 31, 2025
CVD	\$57	\$190	\$-

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H. Key Management Personnel Compensation

	Three months ended March 31	
	2026	2025
Short-term employee benefits	\$19,522	\$19,697
Post-employment benefits	371	273
Share-based payment	-	490
Total	\$19,893	\$20,460

8. Assets Pledged as Collateral

The following assets of the Group pledged as collateral:

Assets pledged as collateral	Carrying amount			Purpose of pledge
	March 31, 2026	December 31, 2025	March 31, 2025	
Buildings (including investment property)	\$618,328	\$628,772	\$660,104	Collateral for long-term borrowings
Time deposits (presented as “Other receivables”)	37,013	37,013	37,013	Lease execution deposits
Time deposits (presented as “Other noncurrent assets”)	22,395	22,395	22,395	Lease execution deposits
Time deposits (presented as “Other receivables”)	18,136	49,284	51,913	Customs import guarantee
Time deposits (presented as “Other noncurrent assets”)	1,139	1,139	1,122	Customs import guarantee
Total	\$697,011	\$738,603	\$772,547	

9. Significant contingencies and unrecognized contractual commitments

Maxell Ltd. (“Maxell”) filed a patent infringement lawsuit in the United States District Court for the Eastern District of Texas against the Company and its sub-subsidiary, Optoma Corporation. The plaintiff alleges that projector products manufactured under the Optoma brand infringe upon seven U.S. patents held by Maxell. The Company has engaged legal counsel to represent it in handling this litigation. In accordance with the court’s litigation rules, the parties engaged in mediation in late January 2026. However, as of the date of authorization for issuance of financial statements, the mediation has not yet to reach a concrete outcome. If the parties fail to reach a settlement, the case will proceed according to the court’s scheduled litigation timetable, with the trial currently set in June 2026.

CORETRONIC CORPORATION AND SUBSIDIARIES  
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS-(Continued)  
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Furthermore, to safeguard the legitimate rights and interests of Company and sub-subsidiary, Optoma USA, and to prevent Maxell from disrupting the normal sales of the Company's branded products through alleged misuse of specific patents, the Company filed a lawsuit against Maxell in the United States District Court for the Northern District of California on January 22, 2026. The complaint seeks a judicial determination holding Maxell liable for damages arising from its patent misuse.

As of the date of authorization for issuance of financial statements, the case is still in progress under the relevant procedures, and it is not practicable to estimate the impacts on the Company at this point in time. The Company will continue to manage the matter with prudence and due diligence.

10. Losses due to Major Disasters

None.

11. Significant Subsequent Events

None.

12. Others

(1) Categories of Financial Instruments

	March 31, 2026	December 31, 2025	March 31, 2025
<u>Financial assets</u>			
Financial assets at fair value through profit or loss:			
Mandatorily measured at fair value through profit or loss (Note 1)	\$4,821,926	\$7,818,723	\$3,589,847
Financial assets at fair value through other comprehensive income	7,634,760	6,156,520	4,900,931
Financial assets measured at amortized cost (Note 2)	20,161,785	20,899,083	25,174,391
<b>Total</b>	<b>\$32,618,471</b>	<b>\$34,874,326</b>	<b>\$33,665,169</b>

CORETRONIC CORPORATION AND SUBSIDIARIES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS-(Continued)

(Amounts are expressed in thousands of New Taiwan Dollars unless otherwise stated)

	March 31, 2026	December 31, 2025	March 31, 2025
<u>Financial liabilities</u>			
Financial liabilities at amortized cost:			
Short-term borrowings	\$14,542,106	\$17,228,157	\$15,929,058
Accounts payable (including related parties)	7,578,798	7,606,122	5,296,693
Other payables (including related parties)	3,645,618	3,768,041	4,012,871
Lease liabilities (including current and noncurrent)	1,123,364	1,048,912	1,139,234
Long-term borrowings (including current portion)	176,000	246,000	400,000
Subtotal	<u>27,065,886</u>	<u>29,897,232</u>	<u>26,777,856</u>
Financial liabilities at fair value through profit or loss:			
Mandatorily measured at fair value through profit or loss	215,266	110,827	152,691
Total	<u>\$27,281,152</u>	<u>\$30,008,059</u>	<u>\$26,930,547</u>

Note 1: As of March 31, 2026, December 31, 2025, and March 31, 2025, the financial assets measured at fair value through profit or loss, including trade receivables, were NT\$4,033,156 thousand, NT\$7,134,325 thousand, and NT\$2,462,215 thousand, respectively. Please refer to Note 6(6) for more details.

Note 2: Include cash and cash equivalents (excluding cash on hand), notes receivable, trade receivables (including related parties), other receivables (including related parties), other current assets, refundable deposits and other noncurrent assets.

(2) Financial Risk Management Objectives and Policies

The Group's principal financial risk management objective is to manage the market risk, credit risk and liquidity risk related to its operating activities. The Group identifies, measures and manages the aforementioned risks based on the Group's policy and risk appetite.

## CORETRONIC CORPORATION AND SUBSIDIARIES

### NOTES TO CONSOLIDATED FINANCIAL STATEMENTS-(Continued)

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The Group has established appropriate policies, procedures and internal controls for financial risk management. Before entering into significant transactions, due approval process by the Board of Directors and Audit Committee must be carried out based on related protocols and internal control procedures. The Group complies with its financial risk management policies at all times.

#### (3) Market Risk

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of the changes in market prices. Market prices comprise currency risk, interest rate risk and other price risk.

In practice, it is rarely the case that a single risk variable will change independently from other risk variables; there are usually interdependencies between risk variables. However, the sensitivity analysis disclosed below does not take into account the interdependencies between risk variables.

##### Foreign currency risk

The Group's exposure to the risk of changes in foreign exchange rates relates primarily to the Group's operating activities (when revenue or expense are denominated in a different currency from the Group's functional currency) and the Group's net investments in foreign subsidiaries.

The Group has certain foreign currency receivables to be denominated in the same foreign currency with certain foreign currency payables, therefore natural hedge is received. Furthermore, as net investments in foreign subsidiaries are for strategic purposes, they are not hedged by the Group.

The foreign currency sensitivity analysis of the possible change in foreign exchange rates on the Group's profit is performed on significant monetary items denominated in foreign currencies as at the end of the reporting period. The Group's foreign currency risk is mainly related to the volatility in the exchange rates for USD. The information of the sensitivity analysis is as follows:

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### NOTES TO CONSOLIDATED FINANCIAL STATEMENTS-(Continued)

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When NTD appreciates or depreciates against USD by 1%, the profit for the three months ended March 31, 2026 and 2025 is decreased/increased by NT\$67,321 thousand and NT\$1,950 thousand, while equity is decreased/increased by NT\$340,184 thousand and NT\$334,440 thousand, respectively.

#### Interest rate risk

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The Group's exposure to the risk of changes in market interest rates relates primarily to the Group's loans, bank borrowings with fixed and variable interest rates.

The interest rate sensitivity analysis is performed on items exposed to interest rate risk as of the end of the reporting period, including investments with variable interest rate, and bank borrowings with variable interest rate, and interest rate swaps. At the reporting date, an increase/decrease of 1% of interest rate in a reporting period could cause the profit for the three months ended March 31, 2026 and 2025 to decreased/increased by NT\$30,288 thousand and NT\$40,617 thousand, respectively.

#### Equity price risk

The fair value of the Group's unlisted equity securities is susceptible to market price risk arising from uncertainties about future values of the investment securities. The Group's listed equity securities are classified under held for trading financial assets or available-for-sale financial assets. The Group manages the equity price risk through diversification and placing limits on individual and total equity instruments. Reports on the equity portfolio are submitted to the Group's senior management on a regular basis. The Group's Board of Directors reviews and approves all equity investment decisions.

For the three months ended March 31, 2026 and 2025, an increase/decrease of 1% in the price of the unlisted equity securities classified as equity instrument at fair value through other comprehensive income could increase/decrease by NT\$76,348 thousand and NT\$49,009 thousand on the equity attributable to the Group, respectively.

## CORETRONIC CORPORATION AND SUBSIDIARIES

### NOTES TO CONSOLIDATED FINANCIAL STATEMENTS-(Continued)

(Amounts are expressed in thousands of New Taiwan Dollars unless otherwise stated)

#### (4) Credit Risk Management

Credit risk is the risk that counterparty will not meet its obligations under a contract, leading to a financial loss. The Group is exposed to credit risk from operating activities (primarily for trade receivables and notes receivables) and from its financing activities, including bank deposits and other financial instruments.

Customer credit risk is managed by each business unit subject to the Group's established policy, procedures and controls relating to customer credit risk management. Credit limits are established for all customers based on their financial position, rating from credit rating agencies, historical experience, prevailing economic condition and the Group's internal rating criteria, etc. Certain customer's credit risk will also be managed by taking credit enhancing procedures, such as requesting for prepayment or insurance.

As of March 31, 2026, December 31, 2025, and March 31, 2025, receivables from top ten customers represented 79%, 79% and 66%, of the total trade receivables of the Group, respectively. The credit concentration risk of other accounts receivables was insignificant.

Credit risk from balances with banks, fixed income securities and other financial instruments is managed by the Group's treasury in accordance with the Group's policy. The Group only transacts with counterparties approved by the internal control procedures, which are banks and financial institutions, companies and government entities with good credit rating and with no significant default risk. Consequently, there is no significant credit risk for these counter parties.

#### (5) Liquidity Risk Management

The Group's objective is to maintain a balance between continuity of funding and flexibility through the use of cash and cash equivalents, highly liquid equity investments, bank borrowings and convertible bonds. The table below summarizes the maturity profile of the Group's financial liabilities based on the contractual undiscounted payments and contractual maturity. The payment amount includes the contractual interest. The undiscounted payment relating to borrowings with variable interest rates is extrapolated based on the estimated interest rate yield curve as of the end of the reporting period.

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Non-derivative financial liabilities

	Less than 1 year	1 to 3 years	3 to 5 years	Over 5 years	Total
As of March 31, 2026					
Borrowings	\$16,126,946	\$114,012	\$-	\$-	\$16,240,958
Accounts payable (including related parties)	7,578,798	-	-	-	7,578,798
Other payables (including related parties)	3,645,618	-	-	-	3,645,618
Lease liabilities	166,707	236,895	108,943	848,138	1,360,683
As of December 31, 2025					
Borrowings	\$17,444,501	\$167,348	\$-	\$-	\$17,611,849
Accounts payable (including related parties)	7,606,122	-	-	-	7,606,122
Other payables (including related parties)	3,768,041	-	-	-	3,768,041
Lease liabilities	141,843	195,040	102,121	823,916	1,262,920
As of March 31, 2025					
Borrowings	\$16,202,987	\$236,598	\$86,414	\$-	\$16,525,999
Accounts payable (including related parties)	5,296,693	-	-	-	5,296,693
Other payables (including related parties)	4,012,871	-	-	-	4,012,871
Lease liabilities	196,001	223,217	120,880	855,391	1,395,489

Derivative financial liabilities

	Less than 1 year	1 to 3 years	Total
As of March 31, 2026			
Inflows	\$-	\$-	\$-
Outflows	215,266	-	215,266
Net	\$215,266	\$-	\$215,266

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NOTES TO CONSOLIDATED FINANCIAL STATEMENTS-(Continued)

(Amounts are expressed in thousands of New Taiwan Dollars unless otherwise stated)

	Less than 1 year	1 to 3 years	Total
As of December 31, 2025			
Inflows	\$-	\$-	\$-
Outflows	110,827	-	110,827
Net	\$110,827	\$-	\$110,827
As of March 31, 2025			
Inflows	\$-	\$-	\$-
Outflows	152,691	-	152,691
Net	\$152,691	\$-	\$152,691

The table above contains the undiscounted net cash flows of derivative financial liabilities.

