

CORETRONIC CORPORATION AND SUBSIDIARIES

CONSOLIDATED FINANCIAL STATEMENTS

WITH

REPORT OF INDEPENDENT ACCOUNTANTS

FOR THE SIX MONTHS ENDED

June 30, 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 June 30, 2026 and 2025, the related consolidated statements of comprehensive income for the three months and six months ended June 30, 2026 and 2025, changes in equity and cash flows for the six months ended June 30, 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\$22,660,956 thousand and NT\$23,868,476 thousand, representing 36.40% and 45.08% of the consolidated total assets, and total liabilities of NT\$3,901,390 thousand and NT\$6,397,342 thousand, representing 14.09% and 21.03% of the consolidated total liabilities as of June 30, 2026 and 2025, respectively; and total comprehensive income (loss) of NT\$1,371,058 thousand and NT\$(1,181,015) thousand, NT\$1,937,857 thousand and NT\$(999,402) thousand, representing 21.91%, 33.44%, 23.19% and 30.57% of the consolidated total comprehensive income (loss) for the three months and six months ended June 30, 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\$155,481 thousand as of June 30, 2026. The related shares of loss from the associates and joint ventures under the equity method amounted to NT\$7,917 thousand and NT\$12,281 thousand for the three months and six months ended June 30, 2026, respectively. 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 June 30, 2026 and 2025, and their consolidated financial performance for the three months and six months ended June 30, 2026 and 2025, and cash flows for the six months ended June 30, 2026 and 2025, in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and International Accounting Standard 34, “Interim Financial Reporting” as endorsed and became effective by Financial Supervisory Commission of the Republic of China.



Huang, Ming-Ju

Kuo, Shao-Pin

Ernst & Young, Taiwan

July 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 June 30, 2026, December 31, 2025, and June 30, 2025
(Amounts in thousands of New Taiwan Dollars)

ASSETS	Note	June 30, 2026	%	December 31, 2025	%	June 30, 2025	%
Current assets							
Cash and cash equivalents	6(1)	\$ 9,830,089	15.79	\$ 8,918,400	15.13	\$ 6,790,301	12.82
Financial assets at fair value through profit or loss - current	6(2)	405,348	0.65	684,398	1.16	160,120	0.30
Financial assets at amortised cost - current	6(4)	2,711,003	4.36	5,336,757	9.05	7,320,303	13.82
Contract assets - current	6(19), 6(20)	520,273	0.84	979,110	1.66	808,617	1.53
Notes receivable, net	6(5), 6(20)	1,889	-	16,895	0.03	13,114	0.02
Trade receivables, net	6(6), 6(20)	9,436,637	15.16	12,638,078	21.44	8,301,476	15.68
Trade receivables - related parties, net	6(6), 6(20), 7	156,847	0.25	120,388	0.20	128	-
Other receivables	7, 8	584,229	0.94	983,269	1.67	873,887	1.65
Current tax assets	4, 6(25)	49,112	0.08	57,786	0.10	192,532	0.36
Inventories, net	6(7)	8,254,755	13.26	7,062,292	11.98	8,567,360	16.18
Prepayments		1,021,254	1.64	1,114,531	1.89	1,232,868	2.33
Non-current assets held for sale	6(9)	-	-	-	-	491,019	0.93
Other current assets	6(19)	379,211	0.61	280,877	0.48	278,337	0.53
Total current assets		33,350,647	53.58	38,192,781	64.79	35,030,062	66.15
Non-current assets							
Financial assets at fair value through other comprehensive income - noncurrent	6(3)	13,826,055	22.21	6,156,520	10.44	4,976,438	9.40
Investments accounted for using the equity method	6(8)	155,481	0.25	167,762	0.28	-	-
Property, plant and equipment, net	6(9), 8	11,775,978	18.92	11,326,674	19.21	9,849,408	18.60
Right-of-use assets	6(21)	2,012,109	3.23	1,960,264	3.32	1,966,378	3.71
Investment property, net	6(10), 8	113,152	0.18	117,170	0.20	121,471	0.23
Intangible assets	6(11)	224,517	0.36	258,787	0.44	264,822	0.50
Deferred tax assets	4, 6(25)	400,453	0.64	402,665	0.68	428,558	0.81
Net defined benefit assets - noncurrent, net	6(15)	149,266	0.24	148,357	0.25	130,265	0.25
Other noncurrent assets	8	241,380	0.39	227,845	0.39	185,322	0.35
Total non-current assets		28,898,391	46.42	20,766,044	35.21	17,922,662	33.85
Total assets		<u>\$ 62,249,038</u>	<u>100.00</u>	<u>\$ 58,958,825</u>	<u>100.00</u>	<u>\$ 52,952,724</u>	<u>100.00</u>

(continued)

English Translation of Consolidated Financial Statements Originally Issued in Chinese
CORETRONIC CORPORATION AND SUBSIDIARIES
CONSOLIDATED BALANCE SHEETS
As of June 30, 2026, December 31, 2025, and June 30, 2025
(Amounts in thousands of New Taiwan Dollars)

LIABILITIES AND EQUITY	Note	June 30, 2026	%	December 31, 2025	%	June 30, 2025	%
Current liabilities							
Short-term borrowings	6(12)	\$ 13,573,495	21.81	\$ 17,228,157	29.22	\$ 13,975,406	26.39
Financial liabilities at fair value through profit or loss - current	6(13)	56,499	0.09	110,827	0.19	1,462,955	2.76
Contract liabilities - current	6(19)	613,094	0.98	561,831	0.95	705,626	1.33
Notes payable		29,192	0.05	723	-	419	-
Accounts payable		7,333,477	11.78	7,551,142	12.81	7,065,563	13.34
Accounts payable - related parties	7	112,614	0.18	54,257	0.09	27,167	0.05
Other payables	7	3,291,791	5.29	3,768,041	6.39	3,727,561	7.04
Current tax liabilities	4, 6(25)	423,451	0.68	691,239	1.17	760,923	1.44
Provisions - current	6(16)	340,227	0.55	433,128	0.73	428,555	0.81
Liabilities directly associated with non-current assets held for sale		-	-	-	-	178,374	0.34
Lease liabilities - current	6(21)	143,419	0.23	144,397	0.25	158,962	0.30
Other current liabilities		487,154	0.78	653,439	1.11	547,518	1.03
Current portion of long-term borrowings	6(14), 8	64,000	0.10	82,000	0.14	98,000	0.19
Total current liabilities		26,468,413	42.52	31,279,181	53.05	29,137,029	55.02
Non-current liabilities							
Long-term borrowings	6(14), 8	96,000	0.16	164,000	0.28	245,000	0.47
Deferred tax liabilities	4, 6(25)	99,455	0.16	155,231	0.26	59,458	0.11
Lease liabilities - noncurrent	6(21)	947,345	1.52	904,515	1.53	928,454	1.75
Net defined benefit liabilities - noncurrent	6(15)	32,213	0.05	31,933	0.06	22,816	0.04
Other noncurrent liabilities		44,307	0.07	24,867	0.04	23,366	0.05
Total non-current liabilities		1,219,320	1.96	1,280,546	2.17	1,279,094	2.42
Total liabilities		27,687,733	44.48	32,559,727	55.22	30,416,123	57.44
Equity attributable to owners of the parent							
Share capital							
Common stock	6(17)	3,909,811	6.28	3,909,811	6.63	3,909,811	7.39
Capital surplus	6(17)	1,939,694	3.12	2,017,890	3.43	2,038,921	3.85
Retained earnings	6(17)						
Legal reserve		4,638,722	7.45	4,600,869	7.80	4,600,869	8.69
Special reserve		1,188,383	1.91	1,188,383	2.02	1,188,383	2.24
Unappropriated retained earnings		11,276,470	18.12	11,628,090	19.72	11,326,213	21.39
Total retained earnings		17,103,575	27.48	17,417,342	29.54	17,115,465	32.32
Other equity		9,700,220	15.58	1,178,652	2.00	(2,445,104)	(4.62)
Total equity attributable to owners of the parent		32,653,300	52.46	24,523,695	41.60	20,619,093	38.94
Non-controlling interests	6(17), 6(27)	1,908,005	3.06	1,875,403	3.18	1,917,508	3.62
Total equity		34,561,305	55.52	26,399,098	44.78	22,536,601	42.56
Total liabilities and equity		<u>\$ 62,249,038</u>	<u>100.00</u>	<u>\$ 58,958,825</u>	<u>100.00</u>	<u>\$ 52,952,724</u>	<u>100.00</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 COMPREHENSIVE INCOME
For the three months and six months ended June 30, 2026 and 2025
(Amounts in thousands of New Taiwan Dollars, except for earnings per share)

Description	Note	For the three months ended June 30				For the six months ended June 30			
		2026	%	2025	%	2026	%	2025	%
Net sales	6(19), 7	\$ 10,034,987	100.00	\$ 9,857,609	100.00	\$ 19,396,888	100.00	\$ 18,331,512	100.00
Operating costs	6(7), 6(10), 6(15), 6(21), 6(22), 7	8,500,566	84.71	8,068,922	81.85	16,399,964	84.55	15,057,290	82.14
Gross profit		1,534,421	15.29	1,788,687	18.15	2,996,924	15.45	3,274,222	17.86
Operating expenses	6(10), 6(15), 6(18), 6(20), 6(21), 6(22)								
Selling expenses		447,027	4.45	452,553	4.59	886,043	4.57	929,888	5.07
General and administrative expenses		469,515	4.68	564,145	5.72	941,116	4.85	1,078,903	5.89
Research and development expenses		700,723	6.98	721,835	7.32	1,384,550	7.14	1,432,182	7.81
Expected credit loss (gain)		429	-	(561)	-	10,116	0.05	(33)	-
Total operating expenses		1,617,694	16.11	1,737,972	17.63	3,221,825	16.61	3,440,940	18.77
Operating (loss) income		(83,273)	(0.82)	50,715	0.52	(224,901)	(1.16)	(166,718)	(0.91)
Non-operating income and expenses									
Interest income	6(23)	58,531	0.58	60,153	0.61	119,462	0.62	155,548	0.85
Other income	6(23), 7	169,947	1.69	100,059	1.01	214,278	1.10	352,494	1.92
Other gains and losses	6(23)	56,079	0.56	(41,743)	(0.42)	104,859	0.54	17,089	0.09
Finance costs	6(23)	(108,784)	(1.08)	(120,378)	(1.22)	(249,705)	(1.29)	(264,049)	(1.44)
Share of loss of associates and joint ventures accounted for using the equity method	6(8)	(7,917)	(0.08)	-	-	(12,281)	(0.06)	-	-
Total non-operating income and expenses		167,856	1.67	(1,909)	(0.02)	176,613	0.91	261,082	1.42
Income (loss) before income tax		84,583	0.85	48,806	0.50	(48,288)	(0.25)	94,364	0.51
Income tax (expense) income	4, 6(25)	(158,500)	(1.58)	6,140	0.06	(142,212)	(0.73)	(20,907)	(0.11)
Net (loss) income		(73,917)	(0.73)	54,946	0.56	(190,500)	(0.98)	73,457	0.40
Other comprehensive income (loss)									
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)	6,191,517	61.70	82,021	0.83	7,668,744	39.54	(264,189)	(1.45)
Income tax related to items that will not be reclassified subsequently to profit or loss	6(24), 6(25)	1,767	0.02	2,215	0.02	(1,367)	(0.01)	3,242	0.02
Items that may be reclassified subsequently to profit or loss									
Exchange differences on translation of foreign operations	6(24)	137,425	1.36	(3,671,422)	(37.24)	880,824	4.54	(3,082,017)	(16.81)
Other comprehensive income (loss), net of tax		6,330,709	63.08	(3,587,186)	(36.39)	8,548,201	44.07	(3,342,964)	(18.24)
Total comprehensive income (loss)		\$ 6,256,792	62.35	\$ (3,532,240)	(35.83)	\$ 8,357,701	43.09	\$ (3,269,507)	(17.84)
Net (loss) income for the periods attributable to :									
Shareholders of the parent	6(26)	\$ (77,297)		\$ 57,435		\$ (196,473)		\$ 76,647	
Non-controlling interests	6(17), 6(27)	\$ 3,380		\$ (2,489)		\$ 5,973		\$ (3,190)	
Total comprehensive income (loss) for the periods attributable to :									
Shareholders of the parent		\$ 6,245,475		\$ (3,439,363)		\$ 8,325,095		\$ (3,190,999)	
Non-controlling interests		\$ 11,317		\$ (92,877)		\$ 32,606		\$ (78,508)	
Basic Earnings Per Share (in New Taiwan Dollars)	6(26)	\$ (0.20)		\$ 0.15		\$ (0.50)		\$ 0.20	
Diluted Earnings Per Share (in New Taiwan Dollars)	6(26)	\$ (0.20)		\$ 0.15		\$ (0.50)		\$ 0.20	

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 CHANGES IN EQUITY

For the six months ended June 30, 2026 and 2025

(Amounts in thousands of New Taiwan Dollars)

Description	Equity attributable to owners of the parent								Non-controlling interests	Total equity
	Common stock	Capital surplus	Retained earnings			Other equity		Total		
			Legal reserve	Special reserve	Unappropriated retained earnings	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	-	(305)	-	-	-	-	-	(305)	1,632	1,327
Appropriation and distribution of 2024 earnings:										
Legal reserve	-	-	88,638	-	(88,638)	-	-	-	-	-
Cash dividends	-	-	-	-	(390,981)	-	-	(390,981)	-	(390,981)
Cash distributed from capital surplus	-	(195,491)	-	-	-	-	-	(195,491)	-	(195,491)
Net income (loss) for the six months ended June 30, 2025	-	-	-	-	76,647	-	-	76,647	(3,190)	73,457
Other comprehensive income for the six months ended June 30, 2025	-	-	-	-	-	(3,006,699)	(260,947)	(3,267,646)	(75,318)	(3,342,964)
Total comprehensive income (loss)	-	-	-	-	76,647	(3,006,699)	(260,947)	(3,190,999)	(78,508)	(3,269,507)
Decrease of non-controlling interests	-	-	-	-	-	-	-	-	(9,101)	(9,101)
Balance as of June 30, 2025	\$ 3,909,811	\$ 2,038,921	\$ 4,600,869	\$ 1,188,383	\$ 11,326,213	\$ (3,579,060)	\$ 1,133,956	\$ 20,619,093	\$ 1,917,508	\$ 22,536,601
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:										
Legal reserve	-	-	37,853	-	(37,853)	-	-	-	-	-
Cash dividends	-	-	-	-	(117,294)	-	-	(117,294)	-	(117,294)
Cash distributed from capital surplus	-	(78,196)	-	-	-	-	-	(78,196)	-	(78,196)
Net (loss) income for the six months ended June 30, 2026	-	-	-	-	(196,473)	-	-	(196,473)	5,973	(190,500)
Other comprehensive income for the six months ended June 30, 2026	-	-	-	-	-	854,191	7,667,377	8,521,568	26,633	8,548,201
Total comprehensive (loss) income	-	-	-	-	(196,473)	854,191	7,667,377	8,325,095	32,606	8,357,701
Decrease of non-controlling interests	-	-	-	-	-	-	-	-	(4)	(4)
Balance as of June 30, 2026	\$ 3,909,811	\$ 1,939,694	\$ 4,638,722	\$ 1,188,383	\$ 11,276,470	\$ (276,822)	\$ 9,977,042	\$ 32,653,300	\$ 1,908,005	\$ 34,561,305

