Unit: NT$ thousands

Balance Sheet

Code	Accounting Title	2026/9/30	2025/12/31	2025/9/30
	Assets			
	Current assets			
1100	Cash and cash equivalents	1,864,605	1,788,429	1,566,523
1110	Current financial assets at fair value through profit or loss	57,541	54,118	49,621
1136	Current financial assets at amortised cost	49,783	240,564	316,735
1150	Notes receivable, net	20,184	11,933	12,357
1170	Accounts receivable, net	1,970,859	1,518,398	1,498,025
1180	Accounts receivable due from related parties, net	1,547	6,346	7,138
1200	Other receivables	74,508	71,150	72,439
1220	Current tax assets	3,118	16,695	16,733
130X	Current inventories	2,242,529	1,950,136	1,809,556
1410	Prepayments	100,706	90,025	102,182
1470	Other current assets	11,813	17,163	18,174
1476	Other current financial assets	10,000	17,120	17,120
1479	Other current assets, others	1,813	43	1,054
11XX	Total current assets	6,397,193	5,764,957	5,469,483
	Non-current assets			
1517	Non-current financial assets at fair value through other comprehensive income	0	0	0
1518	Non-current investments in equity instruments designated at fair value through other comprehensive income	115,500	115,500	115,500
1519	Adjustments for change in value of non-current investments in equity instruments designated at fair value through other comprehensive income	(115,500)	(115,500)	(115,500)
1535	Non-current financial assets at amortised cost	201,888	168,683	121,900
1600	Property, plant and equipment	4,204,400	4,022,804	4,007,668
1755	Right-of-use assets	93,649	95,143	72,600
1780	Intangible assets	23,398	22,061	20,505
1840	Deferred tax assets	81,242	65,765	58,879
1900	Other non-current assets	133,141	52,036	51,258
1915	Prepayments for business facilities	113,776	34,227	30,119
1920	Guarantee deposits paid	8,699	7,311	6,493
1975	Net defined benefit asset, non-current	9,506	8,792	12,746
1990	Other non-current assets, others	1,160	1,706	1,900
15XX	Total non-current assets	4,737,718	4,426,492	4,332,810
1XXX	Total assets	11,134,911	10,191,449	9,802,293
	Liabilities and equity			
	Liabilities			
	Current liabilities			
2100	Current borrowings	200,000	300,000	300,000
2130	Current contract liabilities	7,691	6,309	12,291
2150	Notes payable	4,830	0	0
2170	Accounts payable	1,032,160	716,732	740,053
2200	Other payables	1,032,291	874,577	768,656
2220	Other payables to related parties	0	0	0
2230	Current tax liabilities	84,577	71,164	26,441
2280	Current lease liabilities	5,453	4,886	2,361
2300	Other current liabilities	162,657	167,833	173,950
2320	Long-term liabilities, current portion	123,893	138,878	138,878
2322	Long-term borrowings, current portion	123,893	138,878	138,878
2325	Current preference share liabilities	7,245	7,245	7,245
2399	Other current liabilities, others	31,519	21,710	27,827
21XX	Total current liabilities	2,529,659	2,141,501	2,023,752
	Non-current liabilities			
2540	Non-current portion of non-current borrowings	792,911	882,084	916,804
2570	Deferred tax liabilities	8,867	2,200	6,871
2580	Non-current lease liabilities	22,870	25,835	7,626
2600	Other non-current liabilities	5,342	5,917	6,109
2630	Long-term deferred revenue	5,342	5,917	6,109
25XX	Total non-current liabilities	829,990	916,036	937,410
2XXX	Total liabilities	3,359,649	3,057,537	2,961,162
	Equity			
	Equity attributable to owners of parent			