(6) Reconciliation of Liabilities Arising from Financing Activities

Reconciliation of liabilities for the three months ended March 31, 2026:

	Short-term borrowings	Long-term borrowings	Leases liabilities	Guarantee deposits received	Other liabilities- noncurrent	Total liabilities from financing activities
As of January 1, 2026	\$17,228,157	\$246,000	\$1,048,912	\$21,074	\$3,793	\$18,547,936
Cash flows	(2,686,051)	(70,000)	(39,367)	8,724	68	(2,786,626)
Additional leases	-	-	117,712	-	-	117,712
Exchange differences	-	-	(3,893)	-	-	(3,893)
As of March 31, 2026	\$14,542,106	\$176,000	\$1,123,364	\$29,798	\$3,861	\$15,875,129

Reconciliation of liabilities for the three months ended March 31, 2025:

	Short-term borrowings	Long-term borrowings	Leases liabilities	Guarantee deposits received	Other liabilities- noncurrent	Total liabilities from financing activities
As of January 1, 2025	\$12,513,727	\$3,397,562	\$1,132,487	\$25,388	\$3,957	\$17,073,121
Cash flows	3,415,331	(3,000,000)	(45,981)	688	51	370,089
Additional leases	-	-	47,250	-	-	47,250
Reclassification	-	2,438	-	-	-	2,438
Exchange differences	-	-	5,478	-	-	5,478
As of March 31, 2025	\$15,929,058	\$400,000	\$1,139,234	\$26,076	\$4,008	\$17,498,376

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NOTES TO CONSOLIDATED FINANCIAL STATEMENTS-(Continued)  
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(7) Fair Value of Financial Instruments

A. The methods and assumptions applied in determining the fair value of financial instruments

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The following methods and assumptions were used by the Group to measure or disclose the fair values of financial assets and financial liabilities:

- (a) The carrying amount of cash and cash equivalents, trade receivables, short-term borrowings, trade payable and other current liabilities approximate their fair value due to their short maturities.
- (b) For financial assets and liabilities traded in an active market with standard terms and conditions, their fair value is determined based on market quotation price at the reporting date.
- (c) Fair value of equity instruments without active market (including unlisted equity securities) are estimated using the asset-based approach or market approach valuation techniques based on parameters such as prices based on market transactions of equity instruments of identical or comparable entities and other relevant information.
- (d) The fair value of derivatives which are not options and without market quotations, is determined based on the counterparty prices or discounted cash flow analysis using interest rate yield curve for the contract period. Fair value of option-based derivative financial instruments is obtained using on the counterparty prices or appropriate option pricing model or other valuation method.
- (e) The fair value of long-term borrowings without active market is determined by using valuation techniques. Therefore, the fair value is estimated using the present value of the expected cash flows. The assumption of interest rate and discount rate mainly is measured by similar financial instruments.

B. Fair value of financial instruments measured at amortized cost

The carrying amount of the Group's financial assets and liabilities measured at amortized cost approximate their fair value.

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C. Fair value measurement hierarchy for financial instruments

Please refer to Note 12(9) for fair value measurement hierarchy for financial instruments of the Group.

(8) Derivative Instruments

The related information for derivative financial instruments not qualified for hedge accounting and not yet settled as at March 31, 2026, December 31, 2025 and March 31, 2025 is as follows:

Forward currency contracts

The Group entered into forward currency contracts to manage its exposure to financial risk, but these contracts are not designated as hedging instruments. The table below lists the information related to forward currency contracts:

Item (by contract)	Notional Amount	Contract Period
As of March 31, 2026		
Forward currency contract		
Selling forward currency contracts	USD 402,500 thousand	From April 2026 to April 2026
Buying forward currency contracts	USD 712,500 thousand	From April 2026 to September 2026
Selling forward currency contracts	CAD 200 thousand	From April 2026 to April 2026
As of December 31, 2025		
Forward currency contract		
Selling forward currency contracts	USD 368,500 thousand	From January 2026 to March 2026
Buying forward currency contracts	USD 724,300 thousand	From January 2026 to September 2026
Selling forward currency contracts	CAD 700 thousand	From January 2026 to February 2026
As of March 31, 2025		
Forward currency contract		
Selling forward currency contracts	USD 554,000 thousand	From April 2025 to May 2025
Buying forward currency contracts	USD 782,500 thousand	From April 2025 to March 2026
Selling forward currency contracts	CAD 900 thousand	From April 2025 to July 2025

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(9) Fair Value Measurement Hierarchy

A. Fair value measurement hierarchy

All assets and liabilities for which fair value is measured or disclosed in the financial statements are categorized within the fair value hierarchy, based on the lowest level input that is significant to the fair value measurement as a whole. Level 1, 2 and 3 inputs are described as follows:

Level 1 – Quoted (unadjusted) market prices in active markets for identical assets or liabilities that the entity can access at the measurement date

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

Level 3 – Unobservable inputs for the asset or liability

For assets and liabilities that are recognized in the financial statements on a recurring basis, the Group determines whether transfers have occurred between Levels in the hierarchy by re-assessing categorization at the end of each reporting period.

B. Fair value measurement hierarchy of the Group's assets and liabilities

The Group does not have assets that are measured at fair value on a non-recurring basis. Fair value measurement hierarchy of the Group's assets and liabilities measured at fair value on a recurring basis is as follows:

	March 31, 2026			
	Level 1	Level 2	Level 3	Total
Assets measured at fair value:				
Financial assets at fair value through profit or loss				
Forward currency contract	\$-	\$788,770	\$-	\$788,770
Equity instrument measured at fair value through other comprehensive income				
	-	-	7,634,760	7,634,760
Liabilities measured at fair value:				
Financial liabilities at fair value through profit or loss				
Forward currency contract	-	215,266	-	215,266

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	December 31, 2025			
	Level 1	Level 2	Level 3	Total
Assets measured at fair value:				
Financial assets at fair value through profit or loss				
Forward currency contract	\$-	\$684,398	\$-	\$684,398
Equity instrument measured at fair value through other comprehensive income				
	-	-	6,156,520	6,156,520
Liabilities measured at fair value:				
Financial liabilities at fair value through profit or loss				
Forward currency contract	-	110,827	-	110,827

	March 31, 2025			
	Level 1	Level 2	Level 3	Total
Assets measured at fair value:				
Financial assets at fair value through profit or loss				
Forward currency contract	\$-	\$1,127,632	\$-	\$1,127,632
Equity instrument measured at fair value through other comprehensive income				
	-	-	4,900,931	4,900,931
Liabilities measured at fair value:				
Financial liabilities at fair value through profit or loss				
Forward currency contract	-	152,691	-	152,691

Transfers between the Level 1 and Level 2 during the period

During the three months ended March 31, 2026 and 2025, there were no transfers between Level 1 and Level 2 fair value measurements.

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Change in reconciliation for fair value measurements in Level 3

Reconciliation for fair value measurements in Level 3 of the fair value hierarchy for movements during the period is as follows:

	Assets
	At fair value through other comprehensive income
	Stock
As of January 1, 2026:	\$6,156,520
Total gains and losses recognized for the three months ended March 31, 2026:	
Amount recognized in OCI (presented in “unrealized gains from equity instruments investments measured at fair value through other comprehensive income”)	1,474,093
Tax effect	3,134
Exchange differences	1,013
As of March 31, 2026	\$7,634,760
As of January 1, 2025:	\$5,246,290
Total gains and losses recognized for the three months ended March 31, 2025:	
Amount recognized in OCI (presented in “unrealized gains from equity instruments investments measured at fair value through other comprehensive income”)	(345,183)
Tax effect	(1,027)
Exchange differences	851
As of March 31, 2025	\$4,900,931

Information on significant unobservable inputs to valuation

Description of significant unobservable inputs to valuation of recurring fair value measurements categorized within Level 3 of the fair value hierarchy is as follows:

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As of March 31, 2026

	Valuation techniques	Significant unobservable inputs	Quantitative information	Relationship between inputs and fair value	Sensitivity of the input to fair value
Financial assets :					
At fair value through other comprehensive income					
Stock	Asset-Based Approach	Discount for lack of marketability	10%	The higher degree of lack of marketability, the lower the fair value estimated.	1% increase (decrease) in the discount for lack of marketability of the aforementioned fair values of unlisted stocks could result in decrease/increase in equity by NT\$83,436 thousand.
	Market Approach	P/E ratio of similar companies	2.33	The higher the P/E ratio of similar companies, the higher the fair value estimated.	10% increase (decrease) in the P/E ratio of similar companies would result in increase /decrease in equity by NT\$8,027 thousand.
	Market Approach	P/E ratio of similar companies	2.73	The higher the P/E ratio of similar companies, the higher the fair value estimated.	10% increase (decrease) in the P/E ratio of similar companies would result in increase /decrease in equity by NT\$4,525 thousand.

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As of December 31, 2025

	Valuation techniques	Significant unobservable inputs	Quantitative information	Relationship between inputs and fair value	Sensitivity of the input to fair value
Financial assets:					
At fair value					
through other comprehensive income					
Stock	Asset-Based Approach	Discount for lack of marketability	10%	The higher degree of lack of marketability, the lower the fair value estimated.	1% increase (decrease) in the discount for lack of marketability of the aforementioned fair values of unlisted stocks could result in decrease/increase in equity by NT\$67,126 thousand.
	Market Approach	P/E ratio of similar companies	1.88	The higher the P/E ratio of similar companies, the higher the fair value estimated.	10% increase (decrease) in the P/E ratio of similar entities would result in increase /decrease in equity by NT\$6,202 thousand.
	Market Approach	P/E ratio of similar companies	3.16	The higher the P/E ratio of similar companies, the higher the fair value estimated	10% increase (decrease) in the P/E ratio of similar entities would result in increase /decrease in equity by NT\$5,320 thousand.

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As of March 31, 2025

	Valuation techniques	Significant unobservable inputs	Quantitative information	Relationship between inputs and fair value	Sensitivity of the input to fair value
Financial assets :					
At fair value through other comprehensive income					
Stock	Asset-Based Approach	Not Applicable	-	-	-
	Market Approach	P/E ratio of similar companies	2.17	The higher the P/E ratio of similar companies, the higher the fair value estimated	10% increase (decrease) in the P/E ratio of similar entities would result in increase /decrease in equity by NT\$7,435 thousand.
	Market Approach	P/E ratio of similar companies	3.13	The higher the P/E ratio of similar companies, the higher the fair value estimated	10% increase (decrease) in the P/E ratio of similar companies would result in increase /decrease in equity by NT\$4,912 thousand.

Valuation process used for fair value measurements categorized within Level 3 of the fair value hierarchy

The Group's Assets Management Center (AMC) is responsible for validating the fair value measurements and ensuring that the results of the valuation are in line with market conditions, based on independent and reliable inputs which are consistent with other information, and represent exercisable prices. AMC analyses the movements in the values of assets and liabilities which are required to be re-measured or re-assessed as per the Group's accounting policies at each reporting date.