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 six months ended June 30, 2026 and 2025

(Amounts in thousands of New Taiwan Dollars)

Description	For the six months ended June 30		Description	For the six months ended June 30	
	2026	2025		2026	2025
Cash flows from operating activities :			Cash flows from investing activities :		
Net (loss) income before tax	\$ (48,288)	\$ 94,364	Decrease (increase) in financial assets at amortized cost - current	2,625,754	(2,695,891)
Adjustments for:			Acquisition of property, plant and equipment	(1,064,597)	(1,392,450)
The profit or loss items which did not affect cash flows:			Proceeds from disposal of property, plant and equipment	78,616	186,553
Expected credit loss (reversal of expected credit loss)	10,116	(33)	Proceeds from disposal of non-current assets held for sale	-	21,356
Depreciation (including investment property and right-of-use assets)	766,347	663,615	Acquisition of intangible assets	(12,933)	(19,072)
Amortization (including other noncurrent assets)	48,125	44,538	(Decrease) increase in other noncurrent assets	3,824	(8,432)
Finance costs	249,705	264,049	Net cash provided by (used in) investing activities	1,630,664	(3,907,936)
Interest income	(119,462)	(155,548)			
Dividend income	(77,816)	(76,124)	Cash flows from financing activities:		
Gain on disposal of property, plant and equipment	(25,568)	(49,209)	(Decrease) increase in short-term borrowings	(3,654,662)	1,461,679
Gain on disposal of investments	(8,865)	-	Repayment of long-term borrowings (including current portion of long-term borrowings)	(86,000)	(3,056,325)
Reversal of casualty loss	-	(20,500)	Increase (decrease) in guarantee deposits	19,389	(5,556)
Impairment loss	-	43,254	Increase (decrease) in other noncurrent liabilities	51	(421)
Share-based payment expenses	-	1,325	Cash payment for the principal portion of lease liabilities	(77,104)	(91,370)
Share of loss of associates and joint ventures accounted for using the equity method	12,281	-	Change in non-controlling interests	(4)	(9,101)
Net loss on financial assets and liabilities at fair value through profit or loss	224,722	2,026,395	Net cash used in financing activities	(3,798,330)	(1,701,094)
Changes in operating assets and liabilities:					
Contract assets	458,837	(808,617)	Effect of exchange rate changes on cash and cash equivalents	667,299	(2,183,162)
Notes receivable	15,006	(11,791)			
Trade receivables	3,191,137	1,074,499	Net increase (decrease) in cash and cash equivalents	911,689	(5,971,775)
Trade receivables - related parties	(36,459)	763	Cash and cash equivalents at the beginning of the period	8,918,400	12,982,509
Other receivables	385,645	425,485	Cash and cash equivalents at the end of the period	<u>\$ 9,830,089</u>	<u>\$ 7,010,734</u>
Inventories	(1,202,831)	(1,216,069)			
Prepayments	93,277	(88,297)	Cash and cash equivalents on the consolidated balance sheets	9,830,089	6,790,301
Other current assets	(150,155)	(53,487)	Cash and cash equivalents included in non-current assets held for sale	-	220,433
Contract liabilities - current	51,263	(36,690)	Cash and cash equivalents at the end of the period	<u>\$ 9,830,089</u>	<u>\$ 7,010,734</u>
Notes payable	28,469	(145)			
Accounts payable	(217,665)	178,456			
Accounts payable - related parties	58,357	13,867			
Other payables	(544,345)	(373,888)			
Provisions - current	(92,901)	40,460			
Other current liabilities	(116,257)	(40,310)			
Net defined benefit assets/liabilities	(629)	(3,255)			
Cash provided by operating activities	<u>2,952,046</u>	<u>1,937,107</u>			
Dividend received	77,816	75,134			
Interest received	131,938	175,167			
Interest paid	(293,487)	(271,925)			
Income tax paid	(456,257)	(95,066)			
Net cash provided by operating activities	<u>2,412,056</u>	<u>1,820,417</u>			

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

CORETRONIC CORPORATION AND SUBSIDIARIES
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

For the six months ended June 30, 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 six months ended June 30, 2026 and 2025 were authorized for issue by the Board of Directors on July 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 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 18	IFRS 18 “Presentation and Disclosure in Financial Statements”	January 1, 2027 (Note)
IFRS 19	Disclosure Initiative – Subsidiaries without Public Accountability: Disclosures (IFRS 19)	January 1, 2027
IAS 21 and IAS 29	Translation to a Hyperinflationary Presentation Currency (Amendments to IAS 21 and IAS 29)	January 1, 2027
Amendments to IAS 28	Amendments to the Fair Value Option for Investments in Associates and Joint Ventures	January 1, 2027 (Note)

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.

A. 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.

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

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.

B. 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.

C. 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.

D. Amendments to the Fair Value Option for Investments in Associates and Joint Ventures (Amendments to IAS 28)

The amendments are:

- a. Clarify that the entity that has a main business activity of investing in particular types of assets (as set out in paragraph 49(a) of IFRS 18) is eligible to elect the fair value option in IAS 28; and

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

- b. Require the entity to apply the amendments to IAS 28 at the same time, and on the same basis, as it applies IFRS 18.

The abovementioned standards, amendments and interpretations have been issued by the IASB, endorsed by the FSC, and are effective for annual reporting periods beginning on or after 1 January 2027. Except for the standards, amendments and interpretations described in (A) and (D), which are expected to affect the presentation and disclosures of the Group's financial statements, the Group has assessed that the remaining new or amended standards and interpretations have no material impact on the Group.

- (3) 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.

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 20	IFRS 20 "Regulatory Assets and Regulatory Liabilities"	January 1, 2029

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.

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

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.

B. IFRS 20 "Regulatory Assets and Regulatory Liabilities"

This Standard sets out the requirements for the recognition, measurement, presentation and disclosure of regulatory assets, regulatory liabilities, regulatory income and regulatory expense, and will replace IFRS 14 Regulatory Deferral Accounts.

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 six months ended June 30, 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.

(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.

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

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.

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.

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

The consolidated entities are as follows:

Entity name	Relationship	Business nature	Percentage of Ownership		
			June 30, 2026	December 31, 2025	June 30, 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 (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%

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		
			June 30, 2026	December 31, 2025	June 30, 2025
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%
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%

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		
			June 30, 2026	December 31, 2025	June 30, 2025
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 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%

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		
			June 30, 2026	December 31, 2025	June 30, 2025
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%
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 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		
			June 30, 2026	December 31, 2025	June 30, 2025
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 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. In accordance with the Group's operational strategy, the Company finalized the liquidation of Calibre UK Ltd. on May 25, 2026. The liquidation has been approved by the relevant regulatory authorities.

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

- B. 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. The ownership percentage was maintained 100%.
- C. 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. The shareholding ratios of Nano Precision (Suzhou) and Coretronic (Suzhou) in Coretronic Technology (HK) were 30.3% and 69.7%, respectively.
- D. 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).

The financial statements of certain consolidated subsidiaries listed above had not been reviewed by independent accountants. For those unreviewed subsidiaries as of June 30, 2026 and 2025, total assets were NT\$22,660,956 thousand and NT\$23,868,476 thousand, respectively; total liabilities were NT\$3,901,390 thousand and NT\$6,397,342 thousand, respectively; the related total comprehensive income (loss) was NT\$1,371,058 thousand and NT\$(1,181,015) thousand for the three months ended June 30, 2026 and 2025, respectively, the related total comprehensive income (loss) was NT\$1,937,857 thousand and NT\$(999,402) thousand for the six months ended June 30, 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.

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

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.

6. CONTENTS OF SIGNIFICANT ACCOUNTS

(1) Cash and Cash Equivalents

	June 30, 2026	December 31, 2025	June 30, 2025
Cash on hand, savings and checking accounts	\$2,895,367	\$2,909,400	\$2,919,157
Time deposits	6,904,722	5,999,000	3,871,144
Cash equivalents - repurchase agreements	30,000	10,000	-
Total	<u>\$9,830,089</u>	<u>\$8,918,400</u>	<u>\$6,790,301</u>

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

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

	June 30, 2026	December 31, 2025	June 30, 2025
Financial assets mandatorily measured at fair value through profit or loss:			
Derivatives not designated as hedging instruments			
Forward foreign exchange contracts	\$405,348	\$684,398	\$160,120
Current	\$405,348	\$684,398	\$160,120
Noncurrent	-	-	-
Total	\$405,348	\$684,398	\$160,120

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

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

	June 30, 2026	December 31, 2025	June 30, 2025
Equity instrument investments measured at fair value through other comprehensive income			
Unlisted companies stocks	\$13,826,055	\$6,156,520	\$4,976,438
Current	\$-	\$-	\$-
Noncurrent	13,826,055	6,156,520	4,976,438
Total	\$13,826,055	\$6,156,520	\$4,976,438

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

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

(4) Financial assets measured at amortized cost

	June 30, 2026	December 31, 2025	June 30, 2025
Time deposits (with original maturities of more than six months)	\$2,711,003	\$5,336,757	\$7,320,303
Current	\$2,711,003	\$5,336,757	\$7,320,303
Noncurrent	-	-	-
Total	\$2,711,003	\$5,336,757	\$7,320,303

Financial assets classified as financial assets measured at amortized cost were not pledged. Please refer to Note 12 for more details on credit risk.

(5) Notes Receivable

	June 30, 2026	December 31, 2025	June 30, 2025
Notes receivable - arose from operating activities	\$1,889	\$16,895	\$13,114

Notes receivable were not pledged.

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

	June 30, 2026	December 31, 2025	June 30, 2025
Trade receivables	\$9,451,802	\$12,642,939	\$8,314,472
Less: allowance for doubtful accounts	(15,165)	(4,861)	(12,996)
Subtotal	9,436,637	12,638,078	8,301,476
Trade receivables from related parties	156,847	120,388	128
Total	\$9,593,484	\$12,758,466	\$8,301,604

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

Trade receivables were not pledged.

Trade receivables are generally on 30 to 150 day terms. The total carrying amounts as of June 30, 2026, December 31, 2025, and June 30, 2025, were NT\$9,608,649 thousand, NT\$12,763,327 thousand and NT\$8,314,600 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. The credit lines of factoring contracts provided by banks were US\$110,000 thousand as of June 30, 2026, December 31, 2025, and June 30, 2025, respectively.

As of June 30, 2026, December 31, 2025, and June 30, 2025, trade receivables classified as financial assets measured at fair value through profit or loss due to regular factoring without recourse were NT\$3,911,633 thousand, NT\$7,134,325 thousand and NT\$2,927,499 thousand, respectively.

(7) Inventories

	June 30, 2026	December 31, 2025	June 30, 2025
Raw materials and supplies	\$5,002,408	\$4,352,139	\$5,779,081
Work in process	555,665	321,601	416,804
Finished goods	2,696,682	2,388,552	2,371,475
Total	<u>\$8,254,755</u>	<u>\$7,062,292</u>	<u>\$8,567,360</u>

The cost of inventories recognized in expenses amounted to NT\$8,500,566 thousand and NT\$8,068,922 thousand for the three months ended June 30, 2026 and 2025, including the write-down of inventories and obsolescence loss of NT\$44,565 thousand and NT\$59,899 thousand, respectively.

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

The cost of inventories recognized in expenses amounted to NT\$16,399,964 thousand and NT\$15,057,290 thousand for the six months ended June 30, 2026 and 2025, including the write-down of inventories and obsolescence loss of NT\$78,551 thousand and NT\$116,105 thousand, respectively.

The allowance of inventories write-down amounted to NT\$671,238 thousand, NT\$629,258 thousand and NT\$650,453 thousand as of June 30, 2026, December 31, 2025, and June 30, 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	June 30, 2026	
	Carrying amount	Percentage of ownership (%)
Investments in associates:		
Champ Vision Display Inc.(“CVD”)	<u>\$155,481</u>	39.56%
Investees	December 31, 2025	
	Carrying amount	Percentage of ownership (%)
Investments in associates:		
Champ Vision Display Inc.(“CVD”)	<u>\$167,762</u>	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\$7,917 thousand and NT\$12,281 thousand for the three months and six months ended June 30, 2026, respectively. The above investments accounted for using the equity method was unreviewed by independent accountants.

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

The abovementioned associate had no contingent liabilities or capital commitments as of June 30, 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	-	7,285	42,103	20,126	2,723	11,895	33,169	847,543	964,844
Disposals	-	(76,975)	(129,777)	(34,923)	(5,437)	(604)	(64,786)	(44,833)	(357,335)
Transfers	-	43,124	639,396	(5,264)	95	(2,172)	77,416	(862,948)	(110,353)
Exchange differences	-	175,163	117,783	9,972	(3,008)	11,641	35,929	60,998	408,478
As of June 30, 2026	<u>\$150,815</u>	<u>\$10,538,958</u>	<u>\$6,362,233</u>	<u>\$526,630</u>	<u>\$20,949</u>	<u>\$538,748</u>	<u>\$1,822,016</u>	<u>\$1,529,030</u>	<u>\$21,489,379</u>
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	-	34,181	115,412	15,630	665	4,105	51,503	1,076,346	1,297,842
Disposals	-	(465,494)	(241,174)	(4,511)	(6,249)	(7,374)	(66,194)	-	(790,996)
Transfers (Note a)	-	479,556	881,817	18,970	-	19,497	(25,000)	(1,509,986)	(135,146)
Exchange differences	-	(658,752)	(383,242)	(27,117)	(2,895)	(45,843)	(97,304)	(99,981)	(1,315,134)
As of June 30, 2025	<u>\$150,815</u>	<u>\$10,084,490</u>	<u>\$4,984,282</u>	<u>\$502,064</u>	<u>\$25,901</u>	<u>\$478,970</u>	<u>\$1,475,379</u>	<u>\$1,136,537</u>	<u>\$18,838,438</u>
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	-	243,891	294,877	21,519	1,297	15,595	96,933	-	674,112
Disposals	-	(74,481)	(126,593)	(34,539)	(5,051)	(594)	(63,029)	-	(304,287)
Transfers	-	1,689	(88,080)	(6,283)	(2,253)	(1,456)	(12,037)	-	(108,420)
Exchange differences	-	100,915	50,315	7,734	(3,031)	10,813	28,179	-	194,925
As of June 30, 2026	<u>\$-</u>	<u>\$4,679,871</u>	<u>\$2,926,350</u>	<u>\$395,250</u>	<u>\$9,402</u>	<u>\$475,882</u>	<u>\$1,226,646</u>	<u>\$-</u>	<u>\$9,713,401</u>

CORETRONIC CORPORATION AND SUBSIDIARIES
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(Amounts are expressed in thousands of New Taiwan Dollars unless otherwise stated)

			Machinery and equipment	Office fixtures	Transportation equipment	Leasehold improvement	Other equipment	Construction in progress and equipment awaiting inspection	Total
As of January 1, 2025	\$-	\$4,733,525	\$2,956,126	\$369,463	\$25,231	\$416,728	\$1,172,747	\$-	\$9,673,820
Depreciation	-	237,976	202,328	22,080	1,381	24,915	69,236	-	557,916
Disposals	-	(346,803)	(224,071)	(4,482)	(6,250)	(7,374)	(64,672)	-	(653,652)
Transfers (Note a)	-	(40,522)	(6,618)	14,923	-	(967)	(23,964)	-	(57,148)
Fire damage (Note b)	-	(20,500)	-	-	-	-	-	-	(20,500)
Exchange differences	-	(219,705)	(157,199)	(20,524)	(1,849)	(39,945)	(72,184)	-	(511,406)
As of June 30, 2025	\$-	\$4,343,971	\$2,770,566	\$381,460	\$18,513	\$393,357	\$1,081,163	\$-	\$8,989,030

Net carrying amounts as of:

June 30, 2026	\$150,815	\$5,859,087	\$3,435,883	\$131,380	\$11,547	\$62,866	\$595,370	\$1,529,030	\$11,775,978
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
June 30, 2025	\$150,815	\$5,740,519	\$2,213,716	\$120,604	\$7,388	\$85,613	\$394,216	\$1,136,537	\$9,849,408

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.