	Share capital			
3110	Ordinary share	1,447,313	1,447,313	1,447,313
3100	Total Share Capital	1,447,313	1,447,313	1,447,313
	Capital surplus			
3280	Capital surplus, others	1,525,472	1,525,472	1,525,472
3200	Total capital surplus	1,525,472	1,525,472	1,525,472
	Retained earnings			
3310	Legal reserve	1,022,081	973,063	973,063
3320	Special reserve	298,367	306,878	306,878
3350	Unappropriated retained earnings (accumulated deficit)	3,571,314	3,146,908	3,019,843
3351	Accumulated profit and loss	2,820,938	2,653,202	2,656,728
3353	Current profit and loss	750,376	493,706	363,115
3300	Total retained earnings	4,891,762	4,426,849	4,299,784
	Other equity interest			
3410	Exchange differences on translation of foreign financial statements	(10,187)	(182,867)	(339,638)
3412	Exchange differences on translation of foreign financial statements, subsidiaries accounted for using equity method	(10,187)	(182,867)	(339,638)
3420	Unrealised gains (losses) from financial assets measured at fair value through other comprehensive income	(115,500)	(115,500)	(115,500)
3400	Total other equity interest	(125,687)	(298,367)	(455,138)
3500	Treasury shares	(87,880)	(87,880)	(87,880)
31XX	Total equity attributable to owners of parent	7,650,980	7,013,387	6,729,551
36XX	Non-controlling interests	124,282	120,525	111,580
3XXX	Total equity	7,775,262	7,133,912	6,841,131
3X2X	Total liabilities and equity	11,134,911	10,191,449	9,802,293
3998	Equivalent issue shares of advance receipts for ordinary share	0	0	0
3999	Number of shares in entity held by entity and by its subsidiaries	2,000,000	2,000,000	2,000,000

Unit: NT$ thousands EPS Unit: NT$

Statement of Comprehensive Income

Code	Accounting Title	2026/7/1To9/30	2025/7/1To9/30	2026/1/1To9/30	2025/1/1To9/30
	Operating revenue				
	Net sales revenue				
4110	Sales revenue	1,888,962	1,337,670	5,018,552	4,052,768
4100	Net sales revenue	1,888,962	1,337,670	5,018,552	4,052,768
4000	Total operating revenue	1,888,962	1,337,670	5,018,552	4,052,768
	Operating costs				
	Cost of sales				
5111	Cost of sales	1,309,726	1,027,607	3,593,712	3,147,760
5110	Total cost of sales	1,309,726	1,027,607	3,593,712	3,147,760
5000	Total operating costs	1,309,726	1,027,607	3,593,712	3,147,760
5900	Gross profit (loss) from operations	579,236	310,063	1,424,840	905,008
5950	Gross profit (loss) from operations	579,236	310,063	1,424,840	905,008
	Operating expenses				
6100	Selling expenses	56,055	46,186	148,746	139,838
6200	Administrative expenses	112,933	85,694	324,153	237,305
6300	Research and development expenses	22,956	21,589	66,059	70,047
6450	Impairment loss (impairment gain and reversal of impairment loss) determined in accordance with IFRS 9	0	0	0	0
6000	Total operating expenses	191,944	153,469	538,958	447,190
6900	Net operating income (loss)	387,292	156,594	885,882	457,818
	Non-operating income and expenses				
	Interest income				
7100	Total interest income	6,935	9,190	25,727	32,638
	Other income				
7010	Total other income	5,111	8,480	16,578	17,577
	Other gains and losses				
7210	Gains on disposals of property, plant and equipment	2,616	0	3,143	0
7230	Foreign exchange gains	0	6,789	0	0
7235	Gains on financial assets (liabilities) at fair value through profit or loss	0	2,375	3,026	1,143
7590	Miscellaneous disbursements	569	(47)	35,977	3,310
7610	Losses on disposals of property, plant and equipment	0	359	0	1,008
7630	Foreign exchange losses	4,294	0	16,309	82,067
7635	Losses on financial assets (liabilities) at fair value through profit or loss	7,422	0	0	0
7020	Other gains and losses, net	(9,669)	8,852	(46,117)	(85,242)
	Finance costs				
7510	Interest expense	1,429	3,806	7,599	12,155
7050	Finance costs, net	1,429	3,806	7,599	12,155
7000	Total non-operating income and expenses	948	22,716	(11,411)	(47,182)
7900	Profit (loss) from continuing operations before tax	388,240	179,310	874,471	410,636
	Tax expense (income)				
7951	Current tax expense (income)	53,450	29,613	121,213	45,544
7950	Total tax expense (income)	53,450	29,613	121,213	45,544
8000	Profit (loss) from continuing operations	334,790	149,697	753,258	365,092
8200	Profit (loss)	334,790	149,697	753,258	365,092
	Other comprehensive income				
	Components of other comprehensive income that will be reclassified to profit or loss				
8361	Exchange differences on translation	43,490	73,317	173,555	(149,639)
8399	Income tax related to components of other comprehensive income that will be reclassified to profit or loss	0	0	0	0
8360	Components of other comprehensive income that will be reclassified to profit or loss	43,490	73,317	173,555	(149,639)
8300	Total other comprehensive income	43,490	73,317	173,555	(149,639)
8500	Total comprehensive income	378,280	223,014	926,813	215,453
	Profit (loss), attributable to:				
8610	Profit (loss), attributable to owners of parent	334,978	148,400	750,376	363,115
8620	Profit (loss), attributable to non-controlling interests	(188)	1,297	2,882	1,977
	Comprehensive income attributable to:				
8710	Comprehensive income, attributable to owners of parent	378,655	219,554	923,056	214,855
8720	Comprehensive income, attributable to non-controlling interests	(375)	3,460	3,757	598
	Basic earnings per share				
9750	Total basic earnings per share	2.35	1.04	5.26	2.53
	Diluted earnings per share				
9850	Total diluted earnings per share	2.34	1.04	5.22	2.51