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C. Fair value measurement hierarchy of the Group's assets and liabilities not measured at fair value but for which the fair value is disclosed:

	March 31, 2026			
	Level 1	Level 2	Level 3	Total
Financial assets not measured at fair value but for which the fair value is disclosed:				
Investment properties (please refer to Note 6(10))	\$-	\$-	\$261,200	\$261,200

	December 31, 2025			
	Level 1	Level 2	Level 3	Total
Financial assets not measured at fair value but for which the fair value is disclosed:				
Investment properties (please refer to Note 6(10))	\$-	\$-	\$261,200	\$261,200

	March 31, 2025			
	Level 1	Level 2	Level 3	Total
Financial assets not measured at fair value but for which the fair value is disclosed:				
Investment properties (please refer to Note 6(10))	\$-	\$-	\$258,500	\$258,500

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(10) Significant Assets and Liabilities Denominated in Foreign Currencies

Information regarding the significant assets and liabilities denominated in foreign currencies is listed below:

	March 31, 2026		
	Foreign currencies	Exchange rate	NTD thousand
<u>Financial assets</u>			
Monetary item:			
USD	\$604,755	31.995	\$19,349,136
JPY	152,471	0.2005	30,570
Non-monetary items:			
USD	\$3,660	31.995	\$117,117
<u>Financial liabilities</u>			
Monetary items:			
USD	\$815,167	31.995	\$26,081,268
JPY	40,485	0.2005	8,117
	December 31, 2025		
	Foreign currencies	Exchange rate	NTD thousand
<u>Financial assets</u>			
Monetary item:			
USD	\$679,641	31.43	\$21,361,117
CNY	10,232	4.4952	45,994
JPY	164,401	0.2008	33,012
Non-monetary items:			
USD	\$3,457	31.43	\$108,642
<u>Financial liabilities</u>			
Monetary items:			
USD	\$1,019,167	31.43	\$32,032,419
JPY	23,887	0.2008	4,797

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	March 31, 2025		
	Foreign currencies	Exchange rate	NTD thousand
<u>Financial assets</u>			
Monetary item:			
USD	\$598,397	33.205	\$19,869,772
JPY	166,216	0.2227	37,016
Non-monetary items:			
USD	\$3,542	33.205	\$117,610
<u>Financial liabilities</u>			
Monetary items:			
USD	\$604,271	33.205	\$20,064,819
JPY	18,828	0.2227	4,193
CNY	664	4.5778	3,040

The Group's entities functional currencies are various, and hence is not able to disclose the information of exchange gains and losses of monetary financial assets and liabilities by each significant assets and liabilities denominated in foreign currencies. The net foreign exchange loss was NT\$225,351 thousand and NT\$122,720 thousand for the three months ended March 31, 2026 and 2025, respectively.

(11) Capital Management

The primary objective of the Group's capital management is to ensure that it maintains a strong credit rating and healthy capital ratios in order to support its business and maximize shareholder value. The Group manages its capital structure and makes adjustments to it, in light of changes in economic conditions. To maintain or adjust the capital structure, the Group may adjust dividend payment to shareholders, return capital to shareholders or issue new shares.

13. Additional Disclosures

(1) The following are additional disclosures for the Group and its affiliates:

- A. Financing provided to others for the three months ended March 31, 2026: Please refer to Attachment 1.

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### NOTES TO CONSOLIDATED FINANCIAL STATEMENTS-(Continued)

(Amounts are expressed in thousands of New Taiwan Dollars unless otherwise stated)

- B. Endorsement/Guarantee provided to others for the three months ended March 31, 2026: Please refer to Attachment 1-1.
- C. Material securities held as of March 31, 2026 (excluding subsidiaries, associates and joint venture): Please refer to Attachment 2, 2-1.
- D. Related party transactions for purchases and sales amounts exceeding the lower of NT\$100 million or 20 percent of the capital stock for the three months ended March 31, 2026: Please refer to Attachment 3, 3-1.
- E. Receivables from related parties with amounts exceeding the lower of NT\$100 million or 20 percent of capital stock as of March 31, 2026: Please refer to Attachment 4, 4-1.
- F. The business relationship between the parent and the subsidiaries and significant transactions between them: Please refer to Attachment 5.

#### (2) Information on Investees

- A. Relevant information on investees when the investees have significant influence or direct or indirect control: Please refer to Attachments 6, 6-1, 6-2 and 6-3.
- B. When the investees have significant influence or direct or indirect control, the above items from A to I shall be disclosed: Please refer to Attachments 1-1, 2-1, 3-1, 4-1.

#### (3) Investment in Mainland China

- A. Investee company name, main businesses and products, total amount of capital, method of investment, accumulated inflow and outflow of investments from Taiwan, percentage of ownership, investment income (loss), carrying amount of investments, cumulated inward remittance of earnings and limits on investment in Mainland China: Please refer to Attachment 7, 7-1.
- B. Directly or indirectly significant transactions with the investees in Mainland China: please refer to Attachment 5.

### 14. Segment information

#### (1) General Information

- A. The Group's reportable segments are organized into business units based on their products and services, and that they will be available for managing units to earn revenues and incur expense. Every unit needs unique technologies and marketing strategies, and the Group's chief operating decision maker manages every unit individually. The Group determined its reportable segments based on the Group's internal reports.

## CORETRONIC CORPORATION AND SUBSIDIARIES

### NOTES TO CONSOLIDATED FINANCIAL STATEMENTS-(Continued)

(Amounts are expressed in thousands of New Taiwan Dollars unless otherwise stated)

B. The Group has five reportable segments:

- (a) Energy-saving products segments: mainly engaged in the R&D design, manufacturing and marketing of backlighting, panel modules, medical displays and energy-efficient lighting equipment.
- (b) Image products and brand segments: mainly engaged in the R&D design, manufacturing and marketing of projector and brand management.
- (c) Optical components segments: mainly engaged in the R&D, production and marketing of projection-related applications of optics related components.
- (d) Autonomous mobile robotics segment: mainly engaged in system integration and application service solutions for intelligent logistics and smart manufacturing; R&D, production and marketing of unmanned aerial vehicles and intelligent robotics.
- (e) Cloud service segment: mainly engaged in intelligent cloud, IT information, intelligent applications of new media and platform development.

The Company has aggregated certain operating segments into a single reportable segment based on the following considerations:

- A. Similarity in the nature and class of customers for the products and services;
- B. Similarity in the nature of the products and services offered;
- C. Similarity in the methods used to deliver the services.

Management monitors the operating results of its business units separately for the purpose of making decisions about resource allocation and performance assessment. Segment performance is evaluated based on operating profit or loss and is measured based on accounting policies consistent with those in the consolidated financial statements. However, financial cost, income and income taxes are managed on a group basis and are not allocated to operating segments.

Transfer prices between operating segment are on an arm's length basis in a manner similar to transactions with third parties.

**CORETRONIC CORPORATION AND SUBSIDIARIES**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS-(Continued)**  
(Amounts are expressed in thousands of New Taiwan Dollars unless otherwise stated)

**(2) Segment Income, Assets and Liabilities Information**

For the three months ended March 31, 2026

	Energy - saving products segment	Image products and brand segment	Optical components segment	Autonomous mobile robotics segment	Cloud service segment	Subtotal	Other segment (Note A)	Adjustment and elimination (Note B)	Total
Revenue									
Net revenue from									
external customers	\$4,853,654	\$2,595,377	\$548,411	\$533,834	\$578,047	\$9,109,323	\$252,578	\$-	\$9,361,901
Net revenue from sales									
among intersegments	738	8,107	136,546	11,226	76,124	232,741	16,712	(249,453)	-
Total revenue	\$4,854,392	\$2,603,484	\$684,957	\$545,060	\$654,171	\$9,342,064	\$269,290	\$(249,453)	\$9,361,901
Segment income (loss)	\$(36,117)	\$(66,815)	\$1,647	\$67,159	\$27,117	\$(7,009)	\$(47,608)	\$(78,254)	\$(132,871)
Segment Assets									
(Note C)	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$58,094,590	\$58,094,590

For the three months ended March 31, 2025

	Energy - saving products segment	Image products and brand segment	Optical components segment	Autonomous mobile robotics segment	Cloud service segment	Subtotal	Other segment (Note A)	Adjustment and elimination (Note B)	Total
Revenue									
Net revenue from									
external customers	\$3,898,601	\$2,983,690	\$524,429	\$205,335	\$537,927	\$8,149,982	\$323,921	\$-	\$8,473,903
Net revenue from sales									
among intersegments	51,425	3,199	125,620	12,001	62,675	254,920	22,664	(277,584)	-
Total revenue	\$3,950,026	\$2,986,889	\$650,049	\$217,336	\$600,602	\$8,404,902	\$346,585	\$(277,584)	\$8,473,903
Segment income (loss)	\$47,087	\$45,533	\$(525)	\$(60,401)	\$28,907	\$60,601	\$(62,963)	\$47,920	\$45,558
Segment Assets									
(Note C)	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$55,872,041	\$55,872,041

Note A: Seven operating segments did not meet the quantitative thresholds for reportable segments for the three months ended March 31, 2026 and 2025, respectively. They have been combined into other segments.

CORETRONIC CORPORATION AND SUBSIDIARIES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS-(Continued)

(Amounts are expressed in thousands of New Taiwan Dollars unless otherwise stated)

Note B: Inter-segment revenues is eliminated on consolidation and recorded under the “adjustment and elimination” column, all other adjustments and eliminations are disclosed below.

Note C: If the measurements of the asset were not provided to the decision makers, the amount of the assets to be disclosed by every segment may be expressed as zero and listed as group assets.

	Three months ended	
	March 31	
	2026	2025
Net income of reportable segment	\$(7,009)	\$60,601
Loss of other segments	(47,608)	(62,963)
Unallocated amount:		
Interest income	60,931	95,395
Interest expense	(140,921)	(143,671)
Gain on financial assets at fair value through profit or loss, net	262,550	183,874
Exchange loss, net	(225,351)	(122,720)
Others	(35,463)	35,042
(Loss) income before income tax	<u>\$(132,871)</u>	<u>\$45,558</u>

ATTACHMENT 1 (Financing provided to others for the three months ended March 31, 2026)

(The certain information is based on the unreviewed financial statements)

(Amounts in Thousands of New Taiwan Dollars, Unless Specified Otherwise)