(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.

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

	<u>Buildings</u>
Cost:	
As of January 1, 2026	\$244,538
Additions from acquisitions	-
As of June 30, 2026	<u>\$244,538</u>
As of January 1, 2025	\$244,538
Additions from acquisitions	-
As of June 30, 2025	<u>\$244,538</u>
Depreciation and Impairment:	
As of January 1, 2026	\$127,368
Depreciation	4,018
As of June 30, 2026	<u>\$131,386</u>
As of January 1, 2025	\$118,767
Depreciation	4,300
As of June 30, 2025	<u>\$123,067</u>
Net carry amount as of:	
June 30, 2026	<u>\$113,152</u>
December 31, 2025	<u>\$117,170</u>
June 30, 2025	<u>\$121,471</u>

	Three-month periods ended		Six-month periods ended	
	June 30		June 30	
	2026	2025	2026	2025
Rental income from				
investment property	\$7,026	\$7,026	\$14,052	\$14,052
Less: Direct operating expenses				
from investment property				
generating rental income	(2,009)	(2,150)	(4,018)	(4,300)
Total	<u>\$5,017</u>	<u>\$4,876</u>	<u>\$10,034</u>	<u>\$9,752</u>

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

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:

	June 30, 2026	December 31, 2025	June 30, 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	-	8,802	-	-	4,131	12,933
Transfers	-	(57)	-	-	-	(57)
Exchange differences	-	599	-	-	311	910
As of June 30, 2026	\$248,166	\$329,066	\$91,249	\$5,940	\$83,968	\$758,389
As of January 1, 2025	\$248,166	\$314,791	\$91,249	\$5,940	\$56,560	\$716,706
Additions	-	11,355	-	-	7,717	19,072
Disposals	-	(29,454)	-	-	-	(29,454)
Exchange differences	-	(4,309)	-	-	(1,999)	(6,308)
As of June 30, 2025	\$248,166	\$292,383	\$91,249	\$5,940	\$62,278	\$700,016
Amortization and Impairment:						
As of January 1, 2026	\$118,851	\$211,426	\$81,845	\$5,940	\$67,754	\$485,816
Amortization	7,302	27,406	1,894	-	10,991	47,593
Transfers	-	(184)	-	-	-	(184)
Exchange differences	-	372	-	-	275	647
As of June 30, 2026	\$126,153	\$239,020	\$83,739	\$5,940	\$79,020	\$533,872

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NOTES TO CONSOLIDATED FINANCIAL STATEMENTS-(Continued)
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	Patents	Software	IPs	Goodwill	Other	Total
As of January 1, 2025	\$98,269	\$192,660	\$78,055	\$5,940	\$51,104	\$426,028
Amortization	10,713	23,495	1,895	-	6,174	42,277
Disposals	-	(29,454)	-	-	-	(29,454)
Exchange differences	-	(1,803)	-	-	(1,854)	(3,657)
As of June 30, 2025	<u>\$108,982</u>	<u>\$184,898</u>	<u>\$79,950</u>	<u>\$5,940</u>	<u>\$55,424</u>	<u>\$435,194</u>

Net carrying amount as of:

June 30, 2026	<u>\$122,013</u>	<u>\$90,046</u>	<u>\$7,510</u>	<u>\$-</u>	<u>\$4,948</u>	<u>\$224,517</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>
June 30, 2025	<u>\$139,184</u>	<u>\$107,485</u>	<u>\$11,299</u>	<u>\$-</u>	<u>\$6,854</u>	<u>\$264,822</u>

Amortization expense of intangible assets:

	Three-month periods ended June 30		Six-month periods ended June 30	
	2026	2025	2026	2025
Operating costs	\$7,711	\$5,903	\$15,888	\$11,218
Selling expenses	550	153	1,096	299
General and administrative expenses	5,914	5,262	10,406	10,516
Research and development expenses	10,380	9,798	20,203	20,244
Total	<u>\$24,555</u>	<u>\$21,116</u>	<u>\$47,593</u>	<u>\$42,277</u>

(12) Short-Term Borrowings

	June 30, 2026	December 31, 2025	June 30, 2025
Unsecured bank loans	<u>\$13,573,495</u>	<u>\$17,228,157</u>	<u>\$13,975,406</u>
Interest rates (%)	<u>1.75%~4.85%</u>	<u>1.77%~4.57%</u>	<u>1.78%~5.10%</u>

The Group's unused short-term lines of credits amounted to NT\$40,499,713 thousand, NT\$34,401,820 thousand, and NT\$33,077,534 thousand as of June 30, 2026, December 31, 2025 and June 30, 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

	June 30, 2026	December 31, 2025	June 30, 2025
Financial liabilities mandatorily measured at fair value through profit or loss:			
Derivatives not designated as hedging instruments - current			
Forward exchange contracts	\$56,499	\$110,827	\$1,462,955
Current	\$56,499	\$110,827	\$1,462,955
Noncurrent	-	-	-
Total	\$56,499	\$110,827	\$1,462,955

(14) Long-Term Borrowings

Details of long-term borrowings are as follows:

Lenders	June 30, 2026	Interest Rate (%)	Maturity date and terms of repayment
Secured long-term borrowings from Hua Nan Commercial bank	\$160,000	1.96%	Principal is repaid in 14 quarterly payments from August 10, 2025.
Less: Current portion	(64,000)		
Total	\$96,000		
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		

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Lenders	June 30, 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	55,900	1.96%	Principal is repaid in 14 quarterly payments from August 10, 2025.
Less: Current portion	(98,000)		
Total	<u>\$245,000</u>		

The Group's unused long-term lines of credits amounted to NT\$6,100,000 thousand, NT\$6,700,000 thousand and NT\$6,607,000 thousand as of June 30, 2026, December 31, 2025 and June 30, 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 June 30, 2026 and 2025 were NT\$97,162 thousand and NT\$82,980 thousand, respectively.

Pension expenses under the defined contribution plan for the six months ended June 30, 2026 and 2025 were NT\$178,226 thousand and NT\$167,374 thousand, respectively.

Defined benefits plan

Pension revenues under the defined benefits plan for the three months ended June 30, 2026 and 2025 were NT\$315 thousand and NT\$113 thousand, respectively.

Pension revenues under the defined benefits plan for the six months ended June 30, 2026 and 2025 were NT\$630 thousand and NT\$430 thousand, respectively.

(16) Provisions

	<u>Warranties</u>
As of January 1, 2026	\$433,128
Arising during the period	67,416
Utilized during the period	(163,899)
Exchange differences	3,582
As of June 30, 2026	<u>\$340,227</u>

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

	<u>Warranties</u>
Current	\$340,227
Noncurrent	-
As of June 30, 2026	<u>\$340,227</u>
As of January 1, 2025	\$389,566
Arising during the period	248,198
Utilized during the period	(196,176)
Reclassification as held for sale	(1,471)
Exchange differences	<u>(11,562)</u>
As of June 30, 2025	<u>\$428,555</u>
Current	\$428,555
Noncurrent	-
As of June 30, 2025	<u>\$428,555</u>

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 June 30, 2026, December 31, 2025, and June 30, 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 June 30, 2026, December 31, 2025 and June 30, 2025. Each share has one voting right and a right to receive dividends.

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On June 12, 2026, the Company's annual general meeting of shareholders approved a resolution to establish a newly incorporated company, CoreIntelligence Holdings Corporation ("CiHC"), through a share swap, whereby CiHC will acquire 100% of the Company's issued and outstanding shares. Under this share swap, each common share of the Company will be exchanged for one common share of CiHC. The common shares of CiHC are scheduled to be listed on the Taipei Exchange (TPEX) on the share swap effective date, currently expected to be September 3, 2026, while the Company's common shares will be delisted from the TPEX on the same date. The relevant application and operational procedures are currently being processed in accordance with the regulations of the authorities.

B. Capital surplus

	June 30, 2026	December 31, 2025	June 30, 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	1,173,750
Changes in ownership interests in subsidiaries	55,476	55,476	77,149
Other	472	472	-
Total	<u>\$1,939,694</u>	<u>\$2,017,890</u>	<u>\$2,038,921</u>

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.

CORETRONIC CORPORATION AND SUBSIDIARIES
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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.

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.

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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.

The special reserve of the first adoption of the TIFRS as of June 30, 2026, December 31, 2025 and June 30, 2025 amounted to NT\$1,188,383 thousand.

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

	Appropriation of earnings		Dividends per share (NT\$)	
	2025	2024	2025	2024
Legal reserve	\$37,853	\$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 was resolved by the shareholders’ meetings on June 12, 2026. Other earning distributions for 2024 was resolved by the shareholders’ meetings on June 18, 2025.

CORETRONIC CORPORATION AND SUBSIDIARIES
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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:

	Six months ended June 30	
	2026	2025
Beginning balance	\$1,875,403	\$2,003,485
Income (loss) attributable to non-controlling interests	5,973	(3,190)
Other comprehensive income attributable to non-controlling interests, net of tax:		
Exchange differences on translation of foreign operations	26,633	(75,318)
Cash dividends	(4)	(9,101)
Changes in subsidiaries' ownership	-	307
Share-based payment plans	-	1,325
Ending balance	<u>\$1,908,005</u>	<u>\$1,917,508</u>

(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.

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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 June 30, 2026, the total outstanding granted stock options were 1,769,250 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 June 30, 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.

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.

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Share-based compensation expenses recognized for the three months ended June 30, 2025 was NT\$988 thousand. Share-based compensation expenses recognized for the six months ended June 30, 2025 was NT\$1,325 thousand.

(19) Sales

	Three-month periods ended June 30		Six-month periods ended June 30	
	2026	2025	2026	2025
Contract revenue from customers				
Sale of goods	\$9,585,423	\$9,519,615	\$18,594,248	\$17,758,901
Revenue arising from rendering of services	93,774	108,750	250,875	250,480
Other operating revenues	355,790	229,244	551,765	322,131
Total	<u>\$10,034,987</u>	<u>\$9,857,609</u>	<u>\$19,396,888</u>	<u>\$18,331,512</u>

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

A. Revenue of Segments

For the three months ended June 30, 2026

	Energy – saving products segment	Image products and brand segment	Optical component segment	Autonomous mobile robotics segment	Cloud service segment	Other segment	Elimination	Total
Sale of goods	\$5,003,086	\$2,681,137	\$719,131	\$267,761	\$578,355	\$530,773	\$(194,820)	\$9,585,423
Revenue arising from rendering of services	11,249	10,323	19,144	31,148	96,602	2,320	(77,012)	93,774
Other operating revenues	200,308	72,425	-	41,186	-	41,871	-	355,790
Total	<u>\$5,214,643</u>	<u>\$2,763,885</u>	<u>\$738,275</u>	<u>\$340,095</u>	<u>\$674,957</u>	<u>\$574,964</u>	<u>\$(271,832)</u>	<u>\$10,034,987</u>

The timing of revenue recognition:

At a point in time	\$5,214,643	\$2,763,885	\$719,131	\$340,095	\$674,957	\$574,964	\$(271,832)	\$10,015,843
Over time	-	-	19,144	-	-	-	-	19,144
Total	<u>\$5,214,643</u>	<u>\$2,763,885</u>	<u>\$738,275</u>	<u>\$340,095</u>	<u>\$674,957</u>	<u>\$574,964</u>	<u>\$(271,832)</u>	<u>\$10,034,987</u>

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For the three months ended June 30, 2025

	Energy – saving products segment	Image products and brand segment	Optical component segment	Autonomous mobile robotics segment	Cloud service segment	Other segment	Elimination	Total
Sale of goods	\$4,130,892	\$3,124,363	\$691,400	\$828,350	\$568,975	\$358,825	\$(183,190)	\$9,519,615
Revenue arising from rendering of services	7,687	15,460	13,084	15,759	122,253	1,348	(66,841)	108,750
Other operating revenues	136,282	29,555	-	9,405	-	54,002	-	229,244
Total	<u>\$4,274,861</u>	<u>\$3,169,378</u>	<u>\$704,484</u>	<u>\$853,514</u>	<u>\$691,228</u>	<u>\$414,175</u>	<u>\$(250,031)</u>	<u>\$9,857,609</u>

The timing of revenue recognition:

At a point in time	\$4,274,861	\$3,169,378	\$691,400	\$853,514	\$691,228	\$414,175	\$(250,031)	\$9,844,525
Over time	-	-	13,084	-	-	-	-	13,084
Total	<u>\$4,274,861</u>	<u>\$3,169,378</u>	<u>\$704,484</u>	<u>\$853,514</u>	<u>\$691,228</u>	<u>\$414,175</u>	<u>\$(250,031)</u>	<u>\$9,857,609</u>

For the six months ended June 30, 2026

	Energy– saving products segment	Image products and brand segment	Optical Component segment	Autonomous mobile robotics segment	Cloud service segment	Other segment	Elimination	Total
Sale of goods	\$9,758,270	\$5,214,180	\$1,384,673	\$781,007	\$1,045,443	\$766,531	\$(355,856)	\$18,594,248
Revenue arising from Rendering of services	17,818	22,127	38,559	50,277	283,685	3,838	(165,429)	250,875
Other operating revenues	292,947	131,062	-	53,871	-	73,885	-	551,765
Total	<u>\$10,069,035</u>	<u>\$5,367,369</u>	<u>\$1,423,232</u>	<u>\$885,155</u>	<u>\$1,329,128</u>	<u>\$844,254</u>	<u>\$(521,285)</u>	<u>\$19,396,888</u>

The timing of revenue recognition:

