Yageo Corporation and Subsidiaries

Consolidated Financial Statements for the Three Months Ended March 31, 2026 and 2025 and Independent Auditors' Review Report

Deloitte.

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INDEPENDENT AUDITORS' REVIEW REPORT

The Board of Directors and Shareholders
Yageo Corporation

Introduction

We have reviewed the accompanying consolidated balance sheets of Yageo Corporation (the "Company") and its subsidiaries (collectively, the "Group") as of March 31, 2026 and 2025, and the related consolidated statements of comprehensive income, the consolidated statements of changes in equity and cash flows for the three months ended March 31, 2026 and 2025, and the related notes to the consolidated financial statements, including material accounting policy information (collectively referred to as the "consolidated financial statements"). Management is responsible for the preparation and fair presentation of the 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" endorsed and issued into effect by the Financial Supervisory Commission of the Republic of China. Our responsibility is to express a conclusion on the 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 Standards on Review Engagements of the Republic of China 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity". 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

As disclosed in Note 13 to the consolidated financial statements, the financial statements of some non-significant subsidiaries included in the consolidated financial statements referred to in the first paragraph were not reviewed. As of March 31, 2026 and 2025, the combined total assets of these non-significant subsidiaries were NT$38,371,316 thousand and NT$28,421,767 thousand, respectively, representing 9.55% and 7.58%, respectively, of the consolidated total assets, and the combined total liabilities of these subsidiaries were NT$7,643,306 thousand and NT$3,132,577 thousand, respectively, representing 3.29% and 1.47%, respectively, of the consolidated total liabilities; for the three months ended March 31, 2026 and 2025, the amounts of combined comprehensive income of these subsidiaries were NT$645,246 thousand and NT$332,325 thousand, respectively, representing 6.38% and 3.58%, respectively, of the consolidated total comprehensive income. In addition, as disclosed in Notes 14 and 35 to the consolidated financial statements, some investments accounted for using the equity method in the consolidated financial statements were not reviewed. The aggregate carrying amounts of these investments were NT$12,011,761 thousand and NT$7,394,901 thousand as of March 31, 2026 and 2025, respectively, the share of profit of associates accounted for using the equity method was NT$127,903 thousand and NT$67,655 thousand, for the three months ended March 31, 2026 and 2025, respectively.

Qualified Conclusion

Based on our reviews, except for adjustments, if any, as might have been determined to be necessary had the financial statements of the non-significant subsidiaries and associates as described in the preceding paragraph been reviewed, nothing has come to our attention that caused 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 of March 31, 2026 and 2025, and its consolidated financial performance and its consolidated cash flows for the three months ended March 31, 2026 and 2025 in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers, and International Accounting Standard 34 “Interim Financial Reporting” endorsed and issued into effect by the Financial Supervisory Commission of the Republic of China.

The engagement partners on the reviews resulting in this independent auditors’ review report are Meng-Chieh Chiu and Chun-Yu Wang.

Deloitte & Touche
Taipei, Taiwan
Republic of China

May 8, 2026

<u>*Notice to Readers*</u>

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

For the convenience of readers, the independent auditors’ review report and the accompanying consolidated financial statements have been translated into English from the original Chinese version prepared and used in the Republic of China. If there is any conflict between the English version and the original Chinese version or any difference in the interpretation of the two versions, the Chinese-language independent auditors’ review report and consolidated financial statements shall prevail.

YAGEO CORPORATION AND SUBSIDIARIES

CONSOLIDATED BALANCE SHEETS
(In Thousands of New Taiwan Dollars)

	March 31, 2026		December 31, 2025		March 31, 2025	
ASSETS	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
CURRENT ASSETS						
Cash and cash equivalents (Note 6)	$ 86,640,739	22	$ 81,473,484	21	$ 66,374,162	18
Financial assets at fair value through profit or loss - current (Note 7)	2,097,520	1	1,097,041	-	2,598,575	1
Financial assets at amortized cost - current (Note 9)	16,465,699	4	15,537,228	4	40,443,603	11
Financial assets for hedging - current (Note 10)	-	-	-	-	103,725	-
Notes receivable (Note 11)	432,250	-	255,249	-	201,332	-
Trade receivables (Notes 11 and 31)	29,480,893	7	27,536,331	7	23,000,683	6
Other receivables (Note 31)	1,991,772	1	2,718,031	1	2,709,363	1
Inventories (Note 12)	33,378,790	8	31,635,578	8	27,780,919	7
Prepayments	4,751,146	1	4,216,481	1	3,730,259	1
Other current assets	728,132	-	876,394	-	550,271	-
Total current assets	175,966,941	44	165,345,817	42	167,492,892	45
NON-CURRENT ASSETS						
Financial assets at fair value through profit or loss - non-current (Note 7)	630,372	-	598,049	-	644,206	-
Financial assets at fair value through other comprehensive income - non-current (Note 8)	1,689,219	-	1,682,915	1	1,413,574	-
Financial assets at amortized cost - non-current (Note 9)	29,613,162	7	27,538,521	7	23,991,069	6
Investments accounted for using the equity method (Note 14)	15,668,789	4	15,383,021	4	10,958,835	3
Property, plant and equipment (Notes 15 and 31)	62,485,879	16	65,304,773	17	66,603,167	18
Right-of-use assets	2,728,752	1	2,901,940	1	2,396,343	1
Investment properties (Note 16)	376,243	-	369,814	-	387,457	-
Goodwill (Note 17)	78,974,034	20	78,429,533	20	67,154,140	18
Other intangible assets (Note 18)	28,515,199	7	28,270,299	7	29,412,484	8
Deferred tax assets (Notes 4 and 25)	3,438,418	1	3,536,971	1	3,523,931	1
Refundable deposits	450,845	-	462,811	-	433,072	-
Other non-current assets	1,157,025	-	964,691	-	675,740	-
Total non-current assets	225,727,937	56	225,443,338	58	207,594,018	55
TOTAL	$ 401,694,878	100	$ 390,789,155	100	$ 375,086,910	100
LIABILITIES AND EQUITY						
CURRENT LIABILITIES						
Short-term borrowings (Notes 19 and 32)	$ 13,141,550	3	$ 8,568,759	2	$ 17,870,026	5
Short-term bills payable (Note 19)	57,929,462	15	67,779,222	17	68,380,261	18
Financial liabilities at fair value through profit or loss - current (Note 7)	315,116	-	62,327	-	16,329	-
Financial liabilities for hedging - current (Note 10)	-	-	-	-	303,785	-
Notes payable	2,722	-	1,029	-	637	-
Trade payables (Note 31)	19,544,940	5	18,030,392	5	15,362,608	4
Other payables (Notes 21 and 31)	36,950,016	9	22,515,395	6	30,934,778	8
Current tax liabilities (Notes 4 and 25)	6,887,399	2	5,854,508	1	5,303,979	2
Lease liabilities - current	455,778	-	470,852	-	441,848	-
Current portion of long-term borrowings and bonds payable (Notes 19 and 20)	14,071,206	4	9,848,369	3	1,349,914	-
Other current liabilities	1,357,630	-	2,948,503	1	1,449,102	1
Total current liabilities	150,655,819	38	136,079,356	35	141,413,267	38
NON-CURRENT LIABILITIES						
Bonds payables (Note 20)	4,994,099	1	4,498,859	1	13,495,065	4
Long-term borrowings (Note 19)	57,817,960	14	57,588,778	15	38,120,394	10
Deferred tax liabilities (Notes 4 and 25)	10,007,846	2	8,867,152	2	11,327,763	3
Lease liabilities - non-current	2,079,529	1	2,138,762	-	1,747,975	-
Net defined benefit liabilities - non-current (Notes 4 and 22)	2,853,286	1	2,879,457	1	2,785,719	1
Guarantee deposits received	266,133	-	247,053	-	200,446	-
Other non-current liabilities	3,920,811	1	4,493,186	1	4,370,191	1
Total non-current liabilities	81,939,664	20	80,713,247	20	72,047,553	19
Total liabilities	232,595,483	58	216,792,603	55	213,460,820	57
EQUITY ATTRIBUTABLE TO OWNERS OF THE COMPANY						
Share capital						
Ordinary shares	5,182,415	1	5,182,415	1	5,188,164	1
Capital surplus						
Issuance of ordinary shares	47,290,118	12	47,290,118	12	47,199,976	13
Treasury share transactions	43,197	-	43,197	-	24,035	-
Share of changes in capital surplus of associates or joint ventures	150,796	-	150,796	-	147,245	-
Employee restricted shares	383,979	-	383,979	-	468,372	-
Total capital surplus	47,868,090	12	47,868,090	12	47,839,628	13
Retained earnings						
Legal reserve	16,277,200	4	16,277,200	4	14,338,984	4
Special reserve	454,191	-	454,191	-	869,519	-
Unappropriated earnings	91,229,689	23	97,409,505	25	80,777,477	22
Total retained earnings	107,961,080	27	114,140,896	29	95,985,980	26
Other equity						
Exchange differences on translation of the financial statements of foreign operations	7,951,374	2	5,883,718	2	13,300,452	3
Unrealized valuation gain on financial assets at fair value through other comprehensive income	47,183	-	36,959	-	(96,428)	-
Gain (loss) on hedging instruments	-	-	-	-	(476,436)	-
Unearned employee benefits	(108,310)	-	(203,535)	-	(213,777)	-
Total other equity	7,890,247	2	5,717,142	2	12,513,811	3
Treasury shares	(2,030,720)	(1)	(2,030,720)	-	(2,030,720)	(1)
Total equity attributable to owners of the Company	166,871,112	41	170,877,823	44	159,496,863	42
NON-CONTROLLING INTERESTS	2,228,283	1	3,118,729	1	2,129,227	1
Total equity	169,099,395	42	173,996,552	45	161,626,090	43
TOTAL	$ 401,694,878	100	$ 390,789,155	100	$ 375,086,910	100

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

YAGEO CORPORATION AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME
(In Thousands of New Taiwan Dollars, Except Earnings Per Share)

	For the Three Months Ended March 31			
	2026		2025	
	Amount	%	Amount	%
OPERATING REVENUE (Note 31)				
Net sales	$ 38,165,648	100	$ 31,103,695	100
OPERATING COSTS (Notes 12, 24 and 31)				
Cost of goods sold	23,623,833	62	20,017,762	64
GROSS PROFIT	14,541,815	38	11,085,933	36
OPERATING EXPENSES (Notes 11, 24 and 31)				
Selling and marketing expenses	2,176,080	6	1,944,144	6
General and administrative expenses	1,908,789	5	1,836,023	6
Research and development expenses	893,959	2	864,802	3
Expected credit gain	(49,923)	-	(22,131)	-
Total operating expenses	4,928,905	13	4,622,838	15
PROFIT FROM OPERATIONS	9,612,910	25	6,463,095	21
NON-OPERATING INCOME AND EXPENSES (Notes 24 and 31)				
Finance costs	(680,857)	(2)	(672,465)	(2)
Share of profit or loss of associates	181,035	-	117,305	-
Interest income	983,839	3	1,205,639	4
Rental income	10,118	-	9,744	-
Gain on financial instruments at fair value through profit or loss	323,589	1	156,758	-
Other gains and losses	(105,945)	-	(106,884)	-
Total non-operating income and expenses	711,779	2	710,097	2
PROFIT BEFORE INCOME TAX	10,324,689	27	7,173,192	23
INCOME TAX EXPENSE (Notes 4 and 25)	2,287,159	6	1,610,212	5
NET PROFIT FOR THE PERIOD	8,037,530	21	5,562,980	18
OTHER COMPREHENSIVE INCOME (LOSS) (Notes 23 and 25)				
Items that will not be reclassified subsequently to profit or loss:				
Unrealized gain (loss) on investments in equity instruments at fair value through other comprehensive income	9,058	-	(134,730)	-

(Continued)

YAGEO CORPORATION AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME
(In Thousands of New Taiwan Dollars, Except Earnings Per Share)

	For the Three Months Ended March 31			
	2026		2025	
	Amount	%	Amount	%
Items that may be reclassified subsequently to profit or loss:				
Exchange differences on translation of the financial statements of foreign operations	$ 2,578,269	7	$ 4,713,851	15
Gain (loss) on hedging instruments	-	-	244,306	1
Income tax relating to items that may be reclassified subsequently to profit or loss	(517,570)	(2)	(1,097,442)	(4)
	2,060,699	5	3,860,715	12
Other comprehensive income for the period, net of income tax	2,069,757	5	3,725,985	12
TOTAL COMPREHENSIVE INCOME FOR THE PERIOD	$ 10,107,287	26	$ 9,288,965	30
NET PROFIT ATTRIBUTABLE TO:				
Owners of the Company	$ 8,000,823	21	$ 5,529,604	18
Non-controlling interests	36,707	-	33,376	-
	$ 8,037,530	21	$ 5,562,980	18
TOTAL COMPREHENSIVE INCOME ATTRIBUTABLE TO:				
Owners of the Company	$ 10,066,986	26	$ 9,251,791	30
Non-controlling interests	40,301	-	37,174	-
	$ 10,107,287	26	$ 9,288,965	30
EARNINGS PER SHARE (NEW TAIWAN DOLLARS; Note 26)				
Basic	$ 3.90		$ 2.69	
Diluted	$ 3.89		$ 2.69	

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

YAGEO CORPORATION AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY
(In Thousands of New Taiwan Dollars)

	Equity Attributable to Owner of the Company												Non-controlling Interests (Note 23)	Total Equity
	Capital (Note 23)		Retained Earnings (Note 23)				Other Equity (Note 23)							
	Ordinary Shares	Capital Surplus (Notes 23 and 27)	Legal Reserve	Special Reserve	Unappropriated Earnings	Total	Exchange Differences on Translation of the Financial Statements of Foreign Operations	Unrealized Valuation Gain (Loss) on Financial Assets at Fair Value Through Other Comprehensive Income	Gain (Loss) on Hedging Instruments	Unearned Employee Benefits	Treasury Shares (Note 23)	Total		
BALANCE ON JANUARY 1, 2025	$ 5,188,164	$ 47,839,729	$ 14,338,984	$ 869,519	$ 85,532,263	$ 100,740,766	$ 9,687,841	$ 38,302	$ (720,742)	$ (282,131)	$ (2,030,720)	$ 160,461,209	$ 2,092,154	$ 162,553,363
Appropriation of the 2024 earnings														
Cash dividends distributed by the Company	-	-	-	-	(10,284,390)	(10,284,390)	-	-	-	-	-	(10,284,390)	-	(10,284,390)
Changes in capital surplus from investments in associates accounted for by using equity method	-	(101)	-	-	-	-	-	-	-	-	-	(101)	(101)	(202)
Net profit for the three months ended March 31, 2025	-	-	-	-	5,529,604	5,529,604	-	-	-	-	-	5,529,604	33,376	5,562,980
Other comprehensive income (loss) for the three months ended March 31, 2025, net of income tax	-	-	-	-	-	-	3,612,611	(134,730)	244,306	-	-	3,722,187	3,798	3,725,985
Share-based payment transactions	-	-	-	-	-	-	-	-	-	68,354	-	68,354	-	68,354
BALANCE ON MARCH 31, 2025	$ 5,188,164	$ 47,839,628	$ 14,338,984	$ 869,519	$ 80,777,477	$ 95,985,980	$ 13,300,452	$ (96,428)	$ (476,436)	$ (213,777)	$ (2,030,720)	$ 159,496,863	$ 2,129,227	$ 161,626,090
BALANCE ON JANUARY 1, 2026	$ 5,182,415	$ 47,868,090	$ 16,277,200	$ 454,191	$ 97,409,505	$ 114,140,896	$ 5,883,718	$ 36,959	$ -	$ (203,535)	$ (2,030,720)	$ 170,877,823	$ 3,118,729	$ 173,996,552
Appropriation of the 2025 earnings														
Cash dividends distributed by the Company	-	-	-	-	(12,344,344)	(12,344,344)	-	-	-	-	-	(12,344,344)	-	(12,344,344)
Cash dividends distributed by the subsidiaries	-	-	-	-	-	-	-	-	-	-	-	-	(3,628)	(3,628)
Net profit for the three months ended March 31, 2026	-	-	-	-	8,000,823	8,000,823	-	-	-	-	-	8,000,823	36,707	8,037,530
Other comprehensive income (loss) for the three months ended March 31, 2026, net of income tax	-	-	-	-	-	-	2,057,105	9,058	-	-	-	2,066,163	3,594	2,069,757
Actual acquisitions of interests in subsidiaries	-	-	-	-	(1,836,295)	(1,836,295)	10,551	1,166	-	-	-	(1,824,578)	(927,119)	(2,751,697)
Share-based payment transactions	-	-	-	-	-	-	-	-	-	95,225	-	95,225	-	95,225
BALANCE ON MARCH 31, 2026	$ 5,182,415	$ 47,868,090	$ 16,277,200	$ 454,191	$ 91,229,689	$ 107,961,080	$ 7,951,374	$ 47,183	$ -	$ (108,310)	$ (2,030,720)	$ 166,871,112	$ 2,228,283	$ 169,099,395

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

YAGEO CORPORATION AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF CASH FLOWS
(In Thousands of New Taiwan Dollars)

	For the Three Months Ended March 31	
	2026	2025
CASH FLOWS FROM OPERATING ACTIVITIES		
Income before income tax	$ 10,324,689	$ 7,173,192
Adjustments for:		
Expected credit loss reversal on trade receivables	(49,923)	(22,131)
Depreciation expense	2,379,932	2,190,248
Amortization expense	291,161	272,420
Amortization of prepayments	-	3,550
Net gain on fair value change of financial assets and liabilities at fair value through profit or loss	(323,589)	(156,758)
Finance costs	680,857	672,465
Interest income	(983,839)	(1,205,639)
Share-based compensation	95,225	68,354
Share of profit of associates	(181,035)	(117,305)
Gain on disposal of subsidiary and associates	(7,012)	(100,496)
Net loss on disposal of property, plant and equipment	44,661	21,906
Write-down of inventories	97,749	212,947
Net gain on foreign currency exchange	(7,778)	(5,610)
Changes in operating assets and liabilities		
Financial assets and liabilities mandatorily classified at fair value through profit or loss	65,701	151,509
Notes receivable	(177,001)	(15,255)
Trade receivables	(1,557,087)	(892,781)
Trade receivables of related parties	(92,674)	(43,170)
Other receivables	663,872	359,212
Other receivables of related parties	(6,641)	(2,597)
Inventories	(1,609,543)	206,583
Prepayments	(534,665)	(959,229)
Other current assets	148,262	(31,237)
Notes payable	1,693	(382)
Trade payables	1,426,476	400,792
Trade payables of related parties	(51,486)	(165,471)
Other payables	(831,572)	785,432
Other payables of related parties	(39,454)	(4,762)
Other current liabilities	(360,456)	(103,768)
Net defined benefit liabilities	(26,171)	8,032
Cash generated from operations	9,380,352	8,700,051
Interest received	1,052,867	1,202,474
Interest paid	(591,132)	(691,473)
Income tax paid	(864,431)	(1,876,628)
Net cash generated from operating activities	8,977,656	7,334,424

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YAGEO CORPORATION AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF CASH FLOWS
(In Thousands of New Taiwan Dollars)

	For the Three Months Ended March 31	
	2026	2025
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of financial assets at fair value through other comprehensive income	$ -	$ (683)
Purchase of financial assets at amortized cost	(4,367,714)	(11,842,530)
Proceeds from sale of financial assets at amortized cost	1,364,602	12,829,485
Purchase of financial assets at fair value through profit or loss	(614,712)	(1,838,627)
Proceeds from sale of financial assets at fair value through profit or loss	92,587	889,577
Acquisition of associates	(115,606)	-
Net cash inflow on disposal of associates	-	111,588
Payments for property, plant and equipment	(1,225,389)	(1,247,003)
Proceeds from disposal of property, plant and equipment	732,434	87,132
Increase in refundable deposits	-	(25,846)
Decrease in refundable deposits	13,660	-
Payments for intangible assets	(109,099)	(50,816)
Net cash used in investing activities	(4,229,237)	(1,087,723)
CASH FLOWS FROM FINANCING ACTIVITIES		
Proceeds from short-term borrowings	4,572,791	2,066,143
(Repayments of) proceeds from short-term bills payable	(9,849,760)	15,449,273
Proceeds from issuance of bonds	4,993,745	-
Proceeds from long-term borrowings	18,780,317	19,885,000
Repayments of long-term borrowings	(18,828,045)	(39,396,231)
Proceeds from guarantee deposits received	19,084	33,888
Change in non-controlling interests	(3,628)	-
Net cash used in financing activities	(315,496)	(1,961,927)
EFFECTS OF EXCHANGE RATE CHANGES ON THE BALANCE OF CASH HELD IN FOREIGN CURRENCIES	734,332	971,778
NET INCREASE IN CASH AND CASH EQUIVALENTS	5,167,255	5,256,552
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	81,473,484	61,117,610
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	$ 86,640,739	$ 66,374,162

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

YAGEO CORPORATION AND SUBSIDIARIES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE THREE MONTHS ENDED MARCH 31, 2026 AND 2025
(In Thousands of New Taiwan Dollars Unless Stated Otherwise)

1. GENERAL INFORMATION

Yageo Corporation (the "Company") was incorporated in 1987 in the Republic of China (ROC). The Company's shares are traded on the Taiwan Stock Exchange. The Company mainly manufactures and sells electronic components.

In 2018, the Group acquired 100% equity interest of Brightking Holdings Limited and Pulse Electronics Corporation in a cash settlement amounting to NT$3,328,253 thousand and US$721,461 thousand, respectively. In June 2020, the Group acquired 100% equity interest of KEMET Corporation in a cash settlement amounting to US$1,636,052 thousand.

In June and September 2021, the board of directors and shareholders of the Company, respectively, resolved in their meeting to acquire 100% of the interest of Chilisin Electronics Corp. in a share exchange agreement. The exchange ratio was 0.2002 ordinary shares of the Company for 1 ordinary share of Chilisin Electronics Corp. After the share exchange, Chilisin Electronics Corp. became a 100%-owned subsidiary of the Company and terminated its listing. The transaction was completed in January 2022, and the Company issued 47,779 thousand ordinary shares.

In April 2023, the Group acquired 100% interest of the advanced temperature sensor business division of Heraeus Nexensos in a cash settlement. In November 2023, the Group acquired 100% interest of the advanced industrial and telemecanique sensors business division of Schneider Electric Industries SAS in a cash settlement.

In October 2025, the Group acquired an 87.30% equity interest in Shibaura Electronics Co., Ltd. through a tender offer, and subsequently acquired the remaining equity interest through a cash settlement in January 2026. Upon completion of the transaction, the Group holds a 100% equity interest in Shibaura Electronics Co., Ltd.

The consolidated financial statements of the Company and its subsidiaries (collectively, the "Group") are presented in the Company's functional currency, the New Taiwan dollar.

2. APPROVAL OF FINANCIAL STATEMENTS

The consolidated financial statements were approved by the Company's board of directors on April 15, 2026.

3. APPLICATION OF NEW, AMENDED AND REVISED STANDARDS AND INTERPRETATIONS

a. Initial application of the amendments to the International Financial Reporting Standards (IFRS), International Accounting Standards (IAS), IFRIC Interpretations (IFRIC), and SIC Interpretations (SIC) (collectively, the "IFRS Accounting Standards") endorsed and issued into effect by the Financial Supervisory Commission (FSC)

   The initial application of the IFRS Accounting Standards endorsed and issued into effect by the FSC did not have a material impact on the Group's accounting policies.

b. The IFRS Accounting Standards in issue but not yet endorsed and issued into effect by the FSC

New, Amended and Revised Standards and Interpretations	Effective Date Announced by IASB (Note 1)
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 IASB
IFRS 18 "Presentation and Disclosure in Financial Statements"	January 1, 2027 (Note 2)
IFRS 19 "Subsidiaries without Public Accountability: Disclosures" (including the 2025 amendments to IFRS 19)	January 1, 2027
Amendments to IAS 21 "Translation to a Hyperinflationary Presentation Currency"	January 1, 2027

Note 1: Unless stated otherwise, the above IFRS Accounting Standards are effective for annual reporting periods beginning on or after their respective effective dates.

Note 2: On September 25, 2025, the FSC announced that IFRS 18 will take effect starting from January 1, 2028. Domestic entities could elect to apply IFRS 18 for an earlier period after the endorsement of IFRS 18 by the FSC.

IFRS 18 "Presentation and Disclosure in Financial Statements" and consequential amendments

IFRS 18 will supersede IAS 1 "Presentation of Financial Statements". The main changes comprise:

- To classify items of income and expenses presented in the statement of profit or loss into the operating, investing, financing, income taxes and discontinued operations categories, the Group shall assess whether it has specified main business activities of investing in particular types of assets and providing financing to customers.

- The statement of profit or loss shall present totals and subtotals for operating profit or loss, profit or loss before financing and income taxes and profit or loss.

- Provides guidance to enhance the requirements of aggregation and disaggregation: The Group shall identify the assets, liabilities, equity, income, expenses and cash flows that arise from individual transactions or other events and shall classify and aggregate them into groups based on shared characteristics, so as to result in the presentation in the primary financial statements of line items that have at least one similar characteristic. The Group shall disaggregate items with dissimilar characteristics in the primary financial statements and in the notes. The Group labels items as "other" only if it cannot find a more informative label.

- Disclosures on Management-defined Performance Measures (MPMs): When in public communications outside financial statements and communicating to users of financial statements management's view of an aspect of the financial performance of the Group as a whole, the Group shall disclose related information about its MPMs in a single note to the financial statements, including the description of such measures, calculations, reconciliations to the subtotal or total specified by IFRS Accounting Standards and the income tax and non-controlling interests effects of related reconciliation items.

In addition, the following consequential amendments have been made to IAS 7 "Statement of Cash Flows":

- The Group shall use operating profit or loss as the starting point when presenting cash flows from operating activities under the indirect method.

- Interest and dividends received by the Group shall be classified as investing activities, while interest and dividends paid shall be classified as financing activities. However, if, after assessment, the Group has a specific main operating activity, it shall determine how to classify dividends received, interest received and interest paid in the statement of cash flows by referring to how it classifies dividend income, interest income and interest expense in the statement of profit or loss. The total of each of these cash flows shall be classified in a single category in the statement of cash flows.

As of the date the consolidated financial statements were authorized for issue, the Group is continuously assessing the impacts of the above amended standards and interpretations on the Group's financial position and financial performance and will disclose the relevant impact when the assessment is completed.

4. SUMMARY OF MATERIAL ACCOUNTING POLICY INFORMATION

a. Statement of compliance

These interim consolidated financial statements have been prepared in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and IAS 34 "Interim Financial Reporting" as endorsed and issued into effect by the FSC. Disclosure information included in these interim consolidated financial statements is less than the disclosure information required in a complete set of annual consolidated financial statements.

b. Basis of preparation

The consolidated financial statements have been prepared on the historical cost basis except for financial instruments which are measured at fair value and net defined benefit liabilities which are measured at the present value of the defined benefit obligation less the fair value of plan assets.

The fair value measurements, which are grouped into Levels 1 to 3 based on the degree to which the fair value measurement inputs are observable and based on the significance of the inputs to the fair value measurement in its entirety, are described as follows:

1) Level 1 inputs are quoted prices (unadjusted) in active markets for identical assets or liabilities;

2) Level 2 inputs are inputs other than quoted prices included within Level 1 that are observable for an asset or liability, either directly (i.e., as prices) or indirectly (i.e., derived from prices); and

3) Level 3 inputs are unobservable inputs for an asset or liability.

c. Basis of consolidation

The consolidated financial statements incorporate the financial statements of the Company and the entities controlled by the Company (i.e., its subsidiaries).

Income and expenses of subsidiaries acquired or disposed of during the period are included in the consolidated statement of profit or loss and other comprehensive income from the effective dates of acquisitions up to the effective dates of disposals, as appropriate.

When necessary, adjustments are made to the financial statements of subsidiaries to bring their accounting policies into line with those used by the Company.

All intra-group transactions, balances, income and expenses are eliminated in full upon consolidation. Total comprehensive income of subsidiaries is attributed to the owners of the Company and to the non-controlling interests even if this results in the non-controlling interests having a deficit balance.

Changes in the Group's ownership interests in subsidiaries that do not result in the Group losing control over the subsidiaries are accounted for as equity transactions. The carrying amounts of the interests of the Group and the non-controlling interests are adjusted to reflect the changes in their relative interests in the subsidiaries. Any difference between the amount by which the non-controlling interests are adjusted and the fair value of the consideration paid or received is recognized directly in equity and attributed to the owners of the Company.

When the Group loses control of a subsidiary, a gain or loss is recognized in profit or loss and is calculated as the difference between (i) the aggregate of the fair value of the consideration received and any investment retained in the former subsidiary at its fair value at the date when control is lost and (ii) the assets (including any goodwill) and liabilities and any non-controlling interests of the former subsidiary at their carrying amounts at the date when control is lost. The Group accounts for all amounts recognized in other comprehensive income in relation to that subsidiary on the same basis as would be required had the Group directly disposed of the related assets or liabilities.

The fair value of any investment retained in the former subsidiary at the date when control is lost is regarded as the fair value on initial recognition of (financial assets at fair value through other comprehensive income/financial assets at fair value through profit or loss) or, when applicable, the cost on initial recognition of an investment in an associate or a joint venture.

See Note 13, Tables 6 and 7 for detailed information on subsidiaries (including percentages of ownership and main businesses).

d. Other material accounting policies

Except for the following, please refer to the consolidated financial statements for the year ended December 31, 2025.

1) Retirement benefits

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

2) Income tax expense

Income tax expense represents the sum of the tax currently payable and deferred tax. Interim period income taxes are assessed on an annual basis and calculated by applying to an interim period's pre-tax income the tax rate that would be applicable to expected total annual earnings.

5. MATERIAL ACCOUNTING JUDGMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY

In the application of the Group's accounting policies, management is required to make judgments, estimations, and assumptions on the carrying amounts of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered relevant. Actual results may differ from these estimates.

When developing material accounting estimates, the Group considers the possible impact of U.S. reciprocal tariffs on the material estimates. The estimates and underlying assumptions are reviewed on an ongoing basis. The other material accounting judgments and key sources of estimation uncertainty adopted in the consolidated financial statements are the same as those in the consolidated financial statements for the year ended December 31, 2025.

6. CASH AND CASH EQUIVALENTS

	March 31, 2026	December 31, 2025	March 31, 2025
Cash on hand	$ 3,802	$ 3,875	$ 3,993
Checking accounts and demand deposits	53,113,785	55,259,327	50,426,529
Cash equivalents (investments with original maturities of 3 months or less)			
Short-term bills	49,886	-	149,228
Time deposits	33,473,266	26,210,282	15,794,412
	$ 86,640,739	$ 81,473,484	$ 66,374,162

7. FINANCIAL INSTRUMENTS AT FAIR VALUE THROUGH PROFIT OR LOSS

	March 31, 2026	December 31, 2025	March 31, 2025
Financial assets at fair value through profit or loss (FVTPL) - current			
Financial assets mandatorily classified as at FVTPL			
Derivative financial assets (not under hedge accounting)			
Foreign exchange forward contracts (a)	$ 275,328	$ 140,819	$ 5,523
Swap contracts (b)	174,219	43,222	58,657
Cross-currency swap contracts (c)	261,690	149,729	71,327
Hybrid financial assets			
Structured deposits (d)	1,386,283	763,271	2,463,068
	$ 2,097,520	$ 1,097,041	$ 2,598,575
Financial assets at FVTPL - non-current			
Financial assets mandatorily classified as at FVTPL			
Non-derivative financial assets			
Listed shares	$ 115,182	$ 110,540	$ 84,924
Unlisted shares	34,664	34,701	46,708
Private funds	365,641	337,699	387,021
Hybrid financial assets			
Credit-linked and interest-linked structured notes (d)	114,885	115,109	125,553
	$ 630,372	$ 598,049	$ 644,206

(Continued)

	March 31, 2026	December 31, 2025	March 31, 2025
Financial liabilities at FVTPL - current			
Financial liabilities mandatorily classified as at FVTPL			
Derivative financial liabilities (not under hedge accounting)			
Foreign exchange forward contracts (a)	$ 281,939	$ 37,761	$ 16,329
Swap contracts (b)	33,177	24,566	-
	$ 315,116	$ 62,327	$ 16,329

(Concluded)

a. At the end of the reporting period, outstanding foreign exchange forward contracts not under hedge accounting were as follows:

	Currency	Maturity Date	Notional Amount (In Thousands)
March 31, 2026			
Buy	GBP/USD	2026.04.30	GBP6,758/USD9,000
Buy	USD/NTD	2026.04.02-2026.06.24	USD55,000/NTD1,628,733
Buy	USD/RMB	2026.04.08-2026.05.06	USD30,440/RMB208,930
Buy	USD/JPY	2026.04.02-2026.09.24	USD35,165/JPY5,364,466
Buy	USD/MXN	2026.04.08-2026.05.06	USD26,648/MXN475,000
Buy	USD/THB	2026.04.20-2026.05.05	USD15,000/THB470,425
Buy	EUR/USD	2026.04.07-2026.04.29	EUR32,549/USD38,642
Sell	USD/PLN	2026.05.13-2026.06.24	USD4,300/PLN15,536
Sell	USD/THB	2026.04.09-2026.04.23	USD24,815/THB791,165
Sell	USD/NTD	2026.04.13-2027.01.11	USD155,000/NTD4,843,179
Sell	USD/JPY	2026.04.02-2026.04.17	USD39,185/JPY6,113,100
Sell	USD/MXN	2026.04.08-2026.05.27	USD42,804/MXN760,000
Sell	EUR/USD	2026.04.07-2026.04.29	EUR32,549/USD38,776
December 31, 2025			
Buy	GBP/USD	2026.01.30	GBP6,668/USD9,000
Buy	USD/NTD	2026.06.22-2026.06.24	USD30,000/NTD831,804
Sell	USD/PLN	2026.02.13-2026.03.16	USD4,300/PLN15,670
Sell	USD/THB	2026.01.09-2026.03.23	USD20,000/THB630,260
Sell	USD/NTD	2026.01.02-2026.12.28	USD140,000/NTD4,364,950
Sell	USD/JPY	2026.01.06	USD10,000/JPY1,566,000
Sell	USD/MXN	2026.01.14-2026.04.08	USD41,949/MXN770,000
Sell	EUR/USD	2026.01.15-2026.03.31	EUR50,000/USD58,835
March 31, 2025			
Buy	GBP/USD	2025.04.30	GBP6,936/USD9,000
Buy	USD/RMB	2025.04.23-2025.05.30	USD112,000/RMB813,467
Sell	USD/PLN	2025.05.12-2025.06.13	USD4,300/PLN17,141
Sell	USD/THB	2025.04.18-2025.05.20	USD15,000/THB505,575
Sell	USD/RMB	2025.04.01-2025.04.30	USD19,994/RMB145,160

The Group entered into foreign exchange forward contracts to manage exposures to exchange rate fluctuations of foreign currency denominated assets and liabilities.

b. At the end of the reporting period, outstanding swap contracts not under hedge accounting were as follows:

	Currency	Maturity Date	Notional Amount (In Thousands)
March 31, 2026			
Buy	USD/NTD	2026.04.07-2027.01.11	USD270,000/NTD8,344,870
Buy	USD/RMB	2026.09.21-2026.09.24	USD10,112/RMB68,940
Buy	USD/JPY	2026.04.07-2026.09.24	USD15,142/JPY2,364,050
Buy	RMB/NTD	2026.04.16	RMB70,000/NTD317,086
Sell	USD/NTD	2026.06.22-2026.06.24	USD30,000/NTD861,470
Sell	USD/RMB	2026.04.08-2026.06.29	USD30,289/RMB208,575
December 31, 2025			
Buy	USD/NTD	2026.01.14-2026.12.28	USD124,000/NTD3,760,104
Sell	USD/NTD	2026.06.22-2026.06.24	USD30,000/NTD861,470
March 31, 2025			
Buy	USD/NTD	2025.05.12-2025.06.10	USD115,000/NTD3,743,050

The Group entered into swap contracts to manage exposures to exchange rate fluctuations of foreign currency denominated assets and liabilities.

c. At the end of the reporting period, outstanding cross-currency swap contracts not under hedge accounting were as follows:

Notional Amount (In Thousands)	Maturity Date	Range of Interest Rates Paid	Range of Interest Rates Received
March 31, 2026			
US$ 40,000	2026.11.19	1.76%	SOFR+0.55%
US$ 100,000	2026.10.19	0.99%	SOFR+0.40%
December 31, 2025			
US$ 40,000	2026.11.19	1.76%	SOFR+0.55%
US$ 100,000	2026.10.19	0.99%	SOFR+0.40%
March 31, 2025			
JPY 5,600,000	2025.04.10	1.15%	-
US$ 40,000	2025.11.19	1.81%	SOFR+0.55%

The Group entered into cross-currency swap contracts to manage exposures to exchange rate and interest rate fluctuations for foreign currency denominated assets and liabilities.

d. Hybrid financial assets

1) Credit-linked and interest-linked structured notes

The Group entered into a structured notes contract with a bank. The structured notes contract includes an embedded derivative instrument which is not closely related to the host contract. The entire contract was assessed and classified mandatorily as at FVTPL since it contained a host that is an asset within the scope of IFRS 9.

2) Structured deposits

The Group entered into a dual currency structured time deposit contract with a bank. The structured time deposit contract includes a dual currency structured time deposit contract. The currency of the principal redeemed on such date will be determined based on the foreign exchange rate. The entire contract was assessed and classified mandatorily as at FVTPL since it contained a host that is an asset within the scope of IFRS 9.

8. FINANCIAL ASSETS AT FAIR VALUE THROUGH OTHER COMPREHENSIVE INCOME

	March 31, 2026	December 31, 2025	March 31, 2025
Non-current			
Investments in equity instruments at fair value through other comprehensive income (FVTOCI)			
Listed shares	$ 1,689,219	$ 1,682,915	$ 1,413,574

These investments in equity instruments are held for medium- to long-term strategic purposes and expected to profit through long-term investments. Accordingly, the management elected to designate these investments in equity instruments as at FVTOCI as they believe that recognizing short-term fluctuations in these investments' fair value in profit or loss would not be consistent with the Group's strategy of holding these investments for long-term purposes.

9. FINANCIAL ASSETS AT AMORTIZED COST

	March 31, 2026	December 31, 2025	March 31, 2025
Current			
Time deposits with original maturities of more than 3 months	$ 13,174,960	$ 12,174,534	$ 35,349,560
Corporate bonds	3,290,739	3,362,694	5,094,043
	$ 16,465,699	$ 15,537,228	$ 40,443,603
Non-current			
Corporate bonds	$ 23,493,318	$ 22,464,960	$ 18,955,841
Time deposits with original maturities of more than 1 year	6,119,844	5,073,561	5,035,228
	$ 29,613,162	$ 27,538,521	$ 23,991,069

At the end of the reporting period, corporate bonds bought by the Group were as follows:

March 31, 2026

Period	Purchase Amount (In Thousands)	Coupon Rate	Rate of Effective Interest
For the year ended December 31, 2021	US$ 8,000	2.30%-5.52%	2.30%-2.42%
For the year ended December 31, 2022	US$ 69,800	1.25%-6.35%	3.72%-7.42%
For the year ended December 31, 2022	EUR 10,000	2.13%	4.19%-4.26%
For the year ended December 31, 2023	US$ 200,700	1.54%-7.39%	5.02%-6.76%
For the year ended December 31, 2024	US$ 272,048	2.61%-7.02%	4.73%-5.70%
For the year ended December 31, 2025	US$ 219,676	2.87%-6.49%	4.96%-5.82%
For the year ended December 31, 2026	US$ 58,317	4.89%-5.79%	5.00%-5.44%

December 31, 2025

Period	Purchase Amount (In Thousands)	Coupon Rate	Rate of Effective Interest
For the year ended December 31, 2021	US$ 13,000	2.30%-5.52%	1.90%-2.42%
For the year ended December 31, 2021	RMB 130,000	3.12%	3.12%
For the year ended December 31, 2022	US$ 69,800	1.25%-6.35%	3.72%-7.42%
For the year ended December 31, 2022	EUR 19,000	2.13%-2.65%	3.26%-4.26%
For the year ended December 31, 2023	US$ 200,700	1.54%-7.39%	5.02%-6.76%
For the year ended December 31, 2024	US$ 281,048	2.61%-7.02%	4.73%-5.70%
For the year ended December 31, 2025	US$ 219,676	2.87%-6.49%	4.96%-5.82%

March 31, 2025

Period	Purchase Amount (In Thousands)	Coupon Rate	Rate of Effective Interest
For the year ended December 31, 2021	US$ 23,000	2.30%-6.38%	1.89%-3.66%
For the year ended December 31, 2021	RMB 130,000	3.12%	3.12%
For the year ended December 31, 2021	EUR 8,300	4.38%	2.25%-2.26%
For the year ended December 31, 2022	US$ 162,800	0.75%-6.35%	1.92%-7.42%
For the year ended December 31, 2022	EUR 19,000	2.13%-2.65%	3.26%-4.26%
For the year ended December 31, 2023	US$ 200,700	1.54%-7.39%	5.02%-6.76%
For the year ended December 31, 2024	US$ 299,048	2.61%-7.02%	4.73%-5.70%

The Group invests only in debt instruments that are rated the equivalent of investment grade or higher and have low credit risk for the purpose of impairment assessment. The credit rating information is supplied by independent rating agencies. The Group's exposure and the external credit ratings are continuously monitored. The Group reviews changes in bond yields and other publicly available information and makes an assessment whether there has been a significant increase in credit risk since the last period to the reporting date.

10. FINANCIAL INSTRUMENTS FOR HEDGING

	March 31, 2026	December 31, 2025	March 31, 2025
Financial assets - current			
Net investment in a foreign operation hedges			
Cross-currency swap contracts	$ -	$ -	$ 103,725
Financial liabilities - current			
Cash flow hedges			
Foreign exchange forward contracts	$ -	$ -	$ 196,488
Cross-currency swap contracts	-	-	107,297
	$ -	$ -	$ 303,785

The Group entered into foreign exchange forward contracts and cross-currency swap contracts, which were used to partially hedge foreign exchange rate risks associated with certain highly probable forecast transactions and exchange rate fluctuations of foreign currency denominated assets and liabilities. The hedge ratio was adjusted in response to the changes in the financial market and capped at 100%.

On the basis of economic relationships, the Group expects that the value of foreign exchange forward contracts, cross-currency swap contracts and the value of hedged forecast transaction will change in opposite directions in response to movements in foreign exchange rates.

The main source of hedge ineffectiveness in these hedging relationships is the effect of the counterparty's own credit risk on the fair value of the foreign exchange forward contracts and cross-currency swap contracts. No other sources of ineffectiveness emerged from these hedging relationships. Refer to Note 23 (d) for information about gain (loss) on hedging instruments and transferred to initial carrying amount of hedged items for the three months ended March 31, 2025.

The following table summarizes the information relating to the hedges of foreign currency and interest risk.

March 31, 2025

Hedging Instruments	Contract Amount (In Thousands)	Maturity	Rate of Interest Paid	Rate of Interest Received
Foreign exchange forward contracts	US$ 47,743	2025.04-2025.09	-	-
Cross-currency swap contracts	JPY 16,500,000	2025.09	TONAR + 0.00%	SOFR + 0.30%
Cross-currency swap contracts	US$ 113,935	2025.09	SOFR + 2.69%	TONAR + 2.25%

11. NOTES RECEIVABLE AND TRADE RECEIVABLES

	March 31, 2026	December 31, 2025	March 31, 2025
Notes receivable			
At amortized cost			
Gross carrying amount - operating	$ 432,250	$ 255,249	$ 201,332
Trade receivables			
At amortized cost			
Gross carrying amount	$ 28,984,252	$ 27,186,708	$ 22,580,149
Less: Allowance for impairment loss	(131,203)	(185,957)	(159,096)
	28,853,049	27,000,751	22,421,053
Trade receivables - related party (Note 31)			
At amortized cost			
Gross carrying amount	627,844	535,580	579,630
	$ 29,480,893	$ 27,536,331	$ 23,000,683

Trade Receivables

The average credit period of sales of goods was 30-180 days. No interest was charged on trade receivables. The Group adopted a policy of dealing with major customers that the Group could use other publicly available financial information or its own trading records to rate and obtaining sufficient collateral, where appropriate, as a means of mitigating the risk of financial loss from defaults. The Group's exposure and the credit ratings of its counterparties are continuously monitored, and the aggregate value of transactions concluded is spread amongst approved counterparties. Credit exposure is controlled by counterparty limits that are reviewed and approved by the risk management committee annually.

In order to minimize credit risk, the management of the Group has delegated a team responsible for determining credit limits, credit approvals and other monitoring procedures to ensure that follow-up action is taken to recover overdue debts. In addition, the Group reviews the recoverable amount of each individual trade debt at the end of the year to ensure that adequate allowance is made for possible irrecoverable amounts. In this regard, the management believes the Group's credit risk was significantly reduced.

The Group measures the loss allowance for trade receivables at an amount equal to lifetime ECLs. The expected credit losses on trade receivables are estimated using an overdue aging ratio and individual customer evaluation method by reference to the past default records of the debtor and an analysis of the debtor's current financial position, adjusted for general economic condition of the industry in which the debtors operate and an assessment of both the current as well as the forecasted direction of economic condition at the reporting date. As the Group's historical credit loss experience does not show significantly different loss patterns for different customer segments, the provision for loss allowance based on past due status is not further distinguished according to the Group's different customer base.

The Group writes off a trade receivable when there is evidence indicating that the debtor is in severe financial difficulty and there is no realistic prospect of recovery. For trade receivables that have been written off, the Group continues to engage in enforcement activity to attempt to recover the receivables due. Where recoveries are made, these are recognized in profit or loss.

The aging of trade receivables is as follows:

	March 31, 2026	December 31, 2025	March 31, 2025
Current term	$ 28,829,269	$ 25,626,175	$ 22,077,545
Past due			
1-60 days	633,659	1,757,782	855,015
61-90 days	25,241	102,846	31,713
91-180 days	24,547	131,053	64,157
More than 181 days	99,380	104,432	131,349
	$ 29,612,096	$ 27,722,288	$ 23,159,779

The above aging schedule was based on the past due days from end of credit term.

The movements of the loss allowance of trade receivables were as follows:

	For the Three Months Ended March 31	
	2026	2025
Balance on January 1	$ 185,957	$ 186,611
Less: Net remeasurement of loss allowance	(49,923)	(22,131)
Less: Amounts written off	-	(1,271)
Foreign exchange gains and losses	(4,831)	(4,113)
Balance on March 31	$ 131,203	$ 159,096

12. INVENTORIES

	March 31, 2026	December 31, 2025	March 31, 2025
Finished goods and merchandise	$ 10,800,234	$ 11,487,443	$ 10,034,225
Work in progress	6,370,441	5,958,946	4,967,505
Raw materials	13,470,575	11,531,449	10,219,245
Supplies	686,174	688,007	623,892
Inventory in transit	2,051,366	1,969,733	1,936,052
	$ 33,378,790	$ 31,635,578	$ 27,780,919

The nature of the cost of goods sold is as follows:

	For the Three Months Ended March 31	
	2026	2025
Cost of inventories sold	$ 23,526,084	$ 19,804,815
Inventory write-downs	97,749	212,947
	$ 23,623,833	$ 20,017,762

13. SUBSIDIARIES

Subsidiaries included in the consolidated financial statements:

			Proportion of Ownership (%)			
Investor	Investee	Nature of Activities	March 31, 2026	December 31, 2025	March 31, 2025	Remark
Yageo Corporation	Yageo Holding (Bermuda) Ltd.	Investment	100.00	100.00	100.00	
	Ko-Shin Investment Limited.	Investment	100.00	100.00	100.00	
	Brightking Holdings Limited	Investment	100.00	100.00	100.00	
	Yageo Corporation (South Asia)	Selling passive components	100.00	100.00	100.00	a.
	Yageo Europe Holding B.V.	Investment	100.00	100.00	100.00	
	Yageo South Asia (M) Sdn. Bhd.	Selling passive components	100.00	100.00	100.00	a.
	Pulse Electronics Corporation	Investment	100.00	100.00	100.00	
	Yageo Holding Hungary LLC	Investment	100.00	100.00	100.00	
	XSemi Corporation	Designing, testing and selling integrated circuits for various applications	35.00	35.00	35.00	a. b.
	Chilisin Electronics Corp.	Manufacturing and selling passive components	100.00	100.00	100.00	c.
	Yageo USA (H.K.) Limited	Selling passive components	100.00	100.00	100.00	
	Yageo Holding Japan	Investment	100.00	100.00	100.00	a. f.
	Yageo Electronics Japan	Investment	100.00	100.00	100.00	a. f.
Ko-Shin Investment Limited.	XSemi Corporation	Designing, testing and selling integrated circuits for various applications	15.00	15.00	15.00	a. b.
Yageo Holding (Bermuda) Ltd.	Yageo (Hong Kong) Limited	Investment	100.00	100.00	100.00	
	Vitrohm Holding GmbH	Investment	100.00	100.00	100.00	a.
	Yageo Korea	Selling passive components	100.00	100.00	100.00	a.
	Hsu Tai International (H.K.) Ltd.	Investment	100.00	100.00	100.00	a.
Brightking Holdings Limited	Brightking Enterprise (H.K.) Co., Ltd.	Selling passive components	100.00	100.00	100.00	a.
Pulse Electronics Corporation	Pulse Electronics Inc.	Selling passive components	100.00	100.00	100.00	
Pulse Electronics Inc.	Technical Singapore Holdings	Investment	100.00	100.00	100.00	
Technical Singapore Holdings	Pulse Electronics (Singapore) Pte. Ltd	Selling passive components	100.00	100.00	100.00	
Pulse Electronics (Singapore) Pte. Ltd.	Egston Holding GmbH	Investment	100.00	100.00	100.00	
Egston Holding GmbH	EGSTON System Electronics Eggenburg GmbH	Selling passive components	100.00	100.00	100.00	a.
	EGSTON Automotive Eggenburg GmbH	Selling passive components	100.00	100.00	100.00	a.
	EGSTON Far East GmbH	Selling passive components	100.00	100.00	100.00	a.
	EGSTON System Electronic spol.s.r.o.	Manufacturing and selling passive components	100.00	100.00	100.00	a.
	EGSTON Electronics (India) Pvt. Ltd.	Manufacturing and selling passive components	100.00	100.00	100.00	a.
	EGSTON Electronics Zhuhai Ltd.	Manufacturing and selling passive components	100.00	100.00	100.00	a.
Yageo Holding Hungary LLC	Yageo Holding Netherlands B.V.	Investment	100.00	100.00	100.00	a.
	KEMET Corporation	Selling passive components	100.00	100.00	100.00	
Yageo Electronics Japan	Shibaura Electronics Co., Ltd.	Manufacturing and selling temperature sensor	100.00	87.30	-	a. e.
Shibaura Electronics Co., Ltd.	Tohoku Shibaura Electronics Co., Ltd.	Manufacturing and selling temperature sensor	100.00	99.25	-	a. e.
	Iwate Shibaura Electronics Co., Ltd.	Manufacturing and selling temperature sensor	100.00	100.00	-	a. e.
	Fukushima Shibaura Electronics Co., Ltd.	Manufacturing and selling temperature sensor	100.00	100.00	-	a. e.
	Kakunodate Shibaura Electronics Co., Ltd.	Manufacturing and selling temperature sensor	100.00	100.00	-	a. e.
	Aomori Shibaura Electronics Co., Ltd.	Manufacturing and selling temperature sensor	100.00	100.00	-	a. e.
	Thai Shibaura Denshi Co., Ltd.	Manufacturing and selling temperature sensor	100.00	100.00	-	a. e.
	Dongguan Shibaura Electronics Co., Ltd.	Manufacturing and selling temperature sensor	100.00	100.00	-	a. e.
	Shanghai Shibaura Electronics Co., Ltd.	Manufacturing and selling temperature sensor	100.00	100.00	-	a. e.
	Shibaura Electronics Hong Kong Co., Ltd.	Selling temperature sensor	100.00	100.00	-	a. e.
	Shibaura Electronics Korea Co., Ltd.	Selling temperature sensor	100.00	100.00	-	a. e.
	Shibaura Electronics Europe GmbH	Selling temperature sensor	100.00	100.00	-	a. e.
	Shibaura Electronics of America Corporation	Selling temperature sensor	100.00	100.00	-	a. e.
	Shibaura Advanced Shanghai Devices Co., Ltd.	Selling temperature sensor	100.00	-	-	a. e. f.

(Continued)

Investor	Investee	Nature of Activities	Proportion of Ownership (%) March 31, 2026	Proportion of Ownership (%) December 31, 2025	Proportion of Ownership (%) March 31, 2025	Remark
Chilisin Electronics Corp.	Chilisin International Ltd.	Selling passive components	100.00	100.00	100.00	
	Chilisin Holding (Samoa) Ltd.	Investment	100.00	100.00	100.00	a.
	Chilisin Holding (Hong Kong) Limited	Investment	94.15	94.15	94.15	
	Ferroxcube International Holding B.V.	Investment	100.00	100.00	100.00	
	Magic Technology Co., Ltd.	Selling passive components	100.00	100.00	100.00	a.
	Bothhand Enterprise Inc.	Manufacturing and selling passive components	100.00	100.00	100.00	a.
	Chilisin Technology Corporation	Selling passive components	-	-	100.00	c.
	Mag Layers International Co., Ltd.	Investment	100.00	100.00	100.00	a. c.
	Mag Layers USA, Inc.	Selling passive components	100.00	100.00	100.00	a. c.
Yageo Europe Holding B.V.	Yageo Europe B.V.	Investment	100.00	100.00	100.00	a.
	Yageo Electronics Holding (S) PTE. LTD.	Investment	100.00	100.00	100.00	
	Yageo Asia Electronics PTE. LTD.	Investment	100.00	100.00	100.00	f.
Yageo Electronics Holding (S) PTE. LTD.	Yageo Electronics Investment (S) PTE. LTD.	Investment	100.00	100.00	100.00	
	Ko-E Holding (Cayman)	Investment	97.15	97.15	97.15	
	YAGEO Holding France	Investment	100.00	100.00	100.00	
Yageo Europe B.V.	Yageo Europe Kft	Investment	100.00	100.00	100.00	a.
Yageo Asia Electronics PTE. LTD.	Yageo Electronics (Dongguan) Co., Ltd.	Manufacturing and selling passive components	100.00	100.00	-	a. d.
	Yageo (Suzhou) Trade Co., Ltd.	Selling passive components	100.00	100.00	-	a. d.
	Yageo Components (Suzhou) Co., Ltd.	Manufacturing and selling passive components	100.00	100.00	-	a. d.
	Bestbright Electronics Co., Ltd.	Manufacturing and selling passive components	100.00	100.00	-	a. d.
	Yageo (ShenZhen) Modern Logistics Co., Ltd.	Selling passive components	100.00	100.00	-	a. f.
	Yageo Electronics (China) Co., Ltd.	Manufacturing and selling passive components	100.00	100.00	-	d.
	Magic Electronic Technology (Hunan) Co., Ltd.	Manufacturing and selling passive components	100.00	100.00	-	a. d.
	Shenzhen Chilisin Electronics Co., Ltd.	Selling passive components	100.00	100.00	-	a. d.
	Guangzhou Bothhand Electronics Co., Ltd.	Manufacturing and selling passive components	100.00	100.00	-	a. d.
	Deyang Bothhand Electronics Co., Ltd.	Manufacturing and selling passive components	100.00	100.00	-	a. d.
	Dongguan Chilisin Electronics Co., Ltd.	Manufacturing and selling passive components	100.00	100.00	-	d.
	Hunan Chilisin Electronics Technology Co., Ltd.	Manufacturing and selling passive components	100.00	100.00	-	d.
	Mag. Layers International Co., Ltd.	Manufacturing and selling passive components	100.00	100.00	-	a. d.
	Magic Trade (Shenzhen) Co., Ltd.	Selling passive components	100.00	100.00	-	a. d.
	Magic Electronic Technology (Chongqing) Co., Ltd.	Manufacturing and selling passive components	100.00	100.00	-	a. d.
Yageo Electronics Investment (S) PTE. LTD.	Yageo Nexensos GmbH	Manufacturing and selling temperature sensor	100.00	100.00	100.00	
	Yageo Nexensos Malaysia Sdn. Bhd.	Manufacturing and selling temperature sensor	100.00	100.00	100.00	a.
YAGEO Holding France	TMSS Holding	Investment	100.00	100.00	100.00	
TMSS Holding	TMSS France	Manufacturing and selling temperature sensor	100.00	100.00	100.00	
Yageo (Hong Kong) Limited	Yageo Electronics (China) Co., Ltd.	Manufacturing and selling passive components	-	-	100.00	d.
	Yageo Electronics (Dongguan) Co., Ltd.	Manufacturing and selling passive components	-	-	100.00	a. d.
	Yageo (Suzhou) Trade Co., Ltd.	Selling passive components	-	-	100.00	a. d.
	Yageo Components (Suzhou) Co., Ltd.	Manufacturing and selling passive components	-	-	100.00	a. d.
Ko-E Holding (Cayman)	Ko-E (H.K.) Limited	Selling passive components	100.00	100.00	100.00	a.
	Ko-E Electronic (Hong Kong) Limited	Selling passive components	100.00	100.00	100.00	a.
Brightking Enterprise (H.K.) Co., Ltd.	Bestbright Electronics Co., Ltd.	Manufacturing and selling passive components	-	-	100.00	a. d.
	Ko-E Component Co., Ltd.	Manufacturing and selling passive components	100.00	100.00	100.00	a.
Chilisin International Ltd.	Dongguan CNA Electronics Co., Ltd.	Manufacturing and selling passive components	50.00	50.00	50.00	a.
	Dongguan Chilisin Electronics Co., Ltd.	Manufacturing and selling passive components	-	-	100.00	d.
	Hunan Chilisin Electronics Technology Co., Ltd.	Manufacturing and selling passive components	-	-	100.00	d.
	Shenzhen Chilisin Electronics Co., Ltd.	Selling passive components	-	-	100.00	a. d.
Chilisin Holding (Samoa) Ltd.	Chilisin Holding (Hong Kong) Limited	Investment	5.85	5.85	5.85	
	Suzhou Qiyixin Electronics Co., Ltd.	Selling passive components	-	-	100.00	a. c.

(Continued)

Investor	Investee	Nature of Activities	Proportion of Ownership (%) March 31, 2026	December 31, 2025	March 31, 2025	Remark
Chilisin Holding (Hong Kong) Limited	Chilisin Electronics (Vietnam) Limited company	Manufacturing and selling passive components	100.00	100.00	100.00	
Ferroxcube International Holding B.V.	Ferroxcube Italia S.r.l.	Selling passive components	100.00	100.00	100.00	a.
	Ferroxcube Deutschland GmbH	Selling passive components	100.00	100.00	100.00	a.
	Ferroxcube USA Inc.	Selling passive components	100.00	100.00	100.00	a.
	Hispano Ferritas S.A.	Selling passive components	100.00	100.00	100.00	a.
	Ferroxcube Polska Sp. Z.o.o.	Manufacturing and selling passive components	100.00	100.00	100.00	a.
	Ferroxcube Hong Kong Limited	Selling passive components	67.00	67.00	67.00	a.
Ferroxcube Polska Sp. Z.o.o.	Ferroxcube Hong Kong Limited	Selling passive components	33.00	33.00	33.00	a.
Ferroxcube Hong Kong Limited	Ferroxcube Electronics (Dongguan) Limited	Manufacturing and selling passive components	100.00	100.00	100.00	a.
Mag Layers International Co., Ltd.	Mag. Layers International Co., Ltd.	Manufacturing and selling passive components	-	-	100.00	a. d.
Mag. Layers International Co., Ltd.	Shin Yuan Electronics Productions (Kunshan) Co., Ltd.	Manufacturing and selling passive components	100.00	100.00	100.00	a.
Magic Technology Co., Ltd.	Magic Technology (Samoa) Co., Ltd.	Investment	100.00	100.00	100.00	a.
Magic Technology (Samoa) Co., Ltd.	Magic Electronic Technology (Shenzhen) Co., Ltd.	Manufacturing and selling passive components	-	-	100.00	a. g.
	Classic Magic Developments Limited (Samoa)	Selling passive components	100.00	100.00	100.00	a.
	Magic Trade (Shenzhen) Co., Ltd.	Selling passive components	-	-	100.00	a. d.
	Trendy Island Investment Limited	Investment	100.00	100.00	100.00	a.
	Magic Electronic Technology (Hunan) Co., Ltd.	Manufacturing and selling passive components	-	-	100.00	a. d.
Trendy Island Investment Limited	Magic Electronic Technology (Chongqing) Co., Ltd.	Manufacturing and selling passive components	-	-	100.00	a. d.
Bothhand Enterprise Inc.	Bothhand International Investment Co., Ltd.	Investment	100.00	100.00	100.00	a.
Ko-E (H.K.) Limited	Ko-E Technology (Shenzhen) Co., Ltd.	Selling passive components	100.00	100.00	100.00	a.
Bestbright Electronics Co., Ltd.	Brightking (Shenzhen) Co., Ltd.	Selling passive components	100.00	100.00	100.00	a.
Bothhand International Investment Co., Ltd.	Guangzhou Bothhand Electronics Co., Ltd.	Manufacturing and selling passive components	-	-	100.00	a. d.
	Deyang Bothhand Electronics Co., Ltd.	Manufacturing and selling passive components	-	-	100.00	a. d.
KEMET Corporation	KEMET Electronics Corporation	Manufacturing and selling passive components	100.00	100.00	100.00	
KEMET Electronics Corporation	TOKIN Corporation	Manufacturing and selling passive components	100.00	100.00	100.00	
Guangzhou Bothhand Electronics Co., Ltd.	Guangzhou Chenghan Electronic Technology Co., Ltd.	Manufacturing and selling passive components	-	-	100.00	a. g.
Deyang Bothhand Electronics Co., Ltd.	Deyang Hongyi Electronics Co., Ltd.	Manufacturing and selling passive components	51.00	51.00	51.00	a.

(Concluded)

Remarks:

a. The Company is an immaterial subsidiary; its financial statements have not been reviewed.

b. Since the Group cumulatively acquired 50% of XSemi Corporation, the Group has the power to appoint the majority of the board of directors of XSemi Corporation, which has the power to direct the relevant activities of XSemi Corporation. Therefore, the Group concluded that it has control over XSemi Corporation and deems it a subsidiary.

c. To simplify the organizational structure and integrate Group resources, the Board of Directors approved in December 2024 the simplified merger between Mag. Layers Scientific-Technics Co., Ltd. and Chilisin Electronics Corp., with Chilisin Electronics Corp. as the surviving company and Mag. Layers Scientific-Technics Co., Ltd. as the dissolving company. The effective date of the merger is on March 31, 2025. In May 2025, the Board of Directors resolved to carry out a simplified merger between Chilisin Technology Corporation and Chilisin Electronics Corp. with Chilisin Electronics Corp. as the surviving company and Chilisin Technology Corporation as the dissolved company. The merger base date is June 30, 2025. In June 2025, the Board of Directors resolved to carry out a simple merger between Suzhou Qiyixin Electronics Co., Ltd. and Yageo (Suzhou) Trade Co., Ltd., with Yageo (Suzhou) Trade Co., Ltd. as the surviving company and Suzhou Qiyixin Electronics Co., Ltd. as the dissolved company. The merger base date is July 31, 2025.

d. The Group conducted an internal organizational restructuring to integrate Group resources. Certain subsidiaries were held by Yageo Asia Electronics Pte Ltd.

e. The Group acquired an 87.30% equity interest in Shibaura Electronics Co., Ltd. through a tender offer in October 2025, and further acquired the remaining 12.70% equity interest in January 2026. Refer to Note 28 for the details.

f. Subsidiaries established:

Subsidiary	Effective Date
Yageo Holding Japan	First quarter of 2025
Yageo Electronics Japan	First quarter of 2025
Yageo Asia Electronics PTE. LTD.	First quarter of 2025
Yageo (ShenZhen) Modern Logistics Co., Ltd.	Second quarter of 2025
Shibaura Advanced Shanghai Devices Co., Ltd.	First quarter of 2026

g. Subsidiaries that have been dissolved and liquidated:

Subsidiary	Effective Date
Magic Electronic Technology (Shenzhen) Co., Ltd.	Second quarter of 2025
Guangzhou Chenghan Electronic Technology Co., Ltd.	Fourth quarter of 2025

14. INVESTMENTS ACCOUNTED FOR USING THE EQUITY METHOD

Investments in associates

	March 31, 2026	December 31, 2025	March 31, 2025
Material associate			
uPI Semiconductor Corp. (1)	$ 5,472,089	$ 5,341,242	$ 5,193,435
ANPEC Electronics Corporation (2)	4,298,381	4,233,787	-
Advanced Power Electronics Co., Ltd.	3,657,028	3,601,140	3,563,934
	13,427,498	13,176,169	8,757,369

(Continued)

	March 31, 2026	December 31, 2025	March 31, 2025
Associates that are not individually material			
Kaimei Electronic Corp. (3)	$ 1,164,030	$ 1,153,828	$ 1,143,566
Global Testing Corporation Limited (GTCL)	486,161	481,529	503,258
Ruiyi Technology (Hong Kong) Share Co., Limited	243,501	232,561	216,826
Strong Components Co., Ltd.	132,330	131,995	125,539
NT Sales Co., Ltd.	131,658	124,030	125,444
Shenzhen Ruiyi Electronics Co., Ltd.	74,667	74,835	70,991
KEMET Jianghai Electronics Components Co., Ltd.	8,944	8,074	15,842
	2,241,291	2,206,852	2,201,466
	$ 15,668,789	$ 15,383,021	$ 10,958,835

(Concluded)

Material associate

Name of Associate	Nature of Activities	Principal Place of Business	Proportion of Ownership and Voting Rights March 31, 2026	December 31, 2025	March 31, 2025
uPI Semiconductor Corp.	Designing, researching, developing and selling of integrated circuits.	Hsinchu	21.03%	20.54%	20.21%
ANPEC Electronics Corporation	Research, development, production, manufacturing, and sales of power ICs, components and their modules, as well as wireless and network communication ICs and optoelectronic driver ICs.	Hsinchu	24.01%	24.01%	-
Advanced Power Electronics Co., Ltd.	Design of electronic elements, integrated circuits, semi-conductors, and the testing service.	Hsinchu	29.93%	29.93%	29.95%

Remarks:

a. In May 2024, the Group subscribed for 21,000 thousand shares of uPI Semiconductor Corp. through a private placement for cash of NT$5,184,900 thousand; after the subscription, the Group can exercise significant influence over uPI Semiconductor Corp. Transfer of the aforementioned ordinary shares within 3 years from the acquisition date is prohibited by regulations. Goodwill recognized from the acquisition of uPI Semiconductor Corp. is included in the cost of investment in associates.

b. In October 2025, the Group subscribed for 15,977 thousand shares of ANPEC Electronics Corporation through a tender offer for cash of NT$3,676,073 thousand; after the acquisition, the Group can exercise significant influence over ANPEC Electronics Corporation. Goodwill recognized from the acquisition of ANPEC Electronics Corporation is included in the cost of investment in associates.

c. Investments in Kaimei Electronic Corp. was accounted for by the equity method since the Group had significant influence over it.

Refer to Table 6 "Information on Investees" and Table 7 "Information on Investments in Mainland China" for the information on nature of activities, principal places of business and countries of incorporation of the associates.

For the three months ended March 31, 2026 and 2025, except for Advanced Power Electronics Co., Ltd., the investments accounted for using the equity method and the share of profit or loss and other comprehensive income of those investments were calculated based on financial statements which have not been reviewed. Management believes there is no material impact on the equity method of accounting or the calculation of the share of profit or loss and other comprehensive income from the financial statements which have not been reviewed.

Fair values (Level 1) of investments in associates with available published price quotations are summarized as follows:

Name of Associate	March 31, 2026	December 31, 2025	March 31, 2025
ANPEC Electronics Corporation	$ 3,804,122	$ 3,903,517	$ -
uPI Semiconductor Corp.	3,499,059	4,224,870	3,825,276
Advanced Power Electronics Co., Ltd.	3,437,801	3,206,479	2,868,393
Kaimei Electronic Corp.	975,653	1,201,413	747,692
GTCL	376,835	327,609	264,121
	$ 12,093,470	$ 12,863,888	$ 7,705,482

15. PROPERTY, PLANT AND EQUIPMENT

	March 31, 2026	December 31, 2025	March 31, 2025
Assets used by the Group	$ 62,485,879	$ 65,304,773	$ 66,600,431
Assets leased under operating leases	-	-	2,736
	$ 62,485,879	$ 65,304,773	$ 66,603,167

a. Assets used by the Group

	Freehold Land	Buildings	Machinery Equipment	Other Equipment	Construction in Progress and Unaccepted Equipment	Total
Cost						
Balance on January 1, 2026	$ 4,926,037	$ 42,655,603	$ 116,427,870	$ 9,655,389	$ 4,480,811	$ 178,145,710
Additions	-	3,277	159,805	64,743	1,117,799	1,345,624
Disposals	(1,131,875)	(260,986)	(720,423)	(38,406)	-	(2,151,690)
Effects of foreign currency exchange differences	(91,586)	247,340	2,005,033	209,072	44,510	2,414,369
Reclassifications	-	808,257	-	221,820	(1,932,831)	(902,754)
Balance on March 31, 2026	$ 3,702,576	$ 43,453,491	$ 117,872,285	$ 10,112,618	$ 3,710,289	$ 178,851,259

	Freehold Land	Buildings	Machinery Equipment	Other Equipment	Construction in Progress and Unaccepted Equipment	Total
Accumulated depreciation and impairment						
Balance on January 1, 2026	$ 3,808	$ 20,591,268	$ 85,493,786	$ 6,752,075	$ -	$ 112,840,937
Disposals	-	(177,649)	(618,386)	(36,985)	-	(833,020)
Depreciation expense	-	486,814	1,606,792	197,017	-	2,290,623
Effects of foreign currency exchange differences	-	226,684	1,827,367	12,789	-	2,066,840
Balance on March 31, 2026	$ 3,808	$ 21,127,117	$ 88,309,559	$ 6,924,896	$ -	$ 116,365,380
Carrying amount on March 31, 2026	$ 3,698,768	$ 22,326,374	$ 29,562,726	$ 3,187,722	$ 3,710,289	$ 62,485,879
Carrying amount on December 31, 2025 and January 1, 2026	$ 4,922,229	$ 22,064,335	$ 30,934,084	$ 2,903,314	$ 4,480,811	$ 65,304,773
Cost						
Balance on January 1, 2025	$ 4,751,401	$ 38,574,865	$ 111,558,817	$ 8,227,443	$ 4,510,020	$ 167,622,546
Additions	-	3,657	100,652	10,643	901,988	1,016,940
Disposals	-	(141,291)	(346,570)	(31,390)	-	(519,251)
Effects of foreign currency exchange differences	126,371	608,734	1,516,005	801,012	7,765	3,059,887
Reclassifications	-	842,392	438,118	157,964	(1,430,695)	7,779
Balance on March 31, 2025	$ 4,877,772	$ 39,888,357	$ 113,267,022	$ 9,165,672	$ 3,989,078	$ 171,187,901
Accumulated depreciation and impairment						
Balance on January 1, 2025	$ 3,808	$ 17,367,645	$ 77,825,978	$ 6,017,535	$ -	$ 101,214,966
Disposals	-	(114,212)	(265,757)	(30,244)	-	(410,213)
Depreciation expense	-	475,666	1,449,346	175,763	-	2,100,775
Effects of foreign currency exchange differences	-	292,196	1,287,720	102,026	-	1,681,942
Balance on March 31, 2025	$ 3,808	$ 18,021,295	$ 80,297,287	$ 6,265,080	$ -	$ 104,587,470
Carrying amount on March 31, 2025	$ 4,873,964	$ 21,867,062	$ 32,969,735	$ 2,900,592	$ 3,989,078	$ 66,600,431

(Concluded)

The above items of property, plant and equipment used by the Group are depreciated on a straight-line basis over the estimated useful lives as follows:

Buildings	
Main buildings	40-60 years
Engineering system	27-56 years
Others	1-20 years
Machinery equipment	1-20 years
Other equipment	1-20 years

Property, plant and equipment used by the Group and pledged as collateral for bank borrowings are set out in Note 32.

b. Assets leased under operating leases

	Land	Buildings	Total
Cost			
Balance on January 1, 2025 and March 31, 2025	$ 1,980	$ 2,044	$ 4,024

(Continued)

	Land	Buildings	Total
Accumulated depreciation			
Balance on January 1, 2025	$ -	$ 1,280	$ 1,280
Depreciation expense	-	8	8
Balance on March 31, 2025	$ -	$ 1,288	$ 1,288
Carrying amount on March 31, 2025	$ 1,980	$ 756	$ 2,736

(Concluded)

Operating leases relate to lease of the property owned by the Group with lease terms between 1 and 5 years. All operating lease contracts contain market review clauses in the event that the lessees exercise their options to extend. The lessees do not have bargain purchase options to acquire the assets at the expiry of the lease periods.

The maturity analysis of lease payments receivable under operating lease payments was as follows:

	March 31, 2025
Not later than 1 year	$ 960
Later than 1 year and not later than 5 years	183
	$ 1,143

The above items of property, plant and equipment leased under operating leases are depreciated on a straight-line basis over their estimated useful lives as follows:

Buildings	
Main buildings	50-56 years

16. INVESTMENT PROPERTIES

	March 31, 2026	December 31, 2025	March 31, 2025
Completed investment properties	$ 376,243	$ 369,814	$ 387,457

Except for depreciation recognized, the Group did not have significant addition, disposal, or impairment of investment properties during the three months ended March 31, 2026 and 2025.

Investment properties are depreciated using the straight-line method over their estimated useful lives as follows:

Building	25-28 years

The fair value of the Group’s investment properties located in Guangdong, China amounted to $373,044 thousand and $382,195 thousand as of December 31, 2025 and 2024, respectively. Based on the assessment performed by the Group’s management, there were no significant changes in the fair value as of March 31, 2026 and 2025 compared with December 31, 2025 and 2024, respectively.

Management was unable to reliably measure the fair value of investment property located in Chongqing, China, the market for comparable properties is inactive and alternative reliable measurements of fair value are not available; therefore, the Group determined that the fair value of the investment property was not reliably measurable.

Lease commitments (the Group as a lessor) with lease terms commencing after the balance sheet dates are as follows:

	March 31, 2026	December 31, 2025	March 31, 2025
Lease commitments of investment properties	$ 233,993	$ 229,955	$ 120,836

17. GOODWILL

	For the Three Months Ended March 31	
	2026	2025
Cost		
Balance on January 1	$ 78,429,533	$ 65,760,760
Effects of foreign currency exchange differences	544,501	1,393,380
Balance on March 31	$ 78,974,034	$ 67,154,140

18. OTHER INTANGIBLE ASSETS

	Computer Software	Patents and Proprietary Technology	Customer Relationships	Trademark and Brand	Others	Total
Cost						
Balance on January 1, 2026	$ 4,131,823	$ 3,811,130	$ 2,856,291	$ 22,515,103	$ 1,690,170	$ 35,004,517
Additions	108,256	-	-	-	843	109,099
Disposals	(7,532)	-	-	-	-	(7,532)
Reclassifications	8,383	-	-	-	82,995	91,378
Effects of foreign currency exchange differences	43,119	27,748	11,588	306,782	18,979	408,216
Balance on March 31, 2026	$ 4,284,049	$ 3,838,878	$ 2,867,879	$ 22,821,885	$ 1,792,987	$ 35,605,678
Accumulated amortization and impairment						
Balance on January 1, 2026	$ 3,060,720	$ 1,652,537	$ 1,276,405	$ 251	$ 744,305	$ 6,734,218
Amortization expense	85,589	75,548	69,307	20	60,697	291,161
Disposals	(7,532)	-	-	-	-	(7,532)
Effects of foreign currency exchange differences	35,552	21,056	11,306	-	4,718	72,632
Balance on March 31, 2026	$ 3,174,329	$ 1,749,141	$ 1,357,018	$ 271	$ 809,720	$ 7,090,479
Carrying amount on March 31, 2026	$ 1,109,720	$ 2,089,737	$ 1,510,861	$ 22,821,614	$ 983,267	$ 28,515,199
Carrying amount on December 31, 2025 and January 1, 2026	$ 1,071,103	$ 2,158,593	$ 1,579,886	$ 22,514,852	$ 945,865	$ 28,270,299

(Continued)

	Computer Software	Patents and Proprietary Technology	Customer Relationships	Trademark and Brand	Others	Total
Cost						
Balance on January 1, 2025	$ 2,943,109	$ 3,788,249	$ 2,798,059	$ 23,166,872	$ 2,253,218	$ 34,949,507
Additions	7,935	-	-	-	42,881	50,816
Disposals	(53,949)	-	-	(117)	(1,459)	(55,525)
Reclassifications	705,030	-	-	-	(705,030)	-
Effects of foreign currency exchange differences	35,719	94,817	82,594	319,352	18,667	551,149
Balance on March 31, 2025	$ 3,637,844	$ 3,883,066	$ 2,880,653	$ 23,486,107	$ 1,608,277	$ 35,495,947
Accumulated amortization and impairment						
Balance on January 1, 2025	$ 2,606,812	$ 1,382,888	$ 1,009,327	$ 288	$ 785,065	$ 5,784,380
Amortization expense	67,326	76,037	67,795	20	61,242	272,420
Disposals	(53,949)	-	-	(117)	(1,459)	(55,525)
Reclassifications	259,615	-	-	-	(259,615)	-
Effects of foreign currency exchange differences	34,584	19,415	18,622	-	9,567	82,188
Balance on March 31, 2025	$ 2,914,388	$ 1,478,340	$ 1,095,744	$ 191	$ 594,800	$ 6,083,463
Carrying amount on March 31, 2025	$ 723,456	$ 2,404,726	$ 1,784,909	$ 23,485,916	$ 1,013,477	$ 29,412,484

(Concluded)

The trademark, brand and other intangible assets acquired through business combinations. Various studies including industrial characteristics, product life cycle studies and enterprise characteristics have been performed by management of the Group, which supported their opinion that there is no foreseeable limit to the period over which the trademark, brand and other intangible assets are expected to generate net cash flows. Therefore, the trademark, brand and other intangible assets are considered to have an indefinite useful life. The trademark, brand and other intangible assets will not be amortized until its useful life is determined to be finite. Instead, it will be tested for impairment annually and whenever there is an indication that it may be impaired.

Other intangible assets are amortized on a straight-line basis over their estimated useful lives as follows:

Trademark	9-10 years
Computer software	2-10 years
Patents and proprietary technology	5-20 years
Customer relationships	9.5-12 years
Others	2-15 years

19. BORROWINGS

a. Short-term borrowings

	March 31, 2026	December 31, 2025	March 31, 2025
Secured borrowings (Note 32)			
Bank loans	$ 33,591	$ 54,136	$ 234,239
Unsecured borrowings			
Line of credit borrowings	13,107,959	8,514,623	17,635,787
	$ 13,141,550	$ 8,568,759	$ 17,870,026

The effective interest rates for bank loans had ranges of 0.94-4.20%, 0.94%-4.50% and 0.94%-4.86% per annum as of March 31, 2026, December 31, 2025 and March 31, 2025, respectively.

b. Short-term bills payable

	March 31, 2026	December 31, 2025	March 31, 2025
Commercial paper	$ 58,200,000	$ 67,950,000	$ 68,785,000
Less: Unamortized discount on bills payable	(270,538)	(170,778)	(404,739)
	$ 57,929,462	$ 67,779,222	$ 68,380,261

Outstanding short-term bills payable were as follows:

March 31, 2026

Promissory Institutions	Nominal Amount	Discount Amount	Carrying Amount	Interest Rate	Collateral	Carrying Amount of Collateral
Commercial paper						
IBFC Bills	$ 12,500,000	$ 56,870	$ 12,443,130	1.758-1.908%	-	$ -
CBF Bills	7,950,000	38,053	7,911,947	1.758-1.908%	-	-
SinoPac Bills	6,900,000	24,992	6,875,008	1.768-1.808%	-	-
Grand Bills	5,850,000	30,504	5,819,496	1.778-1.798%	-	-
Taching Bills	5,600,000	35,653	5,564,347	1.798-1.908%	-	-
MEGA Bills	5,100,000	28,974	5,071,026	1.788-1.858%	-	-
Taishin Bills	4,900,000	17,660	4,882,340	1.768-1.858%	-	-
TFC Bills	4,300,000	16,652	4,283,348	1.758-1.818%	-	-
Yuanta Bills	3,200,000	12,887	3,187,113	1.758-1.808%	-	-
KGI Bills	1,300,000	4,485	1,295,515	1.768-1.788%	-	-
CTBF Bills	600,000	3,808	596,192	1.858%	-	-
	$ 58,200,000	$ 270,538	$ 57,929,462			$ -

December 31, 2025

Promissory Institutions	Nominal Amount	Discount Amount	Carrying Amount	Interest Rate	Collateral	Carrying Amount of Collateral
Commercial paper						
IBFC Bills	$ 12,500,000	$ 37,538	$ 12,462,462	1.758-1.788%	-	$ -
Taching Bills	8,950,000	18,986	8,931,014	1.778%	-	-
CBF Bills	8,400,000	17,580	8,382,420	1.758-1.788%	-	-
SinoPac Bills	8,000,000	17,852	7,982,148	1.768-1.788%	-	-
Grand Bills	7,400,000	9,421	7,390,579	1.778-1.788%	-	-
TFC Bills	5,000,000	17,249	4,982,751	1.758-1.788%	-	-
MEGA Bills	4,500,000	5,966	4,494,034	1.768-1.778%	-	-
Taishin Bills	4,400,000	18,391	4,381,609	1.758-1.788%	-	-
CTBF Bills	4,300,000	15,427	4,284,573	1.778%	-	-
Yuanta Bills	3,200,000	9,192	3,190,808	1.758-1.788%	-	-
KGI Bills	1,300,000	3,176	1,296,824	1.768-1.788%	-	-
	$ 67,950,000	$ 170,778	$ 67,779,222			$ -

March 31, 2025

Promissory Institutions	Nominal Amount	Discount Amount	Carrying Amount	Interest Rate	Collateral	Carrying Amount of Collateral
Commercial paper						
IBFC Bills	$ 13,800,000	$ 69,505	$ 13,730,495	1.908-1.978%	-	$ -
Grand Bills	9,300,000	45,398	9,254,602	1.888-1.978%	-	-
Taching Bills	9,250,000	68,982	9,181,018	1.928-1.978%	-	-
CBF Bills	9,085,000	56,863	9,028,137	1.808-1.978%	-	-
SinoPac Bills	7,000,000	46,426	6,953,574	1.938-1.978%	-	-
MEGA Bills	5,400,000	37,181	5,362,819	1.928-1.978%	-	-
Taishin Bills	4,200,000	22,313	4,177,687	1.928-1.968%	-	-
TFC Bills	4,100,000	21,042	4,078,958	1.928-1.978%	-	-
Yuanta Bills	3,050,000	13,970	3,036,030	1.938-1.978%	-	-
CTBF Bills	2,800,000	18,247	2,781,753	1.928-1.978%	-	-
KGI Bills	800,000	4,812	795,188	1.978%	-	-
	$ 68,785,000	$ 404,739	$ 68,380,261			$ -

c. Long-term borrowings

	March 31, 2026	December 31, 2025	March 31, 2025
Unsecured borrowings			
Line of credit borrowings	$ 58,390,547	$ 58,438,276	$ 39,470,308
Less: Current portions	(572,587)	(849,498)	(1,349,914)
Long-term borrowings	$ 57,817,960	$ 57,588,778	$ 38,120,394

The effective interest rate of long-term bank loans was 1.19%-4.53%, 0.20%-4.53% and 0.80%-2.13% per annum as of March 31, 2026, December 31, 2025 and March 31, 2025, respectively.

The Group is required to maintain its interim and annual current ratios, debt ratios, and interest coverage ratios in compliance with the financial covenants specified in the agreement.

20. BONDS PAYABLE

	March 31, 2026	December 31, 2025	March 31, 2025
Unsecured domestic bonds	$ 18,500,000	$ 13,500,000	$ 13,500,000
Less: Discounts on bonds payable	(7,282)	(2,270)	(4,935)
	18,492,718	13,497,730	13,495,065
Less: Current portions	(13,498,619)	(8,998,871)	-
	$ 4,994,099	$ 4,498,859	$ 13,495,065

Unsecured domestic bonds

The major terms of unsecured domestic bonds issued by Group were as follows:

Series	Total Issuance Amount	Issue Date	Maturity Date	Coupon Interest	Repayment Terms
2021-1	$ 5,500,000	2021.05.03	2026.05.03	0.68%	Interest shall be paid annually, and the principal shall be repaid in full on the maturity date.
2021-2 Tranche B	3,500,000	2021.09.03	2026.09.03	0.60%	Interest shall be paid annually, and the principal shall be repaid in full on the maturity date.
2022-1	4,500,000	2022.01.12	2027.01.12	0.73%	Interest shall be paid annually, and the principal shall be repaid in full on the maturity date.
2026-1 Tranche A	1,000,000	2026.01.07	2029.01.07	1.75%	Interest shall be paid annually, and the principal shall be repaid in full on the maturity date.
2026-1 Tranche B	4,000,000	2026.01.07	2031.01.07	1.80%	Interest shall be paid annually, and the principal shall be repaid in full on the maturity date.

21. OTHER LIABILITIES

	March 31, 2026	December 31, 2025	March 31, 2025
Current			
Other payables			
Payables for dividends	$ 12,344,344	$ -	$ 10,284,390
Payables for salaries or bonuses	5,354,178	5,119,013	5,259,696
Payable for acquisition (Note 28)	2,751,697	-	-
Payables for compensation of employees and remuneration of directors	2,066,892	2,815,924	2,353,053
Payables for purchases of equipment	958,366	838,131	835,063
Others	13,468,891	13,697,225	12,200,341
	36,944,368	22,470,293	30,932,543
Other payables - related party (Note 31)	5,648	45,102	2,235
	$ 36,950,016	$ 22,515,395	$ 30,934,778

22. RETIREMENT BENEFIT PLANS

For the three months ended March 31, 2026 and 2025, the pension expenses of defined benefit plans were $75,387 thousand and $51,573 thousand, respectively and these were calculated based on the pension cost rate determined by the actuarial calculation on December 31, 2025 and 2024, respectively.

23. EQUITY

a. Share capital

1) Ordinary shares

	March 31, 2026	December 31, 2025	March 31, 2025
Shares authorized (in thousands of shares)	16,000,000	16,000,000	4,000,000
Shares authorized	$ 40,000,000	$ 40,000,000	$ 40,000,000
Shares issued and fully paid (in thousands of shares)	2,072,966	2,072,966	518,816
Shares issued and fully paid	$ 5,182,415	$ 5,182,415	$ 5,188,164

On May 27, 2025, the Shareholder's meeting approved an amendment to the Company's Articles of Incorporation to change the par value per share from NT$10 to NT$2.5. The change in par value was approved by the Securities and Futures Bureau of the Financial Supervisory Commission on July 8, 2025, and the Board of Directors subsequently resolved to set August 22, 2025 as the record date for the reissuance of shares.

2) Global depositary receipts

The Company's global depositary receipts (GDRs) as of March 31, 2026 were as follows:

	GDRs (In Thousand Units)	Equivalent Ordinary Shares (In Thousand Shares)
Initial offering	5,000	25,000
Additional issuance after the initial offering	44,733	223,665
Net increase due to capital increase or capital reduction	81,558	407,791
Reissued within authorized units	57,241	286,206
Amount redeemed upon investors' request	(188,468)	(942,342)
Outstanding GDRs issued	64	320

The owners of GDRs have the same rights as holders of ordinary shares, except that the GDR owners should exercise, through a depositary trust company, the following beneficial interests subject to the terms of the depositary agreements and the relevant Taiwan laws and regulations:

a) Exercise voting rights;
b) Convert the GDRs into ordinary shares; and
c) Receive dividends and exercise preemptive rights or other rights and interests.

On April 14, 2020, the Company issued 12,680 thousand units (US$51.25 per unit) of GDRs on the Luxembourg Stock Exchange. Each unit represents 5 ordinary shares of the Company.

b. Capital surplus

	March 31, 2026	December 31, 2025	March 31, 2025
May be used to offset a deficit, distributed as cash dividends or transferred to share capital (1)			
Issuance of ordinary shares and bonds conversion	$ 47,290,118	$ 47,290,118	$ 47,199,976
Treasury share transactions	43,197	43,197	24,035
May only be used to offset a deficit			
Share of changes in capital surplus of associates or subsidiaries (2)	150,796	150,796	147,245
May not be used for any purpose			
Employee restricted shares	383,979	383,979	468,372
	$ 47,868,090	$ 47,868,090	$ 47,839,628

1) Such capital surplus may be used to offset a deficit; in addition, when the Company has no deficit, such capital surplus may be distributed as cash dividends or transferred to share capital (limited to a certain percentage of the Company's capital surplus and to once a year).

2) Such capital surplus arises from the effect of changes in ownership interests in subsidiaries resulted from equity transactions other than actual disposal or acquisition, or from changes in capital surplus of subsidiaries accounted for by using equity method.

c. Retained earnings and dividend policy

Under the Company's Articles of Incorporation (the "Articles"), when the Company has earnings for the year, the Company shall appropriate for remuneration of directors at 3% or less and for employees' bonus of at least 2% of the earnings. Then, the Company shall make payments for taxes and offset past years' deficit, if any. The remaining profit shall be distributed in the following order:

1) Legal reserve is appropriated at 10% of the remaining profit until the legal reserve equals the Company's paid-in capital.

2) Special reserve is appropriated or reversed in accordance with the laws and regulations.

3) Appropriations for dividends and bonuses, of at least 10% of the remaining profit after appropriations for legal reserve and special reserve, may be proposed by the Company's board of directors and approved at the shareholders' meeting. However, if the earnings distribution proposal is for the distribution of dividend and bonus in cash entirely or partially, it shall be resolved by the board of directors with the attendance of more-than-two-thirds of the directors and consent of the majority of attending directors; also it shall be reported in the shareholders' meeting.

The Company's dividend policy takes into account the Company's current and future competitiveness in the domestic and foreign markets, the investment environment and cash requirements. The policy authorizes the Company's board to propose an earnings distribution in the form of shares or in cash appropriately in accordance with the laws and regulations, with the board's proposal subject to approval at the shareholders' meeting. The Board of Directors approved that dividend distributed by cash may not be less than 50% of total dividend distributed unless the Board of Directors approved by resolution in view of the long-term business operation. For the policies on distribution of the compensation of employees and remuneration of directors and supervisors set forth in the Articles, refer to e. compensation of employees and remuneration of directors in Note 24 (e).

If the Company has no loss, the legal reserve and the Company's additional paid-in capital as stipulated in Paragraph 1, Article 241 of the Company Law can be distributed to the shareholders proportionally according to the resolution of the Board of Directors with the attendance of more than two-thirds of the directors and the consent of the majority of attending directors; also, it shall be reported in the shareholders meeting.

Appropriation of earnings to the legal reserve shall be made until the legal reserve equals the Company's paid-in capital. The legal reserve may be used to offset deficit. If the Company has no deficit and the legal reserve has exceeded 25% of the Company's paid-in capital, the excess may be transferred to capital or distributed in cash.

The Company's earnings distribution or loss recovery can be completed at the end of each interim fiscal year. The Company before distributing the earnings of the first half of the fiscal year as stated in the preceding paragraph should estimate and retain the amount of tax payable, loss coverage, compensation of employees, and the provision of earnings reserved in advance. However, when the legal reserve equals to the amount of paid-in capital, it is not subject to this restriction.

The appropriations of earnings for 2025 and 2024 were as follows:

	2025	2024
Legal reserve	$ 2,368,452	$ 1,938,216
Special reserve	$ (16,596)	$ (415,328)
Cash dividends	$ 12,344,344	$ 10,284,390
Cash dividends per share (NT$)	$ 6.00	$ 20.00

The above 2025 and 2024 appropriations for cash dividends were resolved by the Company's board of directors on February 25, 2026 and February 27, 2025, respectively; the other proposed appropriations for 2024 were resolved by the shareholders in the shareholders' meetings on May 27, 2025. The other proposed appropriations for 2025 will be resolved by the shareholders in their meeting to be held on May 27, 2026.

d. Other equity items

1) Exchange differences on translation of the financial statements of the foreign operations

	For the Three Months Ended March 31	
	2026	2025
Balance on January 1	$ 5,883,718	$ 9,687,841
Recognized for the period		
Exchange differences on translation of the financial statements of foreign operations	2,057,105	3,612,611
Acquisition of further interests in subsidiaries	10,551	-
Balance on March 31	$ 7,951,374	$ 13,300,452

	Amount Before Tax	Related Income Tax	Amount After Tax
Balance on January 1, 2025	$ 11,914,275	$ (2,226,434)	$ 9,687,841
Other comprehensive income (loss) recognized for the period	4,710,053	(1,097,442)	3,612,611
Balance on March 31, 2025	$ 16,624,328	$ (3,323,876)	$ 13,300,452
Balance on January 1, 2026	$ 7,352,871	$ (1,469,153)	$ 5,883,718
Other comprehensive income (loss) recognized for the period	2,574,675	(517,570)	2,057,105
Acquisition of further interests in subsidiaries	10,551	-	10,551
Balance on March 31, 2026	$ 9,938,097	$ (1,986,723)	$ 7,951,374

2) Unrealized valuation gain (loss) on financial assets at FVTOCI

	For the Three Months Ended March 31	
	2026	2025
Balance on January 1	$ 36,959	$ 38,302
Recognized for the period		
Unrealized gain (loss) - equity instruments	9,058	(134,730)
Acquisition of further interests in subsidiaries	1,166	-
Balance on March 31	$ 47,183	$ (96,428)

3) Gain (loss) on hedging instruments

	For the Three Months Ended March 31	
	2026	2025
Balance on January 1	$ -	$ (720,742)
Recognized for the period		
Gain on changes in the fair value of hedging instruments	-	244,306
Balance on March 31	$ -	$ (476,436)

4) Unearned employee benefits

Please refer to Note 27 for information regarding the issuance of restricted employee shares by the Company.

	For the Three Months Ended March 31	
	2026	2025
Balance on January 1	$ (203,535)	$ (282,131)
Share-based payment expenses recognized	95,225	68,354
Balance on March 31	$ (108,310)	$ (213,777)

e. Non-controlling interests

	For the Three Months Ended March 31	
	2026	2025
Balance on January 1	$ 3,118,729	$ 2,092,154
Share of profit for the period	36,707	33,376
Other comprehensive income (loss) during the period		
Exchange difference on translation of the financial statements of foreign operations	3,594	3,798
Cash dividends distributed by subsidiaries	(3,628)	-
Adjustments relating to changes in capital surplus of associates accounted for using the equity method	-	(101)
Acquisition of further interests in subsidiaries (Note 28)	(927,119)	-
Balance on March 31	$ 2,228,283	$ 2,129,227

f. Treasury shares

Purpose of Buy-back	Shares Transferred to Employees (In Thousands of Shares)	Shares Cancelled (In Thousands of Shares)	Shares Held by Subsidiaries (In Thousands of Shares)	Total (In Thousands of Shares)
Number of shares on January 1 and March 31, 2025	3,184	-	958	4,142
Number of shares on January 1 and March 31, 2026	12,735	-	3,833	16,568

To boost employee morale, the Company's board resolved on May 13, 2021, to buy back up to 4,000 thousand ordinary shares with the buyback price ranging from NT$409.50 to NT$655.00 from May 17, 2021 to July 13, 2021 on the Taiwan Stock Exchange. As of June 10, 2021, the Company bought back 4,000 thousand shares at a total amount of $1,879,155 thousand. In 2022, the Company conducted a cash capital reduction, resulting in a decrease of 816 thousand treasury shares. The Company changed the par value of its shares to NT$2.5 per share in 2025, resulting in an increase of 9,551 thousand treasury shares.

As described in Note 1, Ko-Shin Investment Limited, the subsidiary of the Company, converted all the ordinary shares originally held in Chilisin Electronics Corp. into 1,008 thousand ordinary shares of the Company according to the share exchange agreement. In 2022, the Company conducted a cash capital reduction, resulting in a decrease of 206 thousand treasury shares. In 2024, the Company distributed share dividends, resulting in an increase of 156 thousand treasury shares. The Company changed the par value of its shares to NT$2.5 per share in 2025, resulting in an increase of 2,875 thousand treasury shares.

Related information regarding shares of the Company held by its subsidiaries on the balance sheet date was as follows:

Name of Subsidiary	Number of Shares Held (In Thousands of Shares)	Carrying Amount	Market Price
March 31, 2026			
Ko-Shin Investment Limited	3,833	$ 535,053	$ 933,414
December 31, 2025			
Ko-Shin Investment Limited	3,833	535,053	885,498
March 31, 2025			
Ko-Shin Investment Limited	958	535,053	460,957

The number of shares of the Company held by the subsidiaries listed in the table above was based on the number of shares actually held by the subsidiaries. The amount of the treasury shares recognized by the Company was calculated based on the Company's shareholding percentage of the subsidiaries.

Under the Securities and Exchange Act, the Company shall neither pledge treasury shares nor exercise shareholders' rights on these shares, such as the rights to dividends and to vote. The subsidiaries holding treasury shares, however, are bestowed shareholders' rights, except the rights to participate in any share issuance for cash and to vote.

24. NET PROFIT FOR THE PERIOD

a. Other gains and losses

	For the Three Months Ended March 31	
	2026	2025
Gain on disposal of investment	$ 7,012	$ 100,496
Net foreign exchange losses	(138,742)	(148,427)
Net loss on disposal of property, plant and equipment	(44,661)	(21,906)
Others	70,446	(37,047)
	$ (105,945)	$ (106,884)

b. Finance costs

	For the Three Months Ended March 31	
	2026	2025
Interest on bank loans	$ 305,710	$ 300,471
Interest on short-term bills	298,266	315,687
Interest on convertible bonds	46,430	23,701
Other finance costs	30,451	32,606
	$ 680,857	$ 672,465

c. Depreciation and amortization

	For the Three Months Ended March 31	
	2026	2025
An analysis of depreciation by function		
Operating costs	$ 2,134,062	$ 1,961,630
Operating expenses	241,995	224,783
Other expenses	3,875	3,835
	$ 2,379,932	$ 2,190,248
An analysis of amortization by function		
Operating costs	$ 55,940	$ 62,583
Operating expenses	235,221	209,892
Other expenses	-	3,495
	$ 291,161	$ 275,970

d. Employee benefit expense

	For the Three Months Ended March 31	
	2026	2025
Post-employment benefits		
Defined contribution plans	$ 148,774	$ 118,462
Defined benefit plans (Note 22)	75,387	51,573
	224,161	170,035
Share-based payments - equity-settled	95,225	68,354
Other employee benefits	7,890,479	7,030,662
Total employee benefit expense	$ 8,209,865	$ 7,269,051
An analysis of employee benefit expense by function		
Operating costs	$ 5,331,706	$ 4,857,267
Operating expenses	2,878,159	2,411,784
	$ 8,209,865	$ 7,269,051

e. Compensation of employees and remuneration of directors

The Company accrued compensation of employees and remuneration of directors at rates of no less than 2% and no higher than 3%, respectively, of net profit before income tax, compensation of employees, and remuneration of directors. In accordance with the amendments to the Securities and Exchange Act in August 2024, the shareholders of the Company resolved the amendments to the Company's Articles at their 2025 regular meeting. The amendments explicitly stipulate the allocation of 1% of net profit before income tax, compensation of employees, and remuneration of directors as compensation distributions for non-executive employees. The compensation of employees (including non-executive employees) and the remuneration of directors for the three months ended March 31, 2026 and 2025 were as follows:

Accrual rate

	For the Three Months Ended March 31	
	2026	**2025**
Compensation of employees	3%	3%
Remuneration of directors	3%	3%

Amount

	For the Three Months Ended March 31	
	2026	**2025**
Compensation of employees	$ 263,940	$ 165,489
Remuneration of directors	$ 263,940	$ 165,489

If there is a change in the amounts after the annual consolidated financial statements are authorized for issue, the differences are recorded as a change in the accounting estimate.

The compensation of employees and remuneration of directors for the years ended December 31, 2025 and 2024, which were approved by the Company's board of directors on February 25, 2026 and February 27, 2025, respectively, were as follows:

	2025		2024	
	Cash	**Shares**	**Cash**	**Shares**
Compensation of employees	$ 760,133	$ -	$ 684,743	$ -
Remuneration of directors	760,133	-	684,743	-

There was no difference between the actual amounts of compensation of employees and remuneration of directors paid and the amounts recognized in the consolidated financial statements for the years ended December 31, 2025 and 2024.

Information on the compensation of employees and remuneration of directors resolved by the Company's board of directors is available at the Market Observation Post System website of the Taiwan Stock Exchange.

f. Gains or losses on foreign currency exchange

	For the Three Months Ended March 31	
	2026	2025
Foreign exchange gains	$ 1,074,445	$ 362,123
Foreign exchange losses	(1,213,187)	(510,550)
	$ (138,742)	$ (148,427)

25. INCOME TAXES

a. Income tax recognized in profit or loss

Major components of income tax expense are as follows:

	For the Three Months Ended March 31	
	2026	2025
Current tax		
In respect of the current period	$ 2,133,026	$ 1,990,895
Adjustments for prior years	(84,343)	1,012
	2,048,683	1,991,907
Deferred tax		
In respect of the current period	238,476	(381,695)
Income tax expense recognized in profit or loss	$ 2,287,159	$ 1,610,212

The Pillar Two income tax legislation has been enacted in certain jurisdictions where the Group operate. As the legislation has been applied, the Group's current tax expense related to Pillar Two income taxes was as follows:

	For the Three Months Ended March 31	
	2026	2025
Current tax expense related to Pillar Two income taxes	$ 42,144	$ 52,220

b. Income tax recognized in other comprehensive income

	For the Three Months Ended March 31	
	2026	2025
Deferred tax		
In respect of the current period		
Translation of the financial statements of foreign operations	$ 517,570	$ 1,097,442
Total income tax recognized in other comprehensive loss	$ 517,570	$ 1,097,442

c. Income tax assessments

The Company's income tax returns through 2023 have been assessed by the tax authorities.

26. EARNINGS PER SHARE

Unit: NT$ Per Share

	For the Three Months Ended March 31	
	2026	**2025**
Basic earnings per share	$ 3.90	$ 2.69
Diluted earnings per share	$ 3.89	$ 2.69

The weighted average number of shares outstanding used for the earnings per share computation was adjusted retroactively for the changes in the number of shares resulting from the split of shares on August 22, 2025. The basic and diluted earnings per share adjusted retrospectively for the year ended March 31, 2025 were as follows:

Unit: NT$ Per Share

	Before Retrospective Adjustment	**After Retrospective Adjustment**
Basic earnings per share	$ 10.77	$ 2.69
Diluted earnings per share	$ 10.75	$ 2.69

The earnings and weighted average number of ordinary shares outstanding used in the computation of earnings per share were as follows:

Net Profit for the Period

	For the Three Months Ended March 31	
	2026	**2025**
Earnings used in the computation of basic and diluted earnings per share	$ 8,000,823	$ 5,529,604

The weighted average number of ordinary shares outstanding (in thousands of shares) is as follows:

	For the Three Months Ended March 31	
	2026	**2025**
Weighted average number of ordinary shares used in the computation of basic earnings per share	2,053,557	2,053,044
Effect of potentially dilutive ordinary shares:		
Employee restricted shares	240	685
Compensation of employees	2,627	4,352
Weighted average number of ordinary shares used in the computation of diluted earnings per share	2,056,424	2,058,081

The Group may settle the compensation of employees in cash or shares; therefore, the Company assumes that the entire amount of the compensation will be settled in shares, and the resulting potential shares will be included in the weighted average number of shares outstanding used in the computation of diluted earnings per share, as the effect is dilutive. Such dilutive effect of the potential shares was included in the computation of diluted earnings per share until the number of shares to be distributed to employees is resolved in the following year.

27. SHARE-BASED PAYMENT ARRANGEMENTS

Employee Restricted Shares Plan

	Employee Restricted Shares Plan for	
	2024	**2023**
Shareholders' meeting resolution date	2024.05.30	2023.06.06
Board resolution date	2024.07.30	2023.07.25
Actual number of shares issued (in thousands)	753	1,038

The conditions of the aforementioned plan are as follows:

a. The restrictions on the rights of the employees who acquire the restricted shares but have not met the vesting conditions are as follows:

   1) An employee having been allocated New Restricted Employee Shares may not sell, pledge, transfer, donate, create encumbrance or make any other disposal of the said Shares before the terms and conditions for vesting the said Shares have been satisfied, except for inheritance.

   2) An employee having been allocated New Restricted Employee Shares shall not have the rights to attend, propose, speak, vote and stand as candidate in shareholders' meeting before the terms and conditions for vesting the said Shares have been satisfied.

   3) An employee having been allocated New Restricted Employee Shares are not entitled to dividends, bonus, surplus distribution and follow-on offering before the terms and conditions for vesting the said Shares have been satisfied.

   4) In the case that the Company undergoes capital reduction or decreases its capital for reason other than mandatory capital reduction, the Company may write-off the New Restricted Employee Shares already allocated to employee but not yet vested, pro rata of the capital reduction percentage. In the case of capital reduction by cash refund, the cash refunded must be deposited in a trust fund until it may be released for distribution among eligible employee when the terms and conditions for vesting are satisfied, or repossessed by the Company when the terms and conditions for vesting are not satisfied.

   5) During the period from the transfer suspension dates for stock grant, cash dividend, exercising employee stock options at cash capital increase, transfer suspension for shareholders' meeting as stipulated in Article 165-3 of the Company Act or other mandatory occurrence-based transfer suspension, to the reference date of ex-dividend, a black-out period may apply to vesting shares to employee who have satisfied the terms and conditions for vesting. The time and procedure concerning lifting the said black-out on the vested shares shall follow the trust custody agreement or applicable laws and regulations.

b. Employee fails to meet vesting condition

1) If an employee who has been previously allocated New Restricted Employee Shares but does not hold valid full-time employment status with the Company when the respective vested date is due; violates the employment contract, employee rules, non-competition clause, non-disclosure agreement or any agreement that employees may have agreed and/or entered with the Company; fails to achieve the performance goals prescribed by the Company or violates Article 5-9 of this Regulations concerning change, withdrawal, revocation, termination or cancellation of employees' proxy authorization granted to the Company, then the Company shall have the right to recall and write-off, without incurring any liability to the Company, the New Restricted Employee Shares that have been allocated but not yet vested to and that concern the relative performance evaluation period of the said employee.

2) The Company may recall and write-off, without incurring any liability to the Company, the New Restricted Employee Shares that have been allocated but not yet vested to any employee who departs voluntarily, are terminated with employment or are laid off.

c. Information on employee restricted shares was as follows:

Unit: In Thousands of Units

	Employee Restricted Shares Plan for	
	2024	**2023**
Balance on January 1, 2025	3,013	2,639
Shares vested	-	(32)
Balance on March 31, 2025	3,013	2,607
Balance on January 1, 2026	1,718	1,123
Shares cancelled	(18)	(13)
Balance on March 31, 2026	1,700	1,110
Weighted-average fair value of employee restricted shares granted ($)	$ 730.00	$ 461.50

Employee restricted shares granted were priced using the binomial option pricing model and the inputs to the model were as follows:

	Employee Restricted Shares Plan for	
	2024	**2023**
Grant-date share price	$730	$461.50
Expected volatility	26.06%-35.93%	42.29%-49.33%
Expected life (in years)	1-3	1-3
Risk-free interest rate	1.31%-1.46%	0.96%-1.02%

Refer to Note 24 (d) for the employee compensation costs of the employee restricted shares recognized by the Company.

28. EQUITY TRANSACTIONS WITH NON-CONTROLLING INTERESTS

The Group acquired an additional 12.70% equity interest of Shibaura Electronics Co., Ltd. during the first quarter of 2026, resulting in an increase in its ownership interest from 87.30% to 100%.

	Shibaura Electronics Co., Ltd.
Consideration paid	$ (2,751,697)
The proportionate share of the carrying amount of the net assets of the subsidiary transferred from non-controlling interests	927,119
Reattribution of other equity to (from) non-controlling interests	
Exchange differences on translating the financial statements of foreign operations	(10,551)
Unrealized gain (loss) on financial assets at FVTOCI	(1,166)
Differences recognized from equity transactions	$ (1,836,295)
Line items adjusted for equity transactions	
Retained earnings	$ (1,836,295)

29. CAPITAL MANAGEMENT

The goal, policies and procedures as well as the composition of the Group's capital management are the same as those stated in Note 30 to the Group's consolidated financial statements for the year ended December 31, 2025.

30. FINANCIAL INSTRUMENTS

a. Fair value of financial instruments that are measured at fair value on a recurring basis

1) Fair value hierarchy

March 31, 2026

	Level 1	**Level 2**	**Level 3**	**Total**
Financial assets at FVTPL				
Derivative financial assets	$ -	$ 711,237	$ -	$ 711,237
Listed shares	115,182	-	-	115,182
Unlisted shares	-	-	34,664	34,664
Private funds	-	-	365,641	365,641
Structured notes	-	114,885	-	114,885
Structured deposits	-	-	1,386,283	1,386,283
	$ 115,182	$ 826,122	$ 1,786,588	$ 2,727,892

(Continued)

	Level 1	Level 2	Level 3	Total
Financial assets at FVTOCI				
Investments in equity instruments				
Listed shares	$ 1,689,219	$ -	$ -	$ 1,689,219
Financial liabilities at FVTPL				
Derivative financial liabilities	$ -	$ 315,116	$ -	$ 315,116

(Concluded)

December 31, 2025

	Level 1	Level 2	Level 3	Total
Financial assets at FVTPL				
Derivative financial assets	$ -	$ 333,770	$ -	$ 333,770
Listed shares	110,540	-	-	110,540
Unlisted shares	-	-	34,701	34,701
Private funds	-	-	337,699	337,699
Structured notes	-	115,109	-	115,109
Structured deposits	-	-	763,271	763,271
	$ 110,540	$ 448,879	$ 1,135,671	$ 1,695,090
Financial assets at FVTOCI				
Investments in equity instruments				
Listed shares	$ 1,682,915	$ -	$ -	$ 1,682,915
Financial liabilities at FVTPL				
Derivative financial liabilities	$ -	$ 62,327	$ -	$ 62,327

March 31, 2025

	Level 1	Level 2	Level 3	Total
Financial assets at FVTPL				
Derivative financial assets	$ -	$ 135,507	$ -	$ 135,507
Listed shares	84,924	-	-	84,924
Unlisted shares	-	-	46,708	46,708
Private funds	-	-	387,021	387,021
Structured notes	-	125,553	-	125,553
Structured deposits	-	935,922	1,527,146	2,463,068
	$ 84,924	$ 1,196,982	$ 1,960,875	$ 3,242,781
Financial assets at FVTOCI				
Investments in equity instruments				
Listed shares	$ 1,413,574	$ -	$ -	$ 1,413,574

(Continued)

	Level 1	Level 2	Level 3	Total
Financial liabilities at FVTPL				
Derivative financial liabilities	$ -	$ 16,329	$ -	$ 16,329
Financial assets for hedging				
Net investment in a foreign operation hedges				
Cross-currency swap contracts	$ -	$ 103,725	$ -	$ 103,725
Financial liabilities for hedging				
Cash flow hedges				
Foreign exchange forward contracts	$ -	$ 196,488	$ -	$ 196,488
Cross-currency swap contracts	-	107,297	-	107,297
	$ -	$ 303,785	$ -	$ 303,785

(Concluded)

There were no transfers between Levels 1 and 2 in the current periods.

2) Reconciliation of Level 3 fair value measurements of financial instruments

For the three months ended March 31, 2026

	FVTPL
	Equity Instruments, Derivative and Other Financial Instruments
Financial assets	
Balance on January 1, 2026	$ 1,135,671
Recognized in profit or loss	71,850
Purchases	911,198
Sales	(319,779)
Effects of foreign currency exchange differences	(12,352)
Balance on March 31, 2026	$ 1,786,588

For the three months ended March 31, 2025

	FVTPL
	Equity Instruments, Derivative and Other Financial Instruments
Financial assets	
Balance on January 1, 2025	$ 1,976,329
Recognized in profit or loss	(310)
Purchases	73,060
Sales	(45,392)
Effects of foreign currency exchange differences	(42,812)
Balance on March 31, 2025	$ 1,960,875

3) Valuation techniques and inputs used for Level 2 fair value measurement

Financial Instruments	Valuation Techniques and Inputs
Derivatives - foreign exchange forward contracts and swap contracts	Discounted cash flow. Future cash flows are estimated on the basis of observable forward exchange rates at the end of the reporting period and contract forward rates, discounted at a rate that reflects the credit risk of various counterparties.
Derivatives - cross-currency swap contracts	Use the evaluation information provided by the banks and evaluate using the discounted cash flow method, future cash flows are estimated on the basis of observable forward exchange rates and contract interest rates at the end of the reporting period, discounted at a rate that reflects the credit risk of various banks.
Structured notes and structured deposits	Use the valuation technique or the quoted market price of its competitors.

4) Valuation techniques and inputs applied for Level 3 fair value measurement

a) The fair values of unlisted equity securities were determined using the income approach. In this approach, the discounted cash flow method was used to capture the present value of the expected future economic benefits to be derived from the ownership of these investees. An increase in long-term revenue growth rates or long-term pre-tax operating margin or a decrease in WACC or discount for the lack of marketability used in isolation would result in increases in fair value.

b) The private funds held by the Group were valued using the asset-based approach and were based on the net asset value measured at fair value and the investment agreement.

c) The structured deposits were valued using the future cash flows.

c. Categories of financial instruments

	March 31, 2026	December 31, 2025	March 31, 2025
Financial assets			
FVTPL			
Mandatorily classified as at FVTPL	$ 2,727,892	$ 1,695,090	$ 3,242,781
Financial assets for hedging	-	-	103,725
Financial assets at amortized cost (1)	165,075,360	155,521,655	157,153,284
Financial assets at FVTOCI			
Equity instruments	1,689,219	1,682,915	1,413,574
Financial liabilities			
FVTPL			
Mandatorily classified as at FVTPL	315,116	62,327	16,329
Financial liabilities for hedging	-	-	303,785
Amortized cost (2)	204,718,088	189,077,856	185,714,129

1) The balances included financial assets at amortized cost, which comprise cash and cash equivalents, debt investments, notes receivable, trade receivables (including related parties), other receivables (including related parties) and refundable deposits.

2) The balances included financial liabilities at amortized cost, which comprise short-term borrowings, short-term bills payable, notes payable, trade payables (including related parties), other payables (including related parties), current portion of long-term borrowings and bonds payable, bonds payable, long-term borrowings and guarantee deposits received.

d. Financial risk management objectives and policies

The Group’s major financial instruments include equity and debt investments, trade receivables, trade payables, bonds payable and borrowings. The Group’s Corporate Treasury function provides services to the business, coordinates access to domestic and international financial markets, monitors and manages the financial risks relating to the operations of the Group through internal risk reports that analyze exposures by degree and magnitude of risks. These risks include market risk (including foreign currency risk, interest rate risk and other price risk), credit risk and liquidity risk.

The Group sought to minimize the effects of these risks by using derivative financial instruments to hedge risk exposures. The use of financial derivatives was governed by the Group’s policies approved by the board of directors, which provided written principles on foreign exchange risk, interest rate risk, credit risk, the use of financial derivatives and non-derivative financial instruments, and the investment of excess liquidity. Compliance with policies and exposure limits was reviewed by the internal auditors on a continuous basis. The Group did not enter into or trade financial instruments, including derivative financial instruments, for speculative purposes.

The Group’s impartment financial activities are reviewed by the board of directors in accordance with related standard and internal controls. In executing financial plan, the Group have to obey the related financial operating procedures regarding financial risk management and segregation of duties.

1) Market risk

The Group's activities exposed it primarily to the financial risks of changes in foreign currency exchange rates (see (a) below) and interest rates (see (b) below). The Group entered into foreign exchange forward contracts, swap contract and cross-currency swap contracts to manage its exposure to foreign currency risk.

There had been no change to the Group's exposure to market risks or the manner in which these risks were managed and measured.

a) Foreign currency risk

The Group had foreign currency denominated sales and purchases, which exposed the Group to foreign currency risk. Exchange rate exposures were managed within approved policy parameters utilizing forward foreign exchange contracts, swap contracts and cross-currency swap contracts.

The carrying amounts of the Group's foreign currency denominated monetary assets and monetary liabilities (including those eliminated on consolidation) and of the derivatives exposing to foreign currency risk at the end of the reporting period are set out in Note 34.

Sensitivity analysis

The Group assessed the foreign currency risk of its significant assets and liabilities as well as taking unexpired foreign exchange forward contracts, swap contracts and cross-currency swap contracts into consideration.

The Group was mainly exposed to the US$, EUR, RMB and JPY.

The following table details the Group's sensitivity to a 1% increase and decrease in New Taiwan dollars (the functional currency) against the relevant foreign currencies. 1% is the sensitivity rate used when reporting foreign currency risk internally to key management personnel and represents management's assessment of the reasonably possible change in foreign exchange rates. The sensitivity analysis included only outstanding foreign currency denominated monetary items and foreign exchange forward contracts designated as cash flow hedges, and their adjusted translation at the end of the year for a 1% change in foreign currency rates. A negative number below indicates a decrease in pre-tax profit associated with New Taiwan dollars strengthening 1% against the relevant currency. For a 1% weakening of New Taiwan dollars against the relevant currency, there would be an equal and opposite impact on pre-tax profit and the balances below would be positive.

	For the Three Months Ended March 31	
	2026	**2025**
Profit or loss		
USD impact	$ (269,866)	$ (405,840)
EUR impact	(53,707)	(60,854)
RMB impact	(13,237)	(12,424)
JPY impact	27,837	(13,784)
	$ (308,973)	$ (492,902)

The analysis of profit or loss of the table was mainly attributable to the exposure to outstanding US$-denominated, EUR-denominated, RMB-denominated and JPY-denominated receivables and payables which were not hedged, at the end of the reporting period.

The Group's sensitivity to foreign currency exchange decreased during the current period mainly due to the decreased in the US$-denominated and JPY-denominated net assets.

b) Interest rate risk

The Group was exposed to interest rate risk because entities in the Group borrowed funds at both fixed and floating interest rates. The risk is managed by the Group by maintaining an appropriate mix of fixed and floating rate.

The carrying amount of the Group's financial assets and financial liabilities with exposure to interest rates at the end of the reporting period were as follows:

	March 31, 2026	**December 31, 2025**	**March 31, 2025**
Fair value interest rate risk			
Financial assets	$ 79,602,013	$ 69,286,031	$ 80,378,312
Financial liabilities	94,406,595	94,767,489	101,935,175
Cash flow interest rate risk			
Financial assets	53,113,481	55,259,022	50,426,098
Financial liabilities	56,082,989	56,126,112	39,470,308

The Group's fixed-term time deposits, bank borrowings, short-term bills and bonds payable are exposed to fair value interest rate risk; however, this expected risk is insignificant.

Sensitivity analysis

The sensitivity analysis below was determined based on the Group's exposure to interest rates for both derivative and non-derivative instruments at the end of the year. For floating rate liabilities, the analysis was prepared assuming the amount of each liability outstanding at the end of the year was outstanding for the whole year. A 1% increase or decrease was used when reporting interest rate risk internally to key management personnel and represents management's assessment of the reasonably possible change in interest rates.

If interest rates had been 1% higher and all other variables were held constant, the Group's variable-rate financial assets for the three months ended March 31, 2026 and 2025 would have resulted in cash outflows by $7,423 thousand and cash inflows by $27,389 thousand, respectively.

The Group's sensitivity to interest rates decreased during the current period mainly due to the increased in variable-rate financial liabilities.

c) Other price risk

The Group was exposed to equity price risk through its investments in equity securities.

Sensitivity analysis

The sensitivity analysis below was determined based on the exposure to equity price risks at the end of the period.

If equity prices had been 1% lower, the pre-tax profit for the three months ended March 31, 2026 and 2025 would have decreased by $5,155 thousand and $5,187 thousand, respectively, as a result of the changes in fair value of financial assets at FVTPL. If equity prices had been 1% lower, the comprehensive income for the three months ended March 31, 2026 and 2025 would have decreased by $16,892 thousand and $14,136 thousand, respectively, as a result of the changes in fair value of financial assets at FVTOCI.

The Group’s sensitivity to investments in equity securities is insignificant.

2) Credit risk

Credit risk refers to the risk that a counterparty will default on its contractual obligations resulting in a financial loss to the Group. At the end of the year, the Group’s maximum exposure to credit risk, which would cause a financial loss to the Group due to failure of counterparties to discharge an obligation and financial guarantees provided by the Group, could be equal to the total of the following:

a) The carrying amount of the respective recognized financial assets as stated in the balance sheets; and

b) The amount of contingent liabilities in relation to financial guarantee issued by the Group.

The Group adopted a policy of only dealing with creditworthy counterparties and obtaining sufficient collateral, where appropriate, as a means of mitigating the risk of financial loss from defaults. The Group only transacts with entities that are rated the equivalent of investment grade and above. This information is supplied by independent rating agencies where available and, if not available, the Group uses other publicly available financial information and its own trading records to rate its major customers. The Group’s exposure and the credit ratings of its counterparties are continuously monitored and the aggregate value of transactions concluded is spread amongst approved counterparties. Credit exposure is controlled by counterparty limits that are reviewed and approved by the risk management committee annually.

In order to minimize credit risk, management of the Group has delegated a team responsible for determining credit limits, credit approvals and other monitoring procedures to ensure that follow-up action is taken to recover overdue debts. In addition, the Group reviews the recoverable amount of each individual trade debt at the end of the reporting period to ensure that adequate allowances are made for irrecoverable amounts. In this regard, management believes the Group’s credit risk was significantly reduced.

The credit risk on liquid funds and derivatives was limited because the counterparties are banks with high credit ratings assigned by international credit-rating agencies.

Ongoing credit evaluation is performed on the financial condition of trade receivables.

The Group did transactions with a large number of unrelated customers and, thus, no concentration of credit risk was observed.

3) Liquidity risk

The Group manages liquidity risk by monitoring and maintaining a level of cash and cash equivalents deemed adequate to finance the Group's operations and mitigate the effects of fluctuations in cash flows. In addition, management monitors the utilization of bank borrowings and ensures compliance with loan covenants.

The Group relies on bank borrowings as a significant source of liquidity. As of March 31, 2026, December 31, 2025 and March 31, 2025, the Group had available unutilized short-term bank loan facilities of $65,321,000 thousand, $57,835,000 thousand and $52,917,000 thousand, respectively.

a) Liquidity and interest rate risk tables for non-derivative financial liabilities

The table below summarizes the maturity profile of the Group's financial liabilities based on undiscounted contractual payments but did not include the financial liabilities with carrying amounts that approximated contractual cash flows:

	Carrying Amount	Contractual Cash Flows	Within 1 Year	More than 1 Year
March 31, 2026				
Short-term borrowings	$ 13,141,550	$ 13,254,782	$ 13,254,782	$ -
Short-term bills payable	57,929,462	58,200,000	58,200,000	-
Long-term borrowings	58,390,547	58,755,634	1,886,927	56,868,707
Bonds payable	18,492,718	18,919,347	13,624,623	5,294,724
	$ 147,954,277	$ 149,129,763	$ 86,966,332	$ 62,163,431
December 31, 2025				
Short-term borrowings	$ 8,568,759	$ 8,658,259	$ 8,658,259	$ -
Short-term bills payable	67,779,222	67,950,000	67,950,000	-
Long-term borrowings	58,438,276	58,782,903	2,050,549	56,732,354
Bonds payable	13,497,730	13,558,188	9,058,188	4,500,000
	$ 148,283,987	$ 148,949,350	$ 87,716,996	$ 61,232,354
March 31, 2025				
Short-term borrowings	$ 17,870,026	$ 17,976,233	$ 17,976,233	$ -
Short-term bills payable	68,380,261	68,785,000	68,785,000	-
Long-term borrowings	39,470,308	39,760,633	1,265,066	38,495,567
Bonds payable	13,495,065	13,622,819	91,250	13,531,569
	$ 139,215,660	$ 140,144,685	$ 88,117,549	$ 52,027,136

b) Liquidity and interest rate risk tables for derivative financial liabilities

The following table detailed the Group's liquidity analysis for its derivative financial instruments. The table was based on the undiscounted contractual net cash inflows and outflows on derivative instruments that settle on a net basis, and the undiscounted gross inflows and outflows on those derivatives that require gross settlement. When the amount payable or receivable is not fixed, the amount disclosed has been determined by reference to the projected interest rates as illustrated by the yield curves at the end of the period.

March 31, 2026

	On Demand or Less than 3 Months	3 Months to 6 Months	Over 6 Months to 12 Months	1 Year to 5 Years
Gross settled				
Foreign exchange forward contracts				
Inflows	$ 13,408,785	$ 5,272	$ 2,808,515	$ -
Outflows	(13,312,336)	(5,194)	(2,878,200)	-
	$ 96,449	$ 78	$ (69,685)	$ -
Swap contracts				
Inflows	$ 6,148,576	$ 2,566,520	$ 2,878,200	$ -
Outflows	(6,097,089)	(2,524,420)	(2,761,400)	-
	$ 51,487	$ 42,100	$ 116,800	$ -
Cross-currency swap contracts				
Inflows	$ -	$ -	$ 4,477,200	$ -
Outflows	-	-	(4,274,444)	-
	$ -	$ -	$ 202,756	$ -

December 31, 2025

	On Demand or Less than 3 Months	3 Months to 6 Months	Over 6 Months to 12 Months	1 Year to 5 Years
Gross settled				
Foreign exchange forward contracts				
Inflows	$ 6,279,959	$ 2,032,882	$ 1,551,125	$ -
Outflows	(6,245,305)	(1,939,513)	(1,571,900)	-
	$ 34,654	$ 93,369	$ (20,775)	$ -

(Continued)

	On Demand or Less than 3 Months	3 Months to 6 Months	Over 6 Months to 12 Months	1 Year to 5 Years
Swap contracts				
Inflows	$ 1,383,272	$ 1,804,610	$ 1,571,900	$ -
Outflows	(1,368,534)	(1,804,610)	(1,530,100)	-
	$ 14,738	$ -	$ 41,800	$ -
Cross-currency swap contracts				
Inflows	$ -	$ -	$ 4,401,320	$ -
Outflows	-	-	(4,280,488)	-
	$ -	$ -	$ 120,832	$ -

(Concluded)

March 31, 2025

	On Demand or Less than 3 Months	3 Months to 6 Months	Over 6 Months to 12 Months	1 Year to 5 Years
Gross settled				
Foreign exchange forward contracts				
Inflows	$ 6,050,140	$ 676,381	$ -	$ -
Outflows	(6,158,609)	(749,484)	-	-
	$ (108,469)	$ (73,103)	$ -	$ -
Swap contracts				
Inflows	$ 3,815,930	$ -	$ -	$ -
Outflows	(3,743,050)	-	-	-
	$ 72,880	$ -	$ -	$ -
Cross-currency swap contracts				
Inflows	$ 1,246,189	$ -	$ 1,327,280	$ -
Outflows	(1,206,800)	-	(1,298,800)	-
	$ 39,389	$ -	$ 28,480	$ -
Net settled				
Cross-currency swap contracts				
Inflows	$ -	$ 7,452,382	$ -	$ -
Outflows	-	(7,452,382)	-	-
	$ -	$ -	$ -	$ -

31. TRANSACTIONS WITH RELATED PARTIES

Balances and transactions between the Company and its subsidiaries, which are related parties of the Company, have been eliminated upon consolidation and are not disclosed in this note. Besides information disclosed elsewhere in the other notes, details of transactions between the Group and other related parties are disclosed as follows.

a. Related party name and category:

Related Party Name	Related Party Category
Kaimei Electronic Corp.	Associate
KEMET Jianghai Electronics Components Co., Ltd.	Associate
NT Sales Co., Ltd.	Associate
Yuanling Country Xianghua Electronic Technology Co., Ltd.	Associate
Ruiyi Technology (Hong Kong) Share Co., Limited	Associate
Shenzhen Ruiyi Electronics Co., Ltd.	Associate
Advanced Power Electronics Co., Ltd.	Associate
uPI Semiconductor Corp.	Associate
Teapo Electronics (H.K.) Ltd.	Subsidiary of associate
Teapo Electronics (Dongguan) Co., Ltd.	Subsidiary of associate
Ralec Electronic Corporation	Subsidiary of associate
Ralec Technology (Kunshan) Limited	Subsidiary of associate
Ralec Trading (Kunshan) Limited	Subsidiary of associate
Hunan Ralec Electronics Technology Co., Ltd.	Subsidiary of associate
ASJ Components (M) Sdn. Bhd.	Subsidiary of associate
Suzhou Kaimei Electronic Co., Ltd.	Subsidiary of associate
NT Sales Hong Kong Ltd.	Subsidiary of associate
uPI Semiconductor (Shenzhen) Co., Ltd.	Subsidiary of associate
Hsin Bung International Co., Ltd.	Substantial related party
Yixin International Co., Ltd.	Substantial related party
Suzhou Xingguo Electronics Co., Ltd.	Substantial related party
Yageo Professional Competition Development Association	Substantial related party
Yageo Foundation	Substantial related party
Tong Hsing Electronic Industries, Ltd.	Substantial related party

b. Sales of goods

		For the Three Months Ended March 31	
Line Item	**Related Party Category**	**2026**	**2025**
Sales	Associate	$ 819,982	$ 720,209
	Substantial related party	91,554	64,469
		$ 911,536	$ 784,678

c. Purchases of goods

Related Party Category	For the Three Months Ended March 31	
	2026	2025
Associate	$ 257,110	$ 272,332
Substantial related party	208,398	203,019
	$ 465,508	$ 475,351

d. Receivables from related parties

Line Item	Related Party Category	March 31, 2026	December 31, 2025	March 31, 2025
Trade receivables	Associate	$ 493,028	$ 409,486	$ 487,990
	Substantial related party	134,816	126,094	91,640
		$ 627,844	$ 535,580	$ 579,630
Other receivables	Associate	$ 9,333	$ 2,477	$ 8,957

The outstanding trade receivables from related parties are unsecured. For the three months ended March 31, 2026 and 2025, no impairment loss was recognized for trade receivable from related parties.

e. Payables to related parties

Line Item	Related Party Category	March 31, 2026	December 31, 2025	March 31, 2025
Trade payables	Associate	$ 318,692	$ 329,559	$ 319,851
	Substantial related party	271,624	318,141	234,971
		$ 590,316	$ 647,700	$ 554,822
Other payables	Substantial related party	$ -	$ 45,000	$ -
	Associate	5,648	102	2,235
		$ 5,648	$ 45,102	$ 2,235

The outstanding trade payables from related parties are unsecured.

The payment terms for the trade receivables from (trade payables to) related parties were based on the terms of the related contracts. Other related party transactions were conducted under normal terms.

f. Acquisition of property, plant and equipment

Related Party Category	Purchase Price For the Three Months Ended March 31	
	2026	2025
Associate	$ 5,095	$ 259

g. Lease arrangements - the Group is lessor

The Group leases out land and plant to its associate and subsidiaries under operating leases.

Lease income was as follows:

Related Party Category	**For the Three Months Ended March 31**	
	2026	**2025**
Associates	$ 8,709	$ 8,089
Substantial related party	-	186
	$ 8,709	$ 8,275

All the terms and conditions of above rental contracts conformed to normal business practice.

h. Other transactions with related parties

Line Item	**Related Party Category**	**For the Three Months Ended March 31**	
		2026	**2025**
Other incomes	Associates	$ 1,200	$ 99
	Substantial related party	1,043	-
		$ 2,243	$ 99
Other expenses	Substantial related party	$ 76,003	$ 75,502

i. Remuneration of key management personnel

	For the Three Months Ended March 31	
	2026	**2025**
Short-term employee benefits	$ 302,493	$ 242,275
Share-based payments	4,147	9,917
Post-employment benefits	278	260
	$ 306,918	$ 252,452

The remuneration of directors and key executives, as determined by the remuneration committee, was based on the performance of individuals and market trends.

32. ASSETS PLEDGED AS COLLATERAL OR FOR SECURITY

The following assets were provided as collateral for bank borrowings:

	March 31, 2026	**December 31, 2025**	**March 31, 2025**
Property, plant and equipment, net	$ 334,127	$ 341,917	$ 234,239

33. SIGNIFICANT CONTINGENT LIABILITIES AND UNRECOGNIZED COMMITMENTS

In addition to those disclosed in other notes, significant commitments and unrecognized commitments of the Group as of March 31, 2026, December 31, 2025 and March 31, 2025, were as follows:

a. Significant unrecognized commitments

Unrecognized commitments were as follows:

	March 31, 2026	December 31, 2025	March 31, 2025
Acquisition of property, plant and equipment	$ 12,678,146	$ 4,328,996	$ 4,125,319
Disposal of property, plant and equipment	$ -	$ 1,822,260	$ 2,019,188

b. Contingencies

Contingent liabilities

1) Refer to Table 2 about the endorsements/guarantees and between the company and subsidiaries.

2) CYNTEC Co., Ltd., the subsidiary of Delta Electronics, Inc., filed a patent infringement lawsuit against the Chilisin Electronics Corp. in the United States District Court for the Northern District of California in 2018. In May 2022, the U.S. District Court announced a verdict that Chilisin Electronics Corp. should pay US$5,553 thousands in damages. Chilisin Electronics Corp. has filed an appeal on May 31, 2022. Appeal Hearing took place in June 2023. The court adjudged the infringement in October 2023, and the damages was remanded. As of March 31, 2026, the Group has recognized related liabilities.

34. SIGNIFICANT ASSETS AND LIABILITIES DENOMINATED IN FOREIGN CURRENCIES

The Group's significant financial assets and liabilities denominated in foreign currencies aggregated by the foreign currencies other than functional currencies of the entities in the Group and the related exchange rates between foreign currencies and respective functional currencies were as follows:

March 31, 2026

	Foreign Currency (In Thousands)	Exchange Rate	Carrying Amount (In Thousands)
Financial assets			
Monetary items			
USD	$ 544,311	31.9800 (USD:NTD)	$ 17,407,066
USD	361,555	6.9081 (USD:RMB)	11,562,409
USD	174,189	0.8720 (USD:EUR)	5,570,623
USD	161,488	7.8385 (USD:HKD)	5,164,434
USD	54,839	159.5900 (USD:JPY)	1,753,852
USD	2,746	32.8960 (USD:THB)	87,821
USD	1,830	94.0330 (USD:INR)	58,525
USD	892	1,532.87 (USD:KRW)	28,577

(Continued)

	Foreign Currency (In Thousands)	Exchange Rate	Carrying Amount (In Thousands)
EUR	$ 135,659	1.1468 (EUR:USD)	$ 4,975,248
EUR	15,393	36.6747 (EUR:NTD)	564,534
EUR	5,620	24.5220 (EUR:CZK)	206,114
EUR	823	7.9222 (EUR:RMB)	30,183
EUR	681	8.9892 (EUR:HKD)	24,976
RMB	268,267	4.6293 (RMB:NTD)	1,241,888
RMB	246,541	0.1448 (RMB:USD)	1,141,658
JPY	1,705,533	0.0433 (JPY:RMB)	341,872
JPY	122,194	9.6051 (JPY:KRW)	24,530
JPY	83,156	0.0063 (JPY:USD)	16,754
			$ 50,201,064
Non-monetary items			
Investments accounted for using equity method			
JPY	653,474	0.0063 (JPY:USD)	$ 131,658
USD	15,202	31.9800 (USD:NTD)	486,161
HKD	59,672	0.1276 (HKD:USD)	243,501
RMB	16,124	0.1448 (RMB:USD)	74,667
			$ 935,987
Financial liabilities			
Monetary items			
USD	268,897	31.9800 (USD:NTD)	$ 8,599,326
USD	180,980	6.9081 (USD:RMB)	5,787,680
USD	2,998	159.5900 (USD:JPY)	95,882
USD	2,703	0.8720 (USD:EUR)	86,443
USD	1,086	32.8960 (USD:THB)	34,732
USD	964	21.3830 (USD:CZK)	30,829
USD	370	53.5600 (USD:MKD)	11,833
EUR	11,248	24.5200 (EUR:CZK)	412,522
EUR	485	61.4226 (EUR:MKD)	17,788
RMB	228,883	0.1448 (RMB:USD)	1,059,889
JPY	13,209,786	0.2004 (JPY:NTD)	2,647,241
JPY	1,127,753	0.0433 (JPY:RMB)	226,057
JPY	1,097,586	0.0063 (JPY:USD)	221,135
JPY	361,233	0.2061 (JPY:THB)	72,380
			$ 19,303,737

(Concluded)

December 31, 2025

	Foreign Currency (In Thousands)	Exchange Rate	Carrying Amount (In Thousands)
Financial assets			
Monetary items			
USD	$ 373,334	6.9870 (USD:RMB)	$ 11,736,877
USD	265,285	31.4380 (USD:NTD)	8,340,030
USD	189,251	7.7832 (USD:HKD)	5,949,654
USD	187,552	0.8527 (USD:EUR)	5,896,536
USD	108,921	156.5700 (USD:JPY)	3,424,395
USD	1,923	89.8875 (USD:INR)	60,447
USD	829	31.5380 (USD:THB)	26,061
USD	514	20.6340 (USD:CZK)	16,159
EUR	162,355	1.1728 (EUR:USD)	5,986,108
EUR	62,014	36.8705 (EUR:NTD)	2,286,487
EUR	3,485	24.1996 (EUR:CZK)	128,494
EUR	950	8.1944 (EUR:RMB)	35,027
EUR	603	9.1281 (EUR:HKD)	22,233
EUR	319	1.9498 (EUR:BGN)	11,762
RMB	341,531	0.1431 (RMB:USD)	1,536,472
RMB	242,684	4.4995 (RMB:NTD)	1,091,957
JPY	3,995,232	0.2008 (JPY:NTD)	802,243
JPY	581,000	0.2014 (JPY:THB)	116,639
JPY	234,094	0.0446 (JPY:RMB)	46,977
JPY	94,821	9.2138 (JPY:KRW)	19,046
JPY	92,021	0.0064 (JPY:USD)	18,515
			$ 47,552,119
Non-monetary items			
Investments accounted for using equity method			
JPY	616,441	0.0064 (JPY:USD)	$ 124,030
USD	15,317	31.438 (USD:NTD)	481,529
HKD	57,567	0.1285 (HKD:USD)	232,561
RMB	16,635	0.1431 (RMB:USD)	74,835
			$ 912,955

(Continued)

	Foreign Currency (In Thousands)	Exchange Rate	Carrying Amount (In Thousands)
Financial liabilities			
Monetary items			
USD	$ 274,047	31.4380 (USD:NTD)	$ 8,615,490
USD	145,324	6.9870 (USD:RMB)	4,568,697
USD	3,396	156.5700 (USD:JPY)	106,768
USD	2,587	0.8527 (USD:EUR)	81,334
USD	973	1.6625 (USD:BGN)	30,589
USD	950	31.5380 (USD:THB)	29,865
EUR	9,063	24.1996 (EUR:CZK)	334,157
EUR	1,936	1.9498 (EUR:BGN)	71,382
EUR	533	61.1263 (EUR:MKD)	19,652
RMB	373,638	0.1431 (RMB:USD)	1,680,914
JPY	13,266,508	0.2008 (JPY:NTD)	2,663,915
JPY	1,401,773	0.0446 (JPY:RMB)	281,305
JPY	913,881	0.0064 (JPY:USD)	183,876
JPY	292,139	0.2014 (JPY:THB)	58,649
			$ 18,726,593

(Concluded)

March 31, 2025

	Foreign Currency (In Thousands)	Exchange Rate	Carrying Amount (In Thousands)
Financial assets			
Monetary items			
USD	$ 508,923	33.182 (USD:NTD)	$ 16,887,083
USD	366,645	0.9242 (USD:EUR)	12,165,816
USD	393,935	7.2533 (USD:RMB)	13,071,422
USD	171,694	7.7796 (USD:HKD)	5,697,207
USD	72,247	149.11 (USD:JPY)	2,396,937
USD	7,001	33.896 (USD:THB)	232,299
USD	455	85.464 (USD:INR)	15,099
EUR	146,963	1.082 (EUR:USD)	5,276,401
EUR	29,576	35.9029 (EUR:NTD)	1,061,864
EUR	709	8.4175 (EUR:HKD)	25,455
EUR	3,573	24.9217 (EUR:CZK)	128,279
EUR	441	1.9558 (EUR:BGN)	15,833
RMB	385,523	0.1379 (RMB:USD)	1,764,075
RMB	71,710	4.5747 (RMB:NTD)	328,052
JPY	279,210	0.0067 (JPY:USD)	62,074
JPY	9,038,969	0.2225 (JPY:NTD)	2,011,171
			$ 61,139,067

(Continued)

	Foreign Currency (In Thousands)	Exchange Rate	Carrying Amount (In Thousands)
Non-monetary items			
Investments accounted for using equity method			
JPY	$ 18,722,985	0.0067 (JPY:USD)	$ 125,444
USD	15,167	33.182 (USD:NTD)	503,258
HKD	50,835	4.2653 (HKD:USD)	216,826
RMB	15,518	4.5747 (RMB:USD)	70,991
			$ 916,519
Financial liabilities			
Monetary items			
USD	181,974	33.182 (USD:NTD)	$ 6,038,261
USD	110,340	7.2533 (USD:RMB)	3,661,266
USD	3,789	149.11 (USD:JPY)	125,708
USD	690	33.896 (USD:THB)	22,895
USD	671	1.8076 (USD:BGN)	22,265
USD	347	56.54 (USD:MKD)	11,515
EUR	8,762	24.9217 (EUR:CZK)	314,575
EUR	2,023	1.9558 (EUR:BGN)	72,631
EUR	982	61.1763 (EUR:MKD)	35,258
RMB	185,704	0.1379 (RMB:USD)	849,744
JPY	416,522	0.0067 (JPY:USD)	92,601
JPY	1,595,326	0.2225 (JPY:NTD)	354,960
JPY	905,498	0.0486 (JPY:RMB)	201,320
JPY	206,475	0.2273 (JPY:THB)	45,942
			$ 11,848,941

(Concluded)

For the three months ended March 31, 2026 and 2025, realized and unrealized net foreign exchange losses were $(138,742) thousand and $(148,427) thousand, respectively. It is impractical to disclose net foreign exchange gains (losses) by each significant foreign currency due to the variety of the foreign currency transactions and functional currencies of the entities in the Group.

35. SEPARATELY DISCLOSED ITEMS

a. Information on significant transactions:

1) Financing provided to others. (Table 1)

2) Endorsements/guarantees provided. (Table 2)

3) Significant marketable securities held at period-end (excluding investments in subsidiaries, associates and joint controlled entities). (Table 3)

4) Total purchases from or sales to related parties amounting to at least NT$100 million or 20% of the paid-in capital. (Table 4)

5) Receivables from related parties amounting to at least NT$100 million or 20% of the paid-in capital. (Table 5)

6) Intercompany relationships and significant intercompany transactions. (Table 8)

b. Information on investees. (Table 6)

c. Information on investments in mainland China

1) Information on any investee company in mainland China, showing the name, principal business activities, paid-in capital, method of investment, inward and outward remittance of funds, ownership percentage, net income of investees, investment income or loss, carrying amount of the investment at the end of the period, repatriations of investment income, and limit on the amount of investment in the mainland China area. (Table 7)

2) Any of the following significant transactions with investee companies in mainland China, either directly or indirectly through a third party, and their prices, payment terms, and unrealized gains or losses:

a) The amount and percentage of purchases and the balance and percentage of the related payables at the end of the period. (Table 4)

b) The amount and percentage of sales and the balance and percentage of the related receivables at the end of the year. (Table 4)

c) The amount of property transactions and the amount of the resultant gains or losses. (Eliminated from the consolidated financial statements)

d) The balance of negotiable instrument endorsements or guarantees or pledges of collateral at the end of the period and the purposes. (Table 2)

e) The highest balance, the ending balance, the interest rate range, and total current period interest with respect to the financing of funds. (Table 1)

f) Other transactions that have a material effect on the profit or loss for the year or on the financial position, such as the rendering or receiving of services. (None)

36. SEGMENT INFORMATION

a. Basic information

Information reported to the chief operating decision maker for resource allocation and the assessment of segment performance is solely based on the financial information of each plant owned by the Group. Each plant has similar economic features as well as manufacturing procedures. In addition, products are sold by the Group in a centralized way. Thus, the Group is reported as a single segment. The Group's revenues and operating results in the three months ended March 31, 2026 and 2025 are shown in the consolidated statements of comprehensive income for the three months ended March 31, 2026 and 2025.

b. Revenue from major products

The following is an analysis of the Group's revenue from its major products.

	For the Three Months Ended March 31	
	2026	2025
Magnetics	$ 9,623,592	$ 8,317,145
Tantalum	9,272,594	6,912,293
Capacitors	6,659,391	6,081,899
Sensors	4,950,290	2,999,933
Resistors	4,619,506	4,439,441
Others	3,040,275	2,352,984
	$ 38,165,648	$ 31,103,695

TABLE 1

YAGEO CORPORATION AND SUBSIDIARIES

FINANCINGS PROVIDED
FOR THE THREE MONTHS ENDED MARCH 31, 2026
(Amounts in Thousands of New Taiwan Dollars, Unless Specified Otherwise)

No.	Financing Company	Counterparty	Financial Statement Account	Related Party	Maximum Balance for the Period	Ending Balance	Amount Actually Drawn	Interest Rate	Nature for Financing (Note 3)	Transaction Amounts	Reason for Financing	Allowance for Impairment Loss	Collateral		Financing Limits for Each Borrowing Company (Note 1)	Financing Company's Total Financing Amount Limits (Note 2)
													Item	Value		
0	Yageo Corporation	Kuo-Shin Investment Limited	Receivables from related parties	Yes	$ 2,900,000	$ 2,900,000	$ 380,000	1.93%	b	$ -	For revolving fund	$ -	None	$ -	$ 66,748,445	$ 66,748,445
		YAGEO Electronics Japan LLC	Receivables from related parties	Yes	9,018,000	9,018,000	8,830,826	1.3%	b	-	For revolving fund	-	None	-	66,748,445	66,748,445
1	Yageo Holding (Bermuda) Ltd.	Yageo Europe Holding B.V.	Loans to subsidiaries considered as a component of investment	Yes	6,343,094	6,343,094	6,343,094	-	b	-	For revolving fund	-	None	-	60,927,941	60,927,941
		Yageo Electronics Holding (S) PTE. LTD.	Receivables from related parties	Yes	6,300,060	6,300,060	2,462,460	-	b	-	For revolving fund	-	None	-	60,927,941	60,927,941
		Yageo Corporation	Receivables from related parties	Yes	15,990,000	15,990,000	12,792,000	-	b	-	For revolving fund	-	None	-	60,927,941	60,927,941
		Yageo Asia Electronics PTE. LTD.	Receivables from related parties	Yes	22,386,000	22,386,000	15,702,180	-	b	-	For revolving fund	-	None	-	60,927,941	60,927,941
		Yageo USA (H.K.) Limited	Receivables from related parties	Yes	6,337,873	6,337,873	6,337,873	-	b	-	For revolving fund	-	None	-	60,927,941	60,927,941
2	Vitrohm Holding GmbH	Yageo Holding (Bermuda) Ltd.	Receivables from related parties	Yes	293,398	293,398	293,398	4.362%	b	-	For revolving fund	-	None	-	525,245	525,245
3	Yageo Electronics (Dongguan) Co., Ltd.	Bestbright Electronics Co., Ltd.	Receivables from related parties	Yes	393,491	393,491	115,733	2.5%	b	-	For revolving fund	-	None	-	3,283,402	3,283,402
4	Yageo (Suzhou) Trade Co., Ltd.	Yageo Electronics (China) Co., Ltd.	Receivables from related parties	Yes	555,516	555,516	-	2%	b	-	For revolving fund	-	None	-	1,323,172	1,323,172
5	Yageo Electronics (China) Co., Ltd.	Yageo (Suzhou) Trade Co., Ltd.	Receivables from related parties	Yes	1,851,720	1,851,720	-	2%	b	-	For revolving fund	-	None	-	13,743,108	13,743,108
		Yageo (ShenZhen) Modern Logistics Co., Ltd.	Receivables from related parties	Yes	462,930	462,930	92,586	2%	b	-	For revolving fund	-	None	-	13,743,108	13,743,108
6	Yageo Europe Holding B.V.	YAGEO Nexensos GmbH	Receivables from related parties	Yes	1,081,904	1,081,904	495,108	5.202%	b	-	For revolving fund	-	None	-	34,504,092	34,504,092
7	Pulse Components Ltd.	Pulse Electronics (Singapore) Pte. Ltd	Receivables from related parties	Yes	575,640	575,640	575,640	-	a	577,541	-	-	None	-	577,541	577,541
8	Pulse Electronics (Singapore) Pte. Ltd	Yageo Corporation	Receivables from related parties	Yes	3,198,000	3,198,000	3,198,000	5.73%	b	-	For revolving fund	-	None	-	14,023,870	14,023,870
		Pulse India	Receivables from related parties	Yes	144,230	144,230	144,230	3.8%	b	-	For revolving fund	-	None	-	14,023,870	14,023,870
9	TOKIN Corporation	YAGEO Electronics Japan LLC	Receivables from related parties	Yes	11,863,680	11,863,680	5,931,840	1.3%	b	-	For revolving fund	-	None	-	18,575,321	18,575,321
10	KEMET Electronics Corporation	KEMET Electronics Bulgaria EAD	Receivables from related parties	Yes	165,036	165,036	165,036	2.5%	b	-	For revolving fund	-	None	-	75,895,704	75,895,704
		KEMET Electronics Bulgaria EAD	Receivables from related parties	Yes	9,169	-	-	-	b	-	For revolving fund	-	None	-	75,895,704	75,895,704
		KEMET Electronics Italia SRL	Receivables from related parties	Yes	784,362	784,362	784,362	-	b	-	For revolving fund	-	None	-	75,895,704	75,895,704
11	KEMET Electronics (Suzhou) Co., Ltd.	Shanghai Arcotronics Components & Machineries Co., Ltd.	Receivables from related parties	Yes	212,948	212,948	212,948	3.65%	b	-	For revolving fund	-	None	-	4,386,057	4,386,057
12	EGSTON System Electronics Eggenburg GmbH	EGSTON System Electronic spol.sr.o.	Receivables from related parties	Yes	82,151	74,816	74,816	4.502%	b	-	For revolving fund	-	None	-	1,033,114	1,033,114

(Continued)

No.	Financing Company	Counterparty	Financial Statement Account	Related Party	Maximum Balance for the Period	Ending Balance	Amount Actually Drawn	Interest Rate	Nature for Financing (Note 3)	Transaction Amounts	Reason for Financing	Allowance for Impairment Loss	Collateral		Financing Limits for Each Borrowing Company (Note 1)	Financing Company's Total Financing Amount Limits (Note 2)
													Item	Value		
13	EGSTON Electronics (INDIA) PVT. Ltd	Pulse System Electronics (India) PVT. Ltd	Receivables from related parties	Yes	$ 44,213	$ 44,213	$ 43,023	7%	b	$ -	For revolving fund	$ -	None	$ -	$ 146,340	$ 146,340
14	Maxtop Profits Limited	Pulse Components Ltd.	Receivables from related parties	Yes	436,207	436,207	436,207	-	b	-	For revolving fund	-	None	-	807,431	807,431
		Acadia Electronics Co., Ltd	Receivables from related parties	Yes	367,770	367,770	292,617	-	b	-	For revolving fund	-	None	-	807,431	807,431
15	Pulse Finland Oy	Pulse Electronics Korea YH	Receivables from related parties	Yes	183,374	183,374	183,069	0.5%	b	-	For revolving fund	-	None	-	277,842	277,842
16	Dongguan Chilisin Electronics Co., Ltd.	Mag. Layers International Co., Ltd.	Other receivables - related parties	Yes	786,981	786,981	786,981	3%	b	-	For revolving fund	-	None	-	2,212,575	2,212,575
17	CHILISIN INT'L LIMITED	YAGEO ELECTRONICS INVESTMENT (S) PTE. LTD.	Other receivables - related parties	Yes	403,422	403,422	85,983	-	b	-	For revolving fund	-	None	-	5,265,465	5,265,465
18	SHIBAURA ELECTRONICS CO., LTD.	FUKUSHIMA SHIBAURA ELECTRONICS CO., LTD.	Receivables from related parties	Yes	160,320	160,320	160,320	0.6%	b	-	For revolving fund	-	None	-	7,490,265	7,490,265
19	Yageo Electronics Investment (S) PTE. LTD.	YAGEO Nexensos Malaysia Sdn. Bhd.	Receivables from related parties	Yes	440,096	440,096	319,070	5.933%	b	-	For revolving fund	-	None	-	2,567,926	2,567,926
20	Yageo Electronics Holding (S) PTE LTD.	YAGEO Holding France	Receivables from related parties	Yes	7,951,042	7,951,042	7,951,042	4.65%	b	-	For revolving fund	-	None	-	33,638,350	33,638,350
21	TMSS France	TMSS Holding (Note 6)	Receivables from related parties	Yes	2,567,229	2,567,229	952,904	2.682%	b	-	For revolving fund	-	None	-	14,037,315	14,037,315
		Dinel (Note 6)	Receivables from related parties	Yes	2,567,229	2,567,229	-	2.682%	b	-	For revolving fund	-	None	-	14,037,315	14,037,315
		TMSS Germany GmbH (Note 6)	Receivables from related parties	Yes	2,567,229	2,567,229	-	2.682%	b	-	For revolving fund	-	None	-	14,037,315	14,037,315
		YAGEO TMSS ITALY S.R.L (Note 6)	Receivables from related parties	Yes	2,567,229	2,567,229	310,782	2.682%	b	-	For revolving fund	-	None	-	14,037,315	14,037,315
		ELECTRIC TESE ESPAÑA S.L. (Note 6)	Receivables from related parties	Yes	2,567,229	2,567,229	-	2.682%	b	-	For revolving fund	-	None	-	14,037,315	14,037,315
		TMSS Denmark ApS (Note 6)	Receivables from related parties	Yes	2,567,229	2,567,229	-	2.279%	b	-	For revolving fund	-	None	-	14,037,315	14,037,315
		YAGEO TMSS UK Ltd (Note 6)	Receivables from related parties	Yes	2,567,229	2,567,229	-	4.4781%	b	-	For revolving fund	-	None	-	14,037,315	14,037,315
		TMSS SINGAPORE PTE. LTD (Note 6)	Receivables from related parties	Yes	2,567,229	2,567,229	-	1.9052%	b	-	For revolving fund	-	None	-	14,037,315	14,037,315
		TMSS Japan INC. (Note 6)	Receivables from related parties	Yes	2,567,229	2,567,229	98,518	1.476%	b	-	For revolving fund	-	None	-	14,037,315	14,037,315
		TMSS US, LLC (Note 6)	Receivables from related parties	Yes	2,567,229	2,567,229	101,882	4.38%	b	-	For revolving fund	-	None	-	14,037,315	14,037,315
		YAGEO TMSS MEXICO, S.A. DE C.V. (Note 6)	Receivables from related parties	Yes	2,567,229	2,567,229	-	-	b	-	For revolving fund	-	None	-	14,037,315	14,037,315
22	YAGEO TMSS ITALY S.R.L	TMSS France	Receivables from related parties	Yes	696,819	696,819	-	1.932%	b	-	For revolving fund	-	None	-	995,645	995,645
23	TMSS US, LLC	TMSS France	Receivables from related parties	Yes	735,540	735,540	-	3.63%	b	-	For revolving fund	-	None	-	1,492,367	1,492,367
24	TMSS Germany GmbH	TMSS France	Receivables from related parties	Yes	843,518	843,518	417,843	1.932%	b	-	For revolving fund	-	None	-	1,126,133	1,126,133
25	TMSS Holding	TMSS France	Receivables from related parties	Yes	366,747	366,747	-	1.932%	b	-	For revolving fund	-	None	-	24,549,934	24,549,934
26	TMSS Denmark ApS	TMSS France	Receivables from related parties	Yes	112,937	112,937	112,937	1.597%	b	-	For revolving fund	-	None	-	394,106	394,106
27	YAGEO TMSS UK Ltd	TMSS France	Receivables from related parties	Yes	126,698	126,698	76,450	3.7281%	b	-	For revolving fund	-	None	-	238,862	238,862
28	TMSS SINGAPORE PTE. LTD	TMSS France	Receivables from related parties	Yes	396,651	396,651	209,377	1.1552%	b	-	For revolving fund	-	None	-	583,971	583,971
29	Dinel	TMSS France	Receivables from related parties	Yes	44,010	33,007	18,083	1.932%	b	-	For revolving fund	-	None	-	53,912	53,912

(Continued)

No.	Financing Company	Counterparty	Financial Statement Account	Related Party	Maximum Balance for the Period	Ending Balance	Amount Actually Drawn	Interest Rate	Nature for Financing (Note 3)	Transaction Amounts	Reason for Financing	Allowance for Impairment Loss	Collateral		Financing Limits for Each Borrowing Company (Note 1)	Financing Company's Total Financing Amount Limits (Note 2)
													Item	Value		
30	ELECTRIC TESE ESPAÑA S.L.	TMSS France	Receivables from related parties	Yes	$ 476,771	$ 476,771	$ 120,002	1.932%	b	$ -	For revolving fund	$ -	None	$ -	$ 564,240	$ 564,240
31	YAGEO TMSS MEXICO, S.A. DE C.V.	TMSS France	Receivables from related parties	Yes	8,843	8,843	-	-	b	-	For revolving fund	-	None	-	40,856	40,856

Note 1: For the Company business relationship, financing limit to each borrowing company is the amount of business operation (based on the previous year's actual sales and purchase amount when the loan contract was awarded). The financing limit to the counterparty which has short-term loan need is 40% of its net worth presented in the latest financial statements audited or reviewed by auditors. According to the financing procedure for Company's overseas investees, maximum financing amount that can be made by Yageo Holding (Bermuda) Ltd., Vitrohm Holding GmbH, Yageo Electronics (Dongguan) Co., Ltd., Yageo (Suzhou) Trade Co., Ltd., Yageo Electronics (China) Co., Ltd., Yageo Europe Holding B.V., Pulse Electronics (Singapore) Pte. Ltd, TOKIN Corporation, KEMET Electronics Corporation, KEMET Electronics (Suzhou) Co., Ltd., EGSTON System Electronics Eggenburg GmbH, EGSTON Electronics (INDIA) PVT. Ltd, Maxtop Profits Limited, Dongguan Chilisin Electronics Co., Ltd., CHILISIN INT'L LIMITED, SHIBAURA ELECTRONICS CO., LTD, Yageo Electronics Investment (S) PTE. LTD., YAGEO Electronics Holding (S) PTE LTD., TMSS France, YAGEO TMSS ITALY S.R.L, TMSS US, LLC, TMSS Germany GmbH, TMSS Holding, TMSS Denmark ApS, YAGEO TMSS UK Ltd, TMSS SINGAPORE PTE. LTD, Dinel, ELECTRIC TESE ESPAÑA S.L. and YAGEO TMSS MEXICO, S.A. DE C.V. is 100% of each net worth presented in the latest financial statements audited or reviewed by auditors. For Pulse Finland Oy, the maximum financing amount that can be made is limited to 200% of each net worth presented in the latest financial statements audited or reviewed by auditors. For Pulse Components Ltd., the maximum financing amount that can be made is limited to the transaction amount between the two parties in the past year or expected in the next year.

Note 2: For the Company the financing amount to each counterparty is limited to 40% of its net worth presented in the latest financial statements audited or reviewed by auditors. According to the financing procedures for Company's overseas investees, maximum financing amount that can be made by Yageo Holding (Bermuda) Ltd., Vitrohm Holding GmbH, Yageo Electronics (Dongguan) Co., Ltd., Yageo (Suzhou) Trade Co., Ltd., Yageo Electronics (China) Co., Ltd., Yageo Europe Holding B.V., Pulse Electronics (Singapore) Pte. Ltd, TOKIN Corporation, KEMET Electronics Corporation, KEMET Electronics (Suzhou) Co., Ltd., EGSTON System Electronics Eggenburg GmbH, EGSTON Electronics (INDIA) PVT. Ltd, Maxtop Profits Limited, Dongguan Chilisin Electronics Co., Ltd., CHILISIN INT'L LIMITED, SHIBAURA ELECTRONICS CO., LTD, Yageo Electronics Investment (S) PTE. LTD., YAGEO Electronics Holding (S) PTE LTD., TMSS France, YAGEO TMSS ITALY S.R.L, TMSS US, LLC, TMSS Germany GmbH, TMSS Holding, TMSS Denmark ApS, YAGEO TMSS UK Ltd, TMSS SINGAPORE PTE. LTD, Dinel, ELECTRIC TESE ESPAÑA S.L. and YAGEO TMSS MEXICO, S.A. DE C.V. is 100% of each net worth presented in the latest financial statements audited or reviewed by auditors. For Pulse Finland Oy, the maximum financing amount that can be made is 200% of each net worth presented in the latest financial statements audited or reviewed by auditors. For Pulse Components Ltd., the maximum financing amount that can be made is limited to the transaction amount between the two parties in the past year or expected in the next year.

Note 3: Reasons for financing are as follows:

a. Business relationship.

b. For financing. According to Letter No. 0980000271 issued by the FSC on January 15, 2009, which revised article 3 of the operating procedures of the regulation on financing provided and endorsement/guarantee provided, the overseas investees in which the Company has 100% ownership and voting rights directly and indirectly, the financing amount to each counterparty is not subject to the short-term financing limit. However, the limits and the terms for the financing should still be specified by the financing procedures.

Note 4: The currency exchange rates on March 31, 2026, of NTD to HKD, USD, JPY, EUR, RMB, DKK, GBP, SGD, MXN and INR were 1:4.0799, 1:31.98, 1:0.2004, 1:36.6747, 1:4.6293, 1:4.9103, 1:42.2328, 1:24.7907, 1:1.7686 and 1:0.3401, respectively; the currency exchange rates of USD to HKD, JPY, EUR, RMB, DKK, GBP, SGD, MXN and INR were 1:0.1276, 1:0.0063, 1:1.1468, 1:0.1448, 1:0.1535, 1:1.3206, 1:0.7752 and 1:0.0553 and 1:0.0106, respectively.

Note 5: All intercompany financing loans have been eliminated on consolidation.

Note 6: The borrowers of the shared credit line include TMSS Holding, Dinel, TMSS Germany GmbH, YAGEO TMSS ITALY S.R.L, ELECTRIC TESE ESPAÑA S.L., TMSS Denmark ApS, YAGEO TMSS UK Ltd, TMSS SINGAPORE PTE. LTD, TMSS Japan INC., TMSS US, LLC, and YAGEO TMSS MEXICO, S.A. DE C.V.

(Concluded)

YAGEO CORPORATION AND SUBSIDIARIES

ENDORSEMENTS/GUARANTEES PROVIDED
FOR THE THREE MONTHS ENDED MARCH 31, 2026
(Amounts in Thousands of New Taiwan Dollars, Unless Specified Otherwise)

No.	Endorsement/ Guarantee Provider	Guaranteed Party		Limits on Endorsement/ Guarantee Amount Provided to Each Guaranteed Party (Note 1)	Maximum Balance for the Period	Ending Balance	Amount Actually Drawn	Amount of Endorsement/ Guarantee Collateralized by Properties	Ratio of Accumulated Endorsement/ Guarantee to Net Equity per Latest Financial Statements	Maximum Endorsement/ Guarantee Amount Allowable (Note 2)	Guarantee Provided by Parent Company	Guarantee Provided by A Subsidiary	Guarantee Provided to Subsidiaries in Mainland China
		Name	Nature of Relationship										
0	Yageo Corporation	Yageo Holding (Bermuda) Ltd.	Subsidiary	$ 166,871,112	$ 6,660,460	$ 6,660,460	$ -	$ -	3.99%	$ 250,306,668	Yes	No	No
		Yageo Europe Holding B.V.	Subsidiary	166,871,112	1,758,900	1,758,900	-	-	1.05%	250,306,668	Yes	No	No
		YAGEO Electronics Japan LLC	Subsidiary	166,871,112	12,024,000	12,024,000	-	-	7.21%	250,306,668	Yes	No	No
1	TOKIN Corporation	TOKIN Electronics (Thailand) Co., Ltd.	Subsidiary	18,575,321	1,470,488	1,470,488	24,562	-	7.92%	27,862,982	Yes	No	No
2	Chilisin Electronics Corp.	Chilisin International Ltd.	Subsidiary	16,121,295	63,960	63,960	-	-	0.20%	32,242,590	Yes	No	No

Note 1: For the Company and its overseas investees, endorsements or guarantees to each counterparty are limited to 100% of its net worth presented in the latest financial statements. For Chilisin Electronics Corp. endorsements or guarantees to each counterparty are limited to 50% of its net worth presented in the latest financial statements.

Note 2: Maximum endorsements/guarantees allowed for the Company and its overseas investees are 150% of its net worth presented in the latest financial statements. Maximum endorsements/guarantees allowed for Chilisin Electronics Corp. is 100% of its net worth presented in the latest financial statements.

Note 3: The endorsements/guarantees were based on the currency exchange rates on March 31, 2026, of NTD to USD and JPY, which were 1:31.98 and 1:0.2004, respectively.

YAGEO CORPORATION AND SUBSIDIARIES

SIGNIFICANT MARKETABLE SECURITIES HELD
MARCH 31, 2026
(Amounts in Thousands of New Taiwan Dollars, Unless Specified Otherwise)

Holding Company Name	Marketable Securities Type and Name	Relationship with the Company	Financial Statement Account	March 31, 2026				Note
				Shares/Units (In Thousands)	Carrying Value	Percentage of Ownership (%)	Fair Value (Note)	
Yageo Corporation	Shares							
	Tong Hsing Electronic Industries, Ltd.	Substantial related party	Financial assets at FVTOCI - non-current	3,307	$ 464,563	1.58	$ 464,563	1
	Fubon Financial Holding Co., Ltd. Preferred Shares C	-	Financial assets at FVTOCI - non-current	5,000	258,000	1.50	258,000	1
	Fubon Financial Holding Co., Ltd. Preferred Shares A	-	Financial assets at FVTOCI - non-current	1,586	101,663	0.26	101,663	1
	Cathay Financial Holding Co., Ltd. Preferred Shares A	-	Financial assets at FVTOCI - non-current	1,598	99,236	0.19	99,236	1
	Foxtron Vehicle Technologies Co., Ltd.	-	Financial assets at FVTOCI - non-current	1,490	39,634	0.09	39,634	1
	Linko International Golf & Country Club	-	Financial assets at FVTPL - non-current	-	482	0.10	482	1
	Bonds							
	HSBC Holdings plc.	-	Financial assets at amortized cost - current	-	496,271	-	496,271	2
	Hon Hai Technology Group (Foxconn)	-	Financial assets at amortized cost - current	-	127,337	-	127,337	2
	UBS Group	-	Financial assets at amortized cost - current	-	127,045	-	127,045	2
	Structured notes							
	Gloria Material Technology Corp. credit-linked structured notes	-	Financial assets at FVTPL - non-current	-	65,240	-	65,240	1
Kuo-Shin Investment Limited.	Shares							
	Yageo Corporation	Parent company	Financial assets at FVTOCI - non-current	3,833	933,414	0.18	933,414	1, 3
	Tong Hsing Electronic Industries, Ltd.	Substantial related party	Financial assets at FVTOCI - non-current	2,421	340,080	1.16	340,080	1
	Hsin Bung International Co., Ltd.	Substantial related party	Financial assets at FVTPL - non-current	2,761	33,622	16.59	33,622	1
	Ta-I Technology Co., Ltd.	-	Financial assets at FVTOCI - non-current	-	1	-	1	1
Yageo Holding (Bermuda) Ltd.	Shares							
	Canoo Inc.	-	Financial assets at FVTPL - current	2	-	-	-	1
	Bonds							
	TSMC Global Ltd.	-	Financial assets at amortized cost - current	-	319,319	-	319,319	2
	Mitsubishi UFJ Financial Group	-	Financial assets at amortized cost - current	-	220,480	-	220,480	2
	Hon Hai Technology Group (Foxconn)	-	Financial assets at amortized cost - current	-	191,118	-	191,118	2
	Bank of America Corporation	-	Financial assets at amortized cost - current	-	187,978	-	187,978	2
	Citigroup Global Markets Holdings Inc.	-	Financial assets at amortized cost - current	-	159,900	-	159,900	2
	UBS Group	-	Financial assets at amortized cost - current	-	127,051	-	127,051	2
	Wells Fargo	-	Financial assets at amortized cost - current	-	126,020	-	126,020	2

(Continued)

Holding Company Name	Marketable Securities Type and Name	Relationship with the Company	Financial Statement Account	March 31, 2026				Note
				Shares/Units (In Thousands)	Carrying Value	Percentage of Ownership (%)	Fair Value (Note)	
	HSBC Holdings PLC	-	Financial assets at amortized cost - non-current	-	$ 1,131,737	-	$ 1,131,737	2
	Barclays PLC	-	Financial assets at amortized cost - non-current	-	825,749	-	825,749	2
	Nomura Holdings, Inc.	-	Financial assets at amortized cost - non-current	-	816,683	-	816,683	2
	Morgan Stanley	-	Financial assets at amortized cost - non-current	-	669,353	-	669,353	2
	Bank of America Corporation	-	Financial assets at amortized cost - non-current	-	599,692	-	599,692	2
	Lloyds Banking Group	-	Financial assets at amortized cost - non-current	-	560,625	-	560,625	2
	Mizuho Financial Group	-	Financial assets at amortized cost - non-current	-	560,065	-	560,065	2
	Standard Chartered Bank	-	Financial assets at amortized cost - non-current	-	511,412	-	511,412	2
	Sumitomo Mitsui Trust Bank	-	Financial assets at amortized cost - non-current	-	389,831	-	389,831	2
	UBS Group	-	Financial assets at amortized cost - non-current	-	376,573	-	376,573	2
	Goldman Sachs Finance Corp International Ltd	-	Financial assets at amortized cost - non-current	-	313,404	-	313,404	2
	JP Morgan	-	Financial assets at amortized cost - non-current	-	285,493	-	285,493	2
	Credit Agricole SA	-	Financial assets at amortized cost - non-current	-	191,530	-	191,530	2
	Wells Fargo	-	Financial assets at amortized cost - non-current	-	159,024	-	159,024	2
	HP Inc.	-	Financial assets at amortized cost - non-current	-	158,738	-	158,738	2
	Verizon Communications	-	Financial assets at amortized cost - non-current	-	157,286	-	157,286	2
	Comcast Corporation	-	Financial assets at amortized cost - non-current	-	154,866	-	154,866	2
	BNP Paribas	-	Financial assets at amortized cost - non-current	-	95,886	-	95,886	2
	Macquarie Group Ltd.	-	Financial assets at amortized cost - non-current	-	95,051	-	95,051	2
	Private fund							
	SMART Growth Fund, L.P.	-	Financial assets at FVTPL - non-current	-	240,427	1.70	240,427	1
	New Epoch Investment Partners Limited	-	Financial assets at FVTPL - non-current	-	125,214	1.92	125,214	1
Yageo Electronics Holding (S) PTE. LTD.	Bonds							
	Bank of America Corporation	-	Financial assets at amortized cost - current	-	285,066	-	285,066	2
	HSBC Holdings plc	-	Financial assets at amortized cost - non-current	-	575,738	-	575,738	2
	Bank of America Corporation	-	Financial assets at amortized cost - non-current	-	350,490	-	350,490	2
	Citigroup Global Markets Holdings Inc.	-	Financial assets at amortized cost - non-current	-	287,820	-	287,820	2
	Credit Agricole CIB FS	-	Financial assets at amortized cost - non-current	-	287,820	-	287,820	2
	Goldman Sachs Finance Corp International Ltd.	-	Financial assets at amortized cost - non-current	-	287,820	-	287,820	2
	Nomura International Funding Pte. Ltd.	-	Financial assets at amortized cost - non-current	-	287,820	-	287,820	2
	Lloyds Banking Group	-	Financial assets at amortized cost - non-current	-	255,484	-	255,484	2
	Barclays PLC	-	Financial assets at amortized cost - non-current	-	247,571	-	247,571	2
	Goldman Sachs BDC Inc.	-	Financial assets at amortized cost - non-current	-	126,470	-	126,470	2
Yageo Europe Holding B.V.	Bonds							
	Imperial Brands	-	Financial assets at amortized cost - current	-	360,462	-	360,462	2
	Argentum Netherlands BV	-	Financial assets at amortized cost - non-current	-	95,940	-	95,940	2
Ko-E Technology (Shenzhen) Co., Ltd.	Structured deposits							
	China Construction Bank Qianyuan-Hengying Net Value RMB Financial Products	-	Financial assets at FVTPL - current	-	334,617	-	334,617	1
	CCB Wealth Management Tiantianli Financial Products	-	Financial assets at FVTPL - current	-	328,212	-	328,212	1

(Continued)

Holding Company Name	Marketable Securities Type and Name	Relationship with the Company	Financial Statement Account	March 31, 2026				Note
				Shares/Units (In Thousands)	Carrying Value	Percentage of Ownership (%)	Fair Value (Note)	
KEMET Electronics Corporation	Bonds							
	Goldman Sachs BDC Inc.	-	Financial assets at amortized cost - current	-	$ 281,566	-	$ 281,566	2
	Standard Chartered Bank	-	Financial assets at amortized cost - current	-	281,126	-	281,126	2
	Goldman Sachs BDC Inc.	-	Financial assets at amortized cost - non-current	-	1,884,351	-	1,884,351	2
	Wells Fargo	-	Financial assets at amortized cost - non-current	-	1,336,716	-	1,336,716	2
	HSBC Holdings plc	-	Financial assets at amortized cost - non-current	-	1,095,898	-	1,095,898	2
	Barclays PLC	-	Financial assets at amortized cost - non-current	-	1,085,829	-	1,085,829	2
	Bank of America Corporation	-	Financial assets at amortized cost - non-current	-	1,049,527	-	1,049,527	2
	Societe Generale	-	Financial assets at amortized cost - non-current	-	853,172	-	853,172	2
	JP Morgan	-	Financial assets at amortized cost - non-current	-	806,157	-	806,157	2
	Mizuho Financial Group	-	Financial assets at amortized cost - non-current	-	598,536	-	598,536	2
	Lloyds Banking Group	-	Financial assets at amortized cost - non-current	-	582,720	-	582,720	2
	BNP Paribas	-	Financial assets at amortized cost - non-current	-	567,012	-	567,012	2
	Standard Chartered Plc	-	Financial assets at amortized cost - non-current	-	554,091	-	554,091	2
	Citigroup Global Markets Holdings Inc.	-	Financial assets at amortized cost - non-current	-	538,156	-	538,156	2
	NatWest Group	-	Financial assets at amortized cost - non-current	-	296,301	-	296,301	2
	Nomura Holdings, Inc.	-	Financial assets at amortized cost - non-current	-	282,575	-	282,575	2
	UBS Group	-	Financial assets at amortized cost - non-current	-	280,253	-	280,253	2
	Standard Chartered Bank	-	Financial assets at amortized cost - non-current	-	277,372	-	277,372	2
	Morgan Stanley	-	Financial assets at amortized cost - non-current	-	266,841	-	266,841	2
TOKIN Corporation	Shares							
	The 77 Bank Ltd.	-	Financial assets at FVTPL - non-current	91	55,483	0.04	55,483	1
	Sanshin Electronics Co Ltd.	-	Financial assets at FVTPL - non-current	50	27,153	0.31	27,153	1
	Ryosan Co Ltd.	-	Financial assets at FVTPL - non-current	42	25,162	0.08	25,162	1
	Hagiwara Electric Holdings Co Ltd.	-	Financial assets at FVTPL - non-current	10	7,384	0.10	7,384	1
	SK Tech Co., Ltd.	-	Financial assets at FVTPL - non-current	13	540	5.95	540	1
	Nyuzen Machidukuri Kahihatsu	-	Financial assets at FVTPL - non-current	-	20	1.00	20	1
	Tohoku Magnet Institute	-	Financial assets at FVTPL - non-current	57	-	1.97	-	1
	Aiwa Seimitsu	-	Financial assets at FVTPL - non-current	2	-	5.00	-	1
	Neo Photonics Corporation	-	Financial assets at FVTPL - non-current	1	-	-	-	1
	Sendai Port Trade Promotion Center	-	Financial assets at FVTPL - non-current	-	-	0.23	-	1
Chilisin Electronics Corp.	Shares							
	Fubon Financial Holding Co., Ltd. Preferred Shares A	-	Financial assets at FVTOCI - non-current	2,195	140,700	0.37	140,700	1
	Fubon Financial Holding Co., Ltd. Preferred Shares C	-	Financial assets at FVTOCI - non-current	2,333	120,383	0.70	120,383	1
	Fubon Financial Holding Co., Ltd. Preferred Shares B	-	Financial assets at FVTOCI - non-current	1,106	69,125	0.17	69,125	1
	Cathay Financial Holding Co., Ltd. Preferred Shares A	-	Financial assets at FVTOCI - non-current	434	26,951	0.05	26,951	1
	Structured notes							
	Yulon Finance Corporation credit-linked structured notes	-	Financial assets at FVTPL - non-current	-	49,645	-	49,645	1
Deyang Hongyi Electronics Co., Ltd.	Structured deposits							
	Bank of China Accumulation Plan - Daily	-	Financial assets at FVTPL - current	-	114,317	-	114,317	1
	Bank of China Wealth Management Enjoy Everyday	-	Financial assets at FVTPL - current	-	10,245	-	10,245	1

(Continued)

Holding Company Name	Marketable Securities Type and Name	Relationship with the Company	Financial Statement Account	March 31, 2026				Note
				Shares/Units (In Thousands)	Carrying Value	Percentage of Ownership (%)	Fair Value (Note)	
Hunan Chilisin Electronics Technology Co., Ltd.	Structured deposits							
	Fubon Bank (China) RMB interest rate structured products (monthly distribution)	-	Financial assets at FVTPL - current	-	$ 734	-	$ 734	1
Yageo (Suzhou) Trade Co., Ltd.	Structured deposits							
	China Everbright Bank structured deposits	-	Financial assets at FVTPL - current	-	370,348	-	370,348	1
Yageo Electronics (Dongguan) Co., Ltd.	Structured deposits							
	Bank of Dongguan Daily Open Wealth Management Product No. 5	-	Financial assets at FVTPL - current	-	43,516	-	43,516	1
Shibaura Electronics Co., Ltd.	Shares							
	Mitsubishi UFJ Financial Group, Inc.	-	Financial assets at FVTOCI - non-current	42	21,730	-	21,730	1
	The Musashino Bank, Ltd.	-	Financial assets at FVTOCI - non-current	11	4,720	0.03	4,720	1
	Musashi Securities Co., Ltd.	-	Financial assets at FVTOCI - non-current	8	2,405	0.08	2,405	1
	Resona Holdings, Inc.	-	Financial assets at FVTOCI - non-current	-	28	-	28	1
Dongguan Chilisin Electronics Co., Ltd.	Structured deposits							
	CCB Principal-Protected Structured Product with Floating Returns	-	Financial assets at FVTPL - current	-	92,638	-	92,638	1
Magic Electronic Technology (Chongqing) Co., Ltd.	Structured deposits							
	Fubon Bank (China) RMB interest rate structured products (monthly distribution)	-	Financial assets at FVTPL - current	-	338	-	338	1
Guangzhou Bothhand Electronics Co., Ltd.	Structured deposits							
	ICBC "Tiantianxin Core Preferred" Interbank Certificates of Deposit and Deposits Fixed-Income Open-ended Corporate Wealth Management Product	-	Financial assets at FVTPL - current	-	91,318	-	91,318	1
Yageo Asia Electronics PTE. LTD.	Bonds							
	Morgan Stanley	-	Financial assets at amortized cost - non-current	-	156,471	-	156,471	2
	Goldman Sachs BDC Inc.	-	Financial assets at amortized cost - non-current	-	125,369	-	125,369	2

Note 1: The listed ordinary shares and preference shares were valued by their closing prices as of March 31, 2026. The unlisted ordinary shares were determined using the discounted cash flow method. The debt investments with no active market were valued using the evaluated information provided by the Company. The foreign private funds were valued using the asset-based approach. The structured notes and deposits were valued using the valuation technique, the quoted market price of its competitors and the future cash flows.

Note 2: The carrying amount is calculated at amortized cost.

Note 3: The Company's ordinary shares held by subsidiaries are treated as treasury shares.

(Concluded)

TABLE 4

YAGEO CORPORATION AND SUBSIDIARIES

TOTAL PURCHASES FROM OR SALES TO RELATED PARTIES OF AT LEAST NT$100 MILLION OR 20% OF THE PAID-IN CAPITAL
FOR THE THREE MONTHS ENDED MARCH 31, 2026
(Amounts in Thousands of New Taiwan Dollars, Unless Specified Otherwise)

Company Name	Related Party	Nature of Relationships	Transaction Details (Note)				Abnormal Transaction		Notes/Accounts Payable or Receivable		Note
			Purchases/ Sales	Amount	% to Total	Payment Terms	Unit Price	Payment Terms	Ending Balance	% to Total	
Yageo Corporation	Yageo Corporation (South Asia)	Subsidiary	Sale	$ (391,806)	(4)	T/T 90 days	$ -	-	$ 464,970	5	-
	Yageo Europe Holding B.V.	Subsidiary	Sale	(374,570)	(3)	Offset account T/T 45 days	-	-	144,529	1	-
	Yageo USA (H.K.) Limited	Subsidiary	Sale	(5,606,601)	(51)	Offset account T/T 90 days	-	-	1,533,826	15	-
	Yageo Electronics (China) Co., Ltd.	Subsidiary	Sale	(379,492)	(3)	T/T 90 days	-	-	260,155	3	-
	Yageo Electronics (Dongguan) Co., Ltd.	Subsidiary	Sale	(809,722)	(7)	Offset account T/T 90 days	-	-	(3,142,670)	(22)	-
	Yageo (Suzhou) Trade Co., Ltd.	Subsidiary	Sale	(401,091)	(4)	T/T 90 days	-	-	449,942	5	-
	Ko-E Component Co., Ltd.	Subsidiary	Sale	(241,669)	(2)	T/T 90 days	-	-	210,446	2	-
	Ko-E (H.K.) Limited	Subsidiary	Sale	(149,923)	(1)	T/T 90 days	-	-	167,982	2	-
	KEMET Electronics Corporation	Subsidiary	Sale	(111,258)	(1)	T/T 90 days	-	-	288,272	3	-
Yageo Electronics (China) Co., Ltd.	Yageo Corporation	Ultimate parent company	Sale	(3,470,574)	(87)	T/T 90 days	-	-	4,858,544	67	-
	Yageo Europe Holding B.V.	Parent company	Sale	(198,999)	(5)	T/T 90 days	-	-	302,654	4	-
Yageo USA (H.K.) Limited	Yageo Electronics (Dongguan) Co., Ltd.	Associate	Sale	(1,079,555)	(19)	T/T 90 days	-	-	1,550,371	20	-
	Yageo (Suzhou) Trade Co., Ltd.	Associate	Sale	(2,465,007)	(43)	T/T 90 days	-	-	3,688,038	47	-
Yageo (Suzhou) Trade Co., Ltd.	Ko-E Technology (Shenzhen) Co., Ltd.	Associate	Sale	(2,307,619)	(75)	T/T 65 days	-	-	2,421,953	74	-
Yageo Electronics (Dongguan) Co., Ltd.	Yageo Corporation	Ultimate parent company	Sale	(2,277,181)	(95)	Offset account T/T 90 days	-	-	3,142,670	70	-
Bestbright Electronics Co., Ltd.	Ko-E Technology (Shenzhen) Co., Ltd.	Associate	Sale	(315,118)	(80)	T/T 30-60 days	-	-	360,893	72	-
YAGEO Nexensos GmbH	Yageo Corporation	Ultimate parent company	Sale	(350,599)	(47)	T/T 90 days	-	-	437,924	63	-
YAGEO Nexensos Malaysia Sdn. Bhd.	YAGEO Nexensos GmbH	Associate	Sale	(118,100)	(100)	T/T 90 days	-	-	92,047	100	-
Yageo (ShenZhen) Modern Logistics Co., Ltd.	Ko-E Technology (Shenzhen) Co., Ltd.	Associate	Sale	(741,385)	(71)	T/T 90 days	-	-	972,612	94	-
EGSTON System Electronic spol.s.r.o.	EGSTON System Electronics Eggenburg GmbH	Associate	Sale	(419,783)	(50)	T/T 30 days	-	-	76,072	47	-
	EGSTON Automotive Eggenburg GmbH	Associate	Sale	(395,466)	(48)	T/T 30 days	-	-	74,037	46	-
Mian Yang Pulse Electronics Co., Ltd.	Pulse Electronics (Singapore) Pte. Ltd	Parent company	Sale	(494,328)	(78)	T/T 90 days	-	-	753,150	80	-
Pulse (Suzhou) Wireless Products Co., Ltd.	Pulse Electronics (Singapore) Pte. Ltd	Parent company	Sale	(130,342)	(41)	T/T 90 days	-	-	24,762	5	-
Suining Pulse Electronics Co., Ltd.	Pulse Electronics (Singapore) Pte. Ltd	Parent company	Sale	(645,637)	(42)	T/T 90 days	-	-	616,799	34	-
KEMET Electronics Italia S.r.l.	KEMET Electronics Corporation	Parent company	Sale	(148,686)	(1)	Net 60 days	-	-	179,970	-	-
KEMET Electronics Bulgaria EAD	KEMET Electronics Corporation	Parent company	Sale	(227,937)	(1)	Net 60 days	-	-	37,402	-	-
KEMET Electronics Macedonia DOOEL Skopje	KEMET Electronics Corporation	Parent company	Sale	(256,820)	(2)	Net 60 days	-	-	611,583	1	-
KEMET Electronics Portugal, S.A.	KEMET Electronics Corporation	Parent company	Sale	(264,589)	(2)	Net 60 days	-	-	1,055,505	2	-
Shanghai Arcotronics Components & Machineries Co., Ltd.	KEMET Electronics Corporation	Parent company	Sale	(379,695)	(2)	Net 60 days	-	-	35,636	-	-

(Continued)

Company Name	Related Party	Nature of Relationships	Transaction Details (Note)				Abnormal Transaction		Notes/Accounts Payable or Receivable		Note
			Purchases/ Sales	Amount	% to Total	Payment Terms	Unit Price	Payment Terms	Ending Balance	% to Total	
KEMET Electronics (Suzhou) Co., Ltd.	KEMET Electronics Corporation	Parent company	Sale	$ (2,733,148)	(17)	Net 60 days	$ -	-	$ 1,583,789	3	-
KEMET Electronics Corporation	KEMET Electronics (Suzhou) Co., Ltd.	Subsidiary	Sale	(1,172,496)	(7)	Net 60 days	-	-	(1,583,789)	(3)	-
	KEMET Electronics Marketing (S) Pte Ltd.	Subsidiary	Sale	(4,852,830)	(30)	Net 60 days	-	-	3,075,473	6	-
	TOKIN Electronics (Thailand) Co., Ltd.	Subsidiary	Sale	(368,468)	(2)	Net 45 days	-	-	116,867	-	-
TOKIN Corporation	TOKIN Hong Kong Ltd.	Subsidiary	Sale	(913,286)	(6)	T/T 90 days	-	-	685,505	1	-
	TOKIN Singapore Pte Ltd	Subsidiary	Sale	(114,255)	(1)	T/T 30 days	-	-	48,347	-	-
	KEMET Electronics Corporation	Parent company	Sale	(499,221)	(3)	Net 60 days	-	-	1,187,936	2	-
	KEMET Electronics (Suzhou) Co., Ltd.	Associate	Sale	(337,662)	(2)	Net 60 days	-	-	599,743	1	-
TOKIN Electronics (Xiamen) Corporation	TOKIN Corporation	Parent company	Sale	(335,855)	(2)	Net 80 days	-	-	337,830	1	-
TOKIN Electronics (Vietnam) Co., Ltd.	TOKIN Corporation	Parent company	Sale	(456,612)	(3)	Net 50 days	-	-	650,109	1	-
TOKIN Electronics (Thailand) Co., Ltd.	TOKIN Corporation	Parent company	Sale	(1,135,539)	(7)	T/T 80 days	-	-	1,149,033	2	-
Hunan Chilisin Electronics Technology Co., Ltd.	Chilisin Electronics Corp.	Associate	Sale	(381,525)	(64)	T/T 120 days	-	-	716,811	60	-
	Mag. Layers International Co., Ltd.	Associate	Sale	(163,570)	(27)	T/T 120 days	-	-	351,237	30	-
Chilisin Electronics (Vietnam) Limited Company	Chilisin Electronics Corp.	Parent company	Sale	(254,027)	(41)	T/T 120 days	-	-	827,251	45	-
	Shenzhen Chilisin Electronics Co., Ltd.	Associate	Sale	(165,967)	(27)	T/T 120 days	-	-	681,639	37	-
	Mag. Layers International Co., Ltd.	Associate	Sale	(100,726)	(16)	T/T 120 days	-	-	183,672	10	-
Mag. Layers International Co., Ltd.	Suining Pulse Electronics Co., Ltd.	Associate	Sale	(465,715)	(52)	T/T 120 days	-	-	724,319	47	-
	Chilisin Electronics Corp.	Associate	Sale	(382,138)	(42)	T/T 120 days	-	-	723,166	47	-
Chilisin Electronics Corp.	Pulse Electronics (Singapore) Pte. Ltd	Associate	Sale	(1,412,383)	(71)	T/T 120 days	-	-	2,663,548	79	-
	Chilisin Electronics (Vietnam) Limited Company	Subsidiary	Sale	(222,206)	(11)	T/T 120 days	-	-	268,462	8	-
Deyang Bothhand Electronics Co., Ltd.	Pulse Electronics (Singapore) Pte. Ltd	Associate	Sale	(187,164)	(52)	T/T 120 days	-	-	123,889	42	-
Ferroxcube Polska Sp. Z.o.o.	Ferroxcube International Holding B.V.	Parent company	Sale	(128,720)	(38)	T/T 120 days	-	-	53,015	24	-
Shenzhen Chilisin Electronics Co., Ltd.	Mag. Layers International Co., Ltd.	Associate	Sale	(189,249)	(94)	T/T 120 days	-	-	429,427	96	-
Tohoku Shibaura Electronics Co., Ltd.	SHIBAURA ELECTRONICS CO., LTD.	Parent company	Sale	(130,089)	(21)	T/T 30 days	-	-	378,088	31	-
Iwate Shibaura Electronics Co., Ltd.	SHIBAURA ELECTRONICS CO., LTD.	Parent company	Sale	(139,223)	(22)	T/T 30 days	-	-	345,756	28	-
Fukushima Shibaura Electronics Co., Ltd.	SHIBAURA ELECTRONICS CO., LTD.	Parent company	Sale	(452,663)	(73)	T/T 30 days	-	-	523,630	43	-
Kakunodate Shibaura Electronics Co., Ltd.	SHIBAURA ELECTRONICS CO., LTD.	Parent company	Sale	(140,668)	(23)	T/T 30 days	-	-	287,003	24	-
Aomori Shibaura Electronics Co., Ltd.	SHIBAURA ELECTRONICS CO., LTD.	Parent company	Sale	(178,144)	(29)	T/T 30 days	-	-	267,970	22	-
Thai Shibaura Denshi Co., Ltd.	SHIBAURA ELECTRONICS CO., LTD.	Parent company	Sale	(466,720)	(75)	T/T 30 days	-	-	118,223	10	-

Note: All intercompany transactions have been eliminated on consolidation.

(Concluded)

TABLE 5

YAGEO CORPORATION AND SUBSIDIARIES

RECEIVABLES FROM RELATED PARTIES AMOUNTING TO AT LEAST NT$100 MILLION OR 20% OF THE PAID-IN CAPITAL
MARCH 31, 2026
(Amounts in Thousands of New Taiwan Dollars, Unless Specified Otherwise)

Company Name	Related Party	Nature of Relationships	Ending Balance	Turnover Rate	Overdue		Amounts Received in Subsequent Period	Allowance for Impairment Loss
					Amount	Action Taken		
Yageo Corporation	Yageo Europe Holding B.V.	Subsidiary	$ 144,529	11.52	$ -	-	$ 140,852	$ -
	Yageo Electronics (China) Co., Ltd.	Subsidiary	260,155	5.63	-	-	-	-
	Yageo (Suzhou) Trade Co., Ltd.	Subsidiary	449,942	4.43	-	-	-	-
	Yageo USA (H.K.) Limited	Subsidiary	1,533,826	16.22	-	-	-	-
	Ko-E Component Co., Ltd.	Subsidiary	210,446	5.08	-	-	-	-
	Ko-E (H.K.) Limited	Subsidiary	167,982	3.88	-	-	-	-
	Yageo Corporation (South Asia)	Subsidiary	464,970	3.65	-	-	-	-
	KEMET Electronics Corporation	Subsidiary	288,272	2.01	-	-	57,343	-
	Kuo-Shin Investment Limited	Subsidiary	382,369 (Note 2)	-	-	-	-	-
	YAGEO Electronics Japan LLC	Subsidiary	8,882,487 (Note 2)	-	-	-	-	-
Yageo Electronics (China) Co., Ltd.	Pulse (Suzhou) Wireless Products Co., Ltd.	Associate	238,158	0.32	-	-	-	-
	Yageo Europe Holding B.V.	Parent company	302,654	3.00	-	-	29,432	-
	Yageo Corporation	Ultimate parent company	4,858,544	3.48	-	-	639,600	-
Yageo USA (H.K.) Limited	Yageo (Suzhou) Trade Co., Ltd.	Associate	3,688,038	2.51	-	-	320,199	-
	Yageo Electronics (Dongguan) Co., Ltd.	Associate	1,550,371	3.25	-	-	512,280	-
Yageo Electronics (Dongguan) Co., Ltd.	Yageo Corporation	Ultimate parent company	3,142,670	2.97	-	-	375,939	-
	Bestbright Electronics Co., Ltd.	Associate	116,235 (Note 2)	-	-	-	-	-
Yageo (Suzhou) Trade Co., Ltd.	Ko-E Technology (Shenzhen) Co., Ltd.	Associate	2,421,953	3.63	-	-	689,920	-
Bestbright Electronics Co., Ltd.	Ko-E Technology (Shenzhen) Co., Ltd.	Associate	360,893	3.50	-	-	95,627	-
YAGEO Nexensos GmbH	Yageo Corporation	Ultimate parent company	437,924	3.43	-	-	377,482	-
Yageo Holding (Bermuda) Ltd.	Yageo Corporation	Ultimate parent company	12,792,000 (Note 2)	-	-	-	-	-
	Yageo USA (H.K.) Limited	Associate	6,337,873 (Note 2)	-	-	-	-	-
	Yageo Europe Holding B.V.	Associate	6,343,094 (Note 1)	-	-	-	-	-

(Continued)

Company Name	Related Party	Nature of Relationships	Ending Balance	Turnover Rate	Overdue		Amounts Received in Subsequent Period	Allowance for Impairment Loss
					Amount	Action Taken		
	Yageo Electronics Holding (S) PTE. LTD.	Associate	$ 2,462,460 (Note 2)	-	$ -	-	$ -	$ -
	Yageo Asia Electronics PTE. LTD.	Associate	15,702,180 (Note 2)	-	-	-	-	-
Yageo (Hong Kong) Limited	Yageo Asia Electronics PTE. LTD.	Associate	2,413,832 (Note 2)	-	-	-	-	-
Brightking Enterprise (H.K.) Co., Ltd.	Yageo Asia Electronics PTE. LTD.	Associate	677,461 (Note 2)	-	-	-	-	-
Yageo Europe Holding B.V.	YAGEO Nexensos GmbH	Subsidiary	561,905 (Note 2)	-	-	-	-	-
Vitrohm Holding GmbH	Yageo Holding (Bermuda) Ltd.	Parent company	322,299 (Note 2)	-	-	-	-	-
Yageo Electronics Investment (S) PTE. LTD.	YAGEO Nexensos Malaysia Sdn. Bhd.	Subsidiary	364,317 (Note 2)	-	-	-	-	-
Yageo Electronics Holding (S) PTE. LTD.	Yageo Holding France	Subsidiary	8,068,344 (Note 2)	-	-	-	-	-
TMSS France	TMSS Holding	Parent company	955,094 (Note 2)	-	-	-	-	-
TMSS Holding	TMSS France	Subsidiary	3,453,392 (Note 2)	-	-	-	-	-
Yageo (ShenZhen) Modern Logistics Co., Ltd.	Ko-E Technology (Shenzhen) Co., Ltd.	Associate	972,612	5.16	-	-	172,108	-
EGSTON System Electronics Eggenburg GmbH	EGSTON System Electronic spol.s.r.o.	Associate	103,454 (Note 2)	-	-	-	-	-
	EGSTON Automotive Eggenburg GmbH	Associate	112,433 (Note 2)	-	-	-	-	-
Dongguan Pulse Electronics Co., Ltd.	Pulse Electronics GmbH	Associate	288,799 (Note 2)	-	-	-	24,222	-
	Pulse Electronics (Singapore) Pte. Ltd	Parent company	1,998,133 (Note 2)	-	-	-	-	-
Mianyang Pulse Electronics Co., Ltd.	Pulse Electronics (Singapore) Pte. Ltd	Parent company	753,150	2.73	-	-	234,408	-
Suining Pulse Electronics Co., Ltd.	Pulse Electronics (Singapore) Pte. Ltd	Parent company	616,799	5.11	-	-	103,234	-

(Continued)

Company Name	Related Party	Nature of Relationships	Ending Balance	Turnover Rate	Overdue		Amounts Received in Subsequent Period	Allowance for Impairment Loss
					Amount	Action Taken		
Pulse Components Ltd.	Pulse Electronics (Singapore) Pte. Ltd	Parent company	$ 575,640 (Note 2)	-	$ -	-	$ -	$ -
Pulse Electronics (Singapore) Pte. Ltd	Yageo Corporation	Ultimate parent company	3,198,000 (Note 2)	-	-	-	-	-
	Pulse System Electronics (India) Pte. Ltd	Subsidiary	169,494 (Note 2)	-	-	-	-	-
Maxtop Profits Limited	Pulse Components Ltd.	Associate	436,207 (Note 2)	-	-	-	-	-
	Acadia Electronics Co., Ltd	Parent company	292,617 (Note 2)	-	-	-	-	-
Pulse Finland Oy	Pulse Electronics Korea YH	Subsidiary	183,069 (Note 2)	-	-	-	-	-
TOKIN Corporation	TOKIN Hong Kong Ltd.	Subsidiary	706,118	6.57	-	-	-	-
	KEMET Electronics Corporation	Parent company	1,187,936 (Note 2)	-	-	-	-	-
	KEMET Electronics (Suzhou) Co., Ltd.	Associate	599,743 (Note 2)	-	-	-	-	-
	YAGEO Electronics Japan LLC	Associate	5,931,840 (Note 2)	-	-	-	-	-
TOKIN Electronics (Xiamen) Corporation	TOKIN Corporation	Parent company	388,013	3.77	-	-	-	-
TOKIN Electronics (Vietnam) Co., Ltd.	TOKIN Corporation	Parent company	538,959	3.29	-	-	-	-
TOKIN Electronics (Thailand) Co., Ltd.	TOKIN Corporation	Parent company	1,064,454	4.34	-	-	-	-
KEMET de Mexico, S.A. de C.V.	KEMET Electronics Corporation	Parent company	1,831,135 (Note 2)	-	-	-	367,046	-
KEMET Electronics Corporation	KEMET Electronics Marketing (S) Pte Ltd.	Subsidiary	3,075,473 (Note 2)	-	-	-	-	-
	TOKIN Electronics (Thailand) Co., Ltd.	Subsidiary	116,867 (Note 2)