No.	Lender	Counter-party	Financial statement account	Related party	Maximum balance for the period	Ending balance	Actual amount provided	Interest rate	Nature of financing	Amount of sales to (purchases from) counter-party	Reason for financing	Allowance for expected credit losses	Collateral		Limit of financing amount for individual counter-party	Limit of total financing amount
													Item	Value		
1	Bigshine (HK)	Coretronic Corporation	Trade receivables - related parties	Yes	\$ 336,675	\$ 342,346	\$ 342,346	-%	The need for short-term financing	-	Business turnover	-	None	-	\$ 558,827	\$ 558,827
2	Boom Power	Coretronic (BVI) Investment	Trade receivables - related parties	Yes	2,272	2,272	2,272	-%	The need for short-term financing	-	Business turnover	-	None	-	248,148	248,148
2	Boom Power	Coretronic Corporation	Trade receivables - related parties	Yes	121,837	121,837	121,837	-%	The need for short-term financing	-	Business turnover	-	None	-	248,148	248,148
3	Dynamic Time	Young Lighting Limited	Trade receivables - related parties	Yes	121,581	121,581	121,581	-%	The need for short-term financing	-	Business turnover	-	None	-	4,342,073	4,342,073
3	Dynamic Time	Coretronic Corporation	Trade receivables - related parties	Yes	2,971,869	2,047,681	2,047,681	-%	The need for short-term financing	-	Business turnover	-	None	-	4,342,073	4,342,073
4	Great Pride (HK)	Coretronic Corporation	Trade receivables - related parties	Yes	431,071	118,382	118,382	-%	The need for short-term financing	-	Business turnover	-	None	-	2,873,487	2,873,487
5	Lead Bright (HK)	Coretronic Corporation	Trade receivables - related parties	Yes	575,910	575,910	575,910	-%	The need for short-term financing	-	Business turnover	-	None	-	3,964,596	3,964,596
6	Tecpoint	Coretronic Corporation	Trade receivables - related parties	Yes	753,273	765,961	765,961	-%	The need for short-term financing	-	Business turnover	-	None	-	3,646,651	3,646,651
7	Venture Orient	Coretronic Corporation	Trade receivables - related parties	Yes	70,796	71,989	71,989	-%	The need for short-term financing	-	Business turnover	-	None	-	491,182	491,182
8	Wisdom Success (HK)	Coretronic Corporation	Trade receivables - related parties	Yes	591,908	591,908	591,908	-%	The need for short-term financing	-	Business turnover	-	None	-	7,901,609	7,901,609
9	Wisdom Success	Coretronic Corporation	Trade receivables - related parties	Yes	31,995	31,995	31,995	-%	The need for short-term financing	-	Business turnover	-	None	-	12,111,977	12,111,977
10	Young Lighting Limited	Coretronic Vietnam	Trade receivables - related parties	Yes	383,940	383,940	383,940	0.5%	The need for short-term financing	-	Business turnover	-	None	-	3,410,869	3,410,869
10	Young Lighting Limited	Coretronic Corporation	Trade receivables - related parties	Yes	47,993	47,993	47,993	-%	The need for short-term financing	-	Business turnover	-	None	-	3,410,869	3,410,869
11	Chung Tsen Investment	Coretronic Realty Inc.	Trade receivables - related parties	Yes	104,000	104,000	104,000	0.77%	The need for short-term financing	-	Business turnover	-	None	-	1,027,101	1,027,101
11	Chung Tsen Investment	Coretronic Intelligent Logistics Solutions Corporation	Trade receivables - related parties	Yes	243,000	243,000	243,000	0.77%	The need for short-term financing	-	Business turnover	-	None	-	1,027,101	1,027,101
11	Chung Tsen Investment	Coretronic MEMS Corporation	Trade receivables - related parties	Yes	45,000	45,000	45,000	0.77%	The need for short-term financing	-	Business turnover	-	None	-	1,027,101	1,027,101
11	Chung Tsen Investment	Coretronic Intelligent Robotics Corporation	Trade receivables - related parties	Yes	250,000	-	-	-%	The need for short-term financing	-	Business turnover	-	None	-	1,027,101	1,027,101
11	Chung Tsen Investment	Coretronic Corporation	Trade receivables - related parties	Yes	240,000	225,000	225,000	0.77%	The need for short-term financing	-	Business turnover	-	None	-	1,027,101	1,027,101
12	Vimax (Kunshan)	Coretronic Optics (Kunshan)	Trade receivables - related parties	Yes	1,481,742	555,653	555,653	0.5%	The need for short-term financing	-	Business turnover	-	None	-	1,528,956	1,528,956
13	Coretronic Projection (Kunshan)	Coretronic Optotech (Suzhou)	Trade receivables - related parties	Yes	277,827	277,827	277,827	0.5%	The need for short-term financing	-	Business turnover	-	None	-	7,185,540	7,185,540
13	Coretronic Projection (Kunshan)	Coretronic Optics (Suzhou)	Trade receivables - related parties	Yes	2,222,614	2,222,614	2,222,614	0.5%	The need for short-term financing	-	Business turnover	-	None	-	7,185,540	7,185,540
14	Coretronic Technology (HK)	Coretronic Corporation	Trade receivables - related parties	Yes	1,963,416	76,788	76,788	-%	The need for short-term financing	-	Business turnover	-	None	-	6,557,152	6,557,152
15	Young Green Energy Co., LTD.	Coretronic Realty Inc.	Trade receivables - related parties	Yes	22,000	22,000	22,000	0.77%	The need for short-term financing	-	Business turnover	-	None	-	89,849	89,849
15	Young Green Energy Co., LTD.	Coretronic Intelligent Logistics Solutions Corporation	Trade receivables - related parties	Yes	22,000	22,000	22,000	0.77%	The need for short-term financing	-	Business turnover	-	None	-	89,849	89,849
15	Young Green Energy Co., LTD.	Coretronic Intelligent Robotics Corporation	Trade receivables - related parties	Yes	22,000	22,000	22,000	0.77%	The need for short-term financing	-	Business turnover	-	None	-	89,849	89,849
15	Young Green Energy Co., LTD.	Coretronic Corporation	Trade receivables - related parties	Yes	20,000	20,000	20,000	0.77%	The need for short-term financing	-	Business turnover	-	None	-	89,849	89,849
16	Nano Precision (Suzhou)	Coretronic Optics (Suzhou)	Trade receivables - related parties	Yes	416,740	416,740	416,740	0.5%	The need for short-term financing	-	Business turnover	-	None	-	2,461,146	2,461,146
17	Coretronic (Guangzhou)	Coretronic Optics (Suzhou)	Trade receivables - related parties	Yes	1,389,133	1,389,133	1,389,133	0.5%	The need for short-term financing	-	Business turnover	-	None	-	1,477,905	1,477,905
18	Tsen Ming Investment	Coretronic Realty Inc.	Trade receivables - related parties	Yes	54,000	-	-	-%	The need for short-term financing	-	Business turnover	-	None	-	228,447	228,447
18	Tsen Ming Investment	Coretronic Intelligent Logistics Solutions Corporation	Trade receivables - related parties	Yes	55,000	55,000	55,000	0.77%	The need for short-term financing	-	Business turnover	-	None	-	228,447	228,447
18	Tsen Ming Investment	Coretronic Intelligent Robotics Corporation	Trade receivables - related parties	Yes	55,000	55,000	55,000	0.77%	The need for short-term financing	-	Business turnover	-	None	-	228,447	228,447
18	Tsen Ming Investment	Coretronic Corporation	Trade receivables - related parties	Yes	54,000	54,000	54,000	0.77%	The need for short-term financing	-	Business turnover	-	None	-	228,447	228,447
18	Tsen Ming Investment	uCare Medical Electronics Co., Ltd.	Trade receivables - related parties	Yes	27,000	27,000	27,000	1.75%	The need for short-term financing	-	Business turnover	-	None	-	228,447	228,447
19	Coretronic (Suzhou)	Coretronic Optics (Suzhou)	Trade receivables - related parties	Yes	138,913	138,913	138,913	0.5%	The need for short-term financing	-	Business turnover	-	None	-	4,869,710	4,869,710
20	Coretronic Optics (Suzhou)	Coretronic Optotech (Suzhou)	Trade receivables - related parties	Yes	452,624	-	-	-%	The need for short-term financing	-	Business turnover	-	None	-	672,555	672,555
21	Great Pride	Coretronic Corporation	Trade receivables - related parties	Yes	319,950	319,950	319,950	-%	The need for short-term financing	-	Business turnover	-	None	-	2,874,737	2,874,737
22	Coretronic (Ningbo)	Coretronic Optics (Suzhou)	Trade receivables - related parties	Yes	833,480	833,480	833,480	0.5%	The need for short-term financing	-	Business turnover	-	None	-	3,428,408	3,428,408
23	Young Optics	Young Optics (BD)	Other receivables - related parties	Yes	177,463	95,985	95,985	-%	The need for short-term financing	-	Business turnover	-	None	-	1,118,054	1,118,054
24	Best Alpha	Young Optics (BD)	Other receivables - related parties	Yes	31,995	31,995	31,995	-%	The need for short-term financing	-	Business turnover	-	None	-	432,059	432,059

Note a : Limit of financing amount for individual counter-party and total financing amount should not exceed 100% of lender's net worth from the latest financial statements, including Vimax (Kunshan), Coretronic Projection (Kunshan), Nano Precision (Suzhou), Coretronic(Suzhou), Coretronic (Guangzhou) and Dynamic Time.

The above restriction only applies to the foreign subsidiaries whose shares are 100% owned by the Company.

Note b : Boom Power and Young Lighting Limited provided financing to Coretronic Corporation or the foreign subsidiaries whose shares are 100% owned, directly or indirectly, by the Company. Limit of total financing amount for individual counter-party should not exceed 200% of lender's net worth from the latest financial statements.

Note c : Limit of total financing amount for individual counter-party should not exceed 40% of lender's net worth from the latest financial statements, and limit of financing amount should not exceed 100% of the latest financial statements of lender, including Chung Tsen Investment, Tsen Ming Investment, and Dynamic Time.

Note d : Bigshine (HK), Dynamic Time, Great Pride (HK), Lead Bright (HK), Tecpoint, Venture Orient, Wisdom Success (HK), Wisdom Success and Coretronic Technology (HK) provided financing to Coretronic Corporation. Limit of total financing amount for individual counter-party should not exceed 100% of lender's net worth from the latest financial statements.

Note e : Boom Power provided financing to its parent company. Limit of financing amount for individual counter-party and total financing amount should not exceed 200% of lender's net worth from the latest financial statements.

Note f : Young Optics provided financing to the foreign subsidiaries whose shares are 100% owned by Young Optics. Limit of total financing amount for individual counter-party should not exceed 40% of Young Optics' net worth from the latest financial statements.

Note g : Best Alpha provided financing to the foreign subsidiaries whose shares are 100% owned by Young Optics. Limit of total financing amount for individual counter-party should not exceed Best Alpha's net worth or 40% of Young Optics' net worth from the latest financial statements.



ATTACHMENT 2 (Material securities held as of March 31, 2026)

(The certain information is based on the unreviewed financial statements)

(Amounts in Thousands of New Taiwan Dollars, Unless Specified Otherwise)

Held company name	Marketable securities type and name	Relationship with the company	Financial statement account	March 31, 2026				Note
				Shares/Units	Carrying amount	Percentage of ownership (%)	Fair value (Note)	
Coretronic Corporation	Nightingale Intelligent Systems, Inc.	-	Financial assets at fair value through profit or loss-noncurrent	550,436	\$ -	0.41%	\$ -	
Coretronic Corporation	Sysonan Inc.	-	Financial assets at fair value through profit or loss-noncurrent	9,007	-	0.00%	-	
Coretronic Corporation	Excel Global	-	Financial assets at fair value through other comprehensive income-noncurrent	812,506	67,958	19.90%	67,958	
Coretronic Corporation	Liuligongfang	-	Financial assets at fair value through other comprehensive income-noncurrent	242,094	12,308	3.06%	12,308	
Coretronic Corporation	Yann Yuan Investment Co., Ltd.	Coretronic Corporation was Yann Yuan Investment's director.	Financial assets at fair value through other comprehensive income-noncurrent	96,900,000	6,453,864	11.06%	6,453,864	
Coretronic Corporation	Champ Vision Display	Coretronic Corporation was Champ Vision Display's director.	Investments accounted for using the equity method	7,121,000	163,398	39.56%	163,398	

Note : The Group measured the fair value of investments in accordance with IFRS 9.

## ATTACHMENT 2-1 (Material securities held as of March 31, 2026)

(The certain information is based on the unreviewed financial statements)

(Amounts in Thousands of New Taiwan Dollars, Unless Specified Otherwise)

Held company name	Marketable securities type and name	Relationship with the company	Financial statement account	March 31, 2026				Note
				Shares/Units	Carrying amount	Percentage of ownership (%)	Fair value (Note)	
Coretronic Venture Capital	GeneJet Biotech	-	Financial assets at fair value through other comprehensive income-noncurrent	315,000	\$ -	5.85%	\$ -	
Coretronic Intelligent Cloud Service Corporation	GateWeb	-	Financial assets at fair value through other comprehensive income-noncurrent	900,000	45,250	16.66%	45,250	
Venture Orient Limited	Unitech Capital	-	Financial assets at fair value through other comprehensive income-noncurrent	2,500,000	USD 1,536,469	5.00%	USD 1,536,469	
Chung Tsen Investment	Shieh Yong Investment	-	Financial assets at fair value through other comprehensive income-noncurrent	90,558,275	1,006,221	4.47%	1,006,221	

Note : The Group measured the fair value of investments in accordance with IFRS 9.