At a point intime	\$10,069,035	\$5,367,369	\$1,384,673	\$885,155	\$1,329,128	\$844,254	\$(521,285)	\$19,358,329
Overtime	-	-	38,559	-	-	-	-	38,559
Total	<u>\$10,069,035</u>	<u>\$5,367,369</u>	<u>\$1,423,232</u>	<u>\$885,155</u>	<u>\$1,329,128</u>	<u>\$844,254</u>	<u>\$(521,285)</u>	<u>\$19,396,888</u>

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For the six months ended June 30, 2025

	Energy – saving products segment	Image products and brand segment	Optical component segment	Autonomous mobile robotics segment	Cloud service segment	Other segment	Elimination	Total
Sale of goods	\$8,008,923	\$6,077,237	\$1,328,686	\$1,027,854	\$1,013,985	\$689,538	\$(387,322)	\$17,758,901
Revenue arising from rendering of services	24,319	28,661	25,847	32,089	277,845	2,012	(140,293)	250,480
Other operating revenues	191,645	50,369	-	10,907	-	69,210	-	322,131
Total	<u>\$8,224,887</u>	<u>\$6,156,267</u>	<u>\$1,354,533</u>	<u>\$1,070,850</u>	<u>\$1,291,830</u>	<u>\$760,760</u>	<u>\$(527,615)</u>	<u>\$18,331,512</u>

The timing of revenue recognition:

At a point in time	\$8,224,887	\$6,156,267	\$1,328,686	\$1,070,850	\$1,291,830	\$760,760	\$(527,615)	\$18,305,665
Over time	-	-	25,847	-	-	-	-	25,847
Total	<u>\$8,224,887</u>	<u>\$6,156,267</u>	<u>\$1,354,533</u>	<u>\$1,070,850</u>	<u>\$1,291,830</u>	<u>\$760,760</u>	<u>\$(527,615)</u>	<u>\$18,331,512</u>

B. Contract balance

a. Contract assets – current

	June 30, 2026	December 31, 2025	June 30, 2025	January 1 2025
Sale of goods	<u>\$520,273</u>	<u>\$979,110</u>	<u>\$808,617</u>	<u>\$-</u>

b. Contract liabilities – current

	June 30, 2026	December 31, 2025	June 30, 2025	January 1 2025
Sale of goods	<u>\$399,738</u>	<u>\$287,775</u>	<u>\$285,538</u>	<u>\$534,832</u>
Revenue arising from rendering of services	8,451	2,550	1,815	627
Other operating revenues	<u>204,905</u>	<u>271,506</u>	<u>418,273</u>	<u>271,728</u>
Total	<u>\$613,094</u>	<u>\$561,831</u>	<u>\$705,626</u>	<u>\$807,187</u>

The contract liabilities balances resulted from the difference between the satisfaction of the performance obligation and the customers' payment. For the six months ended June 30, 2026 and 2025, the Group recognized NT\$404,514 thousand and NT\$639,659 thousand, respectively, in revenues from the contract liabilities balance at the beginning of the period as performance obligations were satisfied.

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C. Transaction price allocated to unsatisfied performance obligations

As of June 30, 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 June 30, 2025, the cost of assets from acquisition or performance of customer contracts for the Group were NT\$13,116 thousand and NT\$17,056 thousand, respectively, which was recognized under other current assets.

(20) Expected credit loss

	Three-month periods ended		Six-month periods ended	
	June 30		June 30	
	2026	2025	2026	2025
Operating expenses – expected credit loss (reversal of expected credit loss)				
Trade receivables	\$429	\$(561)	\$10,116	\$(33)

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 June 30, 2026, December 31, 2025, and June 30, 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:

	June 30, 2026	December 31, 2025	June 30, 2025
Total carrying amount	\$520,273	\$979,110	\$808,617
Loss ratio	0%	0%	0%
Lifetime expected credit losses	\$-	\$-	\$-

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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 June 30, 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	\$626,256	\$134,955	\$13,419	\$4,436	\$2,297	\$9,229	\$790,592
Loss ratio	0%	0.2%	0.5%	3%	5%	10%	
Expected credit losses	-	(714)	(175)	(215)	(400)	(5,579)	(7,083)
Subtotal	\$626,256	\$134,241	\$13,244	\$4,221	\$1,897	\$3,650	\$783,509

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	\$8,582,795	\$209,652	\$11,125	\$2,525	\$11,731	\$2,118	\$8,819,946
Loss ratio	0%	0%	5%	30%	50%	100%	
Expected credit losses	-	(9)	(19)	(71)	(5,865)	(2,118)	(8,082)
Subtotal	\$8,582,795	\$209,643	\$11,106	\$2,454	\$5,866	\$-	\$8,811,864

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

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Group B

		Past due					
	Not	1 to 30	31 to 60	61 to 90	91 to 120	More than	
	past due	days	days	days	days	121 days	Total
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 June 30, 2025

Group A

		Past due					
	Not	1 to 30	31 to 60	61 to 90	91 to 120	More than	
	past due	days	days	days	days	121 days	Total
Gross carrying							
amount	\$518,212	\$116,348	\$28,764	\$5,115	\$21,906	\$8,269	\$698,614
Loss ratio	0%	0.2%	0.5%	3%	5%	10%	
Expected credit							
losses	-	(1,001)	(510)	(122)	(49)	(5,970)	(7,652)
Subtotal	\$518,212	\$115,347	\$28,254	\$4,993	\$21,857	\$2,299	\$690,962

Group B

		Past due					
	Not	1 to 30	31 to 60	61 to 90	91 to 120	More than	
	past due	days	days	days	days	121 days	Total
Gross carrying							
amount	\$7,378,036	\$231,370	\$14,638	\$15	\$318	\$4,723	\$7,629,100
Loss ratio	0%	0%	5%	30%	50%	100%	
Expected credit							
losses	-	-	(462)	-	(159)	(4,723)	(5,344)
Subtotal	\$7,378,036	\$231,370	\$14,176	\$15	\$159	\$-	\$7,623,756

CORETRONIC CORPORATION AND SUBSIDIARIES
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS-(Continued)
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The movements of provision for impairment of trade receivables during the periods are as follows:

	<u>Trade receivables</u>
As of January 1, 2026	\$4,861
Addition for the current period	10,116
Exchange differences	188
As of June 30, 2026	<u>\$15,165</u>
As of January 1, 2025	\$15,720
Reversal for the current period	(33)
Write-offs	(1,978)
Exchange differences	(713)
As of June 30, 2025	<u>\$12,996</u>

(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

	<u>June 30,</u> <u>2026</u>	<u>December 31,</u> <u>2025</u>	<u>June 30,</u> <u>2025</u>
Land (including land use rights)	\$1,817,848	\$1,771,191	\$1,745,942
Buildings	166,632	153,752	188,065
Transportation equipment	20,947	27,926	30,088
Office fixtures	6,682	7,395	2,283
Total	<u>\$2,012,109</u>	<u>\$1,960,264</u>	<u>\$1,966,378</u>

CORETRONIC CORPORATION AND SUBSIDIARIES
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During the six months ended June 30, 2026 and 2025, the additions to right-of-use assets of the Group amounted to NT\$112,831 thousand and NT\$103,013 thousand, respectively.

ii. Lease liabilities

	June 30, 2026	December 31, 2025	June 30, 2025
Current	\$143,419	\$144,397	\$158,962
Noncurrent	947,345	904,515	928,454
Total	<u>\$1,090,764</u>	<u>\$1,048,912</u>	<u>\$1,087,416</u>

Please refer to Note 6(23)D. for the interest on lease liability recognized during the six months ended June 30, 2026 and 2025. Please refer to Note 12(5) for the maturity analysis for lease liabilities as of June 30, 2026, December 31, 2025, and June 30, 2025.

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

Depreciation charge for right-of-use assets

	Three-month periods ended June 30		Six-month periods ended June 30	
	2026	2025	2026	2025
Land (including land use rights)	\$14,665	\$14,951	\$29,321	\$30,471
Buildings	24,519	30,576	49,887	61,881
Transportation equipment	3,931	4,218	8,223	8,630
Office fixtures	275	45	551	180
Other equipment	118	115	235	237
Total	<u>\$43,508</u>	<u>\$49,905</u>	<u>\$88,217</u>	<u>\$101,399</u>

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

(c) Income and costs relating to leasing activities

	Three-month periods ended		Six-month periods ended	
	June 30		June 30	
	2026	2025	2026	2025
The expense relating to short-term leases	\$4,812	\$3,838	\$9,311	\$7,186
The expense relating to leases of low-value assets (excluding the expense relating to short-term leases of low-value assets)	1,254	1,328	2,409	3,257
Total	\$6,066	\$5,166	\$11,720	\$10,443

(d) Cash outflow relating to leasing activities

During the six months ended June 30, 2026 and 2025, the Group's total cash outflows for leases amounted to NT\$104,338 thousand and NT\$117,133 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.

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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.

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.

	Three-month periods ended		Six-month periods ended	
	June 30		June 30	
	2026	2025	2026	2025
Lease income for operating leases				
Income relating to fixed lease payments and variable lease payments that depend on an index or a rate	\$34,380	\$14,775	\$55,438	\$28,992

CORETRONIC CORPORATION AND SUBSIDIARIES

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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:

	June 30, 2026	December 31, 2025	June 30, 2025
Not later than one year	\$22,204	\$44,943	\$46,314
Later than one year but not later than two years	492	492	22,204
Later than two years but not later than three years	246	492	492
Later than three years but not later than four years	-	-	246
Total	<u>\$22,942</u>	<u>\$45,927</u>	<u>\$69,256</u>

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

Function Items	Three months ended June 30					
	2026			2025		
	Operating Cost	Operating expenses	Total amount	Operating Cost	Operating expenses	Total amount
Employee benefits expense	\$738,823	\$1,027,475	\$1,766,298	\$627,776	\$1,131,888	\$1,759,664
Salaries	581,456	845,594	1,427,050	510,313	952,539	1,462,852
Labor and health insurance	42,416	82,258	124,674	38,443	90,597	129,040
Pension	44,239	52,608	96,847	33,403	49,464	82,867
Other employee benefits expense	70,712	47,015	117,727	45,617	39,288	84,905
Depreciation	311,079	83,100	394,179	256,993	79,580	336,573
Amortization	3,892	20,835	24,727	5,904	15,240	21,144

Function Items	Six months ended June 30					
	2026			2025		
	Operating Cost	Operating expenses	Total amount	Operating Cost	Operating expenses	Total amount
Employee benefits expense	\$1,389,640	\$2,076,982	\$3,466,622	\$1,242,679	\$2,245,472	\$3,488,151
Salaries	1,103,527	1,726,479	2,830,006	1,011,065	1,885,630	2,896,695
Labor and health insurance	85,884	170,644	256,528	76,138	184,241	260,379
Pension	79,574	98,022	177,596	67,149	99,795	166,944
Other employee benefits expense	120,654	81,837	202,491	88,327	75,806	164,133
Depreciation	597,476	164,849	762,325	494,366	163,281	657,647
Amortization	6,920	40,872	47,792	11,231	31,116	42,347

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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 six months ended June 30, 2025. The amounts of employees compensation was NT\$9,774 thousand and NT\$13,228 thousand for the three months and six months ended June 30, 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 six months ended June 30, 2026; therefore, no employees compensation was accrued.

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-month periods ended		Six-month periods ended	
	June 30		June 30	
	2026	2025	2026	2025
Financial assets measured at amortized cost	\$58,531	\$60,153	\$119,462	\$155,548

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B. Other income

	Three-month periods ended		Six-month periods ended	
	June 30		June 30	
	2026	2025	2026	2025
Dividend income	\$77,816	\$990	\$77,816	\$76,124
Rental income	34,380	23,573	55,438	71,274
Government grants income	12,637	14,775	20,416	28,992
Fire insurance claim income	-	38,913	-	100,579
Other	45,114	21,808	60,608	75,525
Total	<u>\$169,947</u>	<u>\$100,059</u>	<u>\$214,278</u>	<u>\$352,494</u>

C. Other gains and losses

	Three-month periods ended		Six-month periods ended	
	June 30		June 30	
	2026	2025	2026	2025
Net gain (loss) on financial assets at fair value through profit or loss (Note a)	\$31,586	\$(674,482)	\$294,136	\$(490,608)
Net gain on disposal of property, plant and equipment	10,605	4,988	25,568	49,209
Gain on disposal of investments	8,865	-	8,865	-
Gain on lease modification	8,779	13	8,852	2,131
Foreign exchange gain (loss), net	37,319	632,172	(188,032)	509,452
Impairment loss (Note b)	-	-	-	(43,254)
Other losses	(41,075)	(4,434)	(44,530)	(9,841)
Total	<u>\$56,079</u>	<u>\$(41,743)</u>	<u>\$104,859</u>	<u>\$17,089</u>

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

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Note b: Please refer to Note 6(9) for the impairment loss Subsidiary YTO recognized for the six months ended June 30, 2025.

D. Finance cost

	Three-month periods ended		Six-month periods ended	
	June 30		June 30	
	2026	2025	2026	2025
Interest on borrowings				
from bank	\$101,169	\$112,778	\$234,191	\$248,729
Interest on lease liabilities	7,615	7,600	15,514	15,320
Total	<u>\$108,784</u>	<u>\$120,378</u>	<u>\$249,705</u>	<u>\$264,049</u>

(24) Components of Other Comprehensive Income

For the three months ended June 30, 2026

	Arising during	Income tax income	Other
	the period	(expense)	comprehensive
			income, net of tax
Not to be reclassified to profit or loss:			
Unrealized gain from equity instrument investments measured at fair value through other comprehensive income	\$6,191,517	\$1,767	\$6,193,284
To be reclassified to profit or loss in subsequent periods:			
Exchange differences on translation of foreign operations	137,425	-	137,425
Total of other comprehensive income	<u>\$6,328,942</u>	<u>\$1,767</u>	<u>\$6,330,709</u>

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For the three months ended June 30, 2025

	Arising during the period	Income tax income (expense)	Other comprehensive income, net of tax
Not to be reclassified to profit or loss:			
Unrealized gain from equity instrument investments measured at fair value through other comprehensive income	\$82,021	\$2,215	\$84,236
To be reclassified to profit or loss in subsequent periods:			
Exchange differences on translation of foreign operations	(3,671,422)	-	(3,671,422)
Total of other comprehensive income	<u>\$ (3,589,401)</u>	<u>\$ 2,215</u>	<u>\$ (3,587,186)</u>

For the six months ended June 30, 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	\$7,668,744	\$(1,367)	\$7,667,377
To be reclassified to profit or loss in subsequent periods:			
Exchange differences on translation of foreign operations	880,824	-	880,824
Total of other comprehensive income	<u>\$8,549,568</u>	<u>\$(1,367)</u>	<u>\$8,548,201</u>

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For the six months ended June 30, 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	\$(264,189)	\$3,242	\$(260,947)
To be reclassified to profit or loss in subsequent periods:			
Exchange differences on translation of foreign operations	(3,082,017)	-	(3,082,017)
Total of other comprehensive income	<u><u>\$(3,346,206)</u></u>	<u><u>\$3,242</u></u>	<u><u>\$(3,342,964)</u></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-month periods ended June 30		Six-month periods ended June 30	
	2026	2025	2026	2025
Current income tax expense (income):				
Current income tax expense	\$328,742	\$162,522	\$367,786	\$204,872
Adjustments in respect of current income tax of prior periods	(173,287)	6,682	(173,287)	6,682
Current tax expense (income) related to Pillar Two legislation	450	(644)	472	2,585

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	Three-month periods ended		Six-month periods ended	
	June 30		June 30	
	2026	2025	2026	2025
Deferred tax expense (income):				
Deferred tax expense relating to origination and reversal of temporary differences	221,413	(113,270)	168,741	(133,613)
Deferred tax arising from write-down or reversal of write-down of deferred tax asset	(218,818)	(61,430)	(221,500)	(61,595)
Other	-	-	-	1,976
Total income tax (income) expense	<u>\$158,500</u>	<u>\$(6,140)</u>	<u>\$142,212</u>	<u>\$20,907</u>

Income tax relating to components of other comprehensive income

	Three-month periods ended		Six-month periods ended	
	June 30		June 30	
	2026	2025	2026	2025
Deferred income tax (expense) income:				
Unrealized loss from equity instruments investments measured at fair value through other comprehensive income	<u>\$1,767</u>	<u>\$2,215</u>	<u>\$(1,367)</u>	<u>\$3,242</u>

The assessment of income tax returns

As of June 30, 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

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	<u>The assessment of income tax returns</u>
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.