Unit: NT$ thousands

Statements of Cash Flows

Code	Accounting Title	2026/1/1To9/30	2025/1/1To9/30
	Cash flows from (used in) operating activities, indirect method		
A00010	Profit (loss) from continuing operations before tax	874,471	410,636
A10000	Profit (loss) before tax	874,471	410,636
	Adjustments		
	Adjustments to reconcile profit (loss)		
A20100	Depreciation expense	322,232	369,334
A20200	Amortization expense	2,415	1,236
A20400	Net loss (gain) on financial assets or liabilities at fair value through profit or loss	(3,026)	(1,143)
A20900	Interest expense	7,599	12,155
A21200	Interest income	(25,727)	(32,638)
A21300	Dividend income	(65)	(54)
A21900	Share-based payments	0	0
A22500	Loss (gain) on disposal of property, plan and equipment	(3,143)	1,008
A23700	Impairment loss on non-financial assets	0	0
A23800	Reversal of impairment loss on non-financial assets	0	0
A24100	Unrealized foreign exchange loss (gain)	(8,836)	1,913
A24200	Loss (gain) on bond redemption	0	0
A29900	Other adjustments to reconcile profit (loss)	(575)	(464)
A20010	Total adjustments to reconcile profit (loss)	290,874	351,347
	Changes in operating assets and liabilities		
	Changes in operating assets		
A31130	Decrease (increase) in notes receivable	(8,251)	(5,529)
A31150	Decrease (increase) in accounts receivable	(451,036)	74,109
A31160	Decrease (increase) in accounts receivable due from related parties	4,799	1,118
A31180	Decrease (increase) in other receivable	(17,937)	(8,636)
A31200	Adjustments for decrease (increase) in inventories	(292,393)	(126,273)
A31230	Decrease (increase) in prepayments	(10,681)	(635)
A31240	Adjustments for decrease (increase) in other current assets	(1,770)	(1,032)
A31990	Decrease (increase) in other operating assets	(714)	(1,015)
A31000	Total changes in operating assets	(777,983)	(67,893)
	Changes in operating liabilities		
A32125	Increase (decrease) in contract liabilities	1,382	3,695
A32130	Increase (decrease) in notes payable	4,830	0
A32150	Increase (decrease) in accounts payable	317,457	52,831
A32180	Increase (decrease) in other payable	114,332	44,633
A32190	Increase (decrease) in other payable to related parties	0	0
A32230	Adjustments for increase (decrease) in other current liabilities	9,809	(59)
A32000	Total changes in operating liabilities	447,810	101,100
A30000	Total changes in operating assets and liabilities	(330,173)	33,207
A20000	Total adjustments	(39,299)	384,554
A33000	Cash inflow (outflow) generated from operations	835,172	795,190
A33100	Interest received	40,306	32,221
A33200	Dividends received	65	54
A33300	Interest paid	(7,823)	(12,109)
A33500	Income taxes refund (paid)	(103,033)	(46,725)
AAAA	Net cash flows from (used in) operating activities	764,687	768,631
	Cash flows from (used in) investing activities		
B00040	Acquisition of financial assets at amortised cost	(47,503)	(21,401)
B00060	Proceeds from repayments of financial assets at amortised cost	228,014	42,802
B02700	Acquisition of property, plant and equipment	(421,612)	(607,750)
B02800	Proceeds from disposal of property, plant and equipment	11,160	21,311
B03700	Increase in refundable deposits	(1,388)	(204)
B04500	Acquisition of intangible assets	(2,860)	(349)
B06600	Decrease in other financial assets	7,120	0
B06700	Increase in other non-current assets	(248)	(876)
B07100	Increase in prepayments for business facilities	(107,125)	(18,315)
BBBB	Net cash flows from (used in) investing activities	(334,442)	(584,782)
	Cash flows from (used in) financing activities		
C00100	Increase in short-term loans	1,000,000	2,100,000