ATTACHMENT 3 (Related party transactions for purchases and sales amounts exceeding the lower of NT\$100 million or 20 percent of capital stock for the three months ended March 31, 2026)

(The certain information is based on the unreviewed financial statements)

(Amounts in Thousands of New Taiwan Dollars, Unless Specified Otherwise)

Company name	Counter-party	Relationship	Transactions				Details of non-arm's length transaction		Notes and Trade receivables (payable)		Note
			Purchases (Sales)	Amount	Percentage of total purchases (sales)	Term	Unit price	Term	Balance	Percentage of total receivables (payable)	
Coretronic Corporation	Optoma Corporation	Sub-subsiary	Sales	\$ 663,542	12.27%	90 days	-	-	\$ 771,079	10.82%	
Coretronic Corporation	Greendale	Sub-subsiary	Purchases	3,344,831	48.73%	60 days	-	-	(7,710,817)	60.25%	
Coretronic Corporation	Coretronic Technology (BRVT)	Sub-subsiary	Purchases	1,427,212	26.38%	60 days	-	-	(1,075,273)	8.40%	
Coretronic Corporation	Coretronic Optics (Suzhou)	Sub-subsiary	Purchases	897,199	16.59%	60 days	-	-	(1,338,503)	10.46%	
Coretronic Corporation	HANNSTAR	Entity which has significant influence over Coretronic Corporation	Purchases	123,391	2.28%	90 days	-	-	(56,938)	0.44%	

ATTACHMENT 3-1 (Related party transactions for purchases and sales amounts exceeding the lower of NT\$100 million or 20 percent of capital stock for the three months ended March 31, 2026)

(The certain information is based on the unreviewed financial statements)

(Amounts in Thousands of New Taiwan Dollars, Unless Specified Otherwise)

Company name	Counter-party	Relationship	Transactions				Details of non-arm's length transaction		Notes and Trade receivables (payables)		Note
			Purchases (Sales)	Amount	Percentage of total purchases (sales)	Term	Unit price	Term	Balance	Percentage of total receivables (payables)	
Optoma Corporation	Optoma USA	Affiliate	Sales	\$ 197,692	24.32%	90 days	-	-	\$ 202,770	25.21 %	
Optoma Corporation	Optoma Europe	Affiliate	Sales	493,804	60.74%	90 days	-	-	500,579	62.24 %	
Coretronic Projection (Kunshan)	Greendale	Affiliate	Sales	1,595,061	80.30%	60 days	-	-	3,150,179	89.15 %	
Coretronic Optotech (Suzhou)	Greendale	Affiliate	Sales	248,233	32.34%	60 days	-	-	655,375	96.67 %	
Coretronic Optics (Kushan)	Coretronic Projection (Kunshan)	Affiliate	Sales	1,035,792	98.21%	60 days	-	-	866,594	99.83 %	
Coretronic Optics (Suzhou)	Greendale	Affiliate	Sales	1,490,584	24.97%	60 days	-	-	4,094,655	47.81 %	

ATTACHMENT 4 (Receivables from related parties with amounts exceeding the lower of NT\$100 million or 20 percent of capital stock as of March 31, 2026)

(The certain information is based on the unreviewed financial statements)

(Amounts in Thousands of New Taiwan Dollars, Unless Specified Otherwise)

Company name	Counter-party	Relationship	Trade receivables - related parties balance	Turnover rate (times)	Overdue receivables		Amount received in subsequent period	Allowance for expected credit losses
					Amount	Collection status		
Trade receivables : Coretronic Corporation	Optoma Corporation	Sub-subsiary	\$ 771,079	3.65	\$ -	-	\$ -	\$ -

ATTACHMENT 4-1 (Receivables from related parties with amounts exceeding the lower of NT\$100 million or 20 percent of capital stock as of March 31, 2026)

(The certain information is based on the unreviewed financial statements)

(Amounts in Thousands of New Taiwan Dollars, Unless Specified Otherwise)

Company name	Counter-party	Relationship	Trade receivables - related parties balance	Turnover rate (times)	Overdue receivables		Amount received in subsequent period	Allowance for expected credit losses
					Amount	Collection status		
Trade Receivables :								
Young Optics	Young Optics (BD)	Affiliate	\$ 199,207 (Note a)	-	\$ -	-	\$ -	\$ -
Young Optics (Kunshan)	Young Optics	Affiliate	192,593	2.19	-	-	-	-
Coretronic Projection (Kunshan)	Greendale	Affiliate	3,150,179	1.81	-	-	-	-
Coretronic (Ningbo)	Coretronic Corporation	Parent	110,695	-	-	-	-	-
Coretronic Optotech (Suzhou)	Greendale	Affiliate	655,375	3.03	-	-	-	-
Coretronic Optics (Kunshan)	Coretronic Projection (Kunshan)	Affiliate	866,594	4.70	-	-	-	-
Coretronic Optics (Suzhou)	Coretronic Corporation	Parent	3,132,672	0.51	-	-	-	-
Coretronic Optics (Suzhou)	Greendale	Affiliate	4,094,655	2.91	-	-	-	-
Coretronic Technology (BRVT)	Coretronic Corporation	Parent	3,405,391	1.28	-	-	-	-
Optoma Corporation	Optoma USA	Affiliate	202,770	3.66	-	-	-	-
Optoma Corporation	Optoma Europe	Affiliate	500,579	4.22	-	-	-	-
Other Receivables :								
Grace China	Young Optics (BD)	Affiliate	253,556 (Note b)	-	-	-	-	-
Dynamic Time	Coretronic Corporation	Parent	2,047,680	-	-	-	-	-
Dynamic Time	Young Lighting Limited	Affiliate	121,581	-	-	-	-	-
Coretronic (Suzhou)	Coretronic Optics (Suzhou)	Affiliate	139,308	-	-	-	-	-
Vimax (Kunshan)	Coretronic Optics (Suzhou)	Affiliate	555,715	-	-	-	-	-
Chung Tsen Investment	Coretronic Corporation	Parent	225,667	-	-	-	-	-
Chung Tsen Investment	Coretronic Reality Inc.	Affiliate	104,156	-	-	-	-	-
Chung Tsen Investment	Coretronic Intelligent Logistics Solutions Corporation	Affiliate	243,361	-	-	-	-	-
Masterview	Grace China	Affiliate	309,953 (Note c)	-	-	-	-	-
Tecpoint	Coretronic Corporation	Parent	765,960	-	-	-	-	-
Great Pride	Coretronic Corporation	Parent	319,950	-	-	-	-	-
Nano Precision (Suzhou)	Coretronic Optics (Suzhou)	Affiliate	417,925	-	-	-	-	-
Greendale	Coretronic Corporation	Parent	7,900,881	-	-	-	-	-
Greendale	Coretronic Optics (Kunshan)	Affiliate	557,865	-	-	-	-	-
Greendale	Coretronic Optics (Suzhou)	Affiliate	903,833	-	-	-	-	-
Coretronic Projection (Kunshan)	Coretronic Optotech (Suzhou)	Affiliate	278,116	-	-	-	-	-
Coretronic Projection (Kunshan)	Coretronic Optics (Suzhou)	Affiliate	2,227,361	-	-	-	-	-
Boom Power	Coretronic Corporation	Parent	121,837	-	-	-	-	-
Coretronic (Ningbo)	Coretronic Optics (Suzhou)	Affiliate	833,549	-	-	-	-	-
Coretronic (Guangzhou)	Coretronic Optics (Suzhou)	Affiliate	1,392,683	-	-	-	-	-
Great Pride (HK)	Coretronic Corporation	Parent	118,382	-	-	-	-	-

Company name	Counter-party	Relationship	Trade receivables - related parties balance	Turnover rate (times)	Overdue receivables		Amount received in subsequent period	Allowance for expected credit losses
					Amount	Collection status		
Wisdom Success (HK)	Coretronic Corporation	Parent	591,908	-	-	-	-	-
Bigshine (HK)	Coretronic Corporation	Parent	342,347	-	-	-	-	-
Lead Bright (HK)	Coretronic Corporation	Parent	575,910	-	-	-	-	-
Young Lighting Limited	Coretronic Vietnam	Affiliate	385,036	-	-	-	-	-

Note a : Included financing amounts.

Note b : Included Other receivables.

Note c : Distribution of earnings.

ATTACHMENT 5 (Significant intercompany transactions between consolidated entities)

(The certain information is based on the unreviewed financial statements)

(Amounts in Thousands of New Taiwan Dollars, Unless Specified Otherwise)

No. (Note a)	Related party	Counter-party	Relationship with Coretronic Corporation (Note b)	Transactions			
				Accounts	Amount	Collection periods (Note c)	Percentage of consolidated operating revenues or consolidated total assets (Note d)
0	Coretronic Corporation	Greendale	1	Accounts receivable	1,478,975	—	2.55%
			1	Sales	1,573,636	—	16.81%
		Coretronic Optotech (Suzhou)	1	Accounts receivable	560,541	—	0.96%
			1	Sales	640,473	—	6.84%
		Coretronic Optics (Suzhou)	1	Accounts receivable	2,558,987	—	4.40%
			1	Sales	2,518,591	—	26.90%
		Coretronic Technology (BRVT)	1	Accounts receivable	2,448,114	—	4.21%
			1	Sales	3,110,227	—	33.22%
Optoma Corporation	1	Accounts receivable	771,079	—	1.33%		
	1	Sales	663,542	—	7.09%		
1	Young Optics	Coretronic Projection (Kunshan)	3	Sales	52,800	—	0.56%
			3	Other receivables	95,985	—	0.17%
		Young Optics (BD)	3	Accounts receivable	103,222	—	0.18%
2	Grace China	Young Optics (BD)	3	Other receivables	141,100	—	0.24%
			3	Accounts receivable	112,456	—	0.19%
3	Young Optics (Kunshan)	Young Optics	3	Accounts receivable	192,593	—	0.33%
			3	Sales	99,976	—	1.07%
		Coretronic Optics (Kunshan)	3	Accounts receivable	66,612	—	0.11%
			3	Sales	65,893	—	0.70%
4	Dynamic Time	Coretronic Corporation	2	Other receivables	2,047,680	—	3.52%
		Young Lighting Limited	3	Other receivables	121,581	—	0.21%
5	Wisdom Success	Coretronic Corporation	2	Other receivables	31,995	—	0.06%
6	Coretronic (Suzhou)	Coretronic Optics (Suzhou)	3	Other receivables	139,308	—	0.24%
7	Vimax (Kunshan)	Coretronic Optics (Suzhou)	3	Other receivables	555,715	—	0.96%
8	Chung Tsen Investment	Coretronic Corporation	2	Other receivables	225,667	—	0.39%
		Coretronic MEMS Corporation	3	Other receivables	45,248	—	0.08%
		Coretronic Reality Inc	3	Other receivables	104,156	—	0.18%
		Coretronic Intelligent Logistics Solutions Corporation	3	Other receivables	243,361	—	0.42%
9	Venture Orient	Coretronic Corporation	2	Other receivables	71,989	—	0.12%
10	Masterview	Grace China	3	Other receivables	303,953	—	0.52%
		Best Alpha	3	Other receivables	57,591	—	0.10%
11	Best Alpha	Young Optics (BD)	3	Other receivables	31,995	—	0.06%
12	Teepoint	Coretronic Corporation	2	Other receivables	765,960	—	1.32%