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.

	<u>Three-month periods ended</u>		<u>Six-month periods ended</u>	
	<u>June 30</u>		<u>June 30</u>	
	<u>2026</u>	<u>2025</u>	<u>2026</u>	<u>2025</u>
A. Basic earnings per share				
Net (loss) profit attributable to ordinary shareholders of the parent (in NT\$ thousand)	<u>\$(77,297)</u>	<u>\$57,435</u>	<u>\$(196,473)</u>	<u>\$76,647</u>
Weighted average number of ordinary shares outstanding for basic earnings per share (in thousands)	<u>390,981</u>	<u>390,981</u>	<u>390,981</u>	<u>390,981</u>
Basic earnings per share (NT\$)	<u>\$(0.20)</u>	<u>\$0.15</u>	<u>\$(0.50)</u>	<u>\$0.20</u>

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	Three-month periods ended		Six-month periods ended	
	June 30		June 30	
	2026	2025	2026	2025
B. Diluted earnings per share				
Net (loss) profit				
attributable to ordinary				
shareholders of the				
parent after dilution				
(in NT\$ thousand)	<u>\$(77,297)</u>	<u>\$57,435</u>	<u>\$(196,473)</u>	<u>\$76,647</u>
Weighted average number				
of ordinary shares				
outstanding for basic				
earnings per share				
(in thousands)	390,981	390,981	390,981	390,981
Effect of dilution:				
Employee bonus — stock				
(in thousand)	<u>-</u>	<u>242</u>	<u>150</u>	<u>620</u>
Weighted average number				
of ordinary shares				
outstanding after dilution				
(in thousand)	<u>390,981</u>	<u>391,223</u>	<u>391,131</u>	<u>391,601</u>
Diluted earnings per share				
(NT\$)	<u>\$(0.20)</u>	<u>\$0.15</u>	<u>\$(0.50)</u>	<u>\$0.20</u>

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.

(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	June 30, 2026	December 31, 2025	June 30, 2025
Young Optics Inc.	Taiwan	67.37%	67.37%	67.37%

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	June 30, 2026	December 31, 2025	June 30, 2025
Accumulated balance of material non-controlling interests			
Young Optics, Inc.	\$1,917,209	\$1,883,085	\$1,834,310

	Three-month periods ended June 30		Six-month periods ended June 30	
	2026	2025	2026	2025
Gain allocated to material non-controlling interest				
Young Optics, Inc.	\$3,464	\$2,437	\$7,492	\$5,535

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 June 30, 2026:

	<u>Young Optics Inc.</u>
Operating revenue	\$738,275
Net income for the period from continuing operations	5,142
Total comprehensive income for the period	16,923

Summarized information of profit or loss for the three months ended June 30, 2025:

	<u>Young Optics Inc.</u>
Operating revenue	\$704,484
Net income for the period from continuing operations	3,618
Total comprehensive loss for the period	(111,832)

Summarized information of profit or loss for the six months ended June 30, 2026:

	<u>Young Optics Inc.</u>
Operating revenue	\$1,423,232
Net income for the period from continuing operations	11,121
Total comprehensive income for the period	50,652

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Summarized information of profit or loss for the six months ended June 30, 2025:

	<u>Young Optics Inc.</u>
Operating revenue	\$1,354,533
Net income for the period from continuing operations	8,216
Total comprehensive loss for the period	(87,068)

Summarized information of financial position as of June 30, 2026:

	<u>Young Optics Inc.</u>
Current assets	\$2,417,491
Non-current assets	2,037,793
Current liabilities	(1,202,561)
Non-current liabilities	(406,936)

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 June 30, 2025:

	<u>Young Optics Inc.</u>
Current assets	\$2,205,242
Non-current assets	2,126,369
Current liabilities	(1,056,418)
Non-current liabilities	(552,456)

Summarized cash flow information for the six months ended June 30, 2026:

	<u>Young Optics Inc.</u>
Operating activities	\$126,919
Investing activities	(108,261)
Financing activities	(26,798)
Net increase in cash and cash equivalents	27,629

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Summarized cash flow information for the six months ended June 30, 2025:

	<u>Young Optics Inc.</u>
Operating activities	\$193,440
Investing activities	6,648
Financing activities	83,908
Net increase in cash and cash equivalents	213,902

(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 :

	<u>July 1, 2025</u>
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
	<u>\$554,504</u>

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	<u>July 1, 2025</u>
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	<u>2</u>
	<u>\$312,784</u>
Derecognition of net assets	<u><u>\$241,720</u></u>

B. The consideration received and the profit or loss recognized for this transaction are as follows :

	<u>July 1, 2025</u>
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	<u>192,214</u>
Gain on disposal of investment	<u><u>\$193,810</u></u>

C. Cash flow analysis of derecognized subsidiary :

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

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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
YUNZE WELLNESS CO., LTD(“YUNZE”)	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.

(2) Significant transactions with related parties

A. Sales

	Three-month periods ended		Six-month periods ended	
	June 30		June 30	
	2026	2025	2026	2025
CVD	\$111,679	\$-	\$180,387	\$-
YUNZE	5,240	-	5,240	-
DONGTAI QIDIAN	965	1,416	1,468	2,140
HANNSTAR	7	4,358	8	7,461
AVALUE	-	-	388	-
Total	<u>\$117,891</u>	<u>\$5,774</u>	<u>\$187,491</u>	<u>\$9,601</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.

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B. Purchases

	Three-month periods ended		Six-month periods ended	
	June 30		June 30	
	2026	2025	2026	2025
HANNSTAR	\$112,900	\$69,168	\$236,291	\$150,770
CVD	69,993	-	128,072	-
Total	<u>\$182,893</u>	<u>\$69,168</u>	<u>\$364,363</u>	<u>\$150,770</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

	Three-month periods ended		Six-month periods ended	
	June 30		June 30	
	2026	2025	2026	2025
CVD	<u>\$3,281</u>	<u>\$-</u>	<u>\$5,805</u>	<u>\$-</u>

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

D. Trade Receivables from Related Parties

	June 30,	December 31,	June 30,
	2026	2025	2025
CVD	\$155,023	\$119,377	\$-
YUNZE	1,040	-	-
DONGTAI QIDIAN	776	1,011	-
HANNSTAR	8	-	128
Total	<u>\$156,847</u>	<u>\$120,388</u>	<u>\$128</u>

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E. Other Receivables from Related Parties

	June 30, 2026	December 31, 2025	June 30, 2025
CVD	\$4,968	\$4,254	\$-
HANNSTAR	-	506	-
Total	<u>\$4,968</u>	<u>\$4,760</u>	<u>\$-</u>

F. Accounts Payable to Related Parties

	June 30, 2026	December 31, 2025	June 30, 2025
HANNSTAR	\$58,816	\$14,700	\$27,167
CVD	53,798	39,557	-
Total	<u>\$112,614</u>	<u>\$54,257</u>	<u>\$27,167</u>

G. Other Payable to Related Parties

	June 30, 2026	December 31, 2025	June 30, 2025
DONGTAI QIDIAN	\$32	\$-	\$-
YUNZE	32	-	-
CVD	-	190	-
Total	<u>\$64</u>	<u>\$190</u>	<u>\$-</u>

H. Key Management Personnel Compensation

	Three-month periods ended June 30		Six-month periods ended June 30	
	2026	2025	2026	2025
Short-term employee benefits	\$14,262	\$18,599	\$33,784	\$38,296
Post-employment benefits	285	547	656	820
Share-based payment	-	(387)	-	103
Total	<u>\$14,547</u>	<u>\$18,759</u>	<u>\$34,440</u>	<u>\$39,219</u>

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8. Assets Pledged as Collateral

The following assets of the Group pledged as collateral:

Assets pledged as collateral	Carrying amount			Purpose of pledge
	June 30, 2026	December 31, 2025	June 30, 2025	
Buildings (including investment property)	\$607,884	\$628,772	\$649,660	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”)	18,182	49,284	46,079	Customs import guarantee
Time deposits (presented as “Other noncurrent assets”)	1,147	1,139	1,130	Customs import guarantee
Total	<u>\$686,621</u>	<u>\$738,603</u>	<u>\$756,277</u>	

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. The court has not yet set a date for the formal hearing, and the legal proceedings continue to progress.

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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

	June 30, 2026	December 31, 2025	June 30, 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)	\$4,316,981	\$7,818,723	\$3,087,619
Financial assets at fair value through other comprehensive income	13,826,055	6,156,520	4,976,438
Financial assets measured at amortized cost (Note 2)	18,965,719	20,899,083	20,390,343
Total	<u>\$37,108,755</u>	<u>\$34,874,326</u>	<u>\$28,454,400</u>

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	June 30, 2026	December 31, 2025	June 30, 2025
<u>Financial liabilities</u>			
Financial liabilities at amortized cost:			
Short-term borrowings	\$13,573,495	\$17,228,157	\$13,975,406
Accounts payable (including related parties)	7,475,283	7,606,122	7,093,149
Other payables (including related parties)	3,291,791	3,768,041	3,727,561
Lease liabilities (including current and noncurrent)	1,090,764	1,048,912	1,087,416
Long-term borrowings (including current portion)	160,000	246,000	343,000
Subtotal	<u>25,591,333</u>	<u>29,897,232</u>	<u>26,226,532</u>
Financial liabilities at fair value through profit or loss:			
Mandatorily measured at fair value through profit or loss	56,499	110,827	1,462,955
Total	<u>\$25,647,832</u>	<u>\$30,008,059</u>	<u>\$27,689,487</u>

Note 1: As of June 30, 2026, December 31, 2025, and June 30, 2025, the financial assets measured at fair value through profit or loss, including trade receivables, were NT\$3,911,633 thousand, NT\$7,134,325 thousand, and NT\$2,927,499 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.

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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:

When NTD appreciates or depreciates against USD by 1%, the profit for the six months ended June 30, 2026 and 2025 is decreased/increased by NT\$71,817 thousand and NT\$119,439 thousand, while equity is decreased/increased by NT\$340,135 thousand and NT\$292,585 thousand, respectively.

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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 six months ended June 30, 2026 and 2025 to decreased/increased by NT\$53,894 thousand and NT\$68,869 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 six months ended June 30, 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\$138,261 thousand and NT\$49,764 thousand on the equity attributable to the Group, respectively.

(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.

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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 June 30, 2026, December 31, 2025, and June 30, 2025, receivables from top ten customers represented 74%, 79% and 74%, 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.

Non-derivative financial liabilities

	Less than 1 year	1 to 3 years	3 to 5 years	Over 5 years	Total
As of June 30, 2026					
Borrowings	\$13,737,017	\$97,490	\$-	\$-	\$13,834,507
Accounts payable (including related parties)	7,475,283	-	-	-	7,475,283
Other payables (including related parties)	3,291,791	-	-	-	3,291,791
Lease liabilities	161,500	220,904	109,568	855,978	1,347,950

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	Less than 1 year	1 to 3 years	3 to 5 years	Over 5 years	Total
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 June 30, 2025					
Borrowings	\$14,209,213	\$201,922	\$49,280	\$-	\$14,460,415
Accounts payable (including related parties)	7,093,149	-	-	-	7,093,149
Other payables (including related parties)	3,727,561	-	-	-	3,727,561
Lease liabilities	178,363	206,985	114,903	846,703	1,346,954

Derivative financial liabilities

	Less than 1 year	1 to 3 years	Total
As of June 30, 2026			
Inflows	\$-	\$-	\$-
Outflows	56,499	-	56,499
Net	<u>\$56,499</u>	<u>\$-</u>	<u>\$56,499</u>
As of December 31, 2025			
Inflows	\$-	\$-	\$-
Outflows	110,827	-	110,827
Net	<u>\$110,827</u>	<u>\$-</u>	<u>\$110,827</u>
As of June 30, 2025			
Inflows	\$-	\$-	\$-
Outflows	1,462,955	-	1,462,955
Net	<u>\$1,462,955</u>	<u>\$-</u>	<u>\$1,462,955</u>

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

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(6) Reconciliation of Liabilities Arising from Financing Activities

Reconciliation of liabilities for the six months ended June 30, 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	(3,654,662)	(86,000)	(77,104)	19,389	51	(3,798,326)
Additional leases	-	-	113,159	-	-	113,159
Exchange differences	-	-	5,797	-	-	5,797
As of June 30, 2026	<u>\$13,573,495</u>	<u>\$160,000</u>	<u>\$1,090,764</u>	<u>\$40,463</u>	<u>\$3,844</u>	<u>\$14,868,566</u>

Reconciliation of liabilities for the six months ended June 30, 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	1,461,679	(3,056,325)	(91,370)	(5,556)	(421)	(1,691,993)
Additional leases	-	-	64,876	-	-	64,876
Reclassification	-	1,763	-	-	-	1,763
Reclassification as held for sale	-	-	-	(2)	-	(2)
Exchange differences	-	-	(18,577)	-	-	(18,577)
As of June 30, 2025	<u>\$13,975,406</u>	<u>\$343,000</u>	<u>\$1,087,416</u>	<u>\$19,830</u>	<u>\$3,536</u>	<u>\$15,429,188</u>

(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.

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- (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.

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 June 30, 2026, December 31, 2025 and June 30, 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:

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Item (by contract)	Notional Amount	Contract Period
As of June 30, 2026		
Forward currency contract		
Selling forward currency contracts	USD 453,600 thousand	From July 2026 to March 2027
Buying forward currency contracts	USD 664,500 thousand	From July 2026 to March 2027
Selling forward currency contracts	CAD 400 thousand	From July 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 June 30, 2025		
Forward currency contract		
Selling forward currency contracts	USD 444,000 thousand	From July 2025 to August 2025
Buying forward currency contracts	USD 758,250 thousand	From July 2025 to March 2026
Selling forward currency contracts	CAD 670 thousand	From July 2025 to September 2025
Selling forward currency contracts	EUR 3,507 thousand	From July 2025

(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.