C00200	Decrease in short-term loans	(1,100,000)	(2,400,000)
C01600	Proceeds from long-term debt	0	496,000
C01700	Repayments of long-term debt	(104,158)	(116,247)
C04020	Payments of lease liabilities	(3,804)	(1,524)
C04500	Cash dividends paid	(285,463)	(259,498)
C04900	Payments to acquire treasury shares	0	(87,880)
C05200	Issuance of preference shares by subsidiaries	0	7,245
CCCC	Net cash flows from (used in) financing activities	(493,425)	(261,904)
DDDD	Effect of exchange rate changes on cash and cash equivalents	139,356	(91,811)
EEEE	Net increase (decrease) in cash and cash equivalents	76,176	(169,866)
E00100	Cash and cash equivalents at beginning of period	1,788,429	1,736,389
E00200	Cash and cash equivalents at end of period	1,864,605	1,566,523
E00210	Cash and cash equivalents reported in the statement of financial position	1,864,605	1,566,523

Unit: NT$ thousands

Statements of Change in Equity

		3110	3100	3200	3310	3320	3350	3300	3410	3420	3400	3500	31XX	36XX	3XXX
		Ordinary share	Total share capital	Capital surplus	Legal reserve	Special reserve	Unappropriated retained earnings (accumulated deficit)	Total retained earnings	Exchange differences on translation of foreign financial statements	Unrealised gains (losses) on financial assets measured at fair value through other comprehensive income	Total other equity interest	Treasury shares	Total equity attributable to owners of parent	Non-controlling interests	Total equity
A1	Equity at beginning of period	1,447,313	1,447,313	1,525,472	973,063	306,878	3,146,908	4,426,849	(182,867)	(115,500)	(298,367)	(87,880)	7,013,387	120,525	7,133,912
B1	Legal reserve appropriated				49,018		(49,018)	0					0		0
B5	Cash dividends of ordinary share				0	0	(285,463)	(285,463)					(285,463)		(285,463)
B17	Reversal of special reserve					(8,511)	8,511	0					0		0
D1	Profit (loss)						750,376	750,376					750,376	2,882	753,258
D3	Other comprehensive income						0	0	172,680	0	172,680		172,680	875	173,555
D5	Total comprehensive income						750,376	750,376	172,680	0	172,680		923,056	3,757	926,813
L1	Purchase of treasury shares											0	0		0
Y1	Total increase (decrease) in equity	0	0	0	49,018	(8,511)	424,406	464,913	172,680	0	172,680	0	637,593	3,757	641,350
Z1	Equity at end of period	1,447,313	1,447,313	1,525,472	1,022,081	298,367	3,571,314	4,891,762	(10,187)	(115,500)	(125,687)	(87,880)	7,650,980	124,282	7,775,262