No. (Note a)	Related party	Counter-party	Relationship with Coretronic Corporation (Note b)	Transactions			
				Accounts	Amount	Collection periods (Note c)	Percentage of consolidated operating revenues or consolidated total assets (Note d)
13	Great Pride	Coretronic Corporation	2	Other receivables	319,950	—	0.55%
			2	Accounts receivable	36,288	—	0.06%
		Coretronic Technology (BRVT)	3	Accounts receivable	62,992	—	0.11%
14	Nano Precision (Suzhou)	Coretronic Optics (Suzhou)	3	Other receivables	417,925	—	0.72%
15	Greendale	Coretronic Corporation	2	Other receivables	7,900,881	—	13.60%
			3	Other receivables	557,865	—	0.96%
			3	Other receivables	903,833	—	1.56%
16	Coretronic Projection (Kunshan)	Optoma China	3	Accounts receivable	64,342	—	0.11%
			3	Sales	45,903	—	0.49%
			3	Accounts receivable	3,150,179	—	5.42%
		Greendale	3	Sales	1,595,061	—	17.04%
			3	Other receivables	278,116	—	0.48%
		Coretronic Optics (Kunshan)	3	Accounts receivable	53,359	—	0.09%
			3	Sales	52,052	—	0.56%
		Coretronic Optics (Suzhou)	3	Other receivables	2,227,361	—	3.83%
		Champ Vision Display	3	Accounts receivable	73,757	—	0.13%
3	Sales		64,829	—	0.69%		
17	Boom Power	Coretronic Corporation	2	Other receivables	121,837	—	0.21%
18	Tsen Ming Investment	Coretronic Corporation	2	Other receivables	54,080	—	0.09%
			3	Other receivables	55,258	—	0.10%
		Coretronic Intelligent Logistics Solutions Corporation	3	Other receivables	55,177	—	0.10%
19	Coretronic (Ningbo)	Coretronic Corporation	2	Accounts receivable	110,695	—	0.19%
			3	Other receivables	833,549	—	1.43%
20	Coretronic (Guangzhou)	Coretronic Optics (Suzhou)	3	Other receivables	1,392,683	—	2.40%
21	Great Pride (HK)	Coretronic Corporation	2	Other receivables	118,382	—	0.20%
22	Wisdom Success (HK)	Coretronic Corporation	2	Other receivables	591,908	—	1.02%
23	Bigshine (HK)	Coretronic Corporation	2	Other receivables	342,347	—	0.59%
24	Lead Bright (HK)	Coretronic Corporation	2	Other receivables	575,910	—	0.99%
25	Coretronic Intelligent Cloud Service Corporation	Coretronic Corporation	2	Accounts receivable	84,413	—	0.15%
			2	Sales	60,335	—	0.64%
26	Young Lighting Limited	Coretronic Corporation	2	Other receivables	47,993	—	0.08%
			3	Other receivables	385,036	—	0.66%
27	Coretronic Optotech (Suzhou)	Greendale	3	Accounts receivable	655,375	—	1.13%
			3	Sales	248,233	—	2.65%
			3	Sales	55,514	—	0.59%

No. (Note a)	Related party	Counter-party	Relationship with Coretronic Corporation (Note b)	Transactions			
				Accounts	Amount	Collection periods (Note c)	Percentage of consolidated operating revenues or consolidated total assets (Note d)
28	Coretronic Optics (Kunshan)	Young Optics (Kunshan)	3	Other receivables	30,951	—	0.05%
		Coretronic Projection (Kunshan)	3	Accounts receivable	866,594	—	1.49%
			3	Sales	1,035,792	—	11.06%
29	Coretronic Optics (Suzhou)	Coretronic Corporation	2	Accounts receivable	3,132,672	—	5.39%
			2	Sales	418,475	—	4.47%
		Greendale	3	Accounts receivable	4,094,655	—	7.05%
			3	Sales	1,490,584	—	15.92%
30	Coretronic Optics (Suzhou) Fuqing Branch	Coretronic Optics (Suzhou)	3	Other receivables	479,763	—	0.83%
31	Coretronic Technology (HK)	Coretronic Corporation	2	Other receivables	76,788	—	0.13%
32	Coretronic Technology (BRVT)	Coretronic Corporation	2	Accounts receivable	3,405,391	—	5.86%
			2	Sales	1,419,099	—	15.16%
33	Optoma Corporation	Optoma USA	3	Accounts receivable	202,770	—	0.35%
			3	Sales	197,692	—	2.11%
		Optoma Europe	3	Accounts receivable	500,579	—	0.86%
			3	Sales	493,804	—	5.27%

Note a: Coretronic Corporation and its subsidiaries are coded as follows:

1. Coretronic Corporation is coded "0"
2. The subsidiaries are coded consecutively beginning from "1" in the order presented in the table above.

Note b: Transactions are categorized as follows:

1. The holding company to subsidiary.
2. The subsidiary to holding company.
3. Subsidiaries to subsidiaries.

Note c: In principle, the received/payment terms were month-end 90 days or 30-150 days.

Note d: The percentage with respect to the consolidated asset/liability for transactions of balance sheet items are based on each item's balance at period-end.

For profit or loss items, cumulative balances are used as basis.

ATTACHMENT 6 (Names, locations and related information of investee companies as of March 31, 2026) (Not including investment in Mainland China)

(The certain information is based on the unreviewed financial statements)

(Amounts in Thousands of New Taiwan Dollars, Unless Specified Otherwise)

Investor company	Investee company	Address	Main businesses and products	Initial Investment		Investment as of March 31, 2026			Net income (loss) of investee company	Investment income (loss) recognized	Note
				Ending balance	Beginning balance	Number of shares	Percentage of ownership	Carrying amount			
Coretronic Corporation	Coretronic (BVI) Investment Corp.	B.V.I.	Holding company	\$ 752,010	\$ 752,010	38,220,000	100.00%	\$ 7,250,608	\$ 13,400	\$ 13,400	Subsidiary
Coretronic Corporation	Young Optics Inc.	Taiwan	Engaged in the production, marketing and R&D of electronic components and optics.	496,543	496,543	37,217,586	32.63%	923,982	5,979	1,958	Subsidiary
Coretronic Corporation	Visicorp Limited	B.V.I.	Holding company	467,241	467,241	40,781	100.00%	14,514,532	61,551	61,551	Subsidiary
Coretronic Corporation	Sinolink Global Limited	B.V.I.	Holding company	34,100	34,100	980	100.00%	1,542,350	3,103	3,103	Subsidiary
Coretronic Corporation	Chung Tsen Investment Corp.	Taiwan	Investment company for strategic purposes	692,696	692,696	127,099,664	100.00%	2,697,318	6,336	6,336	Subsidiary
Coretronic Corporation	Tecpoint Limited	B.V.I.	Holding company	1,064,802	1,064,802	33,556,599	78.06%	2,885,808	45,343	35,395	Subsidiary
Coretronic Corporation	Young Green Energy Co., LTD.	Taiwan	Engaged in the production, wholesale and retail trade of electronic components, battery, computer and its peripheral devices, and electronic	214,620	214,620	18,833,220	99.91%	233,985	205	205	Subsidiary
Coretronic Corporation	Young Lighting Limited	Samoa	Invested in Coretronic Investment Limited's subsidiaries in Europe, which are engaged in R&D, design, production and marketing of image processing products	118,134	118,134	3,907,000	100.00%	1,662,998	(23,554)	(23,554)	Subsidiary
Coretronic Corporation	Coretronic Intelligent Cloud Service Corp.	Taiwan	Engaged in intelligent cloud, IT information, intelligent applications of new media and platform development related business of new media.	354,990	354,990	25,000,000	100.00%	409,671	22,525	22,525	Subsidiary
Coretronic Corporation	Coretronic Venture Capital Corp.	Taiwan	The investment activities for company's business expansion	300,000	300,000	30,000,000	100.00%	310,209	1,180	1,180	Subsidiary
Coretronic Corporation	uCare Medical Electronics Co., Ltd.	Taiwan	Engaged in the R&D, design, production and marketing of intelligent movement and medical care related software and hardware products.	80,000	80,000	8,000,000	60.69%	(18,709)	(3,965)	(2,406)	Subsidiary
Coretronic Corporation	Calibre UK Limited	U.K.	Engaged in R&D, design, production and marketing of image processing products.	238,841	238,841	52,701,042	100.00%	52,951	34	34	Subsidiary
Coretronic Corporation	Coretronic Intelligent Robotics Corporation	Taiwan	Engaged in R&D, production and marketing of unmanned aerial vehicle and intelligent robotics.	1,208,067	1,208,067	33,000,000	100.00%	852,248	66,949	66,949	Subsidiary
Coretronic Corporation	InnoSpectra Corporation	Taiwan	Engaged in R&D and marketing of near-infrared spectrum and corresponding solutions	48,000	48,000	4,800,000	80.00%	11,255	614	491	Subsidiary
Coretronic Corporation	Coretronic MEMS Corporation	Taiwan	Engaged in R&D, production and marketing of MEMS sensor, module and corresponding solutions.	389,178	389,178	18,000,000	100.00%	85,507	32	32	Subsidiary
Coretronic Corporation	Coretronic Reality Inc.	Taiwan	Engaged in R&D, production and marketing of wearable and embedded projector, system, and display solutions.	220,000	220,000	20,000,000	100.00%	(3,155)	(3,273)	(3,273)	Subsidiary
Coretronic Corporation	Coretronic Vietnam Co., Ltd.	Vietnam	Research and development, manufacturing and sales of optical components such as backlight module, LCD module, LCD TV and panel display.	USD 3,000,000	USD 3,000,000	-	100.00%	(281,932)	(25,485)	(25,485)	Subsidiary
Coretronic Corporation	Coretronic Investment Limited	U.K.	Holding company	EUR 100,000	EUR 100,000	100,000	38.64%	848,742	(39,358)	(15,207)	Subsidiary
Coretronic Corporation	Dynamic Time Investment Limited	Cayman Islands	Holding company	USD 2,972,230	USD 2,972,230	14,856	100.00%	2,175,088	19	19	Subsidiary
Coretronic Corporation	Coretronic Intelligent Cloud Service Corporation (JP)	Japan	Engaged in intelligent cloud, IT information, intelligent applications of new media and platform development related business of new media.	JPY 150,000,000	JPY 150,000,000	1,500,000	100.00%	29,723	24	24	Subsidiary

ATTACHMENT 6-1 : (Names, locations and related information of investee companies as of March 31, 2026) (Not including investment in Mainland China)  
(The certain information is based on the unreviewed financial statements)  
(Amounts in Thousands of New Taiwan Dollars, Unless Specified Otherwise)