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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:

June 30, 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	\$-	\$405,348	\$-	\$405,348
Equity instrument measured at fair value through other comprehensive income	-	-	13,826,055	13,826,055
Liabilities measured at fair value:				
Financial liabilities at fair value through profit or loss				
Forward currency contract	-	56,499	-	56,499
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

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	June 30, 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	\$-	\$160,120	\$-	\$160,120
Equity instrument measured at fair value through other comprehensive income	-	-	4,976,438	4,976,438
Liabilities measured at fair value:				
Financial liabilities at fair value through profit or loss				
Forward currency contract	-	1,462,955	-	1,462,955

Transfers between the Level 1 and Level 2 during the period

During the six months ended June 30, 2026 and 2025, there were no transfers between Level 1 and Level 2 fair value measurements.

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 six months ended June 30, 2026:	
Amount recognized in OCI (presented in “unrealized gains from equity instruments investments measured at fair value through other comprehensive income”)	7,667,377
Tax effect	1,367
Exchange differences	791
As of June 30, 2026	<u>\$13,826,055</u>

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	Assets
	At fair value through other comprehensive income
	Stock
As of January 1, 2025:	\$5,246,290
Total gains and losses recognized for the six months ended June 30, 2025:	
Amount recognized in OCI (presented in “unrealized gains from equity instruments investments measured at fair value through other comprehensive income”)	(260,947)
Tax effect	(3,242)
Exchange differences	(5,663)
As of June 30, 2025	<u>\$4,976,438</u>

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:

As of June 30, 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\$152,286 thousand.

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Valuation techniques	Significant unobservable inputs	Quantitative information	Relationship between inputs and fair value	Sensitivity of the input to fair value
Market Approach	P/E ratio of similar companies	2.04	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\$7,109 thousand.
Market Approach	P/E ratio of similar companies	2.82	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\$4,924 thousand.

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.

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Valuation techniques	Significant unobservable inputs	Quantitative information	Relationship between inputs and fair value	Sensitivity of the input to fair value
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.

As of June 30, 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	2.01	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\$6,313 thousand.
	Market Approach	P/E ratio of similar companies	3.24	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\$5,442 thousand.

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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.

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:

June 30, 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

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	June 30, 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

(10) Significant Assets and Liabilities Denominated in Foreign Currencies

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

	June 30, 2026		
	Foreign currencies	Exchange rate	NTD thousand
<u>Financial assets</u>			
Monetary item:			
USD	\$608,216	31.850	\$19,371,680
EUR	1,053	36.305	38,229
JPY	153,205	0.1963	30,074
Non-monetary items:			
USD	\$4,440	31.850	\$141,404
<u>Financial liabilities</u>			
Monetary items:			
USD	\$833,701	31.850	\$26,553,377
EUR	176	36.305	6,390
JPY	10,373	0.1963	2,036

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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
June 30, 2025			
	Foreign currencies	Exchange rate	NTD thousand
<u>Financial assets</u>			
Monetary item:			
USD	\$490,958	29.30	\$14,385,069
JPY	155,318	0.2034	31,592
Non-monetary items:			
USD	\$3,649	29.30	\$106,928
<u>Financial liabilities</u>			
Monetary items:			
USD	\$898,601	29.30	\$26,329,009
JPY	18,313	0.2034	3,725
CNY	536	4.0879	2,191

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 (losses) gains were NT\$(188,032) thousand and NT\$509,452 thousand for the six months ended June 30, 2026 and 2025, respectively.

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(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 six months ended June 30, 2026: Please refer to Attachment 1.
- B. Endorsement/Guarantee provided to others for the six months ended June 30, 2026: Please refer to Attachment 1-1.
- C. Material securities held as of June 30, 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 six months ended June 30, 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 June 30, 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.

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(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.
- 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.

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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.

(2) Segment Income, Assets and Liabilities Information

For the three months ended June 30, 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	\$5,213,336	2,757,102	\$556,454	\$328,559	\$609,732	\$9,465,183	\$569,804	\$-	\$10,034,987
Net revenue from sales									
among intersegments	1,307	6,783	181,821	11,536	65,225	266,672	5,160	(271,832)	-
Total revenue	\$5,214,643	\$2,763,885	\$738,275	\$340,095	\$674,957	\$9,731,855	\$574,964	\$(271,832)	\$10,034,987
Segment income (loss)	\$(97,102)	\$18,312	\$(295)	\$(103,080)	\$26,154	\$(156,011)	\$(31,954)	\$272,548	\$84,583

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For the three months ended June 30, 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	\$4,229,889	\$3,162,336	\$595,567	\$841,542	\$635,520	\$9,464,854	\$392,755	\$-	\$9,857,609
Net revenue from sales									
among intersegments	44,972	7,042	108,917	11,972	55,708	228,611	21,420	(250,031)	-
Total revenue	<u>\$4,274,861</u>	<u>\$3,169,378</u>	<u>\$704,484</u>	<u>\$853,514</u>	<u>\$691,228</u>	<u>\$9,693,465</u>	<u>\$414,175</u>	<u>\$(250,031)</u>	<u>\$9,857,609</u>
Segment income (loss)	<u>\$(64,449)</u>	<u>\$13,623</u>	<u>\$38,677</u>	<u>\$287,381</u>	<u>\$26,736</u>	<u>\$301,968</u>	<u>\$(71,500)</u>	<u>\$(181,662)</u>	<u>\$48,806</u>

For the six months ended June 30, 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	\$10,066,990	\$5,352,479	\$1,104,865	\$862,393	\$1,187,779	\$18,574,506	\$822,382	\$-	\$19,396,888
Net revenue from sales									
among intersegments	2,045	14,890	318,367	22,762	141,349	499,413	21,872	(521,285)	-
Total revenue	<u>\$10,069,035</u>	<u>\$5,367,369</u>	<u>\$1,423,232</u>	<u>\$885,155</u>	<u>\$1,329,128</u>	<u>\$19,073,919</u>	<u>\$844,254</u>	<u>\$(521,285)</u>	<u>\$19,396,888</u>
Segment income (loss)	<u>\$(133,219)</u>	<u>\$(48,503)</u>	<u>\$1,352</u>	<u>\$(35,921)</u>	<u>\$53,271</u>	<u>\$(163,020)</u>	<u>\$(79,562)</u>	<u>\$194,294</u>	<u>\$(48,288)</u>
Segment Assets									
(Note C)	<u>\$-</u>	<u>\$-</u>	<u>\$-</u>	<u>\$-</u>	<u>\$-</u>	<u>\$-</u>	<u>\$-</u>	<u>\$62,249,038</u>	<u>\$62,249,038</u>

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

For the six months ended June 30, 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	\$8,128,490	\$6,146,026	\$1,119,996	\$1,046,877	\$1,173,448	\$17,614,837	\$716,675	\$-	\$18,331,512
Net revenue from sales									
among intersegments	96,397	10,241	234,537	23,973	118,382	483,530	44,085	(527,615)	-
Total revenue	<u>\$8,224,887</u>	<u>\$6,156,267</u>	<u>\$1,354,533</u>	<u>\$1,070,850</u>	<u>\$1,291,830</u>	<u>\$18,098,367</u>	<u>\$760,760</u>	<u>\$(527,615)</u>	<u>\$18,331,512</u>
Segment income (loss)	<u>\$(17,362)</u>	<u>\$48,055</u>	<u>\$38,152</u>	<u>\$226,981</u>	<u>\$55,643</u>	<u>\$351,469</u>	<u>\$(123,363)</u>	<u>\$(133,742)</u>	<u>\$94,364</u>
Segment Assets									
(Note C)	<u>\$-</u>	<u>\$-</u>	<u>\$-</u>	<u>\$-</u>	<u>\$-</u>	<u>\$-</u>	<u>\$-</u>	<u>\$52,952,724</u>	<u>\$52,952,724</u>

Note A: Five operating segments did not meet the quantitative thresholds for reportable segments for the six months ended June 30, 2026 and 2025, respectively. They have been combined into other segments.

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-month periods ended		Six-month periods ended	
	June 30		June 30	
	2026	2025	2026	2025
Net income of reportable segment	\$(156,011)	\$301,969	\$(163,020)	\$351,469
Loss of other segments	(31,954)	(71,501)	(79,562)	(123,363)
Unallocated amount:				
Interest income	58,531	60,153	119,462	155,548
Interest expense	(108,784)	(120,378)	(249,705)	(264,049)
Gain (loss) on financial assets at fair value through profit or loss, net	31,586	(674,482)	294,136	(490,608)
Exchange gain (loss), net	37,319	632,172	(188,032)	509,452
Others	253,896	(79,127)	218,433	(44,085)
Income (loss) before income tax	<u>\$84,583</u>	<u>\$48,806</u>	<u>\$(48,288)</u>	<u>\$94,364</u>

ATTACHMENT 1 (Financing provided to others for the six months ended June 30, 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	\$ 342,346	\$ 340,795	\$ 340,795	-%	The need for short-term financing	-	Business turnover	-	None	-	\$ 556,295	\$ 556,295
2	Boom Power	Coretronic (BVI) Investment	Trade receivables - related parties	Yes	2,272	2,261	2,261	-%	The need for short-term financing	-	Business turnover	-	None	-	247,023	247,023
2	Boom Power	Coretronic Corporation	Trade receivables - related parties	Yes	121,837	121,285	121,285	-%	The need for short-term financing	-	Business turnover	-	None	-	247,023	247,023
3	Dynamic Time	Young Lighting Limited	Trade receivables - related parties	Yes	436,908	121,030	121,030	-%	The need for short-term financing	-	Business turnover	-	None	-	4,322,395	4,322,395
3	Dynamic Time	Coretronic Corporation	Trade receivables - related parties	Yes	2,971,869	2,038,400	2,038,400	-%	The need for short-term financing	-	Business turnover	-	None	-	4,322,395	4,322,395
4	Great Pride (HK)	Coretronic Corporation	Trade receivables - related parties	Yes	431,071	117,845	117,845	-%	The need for short-term financing	-	Business turnover	-	None	-	2,860,464	2,860,464
5	Lead Bright (HK)	Coretronic Corporation	Trade receivables - related parties	Yes	575,910	573,300	573,300	-%	The need for short-term financing	-	Business turnover	-	None	-	3,946,628	3,946,628
6	Tecpoint	Coretronic Corporation	Trade receivables - related parties	Yes	762,489	762,489	762,489	-%	The need for short-term financing	-	Business turnover	-	None	-	3,630,125	3,630,125
7	Venture Orient	Coretronic Corporation	Trade receivables - related parties	Yes	95,550	95,550	95,550	-%	The need for short-term financing	-	Business turnover	-	None	-	488,956	488,956
8	Wisdom Success (HK)	Coretronic Corporation	Trade receivables - related parties	Yes	591,908	589,225	589,225	-%	The need for short-term financing	-	Business turnover	-	None	-	7,948,510	7,948,510
9	Wisdom Success	Coretronic Corporation	Trade receivables - related parties	Yes	31,995	31,850	31,850	-%	The need for short-term financing	-	Business turnover	-	None	-	12,183,241	12,183,241
10	Young Lighting Limited	Coretronic Vietnam	Trade receivables - related parties	Yes	759,840	382,200	382,200	0.5%	The need for short-term financing	-	Business turnover	-	None	-	3,310,922	3,310,922
10	Young Lighting Limited	Coretronic Corporation	Trade receivables - related parties	Yes	47,993	47,775	47,775	-%	The need for short-term financing	-	Business turnover	-	None	-	3,310,922	3,310,922
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 Intelligent Cloud Service Corporation	Trade receivables - related parties	Yes	256,000	-	-	-%	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	14,000	14,000	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	256,000	256,000	256,000	0.77%	The need for short-term financing	-	Business turnover	-	None	-	1,027,101	1,027,101
12	Vimax (Kunshan)	Coretronic Optics (Suzhou)	Trade receivables - related parties	Yes	1,481,742	938,460	938,460	0.5%	The need for short-term financing	-	Business turnover	-	None	-	1,549,381	1,549,381
13	Coretronic Projection (Kunshan)	Coretronic Optotech (Suzhou)	Trade receivables - related parties	Yes	281,538	281,538	281,538	0.5%	The need for short-term financing	-	Business turnover	-	None	-	7,281,530	7,281,530
13	Coretronic Projection (Kunshan)	Coretronic Optics (Suzhou)	Trade receivables - related parties	Yes	3,542,687	3,519,226	3,519,226	0.5%	The need for short-term financing	-	Business turnover	-	None	-	7,281,530	7,281,530
14	Coretronic Technology (HK)	Coretronic Corporation	Trade receivables - related parties	Yes	1,963,416	76,440	76,440	-%	The need for short-term financing	-	Business turnover	-	None	-	6,527,435	6,527,435
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 Cloud Service Corporation	Trade receivables - related parties	Yes	22,000	-	-	-%	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	-	-	-%	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	422,307	422,307	422,307	0.5%	The need for short-term financing	-	Business turnover	-	None	-	2,494,024	2,494,024
17	Coretronic (Guangzhou)	Coretronic Optics (Suzhou)	Trade receivables - related parties	Yes	1,389,133	422,307	422,307	0.5%	The need for short-term financing	-	Business turnover	-	None	-	1,497,648	1,497,648
17	Tsen Ming Investment	Coretronic Realty Inc.	Trade receivables - related parties	Yes	57,000	57,000	57,000	0.77%	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	28,000	28,000	0.77%	The need for short-term financing	-	Business turnover	-	None	-	228,447	228,447
18	Tsen Ming Investment	Coretronic Intelligent Cloud Service Corporation	Trade receivables - related parties	Yes	55,000	-	-	-%	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	-	-	-%	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	34,000	34,000	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	54,000	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	140,769	140,769	140,769	0.5%	The need for short-term financing	-	Business turnover	-	None	-	4,934,763	4,934,763
20	Coretronic Optics (Suzhou)	Coretronic Optotech (Suzhou)	Trade receivables - related parties	Yes	452,624	-	-	-%	The need for short-term financing	-	Business turnover	-	None	-	632,550	632,550
21	Great Pride	Coretronic Corporation	Trade receivables - related parties	Yes	319,950	-	-	-%	The need for short-term financing	-	Business turnover	-	None	-	2,861,709	2,861,709
22	Coretronic (Ningbo)	Coretronic Optics (Suzhou)	Trade receivables - related parties	Yes	833,480	-	-	-%	The need for short-term financing	-	Business turnover	-	None	-	3,474,207	3,474,207
23	Visicorp Limited	Coretronic Corporation	Trade receivables - related parties	Yes	38,539	-	-	-%	The need for short-term financing	-	Business turnover	-	None	-	14,448,753	14,448,753
24	Young Optics	Young Optics (BD)	Other receivables - related parties	Yes	191,100	95,985	95,985	-%	The need for short-term financing	-	Business turnover	-	None	-	1,131,545	1,131,545
25	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	-	444,368	444,368

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 (Guangzhou) and Dynamic Time.

