CHENBRO MICOM CO., LTD. AND SUBSIDIARIES

CONSOLIDATED FINANCIAL STATEMENTS AND

INDEPENDENT AUDITORS' REVIEW REPORT

JUNE 30, 2026 AND 2025

For the convenience of readers and for information purpose only, the auditors' report and the accompanying financial statements have been translated into English from the original Chinese version prepared and used in the Republic of China. In the event of any discrepancy between the English version and the original Chinese version or any differences in the interpretation of the two versions, the Chinese-language auditors' report and financial statements shall prevail.

INDEPENDENT AUDITORS' REVIEW REPORT TRANSLATED FROM CHINESE

(26) PWCR 26001259

To the Board of Directors and Stockholders of Chenbro Micom Co., Ltd.

Introduction

We have reviewed the accompanying consolidated balance sheets of CHENBRO MICOM CO., LTD. and subsidiaries (the "Group") as at June 30, 2026 and 2025, and the related consolidated statements of comprehensive income for the three months and six months then ended, as well as the consolidated statements of changes in equity and of cash flows for the six months then ended, and notes to the consolidated financial statements, including a summary of material accounting policies. 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" that came into effect as endorsed by the Financial Supervisory Commission. 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 the 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 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 of consolidated financial statements for the second quarter of 2025

As explained in Note 4(3), the financial statements of insignificant consolidated subsidiaries were not reviewed by independent auditors. Total assets of these subsidiaries

amounted to NT$2,044,489 thousand, constituting 11% of the consolidated total assets as at June 30, 2025, total liabilities amounted to NT$690,224 thousand, constituting 6% of the consolidated total liabilities as at June 30, 2025, and the total comprehensive income amounted to NT$2,129 thousand and NT$53,413 thousand, constituting 1% and 5% of the consolidated total comprehensive income for the three months and six months then ended, respectively.

Unqualified conclusion for the second quarter of 2026 and qualified conclusion for the second quarter of 2025

Except for the adjustments to the consolidated financial statements, if any, as might have been determined to be necessary had the financial statements of insignificant consolidated subsidiaries been reviewed by independent auditors for the second quarter of 2025 as described in the Basis for qualified conclusion section above, based on our reviews, 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 Group as at June 30, 2026 and 2025, and of its consolidated financial performance and its consolidated cash flows for the three months and six months then ended in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and International Accounting Standard 34, "Interim Financial Reporting" that came into effect as endorsed by the Financial Supervisory Commission.

Pei-Chuan, Huang　　Fu-Ming, Liao

For and on behalf of PricewaterhouseCoopers, Taiwan

August 6, 2026

The accompanying consolidated financial statements are not intended to present the financial position and results of operations and cash flows in accordance with accounting principles generally accepted in countries and jurisdictions other than the Republic of China. The standards, procedures and practices in the Republic of China governing the audit of such financial statements may differ from those generally accepted in countries and jurisdictions other than the Republic of China. Accordingly, the accompanying consolidated financial statements and independent auditors' report are not intended for use by those who are not informed about the accounting principles or auditing standards generally accepted in the Republic of China, and their applications in practice.

As the financial statements are the responsibility of the management, PricewaterhouseCoopers 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.

CHENBRO MICOM CO., LTD. AND SUBSIDIARIES
CONSOLIDATED BALANCE SHEETS
JUNE 30, 2026, DECEMBER 31, 2025 AND JUNE 30, 2025
(Expressed in thousands of New Taiwan dollars)

	Assets	Notes	June 30, 2026 AMOUNT	%	December 31, 2025 AMOUNT	%	June 30, 2025 AMOUNT	%
	Current assets							
1100	Cash and cash equivalents	6(1)	$ 8,812,403	30	$ 5,688,287	24	$ 5,069,970	26
1136	Current financial assets at amortised cost, net	6(4) and 8	221,392	1	223,325	1	204,811	1
1150	Notes receivable, net	6(5)	85,275	-	35,551	-	90,339	1
1170	Accounts receivable, net	6(5) and 7	8,004,683	27	6,423,560	27	4,649,808	24
1200	Other receivables	7	104,264	-	106,657	1	66,801	-
1220	Current income tax assets		5,043	-	4,413	-	3,995	-
130X	Inventories	6(6)	3,503,878	12	3,925,138	17	2,685,085	14
1410	Prepayments		149,687	1	152,065	1	108,494	1
1470	Other current assets		41,263	-	24,218	-	7,284	-
11XX	**Total current assets**		20,927,888	71	16,583,214	71	12,886,587	67
	Non-current assets							
1510	Non-current financial assets at fair value through profit or loss	6(2)	203,208	1	132,586	1	62,405	-
1517	Non-current financial assets at fair value through other comprehensive income	6(3)	438,914	2	208,494	1	210,021	1
1535	Non-current financial assets at amortised cost	6(4) and 8	41,838	-	12,600	-	600	-
1600	Property, plant and equipment	6(7) and 8	7,175,179	24	5,590,604	24	5,252,844	27
1755	Right-of-use assets	6(8)	81,865	-	79,698	-	78,122	1
1780	Intangible assets	6(9)	60,813	-	57,116	-	61,644	-
1840	Deferred income tax assets		267,387	1	350,755	1	268,984	2
1900	Other non-current assets	6(7)(10)	234,594	1	441,288	2	443,366	2
15XX	**Total non-current assets**		8,503,798	29	6,873,141	29	6,377,986	33
1XXX	**Total assets**		$ 29,431,686	100	$ 23,456,355	100	$ 19,264,573	100

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CHENBRO MICOM CO., LTD. AND SUBSIDIARIES
CONSOLIDATED BALANCE SHEETS
JUNE 30, 2026, DECEMBER 31, 2025 AND JUNE 30, 2025
(Expressed in thousands of New Taiwan dollars)

	Liabilities and Equity	Notes	June 30, 2026 AMOUNT	%	December 31, 2025 AMOUNT	%	June 30, 2025 AMOUNT	%
	Liabilities							
	Current liabilities							
2100	Short-term borrowings	6(11)	$ 1,681,115	6	$ 1,221,962	5	$ 897,230	5
2130	Current contract liabilities	6(21)	42,895	-	42,482	-	97,284	-
2170	Accounts payable		6,265,203	21	6,030,913	26	4,531,601	24
2180	Accounts payable - related parties	7	152,309	1	165,359	1	35,192	-
2200	Other payables	6(12) and 7	4,646,754	16	2,159,771	9	2,684,748	14
2230	Current income tax liabilities		802,581	3	836,546	4	530,507	3
2280	Current lease liabilities		10,735	-	9,169	-	8,869	-
2320	Long-term liabilities, current portion	6(14)	366,227	1	366,852	2	362,256	2
2365	Current refund liabilities		32,081	-	73,958	-	83,117	-
2399	Other current liabilities		5,405	-	6,562	-	3,872	-
21XX	**Total current liabilities**		14,005,305	48	10,913,574	47	9,234,676	48
	Non-current liabilities							
2530	Bonds payable	6(13)	1,423,298	5	-	-	946,474	5
2540	Long-term borrowings	6(14)	1,152,037	4	1,331,966	6	1,512,968	8
2570	Deferred income tax liabilities		98,136	-	93,349	-	15,359	-
2580	Non-current lease liabilities		25,687	-	25,443	-	26,954	-
2600	Other non-current liabilities	6(15)	14,621	-	15,315	-	17,309	-
25XX	**Total non-current liabilities**		2,713,779	9	1,466,073	6	2,519,064	13
2XXX	**Total liabilities**		16,719,084	57	12,379,647	53	11,753,740	61
	Equity							
	Equity attributable to owners of parent							
	Share capital	6(17)						
3110	Common stock		1,253,192	4	1,253,192	5	1,209,877	6
3130	Certificate of entitlement to new shares from convertible bond		-	-	-	-	908	-
	Capital surplus	6(18)						
3200	Capital surplus		1,788,530	6	1,571,586	6	405,914	3
	Retained earnings	6(19)						
3310	Legal reserve		1,643,314	6	1,287,330	6	1,287,330	7
3320	Special reserve		65,573	-	65,573	-	65,573	-
3350	Unappropriated retained earnings		7,599,246	26	6,990,954	30	4,926,853	25
	Other equity interest	6(20)						
3400	Other equity interest		120,701	-	(283,783)	(1)	(501,712)	(3)
31XX	**Equity attributable to owners of the parent**		12,470,556	42	10,884,852	46	7,394,743	38
36XX	**Non-controlling interests**		242,046	1	191,856	1	116,090	1
3XXX	**Total equity**		12,712,602	43	11,076,708	47	7,510,833	39
	Significant contingent liabilities and unrecorded contract commitments	9						
	Significant events after the balance sheet date	11						
3X2X	**Total liabilities and equity**		$ 29,431,686	100	$ 23,456,355	100	$ 19,264,573	100

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

CHENBRO MICOM CO., LTD. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME
SIX MONTHS ENDED JUNE 30, 2026 AND 2025
(Expressed in thousands of New Taiwan dollars, except for earnings per share amount)

			Three months ended June 30				Six months ended June 30			
			2026		2025		2026		2025	
	Items	Notes	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%
4000	Operating revenue	6(21) and 7	$ 7,821,040	100	$ 5,442,970	100	$ 14,928,332	100	$ 9,596,741	100
5000	Operating costs	6(6)(26) and 7	(5,267,743)	(68)	(3,814,560)	(70)	(10,041,945)	(67)	(6,769,057)	(71)
5900	Net operating margin		2,553,297	32	1,628,410	30	4,886,387	33	2,827,684	29
	Operating expenses	6(26) and 7								
6100	Selling expenses		(146,497)	(2)	(111,290)	(2)	(292,909)	(2)	(218,713)	(2)
6200	General and administrative expenses		(352,641)	(4)	(200,660)	(4)	(639,413)	(4)	(375,395)	(4)
6300	Research and development expenses		(141,000)	(2)	(87,173)	(1)	(274,664)	(2)	(170,289)	(2)
6450	Expected credit impairment gain (loss)	12(2)	1,724	-	(360)	-	4,996	-	(1,274)	-
6000	Total operating expenses		(638,414)	(8)	(399,483)	(7)	(1,201,990)	(8)	(765,671)	(8)
6500	Net other income (expenses)		11,050	-	15,213	-	20,832	-	67,094	1
6900	Operating profit		1,925,933	24	1,244,140	23	3,705,229	25	2,129,107	22
	Non-operating income and expenses									
7100	Interest income	6(4)(22)	35,572	-	20,750	-	56,155	-	38,586	-
7010	Other income	6(23)	11,442	-	10,453	-	22,402	-	15,376	-
7020	Other gains and losses	6(2)(8)(24)	(41,754)	-	(116,986)	(2)	(30,209)	-	(100,931)	(1)
7050	Finance costs	6(8)(25)	(27,542)	-	(21,800)	-	(58,047)	-	(42,461)	-
7000	Total non-operating income and expenses		(22,282)	-	(107,583)	(2)	(9,699)	-	(89,430)	(1)
7900	**Profit before income tax**		1,903,651	24	1,136,557	21	3,695,530	25	2,039,677	21
7950	Income tax expense	6(27)	(499,722)	(6)	(291,597)	(5)	(926,596)	(6)	(517,407)	(5)
8200	**Profit for the period**		$ 1,403,929	18	$ 844,960	16	$ 2,768,934	19	$ 1,522,270	16

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CHENBRO MICOM CO., LTD. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME
SIX MONTHS ENDED JUNE 30, 2026 AND 2025
(Expressed in thousands of New Taiwan dollars, except for earnings per share amount)

		Notes	Three months ended June 30				Six months ended June 30			
			2026		2025		2026		2025	
	Items		AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%
	Other comprehensive income									
	Components of other comprehensive income that will not be reclassified to profit or loss									
8316	Unrealised gains from investments in equity instruments measured at fair value through other comprehensive income	6(3)(20)	$ 203,804	2	$ 18,665	-	$ 230,420	1	$ 312	-
8310	Other comprehensive income that will not be reclassified to profit or loss		203,804	2	18,665	-	230,420	1	312	-
	Components of other comprehensive income that will be reclassified to profit or loss									
8361	Financial statements translation differences of foreign operations	6(20)	(11,179)	-	(492,846)	(9)	103,659	1	(416,905)	(4)
8360	Other comprehensive income (loss) that will be reclassified to profit or loss		(11,179)	-	(492,846)	(9)	103,659	1	(416,905)	(4)
8300	**Total other comprehensive income (loss) for the period**		$ 192,625	2	$ (474,181)	(9)	$ 334,079	2	$ (416,593)	(4)
8500	**Total comprehensive income for the period**		$ 1,596,554	20	$ 370,779	7	$ 3,103,013	21	$ 1,105,677	12
	Profit attributable to:									
8610	Owners of the parent		$ 1,382,783	18	$ 828,940	16	$ 2,718,744	18	$ 1,495,742	16
8620	Non-controlling interest		21,146	-	16,020	-	50,190	1	26,528	-
			$ 1,403,929	18	$ 844,960	16	$ 2,768,934	19	$ 1,522,270	16
	Comprehensive income attributable to:									
8710	Owners of the parent		$ 1,575,408	20	$ 354,759	7	$ 3,052,823	21	$ 1,079,149	12
8720	Non-controlling interest		21,146	-	16,020	-	50,190	-	26,528	-
			$ 1,596,554	20	$ 370,779	7	$ 3,103,013	21	$ 1,105,677	12
	Earnings per share (in dollars)	6(28)								
9750	Basic earnings per share		$ 11.10		$ 6.87		$ 21.83		$ 12.40	
9850	Diluted earnings per share		$ 10.94		$ 6.67		$ 21.49		$ 12.02	

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

CHENBRO MICOM CO., LTD. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY
SIX MONTHS ENDED JUNE 30, 2026 AND 2025
(Expressed in thousands of New Taiwan dollars)

		Equity attributable to owners of the parent														
		Capital		Capital Reserves				Retained Earnings			Other Equity Interest					
	Notes	Common stock	Certificate of entitlement to new shares from convertible bond	Total capital surplus, additional paid-in capital	Treasury stock transactions	Capital surplus, share options	Capital Surplus, restricted stock	Legal reserve	Special reserve	Unappropriated retained earnings	Financial statements translation differences of foreign operations	Unrealised gains (losses) from financial assets measured at fair value through other comprehensive income	Other equity, others	Total	Non-controlling interests	Total equity
Six months ended June 30, 2025																
Balance at January 1, 2025		$ 1,209,877	$ -	$ 112,198	$ 6,222	$ 154,232	$ 110,800	$ 1,093,782	$ 176,796	$ 4,420,844	$ (90,424)	$ 69,099	$ (89,146)	$ 7,174,280	$ 89,562	$ 7,263,842
Profit for the period		-	-	-	-	-	-	-	-	1,495,742	-	-	-	1,495,742	26,528	1,522,270
Other comprehensive income (loss)	6(3)(20)	-	-	-	-	-	-	-	-	-	(416,905)	312	-	(416,593)	-	(416,593)
Total comprehensive income (loss)		-	-	-	-	-	-	-	-	1,495,742	(416,905)	312	-	1,079,149	26,528	1,105,677
Distribution of 2024 earnings	6(19)															
Legal reserve		-	-	-	-	-	-	193,548	-	(193,548)	-	-	-	-	-	-
Reversal of special reserve		-	-	-	-	-	-	-	(111,223)	111,223	-	-	-	-	-	-
Cash dividends		-	-	-	-	-	-	-	-	(907,408)	-	-	-	(907,408)	-	(907,408)
Conversion of convertible bonds	6(13)	-	908	26,195	-	(3,733)	-	-	-	-	-	-	-	23,370	-	23,370
Share-based payment	6(16)	-	-	-	-	-	-	-	-	-	-	-	25,352	25,352	-	25,352
Balance at June 30, 2025		$ 1,209,877	$ 908	$ 138,393	$ 6,222	$ 150,499	$ 110,800	$ 1,287,330	$ 65,573	$ 4,926,853	$ (507,329)	$ 69,411	$ (63,794)	$ 7,394,743	$ 116,090	$ 7,510,833
Six months ended June 30, 2026																
Balance at January 1, 2026		$ 1,253,192	$ -	$ 1,227,804	$ 6,222	$ -	$ 337,560	$ 1,287,330	$ 65,573	$ 6,990,954	$ (107,839)	$ 67,884	$ (243,828)	$ 10,884,852	$ 191,856	$ 11,076,708
Profit for the period		-	-	-	-	-	-	-	-	2,718,744	-	-	-	2,718,744	50,190	2,768,934
Other comprehensive income	6(3)(20)	-	-	-	-	-	-	-	-	-	103,659	230,420	-	334,079	-	334,079
Total comprehensive income		-	-	-	-	-	-	-	-	2,718,744	103,659	230,420	-	3,052,823	50,190	3,103,013
Distribution of 2025 earnings	6(19)															
Legal reserve		-	-	-	-	-	-	355,984	-	(355,984)	-	-	-	-	-	-
Cash dividends		-	-	-	-	-	-	-	-	(1,754,468)	-	-	-	(1,754,468)	-	(1,754,468)
Issuance of convertible bonds payable	6(13)	-	-	-	-	216,944	-	-	-	-	-	-	-	216,944	-	216,944
Share-based payment	6(16)	-	-	-	-	-	-	-	-	-	-	-	70,405	70,405	-	70,405
Balance at June 30, 2026		$ 1,253,192	$ -	$ 1,227,804	$ 6,222	$ 216,944	$ 337,560	$ 1,643,314	$ 65,573	$ 7,599,246	$ (4,180)	$ 298,304	$ (173,423)	$ 12,470,556	$ 242,046	$ 12,712,602

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

CHENBRO MICOM CO., LTD. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CASH FLOWS
SIX MONTHS ENDED JUNE 30, 2026 AND 2025
(Expressed in thousands of New Taiwan dollars, except as otherwise indicated)

	Notes	Six months ended June 30 2026	2025
CASH FLOWS FROM OPERATING ACTIVITIES			
Profit before tax		$ 3,695,530	$ 2,039,677
Adjustments			
Adjustments to reconcile profit (loss)			
Expected credit impairment (gain) loss	12(2)	(4,996)	1,274
Depreciation	6(7)(8)(26)	213,990	179,763
Amortization	6(9)(26)	6,734	6,584
Net gain on financial assets at fair value through profit or loss	6(2)(24)	(1,198)	(2,474)
Interest expense	6(25)	58,047	42,461
Interest income	6(22)	(56,155)	(38,586)
Gains on disposal of property, plant and equipment	6(24)	(58)	(1,284)
Gains arising from lease modifications	6(8)(24)	-	(30)
Share-based payment	6(16)	70,405	25,352
Changes in operating assets and liabilities			
Changes in operating assets			
Notes receivable		(49,724)	(54,277)
Accounts receivable		(1,576,159)	(1,017,087)
Other receivables		5,321	(547)
Inventories		377,945	(498,428)
Prepayments		2,378	4,863
Other current assets		(17,045)	(587)
Non-current financial assets at fair value through profit or loss		(63,700)	-
Changes in operating liabilities			
Current contract liabilities		413	15,566
Accounts payable		234,290	810,342
Accounts payable - related parties		(13,050)	35,192
Other payables		730,122	262,783
Current refund liabilities		(41,877)	4,033
Other current liabilities		(1,157)	(1,022)
Other non-current liabilities		(244)	(279)
Cash inflow generated from operations		3,569,812	1,813,289
Interest received		53,227	38,867
Interest paid		(45,506)	(30,012)
Income tax paid		(873,036)	(295,445)
Net cash flows from operating activities		2,704,497	1,526,699

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CHENBRO MICOM CO., LTD. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CASH FLOWS
SIX MONTHS ENDED JUNE 30, 2026 AND 2025
(Expressed in thousands of New Taiwan dollars, except as otherwise indicated)

	Notes	Six months ended June 30 2026	2025
CASH FLOWS FROM INVESTING ACTIVITIES			
Acquisition of financial assets at amortised cost		$ (192,772)	$ (167,125)
Proceeds from disposal of financial assets at amortised cost		169,314	677,431
Acquisition of property, plant and equipment	6(29)	(1,519,037)	(545,424)
Proceeds from disposal of property, plant and equipment		300	3,993
Acquisition of intangible assets	6(9)(29)	(9,738)	(3,718)
(Increase) decrease in other non-current assets		(525)	570
Net cash flows used in investing activities		(1,552,458)	(34,273)
CASH FLOWS FROM FINANCING ACTIVITIES			
Increase in short-term borrowings	6(30)	2,788,117	1,141,776
Repayment of short-term borrowings	6(30)	(2,326,640)	(854,994)
Repayment of long-term borrowings (including current portion)	6(30)	(181,453)	(181,481)
Payment of the principal of lease liabilities	6(30)	(4,275)	(6,754)
Net issuance of convertible bonds	6(13)(30)	1,622,767	-
Decrease in guarantee deposits received	6(30)	(477)	-
Net cash flows from financing activities		1,898,039	98,547
Effect on foreign exchange difference		74,038	(320,822)
Net increase in cash and cash equivalents		3,124,116	1,270,151
Cash and cash equivalents at beginning of period	6(1)	5,688,287	3,799,819
Cash and cash equivalents at end of period	6(1)	$ 8,812,403	$ 5,069,970

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

CHENBRO MICOM CO., LTD. AND SUBSIDIARIES
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
SIX MONTHS ENDED JUNE 30, 2026 AND 2025
(Expressed in thousands of New Taiwan dollars, except as otherwise indicated)

1. HISTORY AND ORGANISATION

Chenbro Micom Co., Ltd. was incorporated as a company limited by shares under the provisions of the Company Act of the Republic of China (R.O.C.) in December 1983. The Company and its subsidiaries (collectively referred herein as the "Group") are primarily engaged in computer software design, export and import of computer products and peripherals, and design, manufacturing, processing and trading of computer peripherals and system of expendables.

2. THE DATE OF AUTHORISATION FOR ISSUANCE OF THE CONSOLIDATED FINANCIAL STATEMENTS AND PROCEDURES FOR AUTHORISATION

These consolidated financial statements were reported to the Board of Directors on August 6, 2026.

3. APPLICATION OF NEW STANDARDS, AMENDMENTS AND INTERPRETATIONS

(1) Effect of the adoption of new issuances of or amendments to International Financial Reporting Standards ("IFRS®") Accounting Standards that came into effect as endorsed by the Financial Supervisory Commission ("FSC")

New standards, interpretations and amendments endorsed by the FSC and became effective from 2026 are as follows:

New Standards, Interpretations and Amendments	Effective date by International Accounting Standards Board
Specific provisions of Amendments to IFRS 9 and IFRS 7, 'Amendments to the classification and measurement of financial instruments'	January 1, 2026
Amendments to IFRS 9 and IFRS 7, 'Contracts referencing nature-dependent electricity'	January 1, 2026
IFRS 17, 'Insurance contracts'	January 1, 2023
Amendments to IFRS 17, 'Insurance contracts'	January 1, 2023
Amendment to IFRS 17, 'Initial application of IFRS 17 and IFRS 9 comparative information'	January 1, 2023
Annual Improvements to IFRS Accounting Standards-Volume 11	January 1, 2026

The above standards and interpretations have no significant impact to the Group's financial condition and financial performance based on the Group's assessment.

(2) Effect of new issuances of or amendments to IFRS Accounting Standards as endorsed by the FSC but not yet adopted by the Group

New standards, interpretations and amendments endorsed by the FSC effective from 2027 are as follows:

New Standards, Interpretations and Amendments	Effective date by International Accounting Standards Board
IFRS 18, 'Presentation and disclosure in financial statements'	January 1, 2027 (Note 1)
IFRS 19, 'Subsidiaries without public accountability: disclosures'	January 1, 2027
Amendments to IAS 21, 'Translation to a hyperinflationary presentation currency'	January 1, 2027
Amendments to IAS 28, 'Amendments to the fair value option in IAS 28 investments in associates and joint ventures'	January 1, 2027 (Note 2)

Note 1:The entities shall apply IFRS 18 starting from January 1, 2028. Additionally, entities can choose to adopt IFRS 18 earlier.

Note 2:The entities shall apply the amendment simultaneously with IFRS 18.

Except for the following, the above standards and interpretations have no significant impact to the Group's financial condition and financial performance based on the Group's assessment.

IFRS 18, 'Presentation and disclosure in financial statements' replaces IAS 1. The standard introduces a defined structure of the statement of profit or loss, disclosure requirements related to management-defined performance measures, and enhanced principles on aggregation and disaggregation which apply to the primary financial statements and notes.

(3) IFRS Accounting Standards issued by IASB but not yet endorsed by the FSC

New standards, interpretations and amendments issued by IASB but not yet included in the IFRS Accounting Standards as endorsed by the FSC are as follows:

New Standards, Interpretations and Amendments	Effective date by International Accounting Standards Board
Amendments to IFRS 10 and IAS 28, 'Sale or contribution of assets between an investor and its associate or joint venture'	To be determined by International Accounting Standards Board
IFRS 20, 'Regulatory assets and regulatory liabilities'	January 1, 2029

The above standards and interpretations have no significant impact to the Group's financial condition and financial performance based on the Group's assessment.

4. SUMMARY OF MATERIAL ACCOUNTING POLICIES

The principal accounting policies adopted are consistent with Note 4 in the consolidated financial statements for the year ended December 31, 2025, except for the compliance statement, basis of preparation, basis of consolidation and additional policies as set out below. These policies have been consistently applied to all the periods presented, unless otherwise stated.

(1) Compliance statement

A. The consolidated financial statements of the Group have been prepared in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and the International Accounting Standard 34, "Interim financial reporting" that came into effect as endorsed by the FSC.

B. These consolidated financial statements are to be read in conjunction with the consolidated financial statements for the year ended December 31, 2025.

(2) Basis of preparation

A. Except for the following items, the consolidated financial statements have been prepared under the historical cost convention:

(a) Financial assets and financial liabilities (including derivative instruments) at fair value through profit or loss.

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

(c) Defined benefit liabilities recognised based on the net amount of pension fund assets less present value of defined benefit obligation.

B. The preparation of financial statements in conformity with International Financial Reporting Standards, International Accounting Standards, IFRIC® Interpretations, and SIC® Interpretations that came into effect as endorsed by the FSC (collectively referred herein as the "IFRSs") requires the use of certain critical accounting estimates. It also requires management to exercise its judgement in the process of applying the Group's accounting policies. The areas involving a higher degree of judgement or complexity, or areas where assumptions and estimates are significant to the consolidated financial statements are disclosed in Note 5.

(3) Basis of consolidation

A. Basis for preparation of consolidated financial statements:

The basis for preparation of the consolidated financial statements was consistent with that for the financial statements for the year ended December 31, 2025.

B. Subsidiaries included in the consolidated financial statements:

Name of investor	Name of subsidiary	Main business activities	Ownership (%)			Description
			June 30, 2026	December 31, 2025	June 30, 2025	
Chenbro Micom Co., Ltd.	Micom-Source Holding Co.	Holding company	100	100	100	
Chenbro Micom Co., Ltd.	Chenbro Micom (USA) INC.	Sales of computer and server chassis	100	100	100	
Chenbro Micom Co., Ltd.	CLOUDWELL HOLDINGS, LLC.	Real estate leasing company and holding company	100	100	100	Note 1
Chenbro Micom Co., Ltd.	Chenbro GmbH	Sales of computer and server chassis	100	100	100	Note 1

Name of investor	Name of subsidiary	Main business activities	Ownership (%)			Description
			June 30, 2026	December 31, 2025	June 30, 2025	
Chenbro Micom Co., Ltd.	Chen-Feng Precision Co., Ltd.	Manufacturing and sales of computer and server chassis	70	70	70	Note 1
Chenbro Micom Co., Ltd.	CHENBRO (MALAYSIA) SDN.BHD.	Manufacturing and sales of computer and server chassis	100	100	100	Note 1
Chenbro Micom Co., Ltd.	Chenbro Holdings (USA) Corporation	Real estate leasing company and holding company	-	-	-	Note 2
Micom-Source Holding Co.	AMAC International Co.	Holding company	100	100	100	Note 1
Micom-Source Holding Co.	AMBER International Company	Holding company	100	100	100	
Micom-Source Holding Co.	PROCASE & MOREX Corporation	Holding company	100	100	100	
AMBER International Company	Chenbro Technology (Kunshan) Co., Ltd.	Manufacturing and sales of computer and server chassis	100	100	100	
AMBER International Company	ChenPower Information Technology (Shanghai) Co., Ltd.	Sales of computer and server chassis	100	100	100	
PROCASE & MOREX Corporation	Dongguan Procase Electronic Co., Ltd.	Manufacturing and sales of computer and server chassis	88	88	88	
AMAC International Co.	Dongguan Procase Electronic Co., Ltd.	Manufacturing and sales of computer and server chassis	12	12	12	
CLOUDWELL HOLDINGS, LLC.	CLOUDWELL (USA) CORPORATION	Manufacturing and sales of computer and server chassis	100	100	100	Note 1
Chenbro Technology (Kunshan) Co., Ltd.	Qin Kun (Jinan) Precision Technology Co., Ltd.	Manufacturing and sales of computer and server chassis	100	100	100	Note 1

Note 1: The financial statements of the entity as of and for the six months ended June 30, 2025 were not reviewed by the independent auditors as the entity did not meet the definition of a significant subsidiary.

Note 2: The company was established on May 29, 2026, but its capital has not been in place as of August 6, 2026.

C. Subsidiaries not included in the consolidated financial statements: None.

D. Adjustments for subsidiaries with different balance sheet dates: None.

E. Significant restrictions: None.

F. Subsidiaries that have non-controlling interests that are material to the Group: None.

(4) Employee benefits

Under the defined benefit plans, pension cost for the interim period is calculated on a year-to-date basis by using the pension cost rate derived from the actuarial valuation at the end of the prior financial year.

(5) Income tax

The tax expense for the period comprises current and deferred tax. The interim period income tax expense is recognised based on the estimated average annual effective income tax rate expected for the full financial year applied to the pretax income of the interim period, and the related information is disclosed accordingly.

5. CRITICAL ACCOUNTING JUDGEMENTS, ESTIMATES AND KEY SOURCES OF ASSUMPTION UNCERTAINTY

The preparation of these consolidated financial statements does not require management to make critical judgements in applying the Group's accounting policies. The management makes critical assumptions and estimates concerning future events. Assumptions and estimates may differ from the actual results and are continually evaluated and adjusted based on historical experience and other factors. Such assumptions and estimates have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year; and the related information is addressed below:

The Group's inventories are stated at the lower of cost and net realisable value. There might be material changes to the evaluation of inventory value as the technology changes rapidly, the items of the inventory in the balance sheet date are numerous, and the identification of obsolete inventory and determination of net realisable value are subject to management's judgement.

As of June 30, 2026, the carrying amount of inventories was $3,503,878.

6. DETAILS OF SIGNIFICANT ACCOUNTS

(1) Cash and cash equivalents

	June 30, 2026	December 31, 2025	June 30, 2025
Petty cash and cash on hand	$ 490	$ 602	$ 699
Checking account deposits	189,815	122,460	95,443
Demand deposits	346,816	370,239	428,146
Time deposits	6,453,814	3,130,842	2,988,597
Foreign currency deposits	1,821,468	2,064,144	1,557,085
	$ 8,812,403	$ 5,688,287	$ 5,069,970

A. The Group associates with a variety of financial institutions all with high credit quality to disperse credit risk, so it expects that the probability of counterparty default is remote.

B. The Group has reclassified restricted cash and cash equivalents and time deposits with maturity over three months to 'current financial assets at amortised cost' and 'non-current financial assets at amortised cost'. Details of pledged assets are provided in Note 8.

(2) Financial assets at fair value through profit or loss

	June 30, 2026	December 31, 2025	June 30, 2025
Non-current items:			
Financial assets mandatorily measured at fair value through profit or loss			
Put options of convertible bonds	$ 7,680	$ -	$ 3,805
Private equity fund investment	195,528	132,586	58,600
	$ 203,208	$ 132,586	$ 62,405

A. Amounts recognised in profit or loss in relation to financial assets at fair value through profit or loss are listed below:

	Three months ended June 30,	
	2026	2025
Financial assets mandatorily measured at fair value through profit or loss		
Put options of convertible bonds	$ 4,540	$ 2,874
Private equity fund investment	(2,512)	-
	$ 2,028	$ 2,874

	Six months ended June 30,	
	2026	2025
Financial assets mandatorily measured at fair value through profit or loss		
Put options of convertible bonds	$ 3,710	$ 2,474
Private equity fund investment	(2,512)	-
	$ 1,198	$ 2,474

B. The Group has no financial assets at fair value through profit or loss pledged to others.

C. Information relating to credit risk of financial assets at fair value through profit or loss is provided in Note 12(2).

(3) Financial assets at fair value through other comprehensive income

Items	June 30, 2026	December 31, 2025	June 30, 2025
Non-current items:			
Equity instruments			
Listed stocks	$ 350,000	$ 139,000	$ 145,500
Unlisted stocks	88,914	69,494	64,521
	$ 438,914	$ 208,494	$ 210,021

A. The Group has elected to classify stock investments that are considered to be strategic investments as financial assets at fair value through other comprehensive income. The fair value of such investments amounted to $438,914, $208,494 and $210,021 as at June 30, 2026, December 31, 2025 and June 30, 2025, respectively.

B. Amounts recognised in profit or loss and other comprehensive income in relation to the financial assets at fair value through other comprehensive income are listed below:

	Three months ended June 30,	
	2026	2025
Equity instruments at fair value through other comprehensive income		
Fair value change recognised in other comprehensive income	$ 203,804	$ 18,665

	Six months ended June 30,	
	2026	2025
Equity instruments at fair value through other comprehensive income		
Fair value change recognised in other comprehensive income	$ 230,420	$ 312

C. As at June 30, 2026, December 31, 2025 and June 30, 2025, the maximum exposure to credit risk in respect of the amount that best represents the financial assets at fair value through other comprehensive income held by the Group was $438,914, $208,494 and $210,021, respectively.

D. Information relating to credit risk is provided in Note 12(2).

(4) Financial assets at amortised cost

Items	June 30, 2026	December 31, 2025	June 30, 2025
Current items:			
Time deposits	$ 220,792	$ 213,325	$ 194,811
Pledged bank deposits (including time deposits)	600	10,000	10,000
	$ 221,392	$ 223,325	$ 204,811
Non-current items:			
Time deposits	$ -	$ 10,000	$ -
Pledged bank deposits (including time deposits)	41,838	2,600	600
	$ 41,838	$ 12,600	$ 600

A. Amounts recognised in profit or loss in relation to financial assets at amortised cost are listed below:

	Three months ended June 30,	
	2026	2025
Interest income	$ 4,110	$ 4,271

	Six months ended June 30,	
	2026	2025
Interest income	$ 6,700	$ 9,550

B. As at June 30, 2026, December 31, 2025 and June 30,2025, the maximum exposure to credit risk in respect of the amount that best represents the financial assets at amortised cost held by the Group was $263,230, $235,925 and $205,411, respectively.