Investor company	Investee company	Address	Main businesses and products	Initial Investment		Investment as of March 31, 2026			Net income (loss) of investee company	Investment income (loss) recognized	Note
				Ending balance	Beginning balance	Number of shares	Percentage of ownership	Carrying amount			
Coretronic Intelligent Robotics Corporation	Coretronic Intelligent Logistics Solutions Corporation	Taiwan	System integration and application service solutions for intelligent logistics and smart manufacturing.	\$ 270,000	\$270,000	20,000,000	100.00%	\$ (54,926)	\$ (35,702)	(Note)	Sub-subsidiary
Coretronic BVI	Greendale	Samoa	Holding company	USD 19,800,000	USD 19,800,000	46,400	100.00 %	USD 226,808,027	USD 425,471	(Note)	Sub-subsidiary
Visicorp	Wisdom Success	Cayman Islands	Holding company	USD 10,176,000	USD 10,176,000	43,300	100.00 %	USD 382,519,342	USD 1,739,598	(Note)	Sub-subsidiary
Visicorp	Bigshine	Samoa	Holding company	USD 3,000,000	USD 3,000,000	3,000	100.00 %	USD 6,650,549	USD 10,730	(Note)	Sub-subsidiary
Visicorp	Lead Bright	Samoa	Holding company	USD 4,700,000	USD 4,700,000	4,700	100.00 %	USD 32,681,244	(USD 1,933)	(Note)	Sub-subsidiary
Visicorp	Elite View	Samoa	Holding company	USD 5,000,400	USD 5,000,400	5,000	100.00 %	USD 17,787,592	USD 21,875	(Note)	Sub-subsidiary
Visicorp	Tecpoint	B.V.I.	Holding company	USD 5,204,902	USD 5,204,902	5,204,902	12.11 %	USD 13,994,346	USD 1,434,650	(Note)	Subsidiary
Coretronic (Suzhou)	Coretronic Technology (HK)	HK	Holding company	USD 138,000,000	USD 138,000,000	138,000,000	69.70 %	RMB 1,006,607,311	RMB 29,320,424	(Note)	Sub-subsidiary
Wisdom Success	Wisdom Success (HK)	HK	Holding company	USD 18,000,000	USD 18,000,000	18,000	100.00 %	USD 249,560,760	USD 1,692,527	(Note)	Sub-subsidiary
Wisdom Success	Lead Bright (HK)	HK	Holding company	USD 13,300,000	USD 13,300,000	13,300	73.89 %	USD 92,486,229	(USD 7,403)	(Note)	Sub-subsidiary
Wisdom Success	Elite View (HK)	HK	Holding company	USD 7,999,600	USD 7,999,600	8,000	61.54 %	USD 28,461,845	USD 56,876	(Note)	Sub-subsidiary
Wisdom Success	Bigshine (HK)	HK	Holding company	USD 5,000,000	USD 5,000,000	5,000	62.50 %	USD 10,983,636	USD 27,853	(Note)	Sub-subsidiary
Nano Precision (Suzhou)	Coretronic Technology (HK)	HK	Holding company	USD 60,000,000	USD 60,000,000	60,000,000	30.30 %	RMB 437,592,561	RMB 29,320,424	(Note)	Sub-subsidiary
Coretronic Technology (HK)	Coretronic Technology (BRVT)	Vietnam	Research and development, manufacturing and sales of optical components such as backlight module, LCD module, LCD TV and panel display in Vietnam	USD 198,000,000	USD 138,000,000	-	100.00 %	USD 206,562,589	USD 4,206,617	(Note)	Sub-subsidiary
Bigshine	Bigshine (HK)	HK	Holding company	USD 3,000,000	USD 3,000,000	3,000	37.50 %	USD 6,590,182	USD 27,853	(Note)	Sub-subsidiary
Lead Bright	Lead Bright (HK)	HK	Holding company	USD 4,700,000	USD 4,700,000	4,700	26.11 %	USD 32,681,221	(USD 7,403)	(Note)	Sub-subsidiary
Elite View	Elite View (HK)	HK	Holding company	USD 5,000,400	USD 5,000,400	5,000	38.46 %	USD 17,787,497	USD 56,876	(Note)	Sub-subsidiary
Sinolink	Mat Limited	Samoa	Holding company	USD 980,000	USD 980,000	980	100.00 %	USD 48,205,579	USD 98,130	(Note)	Sub-subsidiary
Tecpoint	Great Pride	Samoa	Holding company	USD 11,800,000	USD 11,800,000	11,800,000	100.00 %	USD 91,418,077	USD 1,433,181	(Note)	Sub-subsidiary
Great Pride	Great Pride (HK)	HK	Holding company	USD 1,800,000	USD 11,800,000	1,800	100.00 %	USD 81,378,957	USD 1,433,135	(Note)	Sub-subsidiary
Chung Tsen Investment	Venture Orient	Samoa	Holding company	USD 5,550,000	USD 5,550,000	5,550	100.00 %	487,152	3,706	(Note)	Sub-subsidiary
Chung Tsen Investment	Tsen Ming Investment	Taiwan	Investment company for strategic purposes	102,000	102,000	32,443,180	100.00 %	572,580	1,462	(Note)	Sub-subsidiary
Venture Orient	Tecpoint	B.V.I.	Holding company	USD 4,226,399	USD 4,226,399	4,226,399	9.83%	USD 11,359,983	USD 1,434,650	(Note)	Subsidiary

Note : The share of profits/losses of investee company is not reflected herein, as such amount is already included in the share of profits/losses of the investor company.

ATTACHMENT 6-2 : (Names, locations and related information of investee companies as of March 31, 2026) (Not including investment in Mainland China)

(The certain information is based on the unreviewed financial statements)

(Amounts in Thousands of New Taiwan Dollars, Unless Specified Otherwise)

Investor company	Investee company	Address	Main businesses and products	Initial investment		Investment as of March 31, 2026			Net income (loss) of investee company	Investment income (loss) recognized	Note
				Ending balance	Beginning balance	Number of shares	Percentage of ownership	Carrying amount			
Young Green Energy	Boom Power	B.V.I.	Holding company	USD 1,000,000	USD 1,000,000	10,000	100.00%	\$ 124,074	\$ -	(Note)	Sub-subsidiary
Coretronic Intelligent Cloud Service Corp.	Coretronic System Engineering Limited	Samoa	Holding company	USD 1,500,000	USD 1,500,000	1,500,000	100.00%	39,550	2,406	(Note)	Sub-subsidiary
Coretronic System Engineering Limited	Coretronic System Engineering (HK)	HK	Holding company	USD 1,500,000	USD 1,500,000	1,500,000	100.00%	USD 1,236,123	USD 76,408	(Note)	Sub-subsidiary
Coretronic Investment Limited	Optoma Holding Limited	U.K.	Holding company	EUR 40,680,793	EUR 40,680,793	32,620,000	100.00%	USD 68,655,120	(USD 1,235,076)	(Note)	Sub-subsidiary
Young Lighting Limited	Coretronic Investment Limited	U.K.	Holding company	USD 46,775,637	USD 46,776,000	158,808	61.36%	USD 42,127,523	(USD 1,243,991)	(Note)	Subsidiary

Note : The share of profits/losses of investee company is not reflected herein, as such amount is already included in the share of profits/losses of the investor company.

ATTACHMENT 6 -3 (Names, locations and related information of investee companies as of March 31, 2026) (Not including investment in Mainland China)

(The certain information is based on the unreviewed financial statements)

(Amounts in Thousands of New Taiwan Dollars, Unless Specified Otherwise)

Investor company	Investee company	Address	Main businesses and products	Initial investment		Investment as of March 31, 2026			Net income (loss) of investee company	Investment income (loss) recognized	Note
				Ending balance	Beginning balance	Number of shares	Percentage of ownership	Carrying amount			
Optoma Holding	Optoma USA	USA	Marketing and after-sales service of Optoma in Americas region	EUR 6,328,202	EUR 6,328,202	825,000	100.00 %	EUR 19,214,613	(EUR 415,873)	(Note)	Sub-subsiary
Optoma Holding	Optoma Europe	U.K.	Marketing and after-sales service of Optoma in European region	EUR 24,911,549	EUR 24,911,549	1,200,000	100.00 %	EUR 31,565,338	(EUR 142,358)	(Note)	Sub-subsiary
Optoma Holding	Optoma Corporation	Taiwan	Marketing and after-sales service of Optoma in the Asia-Pacific region	EUR 931,677	EUR 931,677	3,000,000	100.00 %	EUR 5,140,826	(EUR 23,870)	(Note)	Sub-subsiary
Optoma Europe	Optoma Deutschland GmbH	Germany	Marketing and after-sales service of Optoma in European region	EUR 958,000	EUR 958,000	1	100.00 %	EUR 2,453,094	EUR 6,821	(Note)	Sub-subsiary
Optoma Europe	Optoma France	France	Marketing and after-sales service of Optoma in European region	GBP 67,376	GBP 67,376	100,000	100.00 %	EUR 312,396	(EUR 141,318)	(Note)	Sub-subsiary
Optoma Europe	Optoma Scandinavia. A.S.	Norway	Marketing and after-sales service of Optoma in European region	GBP 8,260	GBP 8,260	100	100.00 %	EUR 35,803	(EUR 43,502)	(Note)	Sub-subsiary
Optoma Europe	Optoma Espana, S.L.	Spain	Marketing and after-sales service of Optoma in European region	EUR 103,006	EUR 103,006	5,150,280	100.00 %	EUR 209,105	(EUR 73,517)	(Note)	Sub-subsiary
Optoma Europe	Optoma Benelux B.V.	Netherlands	Marketing and after-sales service of Optoma in European region	EUR 18,000	EUR 18,000	18,000	100.00 %	EUR 387,325	(EUR 109,513)	(Note)	Sub-subsiary
Optoma Corporation	Optoma Australia Pty Ltd	Australia	Marketing and after-sales service of Optoma in Australian region	AUD 150,000	AUD 150,000	150,000	100.00 %	3,565	(487)	(Note)	Sub-subsiary
Optoma Corporation	Optoma Technology India Private Limited	India	Marketing service of Optoma in India region	INR 4,000,000	INR 4,000,000	4,000,000	100.00 %	2,408	(367)	(Note)	Sub-subsiary
Young Optics	Masterview	B.V.I.	Holding company	USD 200,000	USD 200,000	200,000	100.00 %	983,365	(5,430)	(Note)	Sub-subsiary
Masterview	Grace China	Cayman Islands	Holding company	USD 2,356,458	USD 2,356,458	2,356,458	100.00 %	USD 13,886,328	USD 9,577	(Note)	Sub-subsiary
Masterview	Best Alpha	Samoa	Holding company	USD 1,000,000	USD 1,000,000	1,000,000	100.00 %	USD 13,888,671	(USD 7,529)	(Note)	Sub-subsiary
Masterview	Young Optics (BD)	Bengal	Manufacturing of optics components	USD 12,000,000	USD 12,000,000	10,089,436	80.00 %	(USD 8,357,650)	(USD 267,707)	(Note)	Sub-subsiary
Grace China	Young Optics (BD)	Bengal	Manufacturing of optics components	USD 3,000,000	USD 3,000,000	2,479,960	20.00 %	(USD 2,089,413)	(USD 267,707)	(Note)	Sub-subsiary

Note : The share of profits/losses of investee company is not reflected herein, as such amount is already included in the share of profits/losses of the investor company.