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 1-1 (Endorsement/Guarantee provided to others for the six months ended June 30, 2026)

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

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

No.	Endorsor/guarantor	Receiving party		Limit of guarantee/endorsement amount for receiving party	Maximum balance for the period	Ending balance	Actual amount provided	Amount of endorsement/ guarantee collateralized by properties	Percentage of accumulated guarantee amount to net worth from the latest financial statements	Limit of total guarantee/ endorsement amount	Guarantee provided by parent company	Guarantee provided by a subsidiary	Guarantee provided to subsidiary in Mainland China
		Company name	Relationship										
0	Coretronic Corporation	Coretronic Vietnam	Subsidiary	\$ 13,203,912 (Note a)	\$ 1,791,720	\$ 254,800	\$ -	-	0.96%	26,047,825 (Note b)	Yes	No	No
0	Coretronic Corporation	Coretronic Intelligent Logistics Solutions Corporation	Sub-subsiary	13,203,912 (Note a)	250,000	250,000	-	-	0.95%	26,047,825 (Note b)	Yes	No	No
0	Coretronic Corporation	Coretronic Reality Inc.	Subsidiary	13,203,912 (Note a)	50,000	50,000	5,707	-	0.19%	26,047,825 (Note b)	Yes	No	No
0	Coretronic Corporation	Coretronic MEMS Corporation	Subsidiary	13,203,912 (Note a)	154,199	154,199	38,199	-	0.58%	26,047,825 (Note b)	Yes	No	No
0	Coretronic Corporation	Coretronic Intelligent Robotics Corporation	Subsidiary	13,203,912 (Note a)	700,000	300,000	12,250	-	1.14%	26,047,825 (Note b)	Yes	No	No
0	Coretronic Corporation	Coretronic Intelligent Cloud Service Corporation	Subsidiary	13,203,912 (Note a)	29,500	-	-	-	-%	26,047,825 (Note b)	Yes	No	No
0	Coretronic Corporation	Great Pride	Sub-subsiary	13,203,912 (Note a)	161,830	161,830	1,184	-	0.61%	26,047,825 (Note b)	Yes	No	No
	Total				<u>\$ 3,137,249</u>	<u>\$ 1,170,829</u>							

Note a : Based on the procedures of endorsement/guarantee provided to others, the amount of endorsements/guarantees for any single entity shall not exceed 50% of the Company's net worth from the latest financial statements.

Note b : Based on the procedures of endorsement/guarantee provided to others, the total amount of endorsements/guarantees shall not exceed 100% of the Company's net worth from the latest financial statements.

ATTACHMENT 2 (Material securities held as of June 30, 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	June 30, 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	59,126	19.90%	59,126	
Coretronic Corporation	Liuligongfang	-	Financial assets at fair value through other comprehensive income-noncurrent	242,094	11,968	3.06%	11,968	
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	107,171,400	11,264,862	11.06%	11,264,862	
Coretronic Corporation	Champ Vision Display	Coretronic Corporation was Champ Vision Display's director.	Investments accounted for using the equity method	7,121,000	155,481	39.56%	155,481	

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

ATTACHMENT 2-1 (Material securities held as of June 30, 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	June 30, 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	49,240	16.66%	49,240	
Venture Orient Limited	Unitech Capital	-	Financial assets at fair value through other comprehensive income-noncurrent	2,500,000	USD 2,315,673	5.00%	USD 2,315,673	
Chung Tsen Investment	Shieh Yong Investment	-	Financial assets at fair value through other comprehensive income-noncurrent	87,969,378	2,367,104	4.47%	2,367,104	

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 six months ended June 30, 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-subsidiary	Sales	\$ 1,249,550	10.40%	90 days	-	-	\$ 738,982	10.60%	
Coretronic Corporation	Great Pride	Sub-subsidiary	Purchases	274,018	2.52%	90 days	-	-	(183,531)	0.13%	
Coretronic Corporation	Greendale	Sub-subsidiary	Purchases	7,501,789	69.03%	60 days	-	-	(8,518,011)	60.14%	
Coretronic Corporation	Coretronic Optics (Suzhou)	Sub-subsidiary	Purchases	899,191	8.27%	90 days	-	-	(1,032,774)	7.29%	
Coretronic Corporation	Coretronic Technology (BRVT)	Sub-subsidiary	Purchases	2,516,999	23.16%	60 days	-	-	(2,460,334)	17.37%	
Coretronic Corporation	HANNSTAR	Entity which has significant influence over Coretronic Corporation	Purchases	236,291	2.17%	90 days	-	-	(58,816)	0.42%	

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 six months ended June 30, 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)	
Young Optics (Kunshan)	Young Optics	Affiliate	Sales	\$ 187,976	54.94%	90 days	-	-	\$ 182,693	68.26 %	
Young Optics (Kunshan)	Coretronic Optics (Kunshan)	Affiliate	Sales	141,982	41.42%	90 days	-	-	18,629	28.14 %	
Optoma Corporation	Optoma USA	Affiliate	Sales	421,986	26.27%	90 days	-	-	226,283	30.10 %	
Optoma Corporation	Optoma Europe	Affiliate	Sales	926,632	57.70%	90 days	-	-	424,313	56.45 %	
Coretronic Projection (Kunshan)	Optoma China	Affiliate	Sales	137,300	3.40%	60 days	-	-	117,661	3.20 %	
Coretronic Projection (Kunshan)	Greendale	Affiliate	Sales	3,158,820	78.14%	60 days	-	-	3,170,958	86.12 %	
Coretronic Projection (Kunshan)	Coretronic Optics (Kunshan)	Affiliate	Sales	115,223	2.85%	60 days	-	-	63,639	1.73 %	
Coretronic Projection (Kunshan)	Champ Vision Display	Associate	Sales	173,592	4.29%	60 days	-	-	152,296	4.14 %	
Coretronic Optotech (Suzhou)	Greendale	Affiliate	Sales	944,623	33.09%	60 days	-	-	2,161,999	96.98 %	
Coretronic Optotech (Suzhou)	Coretronic Optics (Suzhou)	Affiliate	Sales	113,890	3.99%	60 days	-	-	66,669	2.99 %	
Coretronic Optics (Kushan)	Coretronic Projection (Kunshan)	Affiliate	Sales	2,168,650	98.16%	60 days	-	-	796,648	97.24 %	
Coretronic Optics (Suzhou)	Greendale	Affiliate	Sales	3,396,122	28.12%	60 days	-	-	7,045,369	76.16 %	

ATTACHMENT 4 (Receivables from related parties with amounts exceeding the lower of NT\$100 million or 20 percent of capital stock as of June 30, 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-subsidiary	\$ 738,982	3.52	\$ -	-	\$ -	\$ -

ATTACHMENT 4-1 (Receivables from related parties with amounts exceeding the lower of NT\$100 million or 20 percent of capital stock as of June 30, 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	\$ 203,082 (Note a)	-	\$ -	-	\$ -	\$ -
Young Optics (Kunshan)	Young Optics	Affiliate	183,346	2.11	-	-	-	-
Great Pride	Coretronic Technology (BRVT)	Affiliate	165,190	-	-	-	-	-
Coretronic Projection (Kunshan)	Optoma China	Affiliate	117,661	2.62	-	-	-	-
Coretronic Projection (Kunshan)	Greendale	Affiliate	3,170,958	1.79	-	-	-	-
Coretronic Projection (Kunshan)	Champ Vision Display	Associate	152,296	2.62	-	-	-	-
Coretronic Optotech (Suzhou)	Greendale	Affiliate	2,161,999	1.75	-	-	-	-
Coretronic Optics (Kunshan)	Coretronic Projection (Kunshan)	Affiliate	796,648	5.12	-	-	-	-
Coretronic Optics (Suzhou)	Coretronic Corporation	Parent	706,000	0.31	-	-	-	-
Coretronic Optics (Suzhou)	Greendale	Affiliate	7,045,369	1.93	-	-	-	-
Coretronic Technology (BRVT)	Coretronic Corporation	Parent	4,749,006	0.98	-	-	-	-
Optoma Corporation	Optoma USA	Affiliate	226,283	3.70	-	-	-	-
Optoma Corporation	Optoma Europe	Affiliate	424,313	4.31	-	-	-	-
Other Receivables :								
Grace China	Young Optics (BD)	Affiliate	252,407 (Note b)	-	-	-	-	-
Dynamic Time	Coretronic Corporation	Parent	2,038,400	-	-	-	-	-
Dynamic Time	Young Lighting Limited	Affiliate	121,030	-	-	-	-	-
Coretronic (Suzhou)	Coretronic Optics (Suzhou)	Affiliate	141,337	-	-	-	-	-
Vimax (Kunshan)	Coretronic Optics (Suzhou)	Affiliate	939,589	-	-	-	-	-
Chung Tsen Investment	Coretronic Corporation	Parent	256,032	-	-	-	-	-
Chung Tsen Investment	Coretronic Reality Inc.	Affiliate	104,355	-	-	-	-	-
Chung Tsen Investment	Coretronic Intelligent Logistics Solutions Corporation	Affiliate	243,828	-	-	-	-	-
Masterview	Grace China	Affiliate	302,575 (Note c)	-	-	-	-	-
Tecpoint	Coretronic Corporation	Parent	762,489	-	-	-	-	-
Nano Precision (Suzhou)	Coretronic Optics (Suzhou)	Affiliate	424,011	-	-	-	-	-
Greendale	Coretronic Corporation	Parent	12,379,658	-	-	-	-	-
Greendale	Coretronic Optotech (Suzhou)	Affiliate	1,426,043	-	-	-	-	-
Greendale	Coretronic Optics (Kunshan)	Affiliate	599,973	-	-	-	-	-
Greendale	Coretronic Optics (Suzhou)	Affiliate	3,413,887	-	-	-	-	-
Coretronic Projection (Kunshan)	Coretronic Optotech (Suzhou)	Affiliate	282,187	-	-	-	-	-
Coretronic Projection (Kunshan)	Coretronic Optics (Suzhou)	Affiliate	3,527,447	-	-	-	-	-
Boom Power	Coretronic Corporation	Parent	121,285	-	-	-	-	-
Coretronic (Guangzhou)	Coretronic Optics (Suzhou)	Affiliate	423,926	-	-	-	-	-
Great Pride (HK)	Coretronic Corporation	Parent	117,845	-	-	-	-	-
Wisdom Success (HK)	Coretronic Corporation	Parent	589,225	-	-	-	-	-
Bigshine (HK)	Coretronic Corporation	Parent	340,795	-	-	-	-	-
Lead Bright (HK)	Coretronic Corporation	Parent	573,300	-	-	-	-	-
Young Lighting Limited	Coretronic Vietnam	Affiliate	382,442	-	-	-	-	-

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	Chung Tsen Investment	1	Other receivables	34,706	—	0.06%
		Greendale	1	Accounts receivable	5,443,381	—	8.74%
			1	Sales	6,996,061	—	36.07%
		Coretronic Intelligent Cloud Service Corp.	1	Other receivables	91,772	—	0.15%
		Coretronic Optotech (Suzhou)	1	Accounts receivable	549,098	—	0.88%
			1	Sales	635,860	—	3.28%
		Coretronic Optics (Suzhou)	1	Accounts receivable	252,375	—	0.41%
			1	Sales	2,671,385	—	13.77%
		Coretronic Technology (BRVT)	1	Accounts receivable	3,257,164	—	5.23%
			1	Sales	6,214,854	—	32.04%
1	Young Optics	Coretronic Corporation	1	Accounts receivable	738,982	—	1.19%
			1	Sales	1,249,550	—	6.44%
		Coretronic Projection (Kunshan)	2	Accounts receivable	73,790	—	0.12%
			2	Sales	77,050	—	0.40%
		Young Optics (BD)	3	Sales	98,963	—	0.51%
			3	Other receivables	95,550	—	0.15%
2	Grace China	Young Optics (BD)	3	Accounts receivable	107,532	—	0.17%
			3	Other receivables	140,461	—	0.23%
3	Young Optics (Kunshan)	Young Optics	3	Accounts receivable	140,461	—	0.18%
			3	Accounts receivable	111,946	—	0.29%
		Coretronic Optics (Kunshan)	3	Sales	183,346	—	0.97%
			3	Accounts receivable	187,976	—	0.12%
4	Dynamic Time	Coretronic Corporation	2	Sales	76,749	—	0.12%
		Young Lighting Limited	3	Sales	141,982	—	0.73%
5	Visicorp	Coretronic Corporation	2	Other receivables	2,038,400	—	3.27%
6	Wisdom Success	Coretronic Corporation	2	Other receivables	121,030	—	0.19%
7	Coretronic (Suzhou)	Coretronic Optics (Suzhou)	3	Other receivables	38,539	—	0.06%
8	Vimax (Kunshan)	Coretronic Optics (Suzhou)	3	Other receivables	31,850	—	0.05%
9	Chung Tsen Investment	Coretronic Optics (Suzhou)	3	Other receivables	141,337	—	0.23%
		Coretronic Corporation	3	Other receivables	939,589	—	1.51%
		Coretronic Reality Inc	2	Other receivables	256,032	—	0.41%
10	Venture Orient	Coretronic Intelligent Logistics Solutions Corporation	3	Other receivables	104,355	—	0.17%
11	Masterview	Coretronic Corporation	3	Other receivables	243,828	—	0.39%
12	Best Alpha	Grace China	2	Other receivables	95,550	—	0.15%
		Best Alpha	3	Other receivables	302,575	—	0.49%
13	Tecpoint	Young Optics (BD)	3	Other receivables	57,330	—	0.09%
14	Great Pride	Coretronic Corporation	3	Other receivables	31,850	—	0.05%
15	Nano Precision (Suzhou)	Coretronic Technology (BRVT)	2	Other receivables	762,489	—	1.22%
		Coretronic Optics (Suzhou)	3	Accounts receivable	165,190	—	0.27%
			3	Other receivables	424,011	—	0.68%