C. Information relating to credit risk of financial assets at amortised cost is provided in Note 12(2). The counterparties of the Group's investments in certificates of deposits are financial institutions with high credit quality, so the Group expects that the probability of counterparty default is remote.

D. Information on financial assets at amortised cost pledged to others is provided in Note 8.

(5) Accounts and notes receivable

	June 30, 2026	December 31, 2025	June 30, 2025
Notes receivable	$ 85,275	$ 35,551	$ 90,339
Accounts receivable	$ 8,007,451	$ 6,431,292	$ 4,651,911
Less: Allowance for uncollectible accounts	(2,768)	(7,732)	(2,103)
	$ 8,004,683	$ 6,423,560	$ 4,649,808

A. The ageing analysis of accounts and notes receivable is as follows:

	June 30, 2026		December 31, 2025	
	Accounts receivable	Notes receivable	Accounts receivable	Notes receivable
Not past due	$ 7,281,473	$ 85,275	$ 6,054,707	$ 35,551
Up to 30 days	637,610	-	222,281	-
31 to 60 days	66,901	-	107,610	-
61 to 90 days	17,331	-	17,514	-
91 to 180 days	3,309	-	27,464	-
Over 181 days	827	-	1,716	-
	$ 8,007,451	$ 85,275	$ 6,431,292	$ 35,551

	June 30, 2025	
	Accounts receivable	Notes receivable
Not past due	$ 4,352,571	$ 90,339
Up to 30 days	217,016	-
31 to 60 days	15,243	-
61 to 90 days	4,129	
91 to 180 days	59,897	-
Over 181 days	3,055	-
	$ 4,651,911	$ 90,339

The above ageing analysis was based on past due date.

B. As of June 30, 2026, December 31, 2025, June 30, 2025, and January 1, 2025, the balances of receivables (including notes receivable) from contracts with customers amounted to $8,092,726, $6,466,843, $4,742,250 and $3,670,886, respectively.

C. The Group does not hold any collateral as security as at June 30, 2026, December 31, 2025 and June 30, 2025, and the maximum exposure to credit risk in respect of the amount that best represents the Group's notes receivable was $85,275, $35,551 and $90,339 and accounts receivable was $8,004,683, $6,423,560 and $4,649,808, respectively.

D. Information relating to credit risk is provided in Note 12(2).

(6) Inventories

	June 30, 2026	December 31, 2025	June 30, 2025
Raw materials	$ 552,507	$ 480,529	$ 319,580
Semi-finished goods	466,965	515,307	606,100
Work in progress	259,968	242,915	212,455
Finished goods	2,224,438	2,686,387	1,546,950
	$ 3,503,878	$ 3,925,138	$ 2,685,085

A. The cost of inventories recognised as expense for the period:

	Three months ended June 30,	
	2026	2025
Cost of goods sold	$ 5,194,381	$ 3,835,176
Loss on (gain on reversal of) decline in market value of inventory	80,695	(7,194)
Sale of scraps	(7,778)	(12,522)
Loss (gain) on physical inventory	445	(900)
	$ 5,267,743	$ 3,814,560

	Six months ended June 30,	
	2026	2025
Cost of goods sold	$ 9,963,021	$ 6,816,512
Loss on (gain on reversal of) decline in market value of inventory	92,542	(25,714)
Sale of scraps	(14,042)	(20,841)
Loss (gain) on physical inventory	424	(900)
	$ 10,041,945	$ 6,769,057

The Group reversed a previous inventory write-down because certain slow-moving inventories which were previously provided with allowance were subsequently sold for the three months and six months ended June 30, 2026.

B. The Group has no inventories pledged to others.

(7) Property, plant and equipment

	Land	Buildings and structures	Machinery and equipment	Mold equipment	Computer communication equipment	Testing equipment	Transportation equipment	Office equipment	Others	Unfinished construction and equipment under acceptance	Total	Prepayments for land, building, construction, and equipment (Note)
At January 1, 2026												
Cost	$ 1,645,679	$ 3,916,136	$ 1,281,801	$ 785,381	$ 145,948	$ 70,933	$ 19,134	$ 99,132	$ 156,944	$ 206,532	$ 8,327,620	$ 407,887
Accumulated depreciation and impairment	-	(1,194,218)	(624,344)	(604,846)	(108,446)	(55,820)	(16,679)	(66,484)	(66,179)	-	(2,737,016)	-
	$ 1,645,679	$ 2,721,918	$ 657,457	$ 180,535	$ 37,502	$ 15,113	$ 2,455	$ 32,648	$ 90,765	$ 206,532	$ 5,590,604	$ 407,887
2026												
Opening net book amount	$ 1,645,679	$ 2,721,918	$ 657,457	$ 180,535	$ 37,502	$ 15,113	$ 2,455	$ 32,648	$ 90,765	$ 206,532	$ 5,590,604	$ 407,887
Additions	230,500	39,162	26,999	5,911	15,220	815	2,236	902	8,686	983,486	1,313,917	198,593
Disposals	-	-	(176)	-	(16)	-	-	(44)	(6)	-	(242)	-
Transfers (Note)	195,082	18,584	48,891	43,314	5,299	360	-	-	6,892	140,112	458,534	(407,887)
Depreciation charges	-	(68,739)	(52,082)	(59,170)	(10,836)	(2,843)	(372)	(3,663)	(10,801)	-	(208,506)	-
Effects of foreign exchange	(5,460)	19,023	11,818	7,318	326	195	83	59	408	(12,898)	20,872	843
Closing net book amount	$ 2,065,801	$ 2,729,948	$ 692,907	$ 177,908	$ 47,495	$ 13,640	$ 4,402	$ 29,902	$ 95,944	$ 1,317,232	$ 7,175,179	$ 199,436
At June 30, 2026												
Cost	$ 2,065,801	$ 4,028,643	$ 1,381,606	$ 785,664	$ 154,534	$ 69,141	$ 22,141	$ 100,529	$ 169,617	$ 1,317,232	$ 10,094,908	$ 199,436
Accumulated depreciation and impairment	-	(1,298,695)	(688,699)	(607,756)	(107,039)	(55,501)	(17,739)	(70,627)	(73,673)	-	(2,919,729)	-
	$ 2,065,801	$ 2,729,948	$ 692,907	$ 177,908	$ 47,495	$ 13,640	$ 4,402	$ 29,902	$ 95,944	$ 1,317,232	$ 7,175,179	$ 199,436

Note: Prepayments for land, building, construction, and equipment are shown as 'other non-current assets'. Details are provided in Note 6(10).

A. The significant components of buildings include buildings and accessory equipment of buildings, which are depreciated over 10~50 years and 5~11 years, respectively.

B. Information about the property, plant and equipment that were pledged to others as collateral is provided in Note 8.

C. The net difference in transfers this period consists of $2,086 transferred from unfinished works to intangible assets, $43,315 transferred from inventory and effects of foreign exchange of ($9,418).

D. No borrowing cost was capitalized as part of property, plant and equipment for this period.

	Land	Buildings and structures	Machinery and equipment	Mold equipment	Computer communication equipment	Testing equipment	Transportation equipment	Office equipment	Others	Unfinished construction and equipment under acceptance	Total	Prepayments for land, building, construction, and equipment (Note)
At January 1, 2025												
Cost	$ 1,648,851	$ 3,834,469	$ 1,075,672	$ 639,890	$ 135,779	$ 67,930	$ 20,672	$ 88,893	$ 160,590	$ 43,210	$ 7,715,956	$ 91,517
Accumulated depreciation and impairment	-	(1,058,769)	(576,999)	(471,621)	(93,002)	(48,350)	(20,081)	(61,218)	(71,542)	-	(2,401,582)	-
	$ 1,648,851	$ 2,775,700	$ 498,673	$ 168,269	$ 42,777	$ 19,580	$ 591	$ 27,675	$ 89,048	$ 43,210	$ 5,314,374	$ 91,517
2025												
Opening net book amount	$ 1,648,851	$ 2,775,700	$ 498,673	$ 168,269	$ 42,777	$ 19,580	$ 591	$ 27,675	$ 89,048	$ 43,210	$ 5,314,374	$ 91,517
Additions	-	46,296	15,537	19,085	1,749	578	1,124	4,059	6,688	61,596	156,712	405,459
Disposals	-	-	(1,804)	-	(4)	-	-	(99)	(802)	-	(2,709)	-
Transfers (Note)	-	30,363	12,571	-	-	-	-	7,079	1,440	3,295	54,748	(54,748)
Depreciation charges	-	(65,545)	(42,368)	(43,850)	(7,769)	(3,704)	(191)	(3,550)	(8,582)	-	(175,559)	-
Effects of foreign exchange	(8,141)	(55,320)	(15,699)	(12,698)	(517)	(246)	(61)	(82)	(624)	(1,334)	(94,722)	(19,234)
Closing net book amount	$ 1,640,710	$ 2,731,494	$ 466,910	$ 130,806	$ 36,236	$ 16,208	$ 1,463	$ 35,082	$ 87,168	$ 106,767	$ 5,252,844	$ 422,994
At June 30, 2025												
Cost	$ 1,640,710	$ 3,780,641	$ 1,019,811	$ 656,771	$ 132,963	$ 66,314	$ 17,486	$ 95,879	$ 142,548	$ 106,767	$ 7,659,890	$ 422,994
Accumulated depreciation and impairment	-	(1,049,147)	(552,901)	(525,965)	(96,727)	(50,106)	(16,023)	(60,797)	(55,380)	-	(2,407,046)	-
	$ 1,640,710	$ 2,731,494	$ 466,910	$ 130,806	$ 36,236	$ 16,208	$ 1,463	$ 35,082	$ 87,168	$ 106,767	$ 5,252,844	$ 422,994

Note: Prepayments for land, building, construction, and equipment are shown as 'other non-current assets'. Details are provided in Note 6(10)

A. The significant components of buildings include buildings and accessory equipment of buildings, which are depreciated over 10~50 years and 5~11 years, respectively.

B. Information about the property, plant and equipment that were pledged to others as collateral is provided in Note 8.

C. No borrowing cost was capitalized as part of property, plant and equipment for this period.

(8) Leasing arrangements - lessee

A. The Group leases various assets including land, office, warehouse, business vehicles, parking spaces, printers and landscaping, etc. Rental contracts are typically made for periods of 3 months to 5 years. Lease terms are negotiated on an individual basis and contain a wide range of different terms and conditions.

B. Short-term leases with a lease term of 12 months or less pertain to parking spaces and offices. Low-value assets pertain to coffee machine and printers.

C. The carrying amounts of right-of-use assets and the depreciation charge are as follows:

	June 30, 2026	December 31, 2025	June 30, 2025
	Carrying amount	Carrying amount	Carrying amount
Land	$ 44,757	$ 44,428	$ 41,701
Buildings	35,430	32,885	33,769
Transportation equipment	1,678	2,385	2,566
Others	-	-	86
	$ 81,865	$ 79,698	$ 78,122

	Three months ended June 30,	
	2026	2025
	Depreciation charge	Depreciation charge
Land	$ 254	$ 233
Buildings	2,224	1,314
Transportation equipment	366	409
Others	-	136
	$ 2,844	$ 2,092

	Six months ended June 30,	
	2026	2025
	Depreciation charge	Depreciation charge
Land	$ 504	$ 480
Buildings	4,226	2,621
Transportation equipment	754	781
Others	-	322
	$ 5,484	$ 4,204

D. For the three months and six months ended June 30, 2026 and 2025, the additions to right-of-use assets were $2,603, $35,444, $6,085 and $35,444, respectively.

E. Information on profit or loss in relation to lease contracts is as follows:

	Three months ended June 30,	
	2026	2025
Items affecting profit or loss		
Interest expense on lease liabilities	$ 383	$ 274
Expense on short-term lease contracts	1,750	1,671
Expense on leases of low-value assets	322	292
Expense on variable lease payments	936	763
Loss from lease modification	-	(1)

	Six months ended June 30,	
	2026	2025
Items affecting profit or loss		
Interest expense on lease liabilities	$ 778	$ 309
Expense on short-term lease contracts	3,530	2,715
Expense on leases of low-value assets	628	631
Expense on variable lease payments	1,759	1,164
Gain on lease modification	-	30

F. The Group early terminated the building and machine leasing contract in February and May 2025. Consequently, right-of-use assets and lease liabilities decreased by $575 and $605, respectively, and the gain on lease modification of $30 was recognised.

H. For the six months ended June 30, 2026 and 2025, the Group's total cash outflow for leases was $10,970 and $11,573 (of which $4,275 and $6,754 represents payments of the principal of lease liabilities), respectively.

I. Variable lease payments

Some of the Group's lease contracts contain variable lease payment terms that are determined and recognised as expense based on the actual usage during the period.

J. Extension and termination options

In determining the lease term, the Group takes into consideration all facts and circumstances that create an economic incentive to exercise an extension option or not to exercise a termination option. The assessment of lease period is reviewed if a significant event occurs which affects the assessment.

(9) Intangible assets

	Trademarks	Computer software	Patents	Total
At January 1, 2026				
Cost	$ 1,497	$ 142,839	$ 5,436	$ 149,772
Accumulated amortisation	(1,001)	(86,455)	(5,200)	(92,656)
	$ 496	$ 56,384	$ 236	$ 57,116
2026				
At January 1	$ 496	$ 56,384	$ 236	$ 57,116
Additions	-	8,129	-	8,129
Transfers (Note)	-	2,086	-	2,086
Amortisation charge	(57)	(6,624)	(53)	(6,734)
Effects of foreign exchange	-	216	-	216
At June 30	$ 439	$ 60,191	$ 183	$ 60,813
At June 30, 2026				
Cost	$ 1,497	$ 153,773	$ 5,436	$ 160,706
Accumulated amortisation	(1,058)	(93,582)	(5,253)	(99,893)
	$ 439	$ 60,191	$ 183	$ 60,813
At January 1, 2025				
Cost	$ 1,477	$ 136,096	$ 5,436	$ 143,009
Accumulated amortisation	(886)	(73,542)	(5,094)	(79,522)
	$ 591	$ 62,554	$ 342	$ 63,487
2025				
At January 1	$ 591	$ 62,554	$ 342	$ 63,487
Additions	20	3,698	-	3,718
Transfers (Note)	-	1,374	-	1,374
Amortisation charge	(58)	(6,473)	(53)	(6,584)
Effects of foreign exchange	-	(351)	-	(351)
At June 30	$ 553	$ 60,802	$ 289	$ 61,644
At June 30, 2025				
Cost	$ 1,497	$ 139,868	$ 5,436	$ 146,801
Accumulated amortisation	(944)	(79,066)	(5,147)	(85,157)
	$ 553	$ 60,802	$ 289	$ 61,644

Note: Transferred from unfinished construction and equipment under acceptance (shown as property, plant and equipment).

Details of amortisation on intangible assets are as follows:

	Three months ended June 30,	
	2026	2025
Manufacturing cost	$ 1,016	$ 645
Selling expenses	391	410
Administrative expenses	2,100	2,167
Research and development expenses	38	81
	$ 3,545	$ 3,303

	Six months ended June 30,	
	2026	2025
Manufacturing cost	$ 1,682	$ 1,277
Selling expenses	782	688
Administrative expenses	4,196	4,417
Research and development expenses	74	202
	$ 6,734	$ 6,584

(10) Other non-current assets

	June 30, 2026	December 31, 2025	June 30, 2025
Prepayments for land, building, construction, and equipment	$ 199,436	$ 407,887	$ 422,994
Guarantee deposits paid	7,603	7,541	5,706
Prepayments for intangible assets	1,232	-	-
Others	26,323	25,860	14,666
	$ 234,594	$ 441,288	$ 443,366

(11) Short-term borrowings

Type of borrowings	June 30, 2026	Interest rate	Collateral
Short-term borrowings	$ 1,106,050	3.92%~4.50%	A promissory note of the same amount was issued as collateral.
Short-term secured borrowings	575,065	4.00%~4.07%	Refer to Note 8.
	$ 1,681,115		

Type of borrowings	December 31, 2025	Interest rate	Collateral
Short-term borrowings	$ 826,340	4.10%~4.80%	A promissory note of the same amount was issued as collateral.
Short-term secured borrowings	395,622	3.97%~4.18%	Refer to Note 8.
	$ 1,221,962		

Type of borrowings	June 30, 2025	Interest rate	Collateral
Short-term borrowings	$ 531,052	4.65%~4.86%	A promissory note of the same amount was issued as collateral.
Short-term secured borrowings	366,178	4.41%~4.61%	Refer to Note 8.
	$ 897,230		

(12) Other payables

	June 30, 2026	December 31, 2025	June 30, 2025
Dividends payable	$ 1,754,468	$ -	$ 907,408
Remuneration due to directors' and employees' compensation	736,772	433,261	404,657
Wages and bonus payable	683,731	593,010	343,976
Payables for product development expenses	619,116	465,380	362,545
Payables for export freight and customs clearance charges	211,881	239,192	177,345
Payables for mold	171,715	107,952	109,452
Retention payable	165,631	-	-
Payables for construction and equipment and intangible assets	10,702	7,345	24,293
Others	292,738	313,631	355,072
	$ 4,646,754	$ 2,159,771	$ 2,684,748

(13) Bonds payable

	June 30, 2026	December 31, 2025	June 30, 2025
Bonds payable	$ 1,500,000	$ -	$ 975,600
Less: Discount on bonds payable	(76,702)	-	(29,126)
	$ 1,423,298	$ -	$ 946,474

A. The issuance of domestic convertible bonds by the Company:

(a) The terms of the first domestic unsecured convertible bonds issued by the Company are as follows:

i. The Company issued $1,000,000, 0% first domestic unsecured convertible bonds, as approved by the regulatory authority. The bonds mature 3 years from the issue date (January 19, 2024 ~ January 19, 2027) and will be redeemed in cash at face value at the maturity date. The bonds were listed on the Taipei Exchange on January 19, 2024.

ii. The bondholders have the right to ask for conversion of the bonds into common shares of the Company during the period from the date after three months of the bonds issue to the maturity date, except for the stop transfer period as specified in the terms of the bonds or the laws/regulations. The rights and obligations of the new shares converted from the bonds are the same as the issued and outstanding common shares.

iii. The conversion price of the bonds is set up based on the pricing model in the terms of the bonds, and is subject to adjustments if the condition of the anti-dilution provisions occurs subsequently. The conversion price will be reset based on the pricing model in the terms of the bonds on each effective date regulated by the terms. The conversion price was NT$271 on the date of the bonds issuance. The aforementioned conversion price had been reset as NT$266.6 (in dollars) according to the terms starting from July 1, 2024 (the effective date of price resetting), and had been reset as NT$260.8 (in dollars) according to the terms starting from July 2, 2025 (the effective date of price resetting).

iv. The Company may repurchase all the bonds outstanding in cash at the bonds' face value at any time after the following events occur: (i) the closing price of the Company's common shares is above the then conversion price by 30% for 30 consecutive trading days during the period from the date after three months of the bonds issue to 40 days before the maturity date, or (ii) the outstanding balance of the bonds is less than 10% of total initial issue amount during the period from the date after three months of the bonds issue to 40 days before the maturity date.

v. Under the terms of the bonds, all bonds redeemed (including bonds repurchased from the Taipei Exchange), matured and converted are retired and not to be re-issued; all rights and obligations attached to the bonds are also extinguished.

(b) The terms of the second and third domestic unsecured convertible bonds issued by the Company are as follows:

i. The Company issued $800,000 and $700,000, 0% first domestic unsecured convertible bonds, as approved by the regulatory authority. The bonds mature 3 years from the issue date (January 26, 2026 ~ January 26, 2028 and February 3, 2026 ~ February 3, 2028) and will be redeemed in cash at face value at the maturity date. The bonds were listed on the Taipei Exchange on January 26, 2026 and February 3, 2026.

ii. The bondholders have the right to ask for conversion of the bonds into common shares of the Company during the period from the date after three months of the bonds issue to the maturity date, except for the stop transfer period as specified in the terms of the bonds or the laws/regulations. The rights and obligations of the new shares converted from the bonds are the same as the issued and outstanding common shares.

iii. The conversion price of the bonds is set up based on the pricing model in the terms of the bonds, and is subject to adjustments if the condition of the anti-dilution provisions occurs subsequently. The conversion price will be reset based on the pricing model in the terms of the bonds on each effective date regulated by the terms. The conversion price was NT$1,007.2 and NT$985.3 on the date of the bonds issuance.

iv. The Company may repurchase all the bonds outstanding in cash at the bonds' face value at any time after the following events occur: (i) the closing price of the Company's common shares is above the then conversion price by 30% for 30 consecutive trading days during

the period from the date after three months of the bonds issue to 40 days before the maturity date, or (ii) the outstanding balance of the bonds is less than 10% of total initial issue amount during the period from the date after three months of the bonds issue to 40 days before the maturity date.

v. Under the terms of the bonds, all bonds redeemed (including bonds repurchased from the Taipei Exchange), matured and converted are retired and not to be re-issued; all rights and obligations attached to the bonds are also extinguished.

B. Regarding the issuance of convertible bonds, the equity conversion options amounting to $154,262 were separated from the liability component and were recognised in 'capital surplus—share options' in accordance with IAS 32. The call options and put options embedded in bonds payable were separated from their host contracts and were recognised in 'financial assets or liabilities at fair value through profit or loss' in net amount in accordance with IFRS 9 because the economic characteristics and risks of the embedded derivatives were not closely related to those of the host contracts. The effective interest rate of the bonds payable after such separation was 2.0417%.

C. Regarding the second and third issuance of convertible bonds, the equity conversion options amounting to $51,432 and $165,512, respectively were separated from the liability component and were recognised in 'capital surplus—share options' in accordance with IAS 32. The call options and put options embedded in bonds payable were separated from their host contracts and were recognised in 'financial assets or liabilities at fair value through profit or loss' in net amount in accordance with IFRS 9 because the economic characteristics and risks of the embedded derivatives were not closely related to those of the host contracts. The effective interest rate of the bonds payable after such separation was 2.0907% and 2.0869%, respectively..

D. For the year ended December 31, 2025, convertible bonds amounting to $999,800 in total par value were requested for conversion into 3,831 thousand ordinary shares, and capital surplus-additional paid-in capital of $1,082,366 was recognized.

E. On July 21, 2025, the Company had met the early redemption requirements in accordance with the terms of the bonds. The Company will exercise the redemption of the bonds during the period from August 11, 2025 to September 9, 2025. The redeemable price is 100% of the face value of the bond. The effective date for the bond redemption is set on September 9, 2025. However, all bondholders have converted their bonds into common stock before the conversion date. Related information is provided in the "Market Observation Post System" at the website of the Taiwan Stock Exchange.

F. For the six months ended June 30, 2026, there were no bondholders exercising their conversion rights.

(14) Long-term borrowings

Type of borrowing	Borrowing period and repayment term	Interest rate	Collateral	June 30, 2026
Loan for Welcoming Overseas Taiwanese Businesses to Return to Invest in Taiwan (Note 1)	NTD 1,280,000 thousand, borrowing period is from February 8, 2021 to February 8, 2031, principal and interest are repayable monthly from March 15, 2024	1.275%~1.775%	(Note 1)	$ 810,667
〃	NTD 736,000 thousand, borrowing period is from January 15, 2021 to January 15, 2028, principal and interest are repayable monthly from February 15, 2024	1.275%	〃	149,035
〃	NTD 640,000 thousand, borrowing period is from June 15, 2021 to June 15, 2028, principal and interest are repayable monthly from July 15, 2024	1.275%	〃	172,420
Purchase of land and plant (Note 2)	NTD 35,000 thousand, borrowing period is from June 24, 2024 to June 24, 2039, principal and interest are repayable monthly from July 24, 2027	1.88%	(Note 2)	$ 35,000
〃	NTD 245,000 thousand, borrowing period is from June 24, 2024 to June 24, 2044, principal and interest are repayable monthly from July 24, 2027	1.88%	〃	245,000

Type of borrowing	Borrowing period and repayment term	Interest rate	Collateral	June 30, 2026
Working capital (Note 2)	NTD 40,000 thousand, borrowing period is from June 24, 2024 to June 24, 2031, principal and interest are repayable monthly from July 24, 2026	1.88%	(Note 2)	40,000
Foreign currency borrowings	USD 2,800 thousand; borrowing period is from November 2023 to November 2033; principal and interest are repayable monthly from December 2023	5.929% ~ 7.724%	Real estate in the USA	66,142
				1,518,264
Less: Current portion				(366,227)
				$ 1,152,037

Type of borrowing	Borrowing period and repayment term	Interest rate	Collateral	December 31, 2025
Loan for Welcoming Overseas Taiwanese Businesses to Return to Invest in Taiwan (Note 1)	NTD 1,280,000 thousand, borrowing period is from February 8, 2021 to February 8, 2031, principal and interest are repayable monthly from March 15, 2024	1.275%	(Note 1)	$ 897,524
〃	NTD 736,000 thousand, borrowing period is from January 15, 2021 to January 15, 2028, principal and interest are repayable monthly from February 15, 2024	1.275%	〃	196,099

Type of borrowing	Borrowing period and repayment term	Interest rate	Collateral	December 31, 2025
Loan for Welcoming Overseas Taiwanese Businesses to Return to Invest in Taiwan (Note 1)	NTD 640,000 thousand, borrowing period is from June 15, 2021 to June 15, 2028, principal and interest are repayable monthly from July 15, 2024	1.275%	(Note 1)	215,525
Purchase of land and plant (Note 2)	NTD 35,000 thousand, borrowing period is from June 24, 2024 to June 24, 2039, principal and interest are repayable monthly from July 24, 2027	1.88%	(Note 2)	35,000
〃	NTD 245,000 thousand, borrowing period is from June 24, 2024 to June 24, 2044, principal and interest are repayable monthly from July 24, 2027	1.88%	〃	245,000
Working capital (Note 2)	NTD 40,000 thousand, borrowing period is from June 24, 2024 to June 24, 2031, principal and interest are repayable monthly from July 24, 2026	1.88%	〃	40,000
Foreign currency borrowings	USD 2,800 thousand; borrowing period is from November 2023 to November 2033; principal and interest are repayable monthly from December 2023	6.7% ~ 7.724%	Real estate in the USA	69,670
				1,698,818
Less: Current portion				(366,852)
				$ 1,331,966

Type of borrowing	Borrowing period and repayment term	Interest rate	Collateral	June 30, 2025
Loan for Welcoming Overseas Taiwanese Businesses to Return to Invest in Taiwan (Note 1)	NTD 1,280,000 thousand, borrowing period is from February 8, 2021 to February 8, 2031, principal and interest are repayable monthly from March 15, 2024	1.275%	(Note 1)	$ 984,381
〃	NTD 736,000 thousand, borrowing period is from January 15, 2021 to January 15, 2028, principal and interest are repayable monthly from February 15, 2024	1.275%	〃	243,163
〃	NTD 640,000 thousand, borrowing period is from June 15, 2021 to June 15, 2028, principal and interest are repayable monthly from July 15, 2024	1.275%	〃	258,630
Purchase of land and plant (Note 2)	NTD 35,000 thousand, borrowing period is from June 24, 2024 to June 24, 2039, principal and interest are repayable monthly from July 24, 2027	1.88%	(Note 2)	35,000
〃	NTD 245,000 thousand, borrowing period is from June 24, 2024 to June 24, 2044, principal and interest are repayable monthly from July 24, 2027	1.88%	〃	245,000

Type of borrowing	Borrowing period and repayment term	Interest rate	Collateral	June 30, 2025
Working capital (Note 2)	NTD 40,000 thousand, borrowing period is from June 24, 2024 to June 24, 2031, principal and interest are repayable monthly from July 24, 2026	1.88%	(Note 2)	$ 40,000
Foreign currency borrowings	USD 2,800 thousand; borrowing period is from November 2023 to November 2033; principal and interest are repayable monthly from December 2023	6.7% ~ 7.724%	Real estate in the USA	69,050
				1,875,224
Less: Current portion				(362,256)
				$ 1,512,968

Note 1: The Company applied for Loans for Returning Overseas Taiwanese Businesses with the Bank of Taiwan in October 2020. The total amount of the loan was $1,344,000. In July 2021, the Company applied for an adjustment of loan amount to $2,656,000, and the loan term was 7 to 10 years after the first drawdown date. The interest rate of the loan was the floating interest rate on a 2-year time deposit offered by the Directorate General of the Postal Remittances and Savings Bank less 0.445% of annual interest and the markdown interest rate shall be no less than 0.4%. The commission fee shall be paid by the National Development Fund at an annual interest of 0.5%, and the payment period shall not exceed 5 years. The loan is mainly for construction of plant, purchase of machinery and equipment and working capital. The Company pledged promissory note of the same amount as the loan, machinery and equipment purchased with the loan proceeds and buildings as collateral.

If, during the contract period, there is a violation of any of the loan covenants, the budget of the National Development Fund may be frozen, there are changes in government policies, there is a need for capital procurement, or any other situation where the National Development Fund is not liable, the commission fee shall not be paid by the National Development Fund after notice and the interest rate of the loan shall be adjusted to the floating interest rate on a 2-year time deposit offered by the Directorate General of the Postal Remittances and Savings Bank plus 0.055% of annual interest and the markdown interest rate shall be no less than 0.9%. As of June 30, 2026, no violations of legal

regulations have occurred.

Note 2: The subsidiary, Chen-Feng Precision Co., Ltd., obtained a loan from the Bank of Taiwan in the amount of $320,000 in March 2024. The borrowing interests are the floating interest rate on a 2-year time deposit offered by the Directorate General of the Postal Remittances and Savings Bank plus 0.16% of annual interest and the floating interest rate on a 2-year time deposit offered by the Bank of Taiwan and Savings Bank plus 0.13 % of annual interest. The subsidiary provided the land and building located in Shulin District, New Taipei City as collateral.

(15) Pensions

A. Defined benefit plan

(a) The Company has a defined benefit pension plan in accordance with the Labor Standards Law, covering all regular employees' service years prior to the enforcement of the Labor Pension Act on July 1, 2005 and service years thereafter of employees who chose to continue to be subject to the pension mechanism under the Law. Under the defined benefit pension plan, two units are accrued for each year of service for the first 15 years and one unit for each additional year thereafter, subject to a maximum of 45 units. Pension benefits are based on the number of units accrued and the average monthly salaries and wages of the last 6 months prior to retirement. The Company contributes monthly an amount equal to 2% of the employees' monthly salaries and wages to the retirement fund deposited with Bank of Taiwan, the trustee, under the name of the independent retirement fund committee. Also, the Company would assess the balance in the aforementioned labor pension reserve account by December 31, every year. If the account balance is insufficient to pay the pension calculated by the aforementioned method to the employees expected to qualify for retirement in the following year, the Company will make contributions for the deficit by next March.

(b) The pension costs under the defined benefit pension plan of the Company for the three months and six months ended June 30, 2026 and 2025 were $47, $63, $96, and $127, respectively.

(c) Expected contributions to the defined benefit pension plan of the Group for the year ending December 31, 2026 amount to $733.

B. Defined contribution plan

(a) The Company and its domestic subsidiaries have established a defined contribution pension plan (the "New Plan") under the Labor Pension Act (the "Act"), covering all regular employees with R.O.C. nationality. Under the New Plan, the Company and its subsidiaries contribute monthly an amount based on 6% of the employees' monthly salaries and wages to the employees' individual pension accounts at the Bureau of Labor Insurance. The benefits accrued are paid monthly or in lump sum upon termination of employment.

(b) Other overseas companies have a defined contribution plan in accordance with the local regulations, and contributions to endowment insurance and pension reserve are based on employees' salaries and wages. Other than the periodic contribution, the overseas companies have no further obligations.

(c) The pension costs under the defined contribution pension plan of the Company and its domestic subsidiaries for the three months and six months ended June 30, 2026 and 2025 were $5,995, $5,229, $11,723 and $10,145, respectively.

(d) Micom-Source Holding Co., CLOUDWELL HOLDINGS, LLC., AMAC International Co., AMBER International Company, and PROCASE & MOREX Corporation did not establish their pension plans or had no employees. In addition, the pension costs under the defined contribution pension plans of Chenbro Micom (USA) INC., CLOUDWELL (USA) CORPORATION, Chenbro GmbH, CHENBRO (MALAYSIA) SDN. BHD., Chenbro Technology (Kunshan) Co., Ltd., ChenPower Information Technology (Shanghai) Co., Ltd., Dongguan Procase Electronic Co., Ltd., and Qin Kun (Jinan) Precision Technology Co., for the three months and six months ended June 30, 2026 and 2025 were $16,670, $13,196, $31,306 and $27,020, respectively.

(16) Share-based payment

A. For the six months ended June 30, 2026, the Group's share-based payment arrangements were as follows:

Type of arrangement	Grant date	Quantity granted	Contract period	Vesting conditions
Restricted stocks to employees (Note 1)	2024.8.8	400 thousand shares	3 years	Graded vesting at a certain percentage after one year of service and achieving the required KPI (Note 2)
〃	2025.8.7	500 thousand shares	3 years	〃

Note 1: During the vesting period, the restricted stocks issued by the Company cannot be sold, pledged, transferred, donated, collateralised, or disposed in any other method, except for inheritance, and the shareholders' rights to attend, propose, speak and vote in the shareholders' meeting are executed by the trust institution according to the agreement. Employees are entitled to the cash and stock dividends distributed by the Company. The distributed cash and stock dividends are treated as meeting the vesting conditions and are not required to be kept in the trust institution. This also applies to capital reduction. If employees resign during the vesting period, the Company will redeem those stocks but employees are not required to return the dividends received.

Note 2: The vesting percentage for the employee who has one, two and three years of service with the Company since the grant date and achieves the performance condition is 30%, 30% and 40% each year.

B. Details of the above restricted stocks to employees are as follows:

	2026	2025
	Quantity of stocks (in thousands)	Quantity of stocks (in thousands)
Restricted stocks at the beginning and the end of period	780	400

C. The fair value of restricted stocks granted on grant date is measured based on the stock price on the grant date and the estimated annual employee turnover rate. Relevant information is as follows:

Type of arrangement	Grant date	Stock price (in dollars)	Exercise price (in dollars)	Expected option life	Fair value per unit (in dollars)
Restricted stocks to employees	2024.8.8	287.0	-	3 years	287.0
〃	2025.8.7	530.0	-	3 years	530.0

D. Expenses incurred on share-based payment transactions are shown below:

	Three months ended June 30,	
	2026	2025
Equity-settled	$ 35,202	$ 12,676

	Six months ended June 30,	
	2026	2025
Equity-settled	$ 70,405	$ 25,352

(17) Ordinary shares

As of June 30, 2026, the Company's authorised capital was $1,500,000, consisting of 150 million shares of ordinary stock (including 1 million shares reserved for employee stock options), and the paid-in capital was $1,253,192, with a par value of $10 (in dollars) per share. All proceeds from shares issued have been collected. The Company's ordinary shares outstanding during the six months ended June 30, 2026 and 2025 were 125,319 thousand shares and 120,988 thousand shares, respectively.

(18) Capital surplus

Pursuant to the R.O.C. Company Act, capital surplus arising from paid-in capital in excess of par value on issuance of common stocks and donations can be used to cover accumulated deficit or to issue new stocks or cash to shareholders in proportion to their share ownership, provided that the Company has no accumulated deficit. Further, the R.O.C. Securities and Exchange Law requires that the amount of capital surplus to be capitalised mentioned above should not exceed 10% of the paid-in capital each year. Capital surplus should not be used to cover accumulated deficit unless the legal reserve is insufficient.

(19) Retained earnings

A. Under the Company's Articles of Incorporation, the current year's earnings, if any, shall first be used to pay all taxes and offset prior years' operating losses and then 10% of the remaining amount shall be set aside as legal reserve until the amount of legal reserve reaches total capital. The remaining shall take into account item D below for the related regulations of setting aside special reserve. The appropriation of the remaining earnings along with the unappropriated earnings of prior years depends on annual financial status and economic development and shall be proposed by the Board of Directors and approved by the shareholders.

B. The Company's dividend policy is based on the current profit and consideration of the Company's growth in the future, capital budget plan and capital needs as well as consideration of shareholders' interest and long-term financial plan, etc. Earnings can be distributed to shareholders as cash dividends or stock dividends. Cash dividends shall account for at least 10% of the total dividends distributed. If cash dividends are lower than $0.20 (in dollars) per share, stock dividends will be issued instead.

C. Except for covering accumulated deficit or issuing new stocks or cash to shareholders in proportion to their share ownership, the legal reserve shall not be used for any other purpose. The use of legal reserve for the issuance of stocks or cash to shareholders in proportion to their share ownership is permitted, provided that the distribution of the reserve is limited to the portion in excess of 25% of the Company's paid-in capital.

D. (a) In accordance with the regulations, the Company shall set aside special reserve from the debitbalance on other equity items at the balance sheet date before distributing earnings. When debit balance on other equity items is reversed subsequently, the reversed amount could be included in the distributable earnings.

(b) The amount of $65,573 previously set aside by the Company as special reserve on initial application of IFRSs in accordance with Order No. Financial-Supervisory-Securities-1090150022, dated March 31, 2021, shall be reversed proportionately when the relevant assets are used, disposed of or reclassified subsequently.

E. On May 29, 2026 and May 29, 2025, the shareholders resolved the appropriations of 2025 and 2024 retained earnings, respectively, as follows:

	Year ended December 31, 2025		Year ended December 31, 2024	
	Amount	Dividend per share (in dollars)	Amount	Dividend per share (in dollars)
Legal reserve	$ 355,984		$ 193,548	
Reversal of special reserve	-		(111,223)	
Cash dividends to shareholders	1,754,468	$ 14.0	907,408	$ 7.5
	$ 2,110,452		$ 989,733	

(20) Other equity items

	2026			
	Currency translation	Unrealised gains on valuation	Other, unearned compensation	Total
At January 1	($ 107,839)	$ 67,884	($ 243,828)	($ 283,783)
Valuation adjustment	-	230,420	-	230,420
Employee restricted shares:				
- Transferred to expenses	-	-	70,405	70,405
Currency translation differences:				
- Group	103,659	-	-	103,659
At June 30	($ 4,180)	$ 298,304	($ 173,423)	$ 120,701

	2025			
	Currency translation	Unrealised gains on valuation	Other, unearned compensation	Total
At January 1	($ 90,424)	$ 69,099	($ 89,146)	($ 110,471)
Valuation adjustment	-	312	-	312
Employee restricted shares:				
- Transferred to expenses	-	-	25,352	25,352
Currency translation differences:				
- Group	(416,905)	-	-	(416,905)
At June 30	($ 507,329)	$ 69,411	($ 63,794)	($ 501,712)

(21) Operating revenue

A. The Group derives revenue from the transfer of control of goods to customers in the following major product types:

	Three months ended June 30,	
	2026	2025
Server cases, peripheral products and components	$ 7,811,764	$ 5,390,964
Personal computer cases	9,276	52,006
	$ 7,821,040	$ 5,442,970

	Six months ended June 30,	
	2026	2025
Server cases, peripheral products and components	$ 14,890,540	$ 9,517,366
Personal computer cases	37,792	79,375
	$ 14,928,332	$ 9,596,741

B. Contract liabilities

(a) The Group has recognised the following revenue-related contract liabilities:

	June 30, 2026	December 31, 2025
Contract liabilities - sale of products	$ 42,895	$ 42,482
	June 30, 2025	January 1, 2025
Contract liabilities - sale of products	$ 97,284	$ 81,718

(b) Revenue and net other income (expenses) recognised that was included in the contract liability balance at the beginning of the period:

	Three months ended June 30,	
	2026	2025
Contract liabilities - sale of products	$ 104	$ 2,732

	Six months ended June 30,	
	2026	2025
Contract liabilities - sale of products	$ 907	$ 5,108

(22) Interest income

	Three months ended June 30,	
	2026	2025
Interest income from bank deposits	$ 31,462	$ 16,479
Interest income from financial assets measured at amortised cost	4,110	4,271
	$ 35,572	$ 20,750

	Six months ended June 30,	
	2026	2025
Interest income from bank deposits	$ 49,455	$ 29,036
Interest income from financial assets measured at amortised cost	6,700	9,550
	$ 56,155	$ 38,586

(23) Other income

	Three months ended June 30,	
	2026	2025
Government grant revenues	$ 3,018	$ 1,828
Rental income	1,489	1,483
Other income, others	6,935	7,142
	$ 11,442	$ 10,453

	Six months ended June 30,	
	2026	2025
Government grant revenues	$ 6,361	$ 2,281
Rental income	3,112	3,077
Other income, others	12,929	10,018
	$ 22,402	$ 15,376

(24) Other gains and losses

	Three months ended June 30,	
	2026	2025
Net currency exchange loss	($ 41,011)	($ 121,049)
Gain on financial assets measured at fair value through profit or loss	2,028	2,874
Gain on disposal of property, plant and equipment	151	1,465
Loss from lease modification	-	(1)
Others	(2,922)	(275)
	($ 41,754)	($ 116,986)

	Six months ended June 30,	
	2026	2025
Net currency exchange loss	($ 28,458)	($ 104,360)
Gain on financial assets measured at fair value through profit or loss	1,198	2,474
Gain on disposal of property, plant and equipment	58	1,284
Gain on lease modification	-	30
Others	(3,007)	(359)
	($ 30,209)	($ 100,931)

(25) Finance costs

	Three months ended June 30,	
	2026	2025
Interest expense on bank borrowings	$ 19,822	$ 16,670
Interest expense on bonds payable	7,337	4,856
Interest expense on lease liabilities	383	274
	$ 27,542	$ 21,800

	Six months ended June 30,	
	2026	2025
Interest expense on bank borrowings	$ 43,764	$ 32,432
Interest expense on bonds payable	13,505	9,720
Interest expense on lease liabilities	778	309
	$ 58,047	$ 42,461

(26) Employee benefit, depreciation and amortisation expenses

	Three months ended June 30,	
	2026	2025
Wages and salaries	$ 667,678	$ 424,161
Share-based payment	35,202	12,676
Labour and health insurance fees	22,576	18,548
Pension costs	22,712	18,488
Other personnel expenses	44,031	36,337
Employee benefit expense	$ 792,199	$ 510,210
Depreciation charges	$ 103,193	$ 100,460
Amortisation charges	$ 3,545	$ 3,303

	Six months ended June 30,	
	2026	2025
Wages and salaries	$ 1,268,259	$ 822,979
Share-based payment	70,405	25,352
Labour and health insurance fees	46,314	38,798
Pension costs	43,125	37,292
Other personnel expenses	82,228	67,147
Employee benefit expense	$ 1,510,331	$ 991,568
Depreciation charges	$ 213,990	$ 179,763
Amortisation charges	$ 6,734	$ 6,584

A. According to the amended Articles of Incorporation of the Company as resolved by the shareholders at the 2025 annual general meeting, a ratio of profit of the current year distributable, shall be distributed as employees' compensation and directors' remuneration. For the Company, the ratio shall be between 3%~12% for employees' compensation and shall not be lower than 3% for employees' compensation, of which at least 1% shall be set aside for rank-and-file employees, and shall not be higher than 3% for directors' remuneration. In addition, according to the Articles of Incorporation of the domestic subsidiaries, the ratio shall not be lower than 2% for employees' compensation. Employees' compensation and directors' remuneration will be distributed in the form of stock or cash as resolved by the Board of Directors. Employees who are entitled to receive employees' compensation include employees of subsidiaries of the company meeting certain specific requirements. Related regulations were set by the Board of Directors. The distribution of employees' compensation and directors' remuneration should be reported to the stockholders. However, if the Company has accumulated deficit, the Company should cover accumulated losses first, then distribute employees' compensation and directors' remuneration proportionately as described above.

B. For the three months and six months ended June 30, 2026 and 2025, employees' compensation were accrued at $130,813, $77,505, $258,561 and $141,143, respectively; while directors' remuneration were accrued at $37,527, $22,395, $74,372 and $40,850, respectively. The aforementioned amounts were recognised in salary expenses.

For the year ended December 31, 2025, employees' compensation and directors' remuneration amounted to $322,511 and $71,142 as resolved by the Board of Directors on March 10, 2026, respectively, and the differences with the amounts recognised in the current year's financial statements amounted to $4,079 and $25,343, respectively. The differences were accounted for as changes in accounting estimates in profit or loss for 2026.

For the year ended December 31, 2024, employees' compensation and directors' remuneration amounted to $170,851 and $50,250 as resolved by the Board of Directors on March 11, 2025, respectively, and the differences with the amounts recognised in the current year's financial statements amounted to $958 and $282, respectively. The differences were accounted for as changes in accounting estimates in profit or loss for 2025.

Information about employees' compensation and directors' remuneration of the Company as resolved by the Board of Directors will be posted in the "Market Observation Post System" at the website of the Taiwan Stock Exchange.

(27) Income tax

A. Income tax expense

(a) Components of income tax expense:

	Three months ended June 30,	
	2026	2025
Current tax:		
Current tax on profits for the period	$ 401,277	$ 347,095
Tax on undistributed surplus earnings	72,470	47,287
Prior year income tax over estimation	(5,492)	(19,336)
Total current tax	468,255	375,046
Deferred tax:		
Origination and reversal of temporary differences	31,467	(83,449)
Total deferred tax	31,467	(83,449)
Income tax expense	$ 499,722	$ 291,597

	Six months ended June 30,	
	2026	2025
Current tax:		
Current tax on profits for the period	$ 780,140	$ 563,719
Tax on undistributed surplus earnings	72,470	47,287
Prior year income tax over estimation	(14,169)	(19,336)
Total current tax	838,441	591,670
Deferred tax:		
Origination and reversal of temporary differences	88,155	(74,263)
Total deferred tax	88,155	(74,263)
Income tax expense	$ 926,596	$ 517,407

B. The Company's income tax returns through 2023 have been assessed and approved by the Tax Authority. The subsidiary, Chen-Feng Precision Co., Ltd.'s income tax returns through 2024 have been assessed and approved by the Tax Authority.

(28) Earnings per share

	Three months ended June 30, 2026		
	Amount after tax	Weighted average number of ordinary shares outstanding (shares in thousands)	Earnings per share (in dollars)
Basic earnings per share			
Profit attributable to ordinary shareholders of the parent	$ 1,382,783	124,539	$ 11.10
Diluted earnings per share			
Profit attributable to ordinary shareholders of the parent	$ 1,382,783		
Assumed conversion of all dilutive potential ordinary shares			
Convertible bonds	5,870	1,505	
Employees' compensation	-	192	
Restricted stocks	-	662	
Profit attributable to ordinary shareholders of the parent plus assumed conversion of all dilutive potential ordinary shares	$ 1,388,653	126,898	$ 10.94

	Three months ended June 30, 2025		
	Amount after tax	Weighted average number of ordinary shares outstanding (shares in thousands)	Earnings per share (in dollars)
Basic earnings per share			
Profit attributable to ordinary shareholders of the parent	$ 828,940	120,612	$ 6.87
Diluted earnings per share			
Profit attributable to ordinary shareholders of the parent	$ 828,940		
Assumed conversion of all dilutive potential ordinary shares			
Convertible bonds	3,885	3,726	
Employees' compensation	-	283	
Restricted stocks	-	215	
Profit attributable to ordinary shareholders of the parent plus assumed conversion of all dilutive potential ordinary shares	$ 832,825	124,836	$ 6.67

	Six months ended June 30, 2026		
	Amount after tax	Weighted average number of ordinary shares outstanding (shares in thousands)	Earnings per share (in dollars)
Basic earnings per share			
Profit attributable to ordinary shareholders of the parent	$ 2,718,744	124,539	$ 21.83
Diluted earnings per share			
Profit attributable to ordinary shareholders of the parent	$ 2,718,744		
Assumed conversion of all dilutive potential ordinary shares			
Convertible bonds	10,804	1,505	
Employees' compensation	-	330	
Restricted stocks	-	645	
Profit attributable to ordinary shareholders of the parent plus assumed conversion of all dilutive potential ordinary shares	$ 2,729,548	127,019	$ 21.49

	Six months ended June 30, 2025		
	Amount after tax	Weighted average number of ordinary shares outstanding (shares in thousands)	Earnings per share (in dollars)
Basic earnings per share			
Profit attributable to ordinary shareholders of the parent	$ 1,495,742	120,600	$ 12.40
Diluted earnings per share			
Profit attributable to ordinary shareholders of the parent	$ 1,495,742		
Assumed conversion of all dilutive potential ordinary shares			
Convertible bonds	7,776	3,738	
Employees' compensation	-	509	
Restricted stocks	-	204	
Profit attributable to ordinary shareholders of the parent plus assumed conversion of all dilutive potential ordinary shares	$ 1,503,518	125,051	$ 12.02

(29) Supplemental cash flow information

A. Investing activities with partial cash payments:

(a) Purchase of property, plant and equipment:

	Six months ended June 30,	
	2026	2025
Purchase of property, plant and equipment	$ 1,772,451	$ 211,460
Add: Opening balance of payable on construction and equipment	6,968	26,780
Ending balance of prepayments for land, building, construction and equipment	199,436	422,994
Transfer of unfinished construction and equipment under acceptance to intangible assets	2,086	-
Less: Opening balance of prepayments for land, building, construction and equipment	(407,887)	(91,517)
Ending balance of payable on construction and equipment	(10,702)	(24,293)
Transferred from inventories	(43,315)	-
Cash paid during the period	$ 1,519,037	$ 545,424

(b) Acquisition of intangible assets:

	Six months ended June 30,	
	2026	2025
Acquisition of intangible assets	$ 10,215	$ 5,092
Add: Ending balance of prepayments for intangible assets	1,232	-
Opening balance of payable on intangible assets	377	-
Less: Opening balance of prepayments for intangible assets	-	(1,374)
Transfer of unfinished construction and equipment under acceptance to intangible assets	(2,086)	-
Cash paid during the period	$ 9,738	$ 3,718

B. Financing activities with no cash flow effects:

	Six months ended June 30,	
	2026	2025
Cash dividends declared to shareholders	$ 1,754,468	$ 907,408

(30) Changes in liabilities from financing activities

	Short-term borrowings	Bonds payable	Long-term borrowings	Lease liability
At January 1, 2026	$ 1,221,962	$ -	$ 1,698,818	$ 34,612
Changes in cash flow from financing activities	461,477	1,622,767	(181,453)	(4,275)
Impact of changes in foreign exchange rate	(2,324)	-	899	-
Changes in other non-cash items	-	(199,469)	-	6,085
At June 30, 2026	$ 1,681,115	$ 1,423,298	$ 1,518,264	$ 36,422

	Cash dividends payable	Guarantee deposits received	Liabilities from financing activities-gross
At January 1, 2026	$ -	$ 807	$ 2,956,199
Changes in cash flow from financing activities	-	(477)	1,898,039
Impact of changes in foreign exchange rate	-	27	(1,398)
Changes in other non-cash items	1,754,468	-	1,561,084
At June 30, 2026	$ 1,754,468	$ 357	$ 6,413,924

	Short-term borrowings	Bonds payable	Long-term borrowings	Lease liability
At January 1, 2025	$ 640,630	$ 960,192	$ 2,065,066	$ 7,738
Changes in cash flow from financing activities	286,782	-	(181,481)	(6,754)
Impact of changes in foreign exchange rate	(30,182)	-	(8,361)	-
Changes in other non-cash items	-	(13,718)	-	34,839
At June 30, 2025	$ 897,230	$ 946,474	$ 1,875,224	$ 35,823

	Cash dividends payable	Guarantee deposits received	Liabilities from financing activities-gross
At January 1, 2025	$ -	$ 803	$ 3,674,429
Changes in cash flow from financing activities	-	-	98,547
Impact of changes in foreign exchange rate	-	(70)	(38,613)
Changes in other non-cash items	907,408	-	928,529
At June 30, 2025	$ 907,408	$ 733	$ 4,662,892

7. RELATED PARTY TRANSACTIONS

(1) Parent and ultimate controlling party

The Company's shares are held by the public, thus, there is no parent company or ultimate parent.

(2) Name of related party and relationship

Name of related party	Relationship with the Group
Chen-Source Inc.	Other related party
SUPPER LASERS INDUSTRY CO., LTD.	Other related party
DONGGUAN SUPPER LASERS INDUSTRY CO., LTD.	Other related party
CHAU JIE TECHNOLOGY CO., LTD.	Other related party

(3) Significant related party transactions

A. Operating revenue

	Three months ended June 30,	
	2026	2025
Sales:		
Other related parties	$ 124	$ 1,307

	Six months ended June 30,	
	2026	2025
Sales:		
Other related parties	$ 341	$ 1,330

Goods are sold based on normal prices and terms. Payment term is 60~90 days after monthly billings.

B. Purchases and other expenses

	Three months ended June 30,	
	2026	2025
Purchases:		
Other related parties	$ 137,287	$ 30,771
Other expenses:		
Other related parties	265	-
	$ 137,552	$ 30,771

	Six months ended June 30,	
	2026	2025
Purchases:		
Other related parties	$ 265,195	$ 71,177
Other expenses:		
Other related parties	309	-
	$ 265,504	$ 71,177

(a) Purchases: No similar transaction can be compared with. Prices and terms are determined based on mutual agreements and payment term is 60~90 days after monthly billings.

(b) Other expenses: It arises from short-term leases of warehouse and management of warehouse by other related parties on behalf of the Company. Prices and terms are determined based on mutual agreements, and the collection term is 60 days after monthly billings.

C. Receivables from related parties

	June 30, 2026	December 31, 2025	June 30, 2025
Accounts receivable:			
Other related parties	$ 130	$ 541	$ 1,372
Other receivables - payment on behalf of others:			
Other related parties	2,250	-	-
	$ 2,380	$ 541	$ 1,372

The receivables from related parties are unsecured in nature and bear no interest.

D. Payables to related parties

	June 30, 2026	December 31, 2025	June 30, 2025
Accounts payable:			
Other related parties	$ 152,309	$ 165,359	$ 35,192
Other payables - other expenses:			
Other related parties	279	884	-
	$ 152,588	$ 166,243	$ 35,192

(4) Key management compensation

	Three months ended June 30,	
	2026	2025
Short-term employee benefits	$ 71,171	$ 42,170
Post-employment benefits	42	42
Share-based payments	3,370	950
	$ 74,583	$ 43,162

	Six months ended June 30,	
	2026	2025
Short-term employee benefits	$ 164,704	$ 84,069
Post-employment benefits	84	84
Share-based payments	6,740	1,901
	$ 171,528	$ 86,054

8. PLEDGED ASSETS

The Group's assets pledged as collateral are as follows:

	Book value			
Pledged asset	June 30, 2026	December 31, 2025	June 30, 2025	Purpose
Pledged bank deposits (including time deposits)(shown as 'current /non-current financial assets at amortised cost')	$ 42,125	$ 12,600	$ 10,600	Customs duty guarantee
Pledged bank deposits (including time deposits)(shown as 'current /non-current financial assets at amortised cost')	$ 313	$ -	$ -	Construction deposit
Land and buildings	$ 2,771,330	$ 2,782,285	$ 2,794,635	Long-term borrowings (Notes 1, 2, and 3)
Machinery and equipment	$ 244,197	$ 263,778	$ 269,554	Long-term borrowings (Note 2)
Accounts receivable	$ 637,693	$ 440,744	$ 412,444	Short-term borrowings (Note 4)

Note 1: In November, 2023, the subsidiary, CLOUDWELL HOLDINGS, LLC., signed a long-term borrowing contract for a credit line of USD 2.8 million with banks. The contract requires the subsidiary to pledge land and buildings as mortgage.

Note 2: The Company applied for Loans for Welcoming Overseas Taiwanese Businesses to Return to Invest in Taiwan and Preferential Loans for Returning Taiwanese Businesses for the Purchase of Land in Taiwan with the Bank of Taiwan in October 2020 and pledged promissory note of the same amount as the loan, machinery and equipment purchased from the loan, land in Lucao Township, Chiayi County and buildings as collateral.

Note 3: In June 2024, Chen-Feng Precision Co., Ltd. signed a long-term borrowing contract for a credit line of $320,000 with the Bank of Taiwan. The contract requires the Company to pledge land and buildings located in Shulin District, New Taipei City as collateral.

Note 4: The subsidiary, Chenbro Technology (Kunshan) Co., Ltd., pledged its accounts receivable from the parent company, Chenbro Micom Co., Ltd., as collateral and was eliminated when preparing the consolidated financial statements.

9. SIGNIFICANT CONTINGENT LIABILITIES AND UNRECOGNISED CONTRACT COMMITMENTS

The Group's contracted but not yet incurred capital expenditures related to property, plant and equipment amounted to $1,503,878.

10. SIGNIFICANT DISASTER LOSS

None.

11. SIGNIFICANT EVENTS AFTER THE BALANCE SHEET DATE

On August 6, 2026, the Company's Board of Directors resolved that:

(1) In response to market operation, development needs and global supply chain layout planning, the Company plans to invest in and establish a subsidiary in Vietnam, and the chairman has been authorized to handle matters related to the establishment of the Vietnam subsidiary within a limit of NT$600 million.

(2) On May 29, 2026, the shareholders approved to issue restricted stock awards of 300 thousand shares. The issuance was approved by the Financial Supervisory Commission on July 28, 2026, and the effective date for the capital increase was set on August 6, 2026.

12. OTHERS

(1) Capital management

The Group's objectives when managing capital are to maintain an optimal financial structure and capital ratio in order to support operations and maximise interests for shareholders.

(2) Financial instruments

A. Financial instruments by category

	June 30, 2026	December 31, 2025	June 30, 2025
Financial assets			
Financial assets at fair value through profit or loss			
Financial assets at fair value through profit or loss, mandatorily measured at fair value	$ 203,208	$ 132,586	$ 62,405
Financial assets at fair value through other comprehensive income			
Designation of equity instrument	438,914	208,494	210,021
Financial assets at amortised cost			
Cash and cash equivalents	8,812,403	5,688,287	5,069,970
Financial assets at amortised cost	263,230	235,925	205,411
Notes receivable	85,275	35,551	90,339
Accounts receivable	8,004,683	6,423,560	4,649,808
Other receivables	104,264	106,657	66,801
Guarantee deposits paid	7,603	7,541	5,706
	$ 17,919,580	$ 12,838,601	$ 10,360,461

	June 30, 2026	December 31, 2025	June 30, 2025
Financial liabilities			
Financial liabilities at amortised cost			
Short-term borrowings	$ 1,681,115	$ 1,221,962	$ 897,230
Accounts payable	6,265,203	6,030,913	4,531,601
Accounts payable-related parties	152,309	165,359	35,192
Other payables	4,646,754	2,159,771	2,684,748
Bonds payable	1,423,298	-	946,474
Long-term borrowings (including current portion)	1,518,264	1,698,818	1,875,224
Guarantee deposits received	357	807	733
Other current liabilities	5,405	6,562	3,872
	$ 15,692,705	$ 11,284,192	$ 10,975,074
Lease liabilities	$ 36,422	$ 34,612	$ 35,823

B. Financial risk management policies

(a) The Group's activities expose it to a variety of financial risks: market risk (including foreign exchange risk, interest rate risk and price risk), credit risk and liquidity risk. The Group's overall risk management programme focuses on the unpredictability of financial markets and seeks to minimise potential adverse effects on the Group's financial position and financial performance.

(b) Risk management is carried out by a central treasury department (Group treasury) under policies approved by the Board of Directors. Group treasury identifies, evaluates and hedges financial risks in close cooperation with the Group's operating units. The Board provides written principles for overall risk management, as well as written policies covering specific areas and matters, such as foreign exchange risk, interest rate risk, credit risk, use of derivative financial instruments and non-derivative financial instruments, and investment of excess liquidity.

C. Significant financial risks and degrees of financial risks

(a) Market risk

Foreign exchange risk

i. The Group operates internationally and is exposed to foreign exchange risk arising from various currency exposures, primarily with respect to the USD. Foreign exchange risk arises from future commercial transactions, recognised assets and liabilities and net investments in foreign operations.

ii. Management has set up a policy to require group companies to manage their foreign exchange risk against their functional currency. The group companies are required to hedge their entire foreign exchange risk exposure with the Group treasury, and primarily hedge using natural hedge.

iii. The Group's businesses involve some non-functional currency operations (the

Company's and certain subsidiaries' functional currency: NTD; other certain subsidiaries' functional currency: USD and RMB). The information on assets and liabilities denominated in foreign currencies whose values would be materially affected by the exchange rate fluctuations is as follows:

	June 30, 2026		
	Foreign currency amount (in thousands)	Exchange rate	Book value (NTD)
(Foreign currency: functional currency)			
Financial assets			
Monetary items			
USD:NTD	$ 190,662	31.85	$ 6,072,585
USD:RMB	68,580	6.79	2,184,273
Non-monetary items			
USD:NTD	134,641	31.85	4,288,310
EUR:NTD	1,122	36.29	40,716
USD:RMB	70,195	6.79	2,235,717
MYR:NTD	224,483	7.81	1,753,216
Financial liabilities			
Monetary items			
USD:NTD	$ 131,359	31.85	$ 4,183,784
USD:RMB	36,064	6.79	1,148,638

	December 31, 2025		
	Foreign currency amount (in thousands)	Exchange rate	Book value (NTD)
(Foreign currency: functional currency)			
Financial assets			
Monetary items			
USD:NTD	$ 200,419	31.43	$ 6,299,169
USD:RMB	51,189	6.98	1,608,870
Non-monetary items			
USD:NTD	110,789	31.43	3,482,099
EUR:NTD	1,143	36.90	42,171
USD:RMB	67,035	6.98	2,106,925
MYR:NTD	114,840	7.74	888,864
Financial liabilities			
Monetary items			
USD:NTD	$ 98,571	31.43	$ 3,098,087
USD:RMB	19,213	6.98	603,865

	June 30, 2025		
	Foreign currency amount (in thousands)	Exchange rate	Book value (NTD)
(Foreign currency: functional currency)			
Financial assets			
Monetary items			
USD:NTD	$ 118,741	29.30	$ 3,479,111
USD:RMB	59,431	7.16	1,741,328
Non-monetary items			
USD:NTD	106,148	29.30	3,110,139
EUR:NTD	1,292	34.35	44,397
USD:RMB	223,843	7.76	1,737,018
MYR:NTD	115,430	6.96	803,396
Financial liabilities			
Monetary items			
USD:NTD	$ 97,837	29.30	$ 2,866,624
USD:RMB	21,747	7.16	637,187

iv. The total exchange loss, including realised and unrealised, arising from significant foreign exchange variation on the monetary items held by the Group for the three months and six months ended June 30, 2026 and 2025, amounted to ($41,011), ($121,049), ($28,458) and ($104,360), respectively.

v. Analysis of foreign currency market risk arising from significant foreign exchange variation:

	Six months ended June 30, 2026		
	Sensitivity analysis		
	Degree of variation	Effect on profit or loss	Effect on other comprehensive income
(Foreign currency: functional currency)			
Financial assets			
Monetary items			
USD:NTD	1%	$ 60,726	$ -
USD:RMB	1%	21,843	-
Financial liabilities			
Monetary items			
USD:NTD	1%	41,838	-
USD:RMB	1%	11,486	-

	Six months ended June 30, 2025		
	Sensitivity analysis		
	Degree of variation	Effect on profit or loss	Effect on other comprehensive income
(Foreign currency: functional currency)			
Financial assets			
Monetary items			
USD:NTD	1%	$ 34,791	$ -
USD:RMB	1%	17,413	-
Financial liabilities			
Monetary items			
USD:NTD	1%	28,666	-
USD:RMB	1%	6,372	-

Price risk

i. The Group's equity securities, which are exposed to price risk, are the held financial assets at fair value through other comprehensive income.

ii. Shares were issued by the domestic companies. The prices of equity securities would change due to the change of the future value of investee companies. If the prices of these equity securities had increased/decreased by 1% with all other variables held constant, the net profit after tax for the six months ended June 30, 2026 and 2025 would have increased/decreased by $2,032 and $624, respectively due to gains or losses from equity instruments measured at fair value through profit or loss. Other comprehensive income for the six months ended June 30, 2026 and 2025 would have increased/decreased by $4,389 and $2,100, respectively, as a result of other comprehensive income on equity investments classified as at fair value through other comprehensive income.

Cash flow and fair value interest rate risk

i. The Group's interest rate risk primarily arises from various borrowings. Borrowings with variable rates expose the Group to cash flow interest rate risk. Borrowings issued at fixed rates expose the Group to fair value interest rate risk. For the six months ended June 30, 2026 and 2025, the Group's borrowings were issued at fixed rate and are denominated in New Taiwan dollars.

ii. If the borrowing interest rate of New Taiwan dollars had increased/decreased by 1 basis point with all other variables held constant, profit, net of tax for the six months ended June 30, 2026 and 2025 would have decreased/increased by $58 and $72, respectively. The main factor is that changes in interest expense result from floating rate borrowings.

(b) Credit risk

i. Credit risk refers to the risk of financial loss to the Group arising from default by the

clients or counterparties of financial instruments on the contract obligations. The main factor is that counterparties could not repay in full the accounts receivable based on the agreed terms, and the financial assets at amortised cost and equity instruments stated at fair value through other comprehensive income.

ii. According to the Group's credit policy, each local entity in the Group is responsible for managing and analysing the credit risk for each of their new clients before standard payment and delivery terms and conditions are offered. Internal risk control assesses the credit quality of the customers, taking into account their financial position, past experience and other factors.

iii. Individual risk limits are set based on internal or external factors in accordance with limits set by the supervisors of credit control. The utilisation of credit limits is regularly monitored.

iv. If the contract payments were past due over 30 days based on the terms, there has been a significant increase in credit risk on that instrument since initial recognition.

v. The Group adopts the assumption under IFRS 9, that is, the default occurs when the contract payments are past due over 90 days.

vi. The Group classifies customer's accounts receivable in accordance with credit risk on trade. The Group applies the simplified approach using the provision matrix and loss rate methodology to estimate expected credit loss. The Group's notes receivable have no significant impairment losses.

vii. The Group used the forecastability of The New Basel Capital Accord to adjust historical and timely information to assess the default possibility of accounts receivable. As of June 30, 2026, December 31, 2025 and June 30, 2025, the loss allowance is as follows:

	Not past due	Up to 30 days past due	31 to 60 days past due	61 to 90 days past due	91 to 180 days past due
June 30, 2026					
Expected loss rate	0.05%	0.05%	1.00%	5.00%	20.00%
Total book value	$ 7,281,473	$ 637,610	$ 66,901	$ 17,331	$ 3,309
Loss allowance	$ -	$ -	$ 746	$ 1,082	$ 688

	181 to 270 days past due	271 to 360 days past due	Over 361 days past due	Total
June 30, 2026				
Expected loss rate	30.00%	50.00%	100.00%	
Total book value	$ 760	$ 67	$ -	$ 8,007,451
Loss allowance	$ 218	$ 34	$ -	$ 2,768

	Not past due	Up to 30 days past due	31 to 60 days past due	61 to 90 days past due	91 to 180 days past due
December 31, 2025					
Expected loss rate	0.05%	0.05%	1.00%	5.00%	20.00%
Total book value	$ 6,054,707	$ 222,281	$ 107,610	$ 17,514	$ 27,464
Loss allowance	$ -	$ -	$ 1,002	$ 867	$ 5,324

	181 to 270 days past due	271 to 360 days past due	Over 361 days past due	Total
December 31, 2025				
Expected loss rate	30.00%	50.00%	100.00%	
Total book value	$ 1,716	$ -	$ -	$ 6,431,292
Loss allowance	$ 539	$ -	$ -	$ 7,732

	Not past due	Up to 30 days past due	31 to 60 days past due	61 to 90 days past due	91 to 180 days past due
June 30, 2025					
Expected loss rate	0.05%	0.05%	1.00%	5.00%	20.00%
Total book value	$ 4,352,571	$ 217,016	$ 15,243	$ 4,129	$ 59,897
Loss allowance	$ -	$ -	$ 154	$ 226	$ 802

	181 to 270 days past due	271 to 360 days past due	Over 361 days past due	Total
June 30, 2025				
Expected loss rate	30.00%	50.00%	100.00%	
Total book value	$ 3,048	$ 7	$ -	$ 4,651,911
Loss allowance	$ 917	$ 4	$ -	$ 2,103

viii. Movements in relation to the Group applying the simplified approach to provide loss allowance for accounts receivable are as follows:

	Six months ended June 30,	
	2026	2025
	Accounts receivable	Accounts receivable
At January 1	$ 7,732	$ 959
Provision for impairment loss	-	1,274
Reversal of impairment loss	(4,996)	-
Effect of exchange rate changes	32	(130)
At June 30	$ 2,768	$ 2,103

ix. For investments in debt instruments at amortised cost, the credit rating levels are presented below:

	June 30, 2026			
		Lifetime		
	12 months	Significant increase in credit risk	Impairment of credit	Total
Financial assets at amortised cost -Time deposits	$ 263,230	$ -	$ -	$ 263,230

	December 31, 2025			
		Lifetime		
	12 months	Significant increase in credit risk	Impairment of credit	Total
Financial assets at amortised cost -Time deposits	$ 235,925	$ -	$ -	$ 235,925

	June 30, 2025			
		Lifetime		
	12 months	Significant increase in credit risk	Impairment of credit	Total
Financial assets at amortised cost -Time deposits	$ 205,411	$ -	$ -	$ 205,411

The financial assets at amortised cost held by the Group are all time deposits with banks. The credit risk rating has no significant abnormal situation.

(c) Liquidity risk

i. Cash flow forecasting is performed in the operating entities of the Group and aggregated by Group treasury. Group treasury monitors rolling forecasts of the Group's liquidity requirements to ensure it has sufficient cash to meet operational needs.

ii. The table below analyses the Group's non-derivative financial liabilities based on the remaining period at the balance sheet date to the contractual maturity date. The analysis is as follows:

Non-derivative financial liabilities:

June 30, 2026	Less than 1 year	Between 1 and 3 years	Between 3 and 5 years	Over 5 years
Short-term borrowings	$ 1,689,500	$ -	$ -	$ -
Accounts payable	6,265,203	-	-	-
Accounts payable-related parties	152,309	-	-	-
Other payables	4,646,754	-	-	-
Lease liabilities	12,107	20,387	6,598	-
Bonds payable	-	1,500,000	-	-
Other current liabilities	5,405	-	-	-
Long-term borrowings (including current portion)	394,443	588,359	374,304	258,576
Guarantee deposits received	357	-	-	-

Non-derivative financial liabilities:

December 31, 2025	Less than 1 year	Between 1 and 3 years	Between 3 and 5 years	Over 5 years
Short-term borrowings	$1,231,675	$ -	$ -	$ -
Accounts payable	6,030,913	-	-	-
Accounts payable-related parties	165,359	-	-	-
Other payables	2,159,771	-	-	-
Lease liabilities	10,439	17,445	9,757	-
Other current liabilities	6,562	-	-	-
Long-term borrowings (including current portion)	391,833	673,222	435,182	307,417
Guarantee deposits received	807	-	-	-

Non-derivative financial liabilities:

June 30, 2025	Less than 1 year	Between 1 and 3 years	Between 3 and 5 years	Over 5 years
Short-term borrowings	$ 911,082	$ -	$ -	$ -
Accounts payable	4,531,601	-	-	-
Accounts payable-related parties	35,192	-	-	-
Other payables	2,684,748	-	-	-
Lease liabilities	10,164	16,548	12,529	-
Bonds payable	-	975,600	-	-
Other current liabilities	3,872	-	-	-
Long-term borrowings (including current portion)	392,328	757,091	438,049	412,702
Guarantee deposits received	733	-	-	-

iii. The Group does not expect the timing of occurrence of the cash flows estimated through the maturity date analysis will be significantly earlier, nor expect the actual cash flow amount will be significantly different.

(3) Fair value information

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

Level 1: Quoted prices (unadjusted) in active markets for identical assets or liabilities that the entity can access at the measurement date. A market is regarded as active where a market in which transactions for the asset or liability take place with sufficient frequency and volume to provide pricing information on an ongoing basis.

Level 2: Inputs other than 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.

B. Financial instruments not measured at fair value

(a) Except for those listed in the table below, the carrying amounts of cash and cash equivalents, financial assets at amortised cost, notes receivable, accounts receivable, other receivables,

guarantee deposits paid (shown as other non-current assets), short-term borrowings, accounts payable, other payables, lease liabilities, long-term borrowings (including current portion) and guarantee deposits received (shown as other non-current liabilities), are approximate to their fair values.

	June 30, 2026			
		Fair value		
	Book value	Level 1	Level 2	Level 3
Financial liabilities:				
Bonds payable	$ 1,423,298	$ -	$ 1,452,679	$ -

	December 31, 2025			
		Fair value		
	Book value	Level 1	Level 2	Level 3
Financial liabilities:				
Bonds payable	$ -	$ -	$ -	$ -

	June 30, 2025			
		Fair value		
	Book value	Level 1	Level 2	Level 3
Financial liabilities:				
Bonds payable	$ 946,473	$ -	$ 957,703	$ -

(b) The methods and assumptions of fair value estimate are as follows:

Bonds payable is measured at present value, which is calculated based on the cash flow expected to be paid and discounted using a market rate prevailing at balance sheet date.

C. The related information on financial and non-financial instruments measured at fair value by level on the basis of the nature, characteristics and risks of the assets and liabilities are as follows:

(a) The related information on the nature of the assets and liabilities is as follows:

June 30, 2026	Level 1	Level 2	Level 3	Total
Assets				
Recurring fair value measurements				
Financial assets at fair value through profit or loss				
Put options of convertible bonds	$ -	$ 7,680	$ -	$ 7,680
Private equity fund investment	-	-	195,528	195,528
Financial assets at fair value through other comprehensive income				
Equity securities	350,000	-	88,914	438,914
	$ 350,000	$ 7,680	$ 284,442	$ 642,122

December 31, 2025	Level 1	Level 2	Level 3	Total
Assets				
Recurring fair value measurements				
Financial assets at fair value through profit or loss				
Private equity fund investment	$ -	$ -	$ 132,586	$ 132,586
Financial assets at fair value through other comprehensive income				
Equity securities	139,000	-	69,494	208,494
	$ 139,000	$ -	$ 202,080	$ 341,080

June 30, 2025	Level 1	Level 2	Level 3	Total
Assets				
Recurring fair value measurements				
Financial assets at fair value through profit or loss				
Put options of convertible bonds	$ -	$ 3,805	$ -	$ 3,805
Private equity fund investment	-	-	58,600	58,600
Financial assets at fair value through other comprehensive income				
Equity securities	145,500	-	64,521	210,021
	$ 145,500	$ 3,805	$ 123,121	$ 272,426

(b) The methods and assumptions the Group used to measure fair value are as follows:

i. The instruments the Group used market quoted prices as their fair values (that is, Level 1) are listed below by characteristics:

	Listed shares
Market quoted price	Closing price

ii. Except for financial instruments with active markets, the fair value of other financial instruments is measured by using valuation techniques or by reference to counterparty quotes. The fair value of financial instruments measured by using valuation techniques can be referred to current fair value of instruments with similar terms and characteristics in substance, discounted cash flow method or other valuation methods, including calculated by applying model using market information available at the consolidated balance sheet date.

iii. For high-complexity financial instruments, the fair value is measured by using self-developed valuation model based on the valuation method and technique widely used within the same industry. The valuation model is normally applied to derivative financial

instruments, debt instruments with embedded derivatives or securitised instruments. The evaluation of derivative financial instruments is based on evaluation models widely accepted by market users, such as discount methods and option pricing models.

iv. The output of valuation model is an estimated value and the valuation technique may not be able to capture all relevant factors of the Group's financial and non-financial instruments. Therefore, the estimated value derived using valuation model is adjusted accordingly with additional inputs, for example, model risk or liquidity risk and etc. In accordance with the Group's management policies and relevant control procedures relating to the valuation models used for fair value measurement, management believes adjustment to valuation is necessary in order to reasonably represent the fair value of financial and non-financial instruments at the consolidated balance sheet. The inputs and pricing information used during valuation are carefully assessed and adjusted based on current market conditions.

D. The following chart is the movement of Level 3 for the six months ended June 30, 2026 and 2025:

	2026	2025
	Equity securities	Equity securities
January 1	$ 202,080	$ 128,789
Acquired during the period	63,700	-
Recorded as unrealised gains on valuation of investments in equity instruments measured at fair value through other comprehensive income	19,420	1,312
Recorded as losses on financial assets at fair value through profit or loss	(2,512)	-
Effect of exchange rate changes	1,754	(6,980)
At June 30	$ 284,442	$ 123,121

E. For the six months ended June 30, 2026 and 2025, there was no transfer out from Level 3.

F. Treasury segment is in charge of valuation procedures for fair value measurements being categorised within Level 3, which is to verify independent fair value of financial instruments. Such assessment is to ensure the valuation results are reasonable by applying independent information to make results close to current market conditions, confirming the resource of information is independent, reliable and in line with other resources and represented as the exercisable price, and frequently, updating inputs used to the valuation model and making any other necessary adjustments to the fair value.

G. The following is the qualitative information on significant unobservable inputs and sensitivity analysis of changes in significant unobservable inputs to valuation model used in Level 3 fair value measurement:

	Fair value at June 30, 2026	Valuation technique	Significant unobservable input	Range (first quartile)	Relationship of inputs to fair value
Non-derivative equity					
Unlisted shares	$ 88,914	Market comparable companies	Price to book ratio multiple	1.61-1.86 (1.69)	The higher the multiple, the higher the fair value
			Discount for lack of marketability	25% (25%)	The higher the discount for lack of marketability, the lower the fair value
Venture capital shares	195,528	Net asset value method	Not applicable	Not applicable	Not applicable
Private equity fund investment					

	Fair value at December 31, 2025	Valuation technique	Significant unobservable input	Range (first quartile)	Relationship of inputs to fair value
Non-derivative equity					
Unlisted shares	$ 69,494	Market comparable companies	Price to book ratio multiple	1.43-1.88 (1.43)	The higher the multiple, the higher the fair value
			Discount for lack of marketability	25% (25%)	The higher the discount for lack of marketability, the lower the fair value
Venture capital shares	132,586	Net asset value method	Not applicable	Not applicable	Not applicable
Private equity fund investment					

	Fair value at June 30, 2025	Valuation technique	Significant unobservable input	Range (first quartile)	Relationship of inputs to fair value
Non-derivative equity					
Unlisted shares	$ 64,521	Market comparable companies	Price to book ratio multiple	1.52-1.86 (1.55)	The higher the multiple, the higher the fair value
			Discount for lack of marketability	25% (25%)	The higher the discount for lack of marketability, the lower the fair value
Venture capital shares	58,600	Based on the most recent transaction price in a non-active market	Not applicable	Not applicable	Not applicable
Private equity fund investment					

H. The Group has carefully assessed the valuation models and assumptions used to measure fair value. However, use of different valuation models or assumptions may result in different measurement. The following is the effect on profit or loss or on other comprehensive income from financial assets and liabilities categorised within Level 3 if the inputs used to valuation models have changed:

			June 30, 2026			
			Recognised in profit or loss		Recognised in other comprehensive income	
	Input	Change	Favourable change	Unfavourable change	Favourable change	Unfavourable change
Financial assets						
Equity instrument	Price to book ratio multiple	±1%	$ -	$ -	$ 889	($ 889)
	Discount for lack of marketability	±1%	-	-	296	(296)

			December 31, 2025			
			Recognised in profit or loss		Recognised in other comprehensive income	
	Input	Change	Favourable change	Unfavourable change	Favourable change	Unfavourable change
Financial assets						
Equity instrument	Price to book ratio multiple	±1%	$ -	$ -	$ 695	($ 695)
	Discount for lack of marketability	±1%	-	-	232	(232)

			June 30, 2025			
			Recognised in profit or loss		Recognised in other comprehensive income	
	Input	Change	Favourable change	Unfavourable change	Favourable change	Unfavourable change
Financial assets						
Equity instrument	Price to book ratio multiple	±1%	$ -	$ -	$ 645	($ 645)
	Discount for lack of marketability	±1%	-	-	215	(215)

13. SUPPLEMENTARY DISCLOSURES

(1) Significant transactions information

A. Loans to others: Refer to table 1.

B. Provision of endorsements and guarantees to others: Refer to table 2.

C. Holding of significant marketable securities at the end of the period (not including subsidiaries, associates and joint ventures): Refer to table 3.

D. Purchases or sales of goods from or to related parties reaching $100 million or 20% of paid-in capital or more: Refer to table 4.

E. Receivables from related parties reaching $100 million or 20% of paid-in capital or more: Refer to table 5.

F. Significant inter-company transactions during the reporting period: Refer to table 6.

(2) Information on investees

Names, locations and other information of investee companies (not including investees in Mainland China): Refer to table 7.

(3) Information on investments in Mainland China

A. Basic information: Refer to table 8.

B. Significant transactions, either directly or indirectly through a third area, with investee companies in the Mainland Area:

Name of company	Counterparty	Accounts	Six months ended June 30, 2026	Percentage representing the account of the company (%)	Note
Chenbro Micom Co., Ltd.	Chenbro Technology (Kunshan) Co., Ltd.	Purchases	$ 2,926,646	40	
Chenbro Micom Co., Ltd.	Chenbro Technology (Kunshan) Co., Ltd.	Accounts payable	1,711,857	39	
Chenbro Micom Co., Ltd.	Dongguan Procase Electronic Co., Ltd.	Purchases	789,586	11	
Chenbro Micom Co., Ltd.	Dongguan Procase Electronic Co., Ltd.	Accounts payable	607,548	14	

14. OPERATING SEGMENT INFORMATION

(1) General information

Because each plant possesses similar economic characteristics, produces similar products under similar production process, uses the same machinery and equipment, as well as the distribution methods and customer categories are alike, the Company and subsidiaries' chief operating decision-maker has assessed that the Company and its subsidiaries only have one reportable operating segment. Furthermore, the measurement basis for the Company is in agreement with the basis stated in the reports reviewed by the chief operating decision-maker.

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

The accounting policies of the operating segments are in agreement with the significant accounting policies summarised in Note 4. The Group's segment profit (loss) is measured with the operating income (loss), which is used as a basis for the Group in assessing the performance of the operating segments. The Company and subsidiaries have only one reportable operating segment, thus, the reportable information is in agreement with those in the consolidated financial statements.

(3) Reconciliation for segment income (loss)

The segment operating profit provided to the chief operating decision-maker is measured in a manner consistent with that used for the statement of comprehensive income. Amounts of total assets and total liabilities of segments are not provided to the chief operating decision–maker to make strategic decisions. There is no difference between the presentation of segment report and income statement and accordingly, no reconciliation is required to be disclosed.

CHENBRO MICOM CO., LTD. AND SUBSIDIARIES

Loans to others

Six months ended June 30, 2026

(Expressed in thousands of New Taiwan dollars, except as otherwise indicated)

Table 1

No. (Note 1)	Creditor	Borrower	General ledger account	Is a related party	Maximum outstanding balance during the six months ended June 30, 2026	Balance at June 30, 2026	Actual amount drawn down	Interest rate	Nature of loan	Amount of transactions with the borrower	Reason for short-term financing	Allowance for doubtful accounts	Collateral		Limit on loans granted to a single party (Note 2)	Ceiling on total loans granted (Note 2)	Footnote
													Item	Value			
1	Micom-Source Holding Co.	Chenbro Micom (USA) INC.	Other receivables due from related parties	Yes	$ 624,000	$ 621,075	$ 318,500	0	Short-term financing	$ -	Operating Capital	$ -	None	$ -	$ 965,331	$ 1,608,885	Note 3
1	Micom-Source Holding Co.	CLOUDWELL HOLDINGS, LLC.	Other receivables due from related parties	Yes	160,000	159,250	159,250	0	Short-term financing	-	Operating Capital	-	None	-	965,331	1,608,885	Note 4

Note 1: The numbers filled in for the loans provided by the Company or subsidiaries are as follows:

(1)The Company is '0'.

(2)The subsidiaries are numbered in order starting from '1'.

Note 2: In accordance with the Company's "Procedures for Provision of Loans", for the purpose of loans between the Company's foreign subsidiaries or from foreign subsidiaries to the Company, for which the Company both have 100% shares directly or indirectly, limit on total loans granted by subsidiaries to a single party is 50% of subsidiaries' net assets and loans granted by subsidiaries to a single party is 30% of subsidiaries' net assets.

Note 3: The maximum balance of Micom-Source Holding Co.'s loan to Chenbro Micom (USA) INC. during the six months ended June 30, 2026 was USD 19.5 million.

Note 4: The maximum balance of Micom-Source Holding Co.'s loan to CLOUDWELL HOLDINGS, LLC. during the six months ended June 30, 2026 was USD 5 million.

CHENBRO MICOM CO., LTD. AND SUBSIDIARIES

Provision of endorsements and guarantees to others

Six months ended June 30, 2026

(Expressed in thousands of New Taiwan dollars, except as otherwise indicated)

Table 2

Number (Note 1)	Endorser/ guarantor	Party being endorsed/guaranteed: Company name	Party being endorsed/guaranteed: Relationship with the endorser/ guarantor (Note 2)	Limit on endorsements/ guarantees provided for a single party	Maximum outstanding endorsement/ guarantee amount as of June 30, 2026	Outstanding endorsement/ guarantee amount at June 30, 2026	Actual amount drawn down	Amount of endorsements/ guarantees secured with collateral	Ratio of accumulated endorsement/ guarantee amount to net asset value of the endorser/ guarantor company	Ceiling on total amount of endorsements/ guarantees provided	Provision of endorsements/ guarantees by parent company to subsidiary (Note 4)	Provision of endorsements/ guarantees by subsidiary to parent company (Note 4)	Provision of endorsements/ guarantees to the party in Mainland China (Note 4)	Footnote
1	Chenbro Micom (USA) INC.	CLOUDWELL HOLDINGS, LLC.	4	$ 89,180	$ 89,600	$ 89,180	$ 66,142	$ -	7.77	$ 689,058	N	N	N	Note 3

Note 1: The numbers filled in for the endorsements/guarantees provided by the Company or subsidiaries are as follows:

(1)The Company is '0'.

(2)The subsidiaries are numbered in order starting from '1'.

Note 2: Relationship between the endorser/guarantor and the party being endorsed/guaranteed is classified into the following seven categories; fill in the number of category each case belongs to:

(1)Having business relationship.

(2)The endorser/guarantor parent company owns directly and indirectly more than 50% voting shares of the endorsed/guaranteed subsidiary.

(3)The endorsed/guaranteed company owns directly and indirectly more than 50% voting shares of the endorser/guarantor parent company.

(4)The endorser/guarantor parent company owns directly and indirectly more than 90% voting shares of the endorsed/guaranteed company.

(5)Mutual guarantee of the trade made by the endorsed/guaranteed company or joint contractor as required under the construction contract.

(6)Due to joint venture, all shareholders provide endorsements/guarantees to the endorsed/guaranteed company in proportion to its ownership.

(7)Joint guarantee of the performance guarantee for pre-sold home sales contract as required under the Consumer Protection Act.

Note 3: The limit of endorsement guarantee is explained as follows:

(1) In accordance with the Company's "Procedures for Provision of Endorsements and Guarantees", ceiling on accumulated endorsements/guarantees to others and limit on endorsements/guarantees to a single party was 60% and 20% of the Company's net assets, respectively.

(2) In accordance with the Company's "Procedures for Provision of Endorsements and Guarantees", limit on endorsements/guarantees provided by the company to the subsidiaries holding more than 90% of the equity is 50% of the company's net assets.

(3) In accordance with the Company's "Procedures for Provision of Endorsements and Guarantees", limit on endorsements/guarantees provided by the company and its subsidiaries to the subsidiaries holding more than 90% of the equity is 60% of the company's net assets.

(4) The original currency amount of maximum and outstanding endorsement/guarantee provided by Chenbro Micom (USA) INC. to CLOUDWELL HOLDINGS, LLC. was based on the credit limit of USD 2,800 thousand for the three months ended June 30, 2026, which was approved by the board of directors on November 8, 2023.

Note 4: Fill in 'Y' for those cases of provision of endorsements/guarantees by listed parent company to subsidiary and provision by subsidiary to listed parent company, and provision to the party in Mainland China.

CHENBRO MICOM CO., LTD. AND SUBSIDIARIES

Holding of material marketable securities at the end of the period (not including subsidiaries, associates and joint ventures)

June 30, 2026

(Expressed in thousands of New Taiwan dollars, except as otherwise indicated)

Table 3

Securities held by	Marketable securities	Relationship with the securities issuer	General ledger account	As of June 30, 2026				Footnote
				Number of shares	Book value	Ownership (%)	Fair value	
CHENBRO MICOM CO., LTD.	Diamond Creative Holding Limited	None	Non-current financial assets at fair value through other comprehensive income	625,879	$ 88,914	14.29%	$ 88,914	
CHENBRO MICOM CO., LTD.	JESS-LINK PRODUCTS CO., LTD.	None	Non-current financial assets at fair value through other comprehensive income	1,000,000	350,000	0.82%	350,000	
Micom-Source Holding Co.	Andra Capital Fund LP Private Equity Fund Investment	None	Non-current financial assets at fair value through profit or loss	-	195,528	-	195,528	

CHENBRO MICOM CO., LTD. AND SUBSIDIARIES

Purchases or sales of goods from or to related parties reaching NT$100 million or 20% of paid-in capital or more

Six months ended June 30, 2026

(Expressed in thousands of New Taiwan dollars, except as otherwise indicated)

Table 4

			Transaction				Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)		
Purchaser/seller	Counterparty	Relationship with the counterparty	Purchases (sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	Footnote
CHENBRO MICOM CO., LTD.	Chenbro Micom (USA) INC.	Parent-subsidiary company	Sales	$ 3,287,863	31.22	OA 120 days	Note 1	Note 1	$ 2,251,045	37.73	Note 2
Chenbro Technology (Kunshan) Co., Ltd.	CHENBRO MICOM CO., LTD.	Parent-subsidiary company	Sales	2,926,646	82.05	60 days after monthly billing	Note 1	Note 1	1,711,857	77.90	Note 2
Chenbro Technology (Kunshan) Co., Ltd.	Dongguan Procase Electronic Co., Ltd.	Affiliate	Sales	112,762	3.16	90 days after monthly billing	Note 1	Note 1	69,504	3.16	Note 2
Chenbro Technology (Kunshan) Co., Ltd.	ChenPower Information Technology (Shanghai) Co., Ltd.	Affiliate	Sales	391,041	10.96	90 days after monthly billing	Note 1	Note 1	320,715	14.59	Note 2
Dongguan Procase Electronic Co., Ltd.	CHENBRO MICOM CO., LTD.	Parent-subsidiary company	Sales	789,586	34.36	60 days after monthly billing	Note 1	Note 1	607,548	34.75	Note 2
Dongguan Procase Electronic Co., Ltd.	ChenPower Information Technology (Shanghai) Co., Ltd.	Affiliate	Sales	1,500,626	65.30	90 days after monthly billing	Note 1	Note 1	1,129,931	64.63	Note 2
Chen-Feng Precision Co., Ltd.	CHENBRO MICOM CO., LTD.	Parent-subsidiary company	Sales	1,012,933	99.72	60 days after monthly billing	Note 1	Note 1	519,165	99.47	Note 2

Note 1: Terms and prices for the abovementioned transactions are the same with third parties.
Note 2: The transactions were eliminated when preparing the consolidated financial statements.

CHENBRO MICOM CO., LTD. AND SUBSIDIARIES

Receivables from related parties reaching NT$100 million or 20% of paid-in capital or more

June 30, 2026

(Expressed in thousands of New Taiwan dollars, except as otherwise indicated)

Table 5

Creditor	Counterparty	Relationship with the counterparty	Balance as at June 30, 2026 (Note 3)	Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date (Note 1)	Allowance for doubtful accounts (Note 2)
					Amount	Action taken		
CHENBRO MICOM CO., LTD.	Chenbro Micom (USA) INC.	Parent-subsidiary company	Accounts receivable $ 2,251,045	2.56	$ -		$ 797,736	$ -
Chenbro Technology (Kunshan) Co., Ltd.	CHENBRO MICOM CO., LTD.	Parent-subsidiary company	Accounts receivable 1,711,857	3.74	18,331	Promptly demanding collection of the overdue receivables	509,867	-
Chenbro Technology (Kunshan) Co., Ltd.	ChenPower Information Technology (Shanghai) Co., Ltd.	Affiliate	Accounts receivable 320,715	2.23	-		57,595	-
Dongguan Procase Electronic Co., Ltd.	CHENBRO MICOM CO., LTD.	Parent-subsidiary company	Accounts receivable 607,548	3.67	11,988	Promptly demanding collection of the overdue receivables	59,112	-
Dongguan Procase Electronic Co., Ltd.	ChenPower Information Technology (Shanghai) Co., Ltd.	Affiliate	Accounts receivable 1,129,931	2.49	-		247,648	-
Chen-Feng Precision Co., Ltd.	CHENBRO MICOM CO., LTD.	Parent-subsidiary company	Accounts receivable 519,165	3.10	-		162,652	-

Note 1: Subsequent collections as of August 6, 2026.
Note 2: As the related parties have excellent credit condition, no allowance for doubtful accounts was recognised.
Note 3: The transactions were eliminated when preparing the consolidated financial statements.

CHENBRO MICOM CO., LTD. AND SUBSIDIARIES

Significant inter-company transactions during the reporting period

Six months ended June 30, 2026

(Expressed in thousands of New Taiwan dollars, except as otherwise indicated)

Table 6

Number (Note 1)	Company name	Counterparty	Relationship (Note 2)	Transaction			
				General ledger account	Amount	Transaction terms	Percentage of consolidated total operating revenues or total assets (Note 5)
0	CHENBRO MICOM CO., LTD.	Chenbro Micom (USA) INC.	1	Sales	$ 3,287,863	Note 4	22
0	CHENBRO MICOM CO., LTD.	Chenbro Micom (USA) INC.	1	Accounts receivable	2,251,045	Note 4	8
1	Chenbro Technology (Kunshan) Co., Ltd.	CHENBRO MICOM CO., LTD.	2	Sales	2,926,646	Note 4	20
1	Chenbro Technology (Kunshan) Co., Ltd.	CHENBRO MICOM CO., LTD.	2	Accounts receivable	1,711,857	Note 4	6
1	Chenbro Technology (Kunshan) Co., Ltd.	Dongguan Procase Electronic Co., Ltd.	3	Sales	112,762	Note 4	1
1	Chenbro Technology (Kunshan) Co., Ltd.	ChenPower Information Technology (Shanghai) Co., Ltd.	3	Sales	391,041	Note 4	3
1	Chenbro Technology (Kunshan) Co., Ltd.	ChenPower Information Technology (Shanghai) Co., Ltd.	3	Accounts receivable	320,715	Note 4	1
2	Dongguan Procase Electronic Co., Ltd.	CHENBRO MICOM CO., LTD.	2	Sales	789,586	Note 4	5
2	Dongguan Procase Electronic Co., Ltd.	CHENBRO MICOM CO., LTD.	2	Accounts receivable	607,548	Note 4	2
2	Dongguan Procase Electronic Co., Ltd.	ChenPower Information Technology (Shanghai) Co., Ltd.	3	Sales	1,500,626	Note 4	10
2	Dongguan Procase Electronic Co., Ltd.	ChenPower Information Technology (Shanghai) Co., Ltd.	3	Accounts receivable	1,129,931	Note 4	4
3	Chen-Feng Precision Co., Ltd.	CHENBRO MICOM CO., LTD.	2	Sales	1,012,933	Note 4	7
3	Chen-Feng Precision Co., Ltd.	CHENBRO MICOM CO., LTD.	2	Accounts receivable	519,165	Note 4	2

Note 1: The numbers filled in for the transaction company in respect of inter-company transactions are as follows:
(1)Parent company is '0'.
(2)The subsidiaries are numbered in order starting from '1'.

Note 2: Relationship between transaction company and counterparty is classified into the following three categories; fill in the number of category each case belongs to (If transactions between parent company and subsidiaries or between subsidiaries refer to the same transaction, it is not required to disclose twice. For example, if the parent company has already disclosed its transaction with a subsidiary, then the subsidiary is not required to disclose the transaction; for transactions between two subsidiaries, if one of the subsidiaries has disclosed the transaction, then the other is not required to disclose the transaction.):
(1)Parent company to subsidiary.
(2)Subsidiary to parent company.
(3)Subsidiary to subsidiary.

Note 3: Transaction amounts less than NT$100 million or less than 20% of paid-in capital will not be disclosed.

Note 4: There is no transaction similar to the above purchases and sales, which are determined in accordance with mutual agreement.

Note 5: Regarding percentage of transaction amount to consolidated total operating revenues or total assets, it is computed based on period-end balance of transaction to consolidated total assets for balance sheet accounts and based on accumulated transaction amount for the period to consolidated total operating revenues for income statement accounts.

Note 6: Except for current profit (loss) for the six months ended June 30, 2026 translated using the average exchange rate of that period, amounts in currencies other than NTD disclosed by investees are translated using the spot rate at June 30, 2026.

Note 7: The transactions were eliminated when preparing the consolidated financial statements.

CHENBRO MICOM CO., LTD. AND SUBSIDIARIES

Information on investees

Six months ended June 30, 2026

(Expressed in thousands of New Taiwan dollars, except as otherwise indicated)

Table 7

Investor	Investee	Location	Main business activities	Initial investment amount		Shares held as at June 30, 2026			Net profit (loss) of the investee for the six months ended June 30, 2026 (Note 3)	Investment income (loss) recognised by the Company for the six months ended June 30, 2026 (Note 3 and 4)	Footnote
				Balance as at June 30, 2026 (Note 3)	Balance as at December 31, 2025 (Note 3)	Number of shares	Ownership (%)	Book value (Note 3)			
CHENBRO MICOM CO., LTD.	Micom-Source Holding Co.	Cayman Islands	Holding company	$ 720,264	$ 720,264	22,323,002	100.00	$ 3,190,893	$ 43,487	$ 106,214	Notes 1 and 3
CHENBRO MICOM CO., LTD.	Chenbro Micom (USA) INC.	USA	Sales of computer and server chassis	32,408	32,408	10,000,000	100.00	907,311	230,394	197,365	Notes 1 and 3
CHENBRO MICOM CO., LTD.	Cloudwell Holdings, LLC.	USA	Real estate leasing company and holding company	172,365	109,365	5,600,000	100.00	190,106	(8,371)	(8,371)	Note 3
CHENBRO MICOM CO., LTD.	Chenbro GmbH	Germany	Sales of computer and server chassis	9,019	9,019	250,000	100.00	40,716	781	859	Notes 1 and 3
CHENBRO MICOM CO., LTD.	Chen-Feng Precession Co., Ltd.	Taiwan	Manufacturing and sales of computer and server chassis	56,000	56,000	10,111,360	70.00	564,771	167,300	117,110	-
CHENBRO MICOM CO., LTD.	CHENBRO (MALAYSIA) SDN. BHD.	Malaysia	Manufacturing and sales of computer and server chassis	1,715,951	832,468	148,670,089	100.00	1,753,216	(5,839)	(5,839)	-
Micom-Source Holding Co.	AMAC International Co.	Cayman Islands	Holding company	180,271	180,271	6,027,002	100.00	103,404	1,493	-	Notes 2, 3 and 4
Micom-Source Holding Co.	AMBER International Company	Cayman Islands	Holding company	262,444	262,444	8,239,890	100.00	1,366,655	27,762	-	Notes 2, 3 and 4
Micom-Source Holding Co.	PROCASE & MOREX Corporation	British Virgin Islands	Holding company	184,810	184,810	30,107	100.00	777,535	10,506	-	Notes 2, 3 and 4
CLOUDWELL HOLDINGS, LLC.	CLOUDWELL (USA) CORPORATION	USA	Manufacturing and sales of computer and server chassis	222,950	160,000	700	100.00	214,024	(7,566)	-	Notes 3, 4 and 5

Note 1: Investment income (loss) recognised for the six months ended June 30, 2026 includes recognition and elimination of realised and unrealised gain (loss) on upstream transactions.

Note 2: The indirect reinvestment company of the Company and investment income / loss recognised by Micom-Source Holding Co..

Note 3: Except for current profit (loss) for the six months ended June 30, 2026 translated using the average exchange rate of that period, amounts in currencies other than NTD disclosed by investees are translated using the spot rate at June 30, 2026.

Note 4: Investment income / loss recognised by the Company includes only that of the subsidiaries in which the Company directly invested and that of investees accounted for using equity method.

Note 5: The indirect reinvestment company of the Company and investment income / loss recognised by CLOUDWELL HOLDINGS, LLC..

CHENBRO MICOM CO., LTD. AND SUBSIDIARIES

Information on investments in Mainland China

Six months ended June 30, 2026

(Expressed in thousands of New Taiwan dollars, except as otherwise indicated)

Table 8

Investee in Mainland China	Main business activities	Paid-in capital	Investment method (Note 1)	Accumulated amount of remittance from Taiwan to Mainland China as of January 1, 2026	Amount remitted from Taiwan to Mainland China/ Amount remitted back to Taiwan for the six months ended June 30, 2026		Accumulated amount of remittance from Taiwan to Mainland China as of June 30, 2026	Net income (loss) of investee for the six months ended June 30, 2026	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the six months ended June 30, 2026	Book value of investments in Mainland China as of June 30, 2026	Accumulated amount of investment income remitted back to Taiwan as of June 30, 2026	Footnote
					Remitted to Mainland China	Remitted back to Taiwan							
Chenbro Technology (Kunshan) Co., Ltd.	Manufacturing and sales of computer and server chassis	$ 318,500	2	$ 318,500	$ -	$ -	$ 318,500	($ 55,178)	100.00	($ 55,178)	$ 935,679	$ 1,059,882	Notes 2, 3, 6, 7, 10 and 12
Dongguan Procase Electronic Co., Ltd.	Manufacturing and sales of computer and server chassis	399,463	2	95,423	-	-	95,423	12,439	100.00	12,439	860,540	-	Notes 2, 4 and 12
ChenPower information Technology (ShangHai) Co., Ltd.	Sales of computer and server chassis	66,885	2	-	-	-	-	82,921	100.00	82,921	439,498	73,188	Notes 2, 3, 8 ,11 and 12
Qin Kun (Jinan) Precision Technology Co., Ltd.	Manufacturing and sales of computer and server chassis	60,979	3	-	-	-	-	5,966	100.00	5,966	64,586	-	Notes 2, 5, 9 and 12

Note 1: Investment methods are classified into the following three categories; fill in the number of category each case belongs to:
(1) Directly invest in a company in Mainland China..
(2) Through investing in an existing company in the third area, which then invested in the investee in Mainland China.
(3) Others

Note 2: The investment income / loss of current period were audited by independent auditors of the Company.
Note 3: The Company reinvested through AMBER International Company.
Note 4: The Company reinvested through PROCASE & MOREX Corporation and AMAC International Co..
Note 5: The Company reinvested through Chenbro Technology (Kunshan) Co., Ltd..
Note 6: The Company distributed cash dividends of $302,406 (net of taxation on earnings remitted from Mainland China) to the Company through the holding companies, AMBER International Company and Micom-Source Holding Co. on October 17, 2014.
Note 7: The Company distributed cash dividends of $464,724 (net of taxation on earnings remitted from Mainland China) to the Company through the holding companies, AMBER International Company and Micom-Source Holding Co. on May 28, 2020.
Note 8: The Company incorporated on October 8, 2016 and was reinvested by Chenbro Technology (Kunshan) Co., Ltd. through AMBER International Company at an amount of USD$ 2.1 million as capital of the Company on December 23, 2016.
Note 9: The Company was established on January 20, 2025 and received RMB 13 million as capital which was remitted from the earnings of Chenbro Technology (Kunshan) Co., Ltd. on February 13, 2025.
Note 10: The Company distributed cash dividends of $292,752 (net of taxation on earnings remitted from Mainland China) to the Company through the holding companies, AMBER International Company and Micom-Source Holding Co. on June 30, 2025.
Note 11: The Company distributed cash dividends of $73,188 (net of taxation on earnings remitted from Mainland China) to the Company through the holding companies, AMBER International Company and Micom-Source Holding Co. on June 30, 2025.
Note 12: Except for current profit (loss) for the six months ended June 30, 2026 translated using the average exchange rate of that period, amounts in currencies other than NTD disclosed by investees are translated using the spot rate at June 30, 2026.

Company name	Accumulated amount of remittance from Taiwan to Mainland China as of June 30, 2026	Investment amount approved by the Investment Commission of the Ministry of Economic Affairs (MOEA)	Ceiling on investments in Mainland China imposed by the Investment Commission of MOEA (Note 13)
CHENBRO MICOM CO., LTD.	$ 413,923	$ 354,510	$ -

Note 13: Pursuant to the Gong-Zhi-Zi Order No. 11551021970, certificate for qualified operational headquarters, issued by the Industrial Development Bureau, Ministry of Economic Affairs on July 28, 2026, there is no ceiling on accumulated investments in Mainland China for the period from July 6, 2026 to July 5, 2029.