ATTACHMENT 7 (Investment in Mainland China as of March 31, 2026)  
(The certain information is based on the unreviewed financial statements)  
(Amounts in Thousands of New Taiwan Dollars, Unless Specified Otherwise)

Investee company	Main businesses and products	Total amount of paid-in capital	Method of investment	Accumulated outflow of investment from Taiwan as of January 1, 2026	Investment flows		Accumulated outflow of investment from Taiwan as of March 31, 2026	Net income (loss) of investee company	Percentage of ownership	Investment income (loss) recognized	Carrying value as of March 31, 2026	Accumulated inward remittance of earnings as of March 31, 2026
					Outflow	Inflow						
Coretronic Projection (Kunshan)	Digital projectors, LCD monitors and related components of the research and development, processing, manufacturing and sales of the company's products and engaged in after-sales maintenance services	\$ 610,026 (USD 18,400,000)	Indirect investment from the third region (Greendale)	\$ 713,365 (USD 19,400,000)	-	-	\$ 713,365 (USD 19,400,000)	\$ 13,087	100.00%	\$ 13,087	\$ 7,198,934	\$ 428,855 (USD 14,065,436)
Technology Service (Kunshan)	LCD monitor maintenance and technical services	13,259 (USD 400,000)	Indirect investment from the third region (Greendale)	13,259 (USD 400,000)	-	-	13,259 (USD 400,000)	152	100.00%	152	37,595	-
Boom Power Electronics (Suzhou)	Research and development, production and sales of cold cathode tube drive and related products	RMB 8,236,258	Indirect investment from the Mainland China subsidiary (Coretronic Projection (Kunshan))	USD 1,000,000	-	-	USD 1,000,000	120	100.00%	120	58,487	-
Coretronic Optics (Kunshan)	Production and sales of projector module products and spectrometer	RMB 42,000,000	Indirect investment from the Mainland China subsidiary (Coretronic Projection (Kunshan))	-	-	-	-	(11,021)	100.00%	(11,021)	1,020,343	-
Vimax (Kunshan)	Design, research and development and production of projectors, sales of the company's own products and provide after sales maintenance services for self-produced and non-self-produced products	62,252 (USD 1,800,000)	Indirect investment from the third region (Mat Limited)	62,252 (USD 1,800,000)	-	-	62,252 (USD 1,800,000)	3,059	100.00%	3,059	1,532,060	-
Coretronic (Suzhou)	Research and development, manufacturing backlight module and related components, sales of the company's own products and provide after-sales maintenance services	89,157 (USD 2,000,000)	Indirect investment from the third region (Wisdom Success HK)	USD 271,297 (USD 8,000,000)	-	-	271,297 (USD 8,000,000)	93,367	100.00%	93,367	4,906,362	-
Coretronic Optics (Suzhou)	Research and development, manufacturing backlight module and related components, sales of the company's own products and provide after-sales maintenance services	USD 10,000,000	Indirect investment from the third region (Wisdom Success HK)	USD 88,972 (RMB 2,967,283)	-	-	88,972 (RMB 2,967,283)	(47,643)	100.00%	(47,643)	624,211	-
Coretronic Optotech (Suzhou)	Research and development, manufacturing and processing optical components such as backlight module, LCD module, LCD TV and panel display. Sales of the company's own products and after-sales maintenance services	390,000 (USD 12,000,000)	Indirect investment from the third region (Wisdom Success HK)	-	-	-	-	7,792	100.00%	7,792	1,852,757	-
Coretronic (Shanghai)	Research and development, manufacturing backlight module and related components, sales of the company's own products and provide after-sales maintenance services	257,829 (USD 8,000,000)	Indirect investment from the third region (Bigshine HK)	95,254 (USD 3,000,000)	-	-	95,254 (USD 3,000,000)	870	100.00%	870	217,876	81,790 (USD 2,800,000)
Coretronic (Ningbo)	Research and development, manufacturing backlight module and related components, sales of the company's own products and provide after-sales maintenance services	65,005 (USD 2,000,000)	Indirect investment from the third region (Lead Bright HK)	USD 151,490 (USD 4,700,000)	-	-	151,490 (USD 4,700,000)	(243)	100.00%	(243)	3,428,198	139,650 (USD 4,619,805)
Nano Precision (Suzhou)	Manufacture and sales of acrylic panels and light guide plate	112,539 (USD 3,300,000)	Indirect investment from the third region (Great Pride HK)	USD 330,478 (USD 10,392,880)	-	-	330,478 (USD 10,392,880)	45,276	100.00%	45,276	2,482,348	85,228 (USD 2,795,270)
Coretronic (Guangzhou)	Research and development, manufacturing backlight module and related components, sales of the company's own products and provide after-sales maintenance services	417,580 (USD 13,000,000)	Indirect investment from the third region (Elite View HK)	USD 4,368,797	-	-	USD 4,368,797	1,797	100.00%	1,797	1,479,731	-
Coretronic System Engineering (Kunshan)	Contractor in intelligent building engineering and provide related services to customers	USD 1,500,000	Indirect investment from the third region (Coretronic System Engineering HK)	USD 1,500,000	-	-	USD 1,500,000	2,406	100.00%	2,406	39,550	-
Optoma China	Marketing and after-sales service of Optoma's technology products in Mainland China	USD 1,200,000	Indirect investment from the third region (Optoma Holding Limited)	USD 1,200,000	-	-	USD 1,200,000	(6,839)	100.00%	(6,839)	72,663	-
Coretronic Robotek (Kunshan)	Provide intelligent solutions for warehousing and manufacturing	RMB 12,000,000	Indirect investment from the Mainland China subsidiary (Coretronic Projection (Kunshan) and Coretronic (Suzhou) )	-	-	-	-	194	100.00%	194	42,663	-

Accumulated investment in Mainland China as of March 31, 2026 (Note a, b)	Investment amounts authorized by Investment Commission, MOEA (Note b, Note i, j, l)	Upper limit on investment
\$ 1,621,650 (USD 50,591,338)	\$ 1,583,231 (USD 50,591,338)	\$ 15,844,695

Note a : To use historical currency rates.

Note b : The investment amounts in Flying Success and Coretronic (Nanjing) has not been remitted to Coretronic Corporation in the event of liquidation in December 2012 and June 2018, and related registration processes for Investment Commission, MOEA were not applicable.

Note c : Greendale Investments Limited received cash dividends amounting to USD 14,065,436.4 from Coretronic Projection (Kunshan) from 2006 to 2007 and had remitted those back to Coretronic Corporation.

Note d : Bigshine (HK)Limited received cash dividends amounting to USD 8,735,525.72 for distribution profits from Coretronic (Shanghai) in 2006 and had remitted it back USD 1,000,000 to Coretronic Corporation.

Note e : Tecpoint received USD 2,795,270 in 2019 from Nano Precision (Suzhou), which was from the liquidation of Nano Precision (Nanjing) in 2006. Tecpoint had remitted it back to Coretronic Corporation.

Note f : Great Pride (HK) Investments Limited received cash dividends amounting to USD 3,565,645 for distribution profits from Nano Display (Suzhou) in 2018 and had remitted USD 3,215,142 back to Coretronic Corporation.

Note g : Nano Precision Investments Limited received cash dividends amounting to USD 2,290,604 for distribution profits from Nano Precision (Nanjing) in 2018 and had remitted USD 2,065,438 back to Coretronic Corporation.

Note h : The dissolution of Nano Display (Suzhou) and its merger with Coretronic (Suzhou) were approved by regulatory authority in August 2019.

Note i : Includes the investment of USD2,966,301 from Nano Precision (Nanjing) which was liquidated in April 2019. The investment amount cancellation was approved by MOEA.

Note j : In 2020, Viscorp received cash dividends amounting to USD 1,800,000 and USD 4,619,805 from Coretronic (Shanghai) and Coretronic (Ningbo), respectively, and had remitted totally USD 6,419,805 to Coretronic Corporation.

Besides, the rest of the capital of Nano Precision (Nanjing) amounting to USD 460,098 and the income from the liquidation of Coretronic (Nanjing) amounting to USD 490,094 had been remitted back to Coretronic Corporation.

Therefore, Coretronic Corporation has applied for the cancellation for investment in the amount of USD 7,369,997 in China, which was approved by MOEA.

Note k : Young Lighting Limited acquired 49% of shares of YLG Limited in December 2020. The ownership percentage of YLG was increased to 100%.

Note l : Coretronic Projection (Kunshan) reduced its capital by USD 27,600,000 in August, 2025, of which USD 26,600,000 has been remitted to the Company. The cancellation of related investment quota has been approved by MOEA.

Note m : To use the currency rate 1 USD =31.995 NTD as of March 31, 2026.

ATTACHMENT 7-1 (Investment in Mainland China as of March 31, 2026)  
(The certain information is based on the unreviewed financial statements)  
(Amounts in Thousands of New Taiwan Dollars, Unless Specified Otherwise)

Investee company	Main businesses and products	Total amount of paid-in capital	Method of investment	Accumulated outflow of investment from Taiwan as of January 1, 2026	Investment flows		Accumulated outflow of investment from Taiwan as of March 31, 2026	Net income (loss) of investee company	Percentage of ownership	Investment income (loss) recognized (Note a)	Carrying value as of March 31, 2026 (Note a)	Accumulated inward remittance of earnings as of March 31, 2026
					Outflow	Inflow						
Young Optics (Kunshan)	Researching and developing, manufacturing of optics engine and related optics electronic equipment	\$217,275 (USD 5,000,000) (Note c, d, l and m)	Indirect investment from the third region (Best Alpha and Grace China)	\$ -	\$ -	\$ -	\$ -	\$ 1,966 (USD 60,087)	100.00%	\$ 1,966 (USD 60,087)	\$ 659,990 (USD 20,627,903)	\$ 230,950 (USD 7,457,289)  (Note b, Note i-j, Note n-Note o)
Young Optics (Suzhou)	optics engine and related optics electronic equipment	33,951 (USD 1,000,000)	Indirect investment from the third region (Best Alpha)	33,951 (USD 1,000,000)	-	-	33,951 (USD 1,000,000)	(1,189) (-USD 37,621)	100.00%	(1,189) (-USD 37,621)	244,111 (USD 7,629,658)	1,328,957 (USD 31,295,415 and RMB 80,635,502) (Note b, Note e-Note h and Note k)

Accumulated investment in Mainland China as of March 31, 2026 (Note b)	Investment amounts authorized by Investment Commission, MOEA (Note b)	Upper limit on investment
\$ 33,951 (USD 1,000,000)	\$ 33,951 (USD 1,000,000)	\$ 1,697,318

Note a : The investments were fully consolidated in accordance with the Regulations.

Note b : To use historical currency rates.

Note c : Young Optics (Kunshan) invested USD 9,800,000 through capitalization of earnings in 2007. Best Alpha Investments Limited invested USD 2,300,000.

Note d : Young Optics (Kunshan) invested USD 1,300,000 through capitalization of earnings in April 2009. Grace China Investments Limited invested USD 824,850. Best Alpha Investments Limited invested USD 2,975,150.

Note e : Best Alpha Investments Limited received cash dividends amounting to USD 20,235,299 for distribution profits from Young Optics (Suzhou) in 2011 and had remitted it back to Young Optics.

Note f : Best Alpha Investments Limited received cash dividends amounting to RMB 27,691,452 and USD 4,509,641 for distribution profits from Young Optics (Suzhou) in 2014. The RMB 24,922,307 of them had been remitted back to Young Optics.

Note g : Best Alpha Investments Limited received cash dividends amounting to RMB 52,944,050 for distribution profits from Young Optics (Suzhou) in 2015 and had remitted it back to Young Optics.

Note h : Best Alpha Investments Limited received cash dividends amounting to USD 4,528,402 for distribution profits from Young Optics (Suzhou) in 2017 and had remitted it back to Young Optics.

Note i : Best Alpha Investments Limited received cash dividends amounting to USD 603,264 for distribution profits from Young Optics (Kunshan) in 2017 and had remitted it back to Young Optics.

Note j : Grace China Investments Limited received cash dividends amounting to USD 1,854,025 for distribution profits from Young Optics (Kunshan) in 2017 and had remitted it back to Young Optics.

Note k : Best Alpha Investments Limited received cash dividends amounting to USD 6,531,714 for distribution profits from Young Optics (Suzhou) in 2018 and had remitted it back to Young Optics.

Note l : Young Optic (Kunshan) conducted capital reduction amounting to USD10,000,000 in December 2020.

Note m : Young Optics (Kunshan) conducted capital reduction amounting to USD7,200,000 in November 2023, and completed the procedure in January, 2024.

Note n : The capital reduction amounts in Note l and Note m only USD 10,000,000 was remitted to Young Optics. USD 5,000,000 came from capitalization of earnings in Note c and Note d. The rest USD 5,000,000 was the original investment amount.

Note o : Accumulated inward remittance of earnings was approved by Investment Commission, MOEA, to be deducted in the investment amounts Mainland China.