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)
16	Greendale	Coretronic Corporation	2	Other receivables	12,379,658	—	19.89%
		Coretronic Optotech (Suzhou)	3	Other receivables	1,426,043	—	2.29%
		Coretronic Optics (Kunshan)	3	Other receivables	599,973	—	0.96%
		Coretronic Optics (Suzhou)	3	Other receivables	3,413,887	—	5.48%
17	Coretronic Projection (Kunshan)	Optoma China	3	Accounts receivable	117,661	—	0.19%
			3	Sales	137,300	—	0.71%
		Greendale	3	Accounts receivable	3,170,958	—	5.09%
			3	Sales	3,158,820	—	16.29%
		Coretronic Optotech (Suzhou)	3	Other receivables	282,187	—	0.45%
		Coretronic Optics (Kunshan)	3	Accounts receivable	63,639	—	0.10%
			3	Sales	115,223	—	0.59%
		Coretronic Optics (Suzhou)	3	Other receivables	3,527,447	—	5.67%
		Champ Vision Display	3	Accounts receivable	152,296	—	0.24%
			3	Sales	173,592	—	0.89%
18	Boom Power	Coretronic Corporation	2	Other receivables	121,285	—	0.19%
19	Tsen Ming Investment	Coretronic Corporation	2	Other receivables	34,115	—	0.05%
		Coretronic Reality Inc	3	Other receivables	57,084	—	0.09%
20	Coretronic (Ningbo)	Coretronic Corporation	2	Accounts receivable	52,075	—	0.08%
21	Coretronic (Guangzhou)	Coretronic Optics (Suzhou)	3	Other receivables	423,926	—	0.68%
22	Great Pride (HK)	Coretronic Corporation	2	Other receivables	117,845	—	0.19%
23	Wisdom Success (HK)	Coretronic Corporation	2	Other receivables	589,225	—	0.95%
24	Bigshine (HK)	Coretronic Corporation	2	Other receivables	340,795	—	0.55%
25	Lead Bright (HK)	Coretronic Corporation	2	Other receivables	573,300	—	0.92%
26	Coretronic Intelligent Cloud Service Corporation	Coretronic Corporation	2	Accounts receivable	72,962	—	0.12%
			2	Sales	113,020	—	0.58%
27	Young Lighting Limited	Coretronic Corporation	2	Other receivables	47,775	—	0.08%
		Coretronic Vietnam	3	Other receivables	382,442	—	0.61%
28	Coretronic Optotech (Suzhou)	Greendale	3	Accounts receivable	2,161,999	—	3.47%
			3	Sales	944,623	—	4.87%
		Coretronic Optics (Suzhou)	3	Accounts receivable	66,669	—	0.11%
			3	Sales	113,890	—	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)
29	Coretronic Optics (Kunshan)	Young Optics (Kunshan)	3	Sales	37,665	—	0.19%
		Coretronic Projection (Kunshan)	3	Accounts receivable	796,648	—	1.28%
			3	Sales	2,168,650	—	11.18%
30	Coretronic Optics (Suzhou)	Coretronic Corporation	2	Accounts receivable	706,000	—	1.13%
			2	Sales	414,906	—	2.14%
		Greendale	3	Accounts receivable	7,045,369	—	11.32%
			3	Sales	3,396,122	—	17.51%
31	Coretronic Optics (Suzhou) Fuqing Branch	Coretronic Optics (Suzhou)	3	Other receivables	486,172	—	0.78%
32	Coretronic Technology (HK)	Coretronic Corporation	2	Other receivables	76,440	—	0.12%
33	Coretronic Technology (BRVT)	Coretronic Corporation	2	Accounts receivable	4,749,006	—	7.63%
			2	Sales	2,516,262	—	12.97%
34	Optoma Corporation	Optoma USA	3	Accounts receivable	226,283	—	0.36%
			3	Sales	421,986	—	2.18%
		Optoma Europe	3	Accounts receivable	424,313	—	0.68%
			3	Sales	926,632	—	4.78%
35	Young Optics (BD)	Young Optics	3	Sales	49,214	—	0.25%

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 June 30, 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 June 30, 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%	\$ 7,325,843	\$ (7,617)	\$ (7,617)	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%	929,479	11,120	3,611	Subsidiary
Coretronic Corporation	Visicorp Limited	B.V.I.	Holding company	467,241	467,241	40,781	100.00%	11,173,192	(117,131)	(117,131)	Subsidiary
Coretronic Corporation	Sinolink Global Limited	B.V.I.	Holding company	34,100	34,100	980	100.00%	1,566,027	6,327	6,327	Subsidiary
Coretronic Corporation	Chung Tsen Investment Corp.	Taiwan	Investment company for strategic purposes	692,696	692,696	127,099,664	100.00%	4,077,475	37,434	37,434	Subsidiary
Coretronic Corporation	Tecpoint Limited	B.V.I.	Holding company	819,691	1,064,802	25,750,542	78.06%	2,623,599	41,874	32,687	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%	228,673	346	346	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	118,134	118,134	3,907,000	100.00%	1,649,012	(27,251)	(27,251)	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%	354,268	44,272	44,272	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%	308,015	2,374	2,374	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%	(20,350)	(6,669)	(4,047)	Subsidiary
Coretronic Corporation	Calibre UK Limited	U.K.	Engaged in R&D, design, production and marketing of image processing products.	-	238,841	-	-	-	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%	723,465	(34,833)	(34,833)	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%	15,175	5,515	4,412	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%	86,210	736	736	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%	(9,564)	(9,682)	(9,682)	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%	(312,082)	(57,335)	(57,335)	Subsidiary
Coretronic Corporation	Coretronic Investment Limited	U.K.	Holding company	EUR 100,000	EUR 100,000	100,000	38.64%	840,466	(46,328)	(17,901)	Subsidiary
Coretronic Corporation	Dynamic Time Investment Limited	Cayman Islands	Holding company	USD 2,972,230	USD 2,972,230	14,856	100.00%	2,165,455	224	224	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%	29,100	24	24	Subsidiary

Note a : Calibre completed its liquidation and deregistration in May 2026, and its remaining liquidation proceeds have been remitted back to the Company.

ATTACHMENT 6-1 : (Names, locations and related information of investee companies as of June 30, 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 June 30, 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.	\$ 470,000	\$270,000	40,000,000	100.00%	\$ 104,207	\$ (76,569)	(Note)	Sub-subsidiary
Coretronic BVI	Greendale	Samoa	Holding company	USD 19,800,000	USD 19,800,000	46,400	100.00 %	USD 230,201,897	(USD 240,272)	(Note)	Sub-subsidiary
Visicorp	Wisdom Success	Cayman Islands	Holding company	USD 10,176,000	USD 10,176,000	43,300	100.00 %	USD 309,847,317	(USD 2,970,655)	(Note)	Sub-subsidiary
Visicorp	Bigshine	Samoa	Holding company	USD 3,000,000	USD 3,000,000	3,000	100.00 %	USD 6,706,520	USD 20,773	(Note)	Sub-subsidiary
Visicorp	Lead Bright	Samoa	Holding company	USD 4,700,000	USD 4,700,000	4,700	100.00 %	USD 13,602,194	(USD 980,317)	(Note)	Sub-subsidiary
Visicorp	Elite View	Samoa	Holding company	USD 5,000,400	USD 5,000,400	5,000	100.00 %	USD 6,639,709	USD 55,704	(Note)	Sub-subsidiary
Visicorp	Tecpoint	B.V.I.	Holding company	USD 3,994,119	USD 5,204,902	3,994,119	12.11 %	USD 12,776,777	USD 1,325,828	(Note)	Subsidiary
Coretronic (Suzhou)	Coretronic Technology (HK)	HK	Holding company	USD 138,000,000	USD 138,000,000	138,000,000	69.70 %	RMB 973,892,995	RMB 12,151,925	(Note)	Sub-subsidiary
Wisdom Success	Wisdom Success (HK)	HK	Holding company	USD 18,000,000	USD 18,000,000	18,000	100.00 %	USD 248,622,040	(USD 319,517)	(Note)	Sub-subsidiary
Wisdom Success	Lead Bright (HK)	HK	Holding company	USD 13,300,000	USD 13,300,000	13,300	73.89 %	USD 38,495,717	(USD 3,754,566)	(Note)	Sub-subsidiary
Wisdom Success	Elite View (HK)	HK	Holding company	USD 7,999,600	USD 7,999,600	8,000	61.54 %	USD 10,624,810	USD 144,836	(Note)	Sub-subsidiary
Wisdom Success	Bigshine (HK)	HK	Holding company	USD 5,000,000	USD 5,000,000	5,000	62.50 %	USD 11,076,464	USD 53,901	(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 423,370,986	RMB 12,151,925	(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 203,403,934	USD 1,687,069	(Note)	Sub-subsidiary
Bigshine	Bigshine (HK)	HK	Holding company	USD 3,000,000	USD 3,000,000	3,000	37.50 %	USD 6,645,879	USD 53,901	(Note)	Sub-subsidiary
Lead Bright	Lead Bright (HK)	HK	Holding company	USD 4,700,000	USD 4,700,000	4,700	26.11 %	USD 13,602,966	(USD 3,754,566)	(Note)	Sub-subsidiary
Elite View	Elite View (HK)	HK	Holding company	USD 5,000,400	USD 5,000,400	5,000	38.46 %	USD 6,640,075	USD 144,836	(Note)	Sub-subsidiary
Sinolink	Mat Limited	Samoa	Holding company	USD 980,000	USD 980,000	980	100.00 %	USD 49,168,438	USD 200,102	(Note)	Sub-subsidiary
Tecpoint	Great Pride	Samoa	Holding company	USD 1,800,000	USD 11,800,000	1,800,000	100.00 %	USD 81,395,852	USD 1,322,582	(Note)	Sub-subsidiary
Great Pride	Great Pride (HK)	HK	Holding company	USD 1,800,000	USD 11,800,000	1,800	100.00 %	USD 81,356,596	USD 1,322,400	(Note)	Sub-subsidiary
Chung Tsen Investment	Venture Orient	Samoa	Holding company	USD 5,550,000	USD 5,550,000	5,550	100.00 %	508,930	2,602	(Note)	Sub-subsidiary
Chung Tsen Investment	Tsen Ming Investment	Taiwan	Investment company for strategic purposes	102,000	102,000	32,443,180	100.00 %	574,077	2,959	(Note)	Sub-subsidiary
Venture Orient	Tecpoint	B.V.I.	Holding company	USD 3,243,239	USD 4,226,399	3,243,239	9.83%	USD 10,374,813	USD 1,325,828	(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 June 30, 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 June 30, 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%	\$ 123,512	USD \$2	(Note)	Sub-subsiary
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%	40,210	2,536	(Note)	Sub-subsiary
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 1,262,475	USD 80,540	(Note)	Sub-subsiary
Coretronic Investment Limited	Optoma Holding Limited	U.K.	Holding company	EUR 40,680,793	EUR 40,680,793	32,620,000	100.00%	USD 68,305,398	(USD 1,445,196)	(Note)	Sub-subsiary
Young Lighting Limited	Coretronic Investment Limited	U.K.	Holding company	USD 46,775,637	USD 46,776,000	158,808	61.36%	USD 41,906,675	(USD 1,464,302)	(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 June 30, 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 June 30, 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 19,130,298	(EUR 615,346)	(Note)	Sub-subsiidary
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 31,506,185	(EUR 80,957)	(Note)	Sub-subsiidary
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 5,536,012	EUR 117,221	(Note)	Sub-subsiidary
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 2,486,006	EUR 39,372	(Note)	Sub-subsiidary
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 218,998	(EUR 234,716)	(Note)	Sub-subsiidary
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 13,964	(EUR 66,156)	(Note)	Sub-subsiidary
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 210,538	(EUR 72,085)	(Note)	Sub-subsiidary
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 298,763	(EUR 198,075)	(Note)	Sub-subsiidary
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 %	4,007	(21)	(Note)	Sub-subsiidary
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 %	2,434	(338)	(Note)	Sub-subsiidary
Young Optics	Masterview	B.V.I.	Holding company	USD 200,000	USD 200,000	200,000	100.00 %	1,001,871	1,294	(Note)	Sub-subsiidary
Masterview	Grace China	Cayman Islands	Holding company	USD 2,356,458	USD 2,356,458	2,356,458	100.00 %	USD 14,242,533	USD 85,579	(Note)	Sub-subsiidary
Masterview	Best Alpha	Samoa	Holding company	USD 1,000,000	USD 1,000,000	1,000,000	100.00 %	USD 14,365,614	USD 240,367	(Note)	Sub-subsiidary
Masterview	Young Optics (BD)	Bengal	Manufacturing of optics components	USD 12,000,000	USD 12,000,000	10,089,436	80.00 %	(USD 8,450,658)	(USD 383,967)	(Note)	Sub-subsiidary
Grace China	Young Optics (BD)	Bengal	Manufacturing of optics components	USD 3,000,000	USD 3,000,000	2,479,960	20.00 %	(USD 2,112,665)	(USD 383,967)	(Note)	Sub-subsiidary

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 June 30, 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 June 30, 2026	Net income (loss) of investee company	Percentage of ownership	Investment income (loss) recognized	Carrying value as of June 30, 2026	Accumulated inward remittance of earnings as of June 30, 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)	(7,361)	100.00%	(7,361)	\$7,274,305	\$ 428,855 (USD 14,065,436) (Note a and Note c)
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)	205	100.00%	205	38,150	-
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	341	100.00%	341	59,492	-
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))	-	-	-	-	(3,123)	100.00%	(3,123)	1,042,003	-
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)	6,238	100.00%	6,238	1,555,739	-
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)	74,258	100.00%	74,258	4,854,985	-
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)	(124,554)	100.00%	(124,554)	554,690	-
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)	-	-	-	-	40,563	100.00%	40,563	1,910,652	-
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)	1,684	100.00%	1,684	221,609	81,790 (USD 2,800,000) (Note a - Note d and Note j)
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)	(120,396)	100.00%	(120,396)	1,083,598	2,418,136 (USD 76,157,823) (Note a - Note j and Note m)
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)	-	245,110.00 (USD 7,806,057)	85,368 (USD 2,586,823)	41,727	100.00%	41,727	2,470,367	85,228 (USD 2,795,270) (Note a and Note e)
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	3,996	100.00%	3,996	549,285	945,888 (USD 29,956,851) (Note m)
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	2,536	100.00%	2,536	40,210	-
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	(338)	100.00%	(338)	72,799	-
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))	-	-	-	-	(115)	100.00%	(115)	42,921	-

Accumulated investment in Mainland China as of June 30, 2026 (Note a, b)		Investment amounts authorized by Investment Commission, MOEA (Note b, Note i, j, k, l)		Upper limit on investment	
\$	1,376,540 (USD 42,785,281)	\$	1,338,121 (USD 42,785,281)	\$	19,591,980

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 : Tezpoint received USD 2,795,270 in 2019 from Nano Precision (Suzhou), which was from the liquidation of Nano Precision (Nanjing) in 2006. Tezpoint 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 : Nano Precision (Suzhou) reduced its capital by USD 10,000,000 in May, 2025, of which USD 7,086,057 has been remitted to the Company. The cancellation of related investment quota has been approved by MOEA.

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 : In 2026, Viscorp received cash dividends amounting to USD 71,538,017.76 and USD 29,956,851.13 from Coretronic (Nimbo) and Coretronic (Guangzhou), respectively, and has remitted USD 101,494,868.89 to the Company, which has not been approved by MOEA yet.

Note n : To use the currency rate 1 USD =31.85 NTD as of June 30, 2026.

ATTACHMENT 7-1 (Investment in Mainland China as of June 30, 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 June 30, 2026	Net income (loss) of investee company	Percentage of ownership	Investment income (loss) recognized (Note a)	Carrying value as of June 30, 2026 (Note a)	Accumulated inward remittance of earnings as of June 30, 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)	\$ -	\$ -	\$ -	\$ -	\$ 5,366 (USD 167,185)	100.00%	\$ 5,366 (USD 167,185)	\$ 672,238 (USD 21,106,379)	\$ 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)	5,271 (USD 166,581)	100.00%	5,271 (USD 166,581)	253,900 (USD 7,971,735)	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 June 30, 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)	\$ 1,707,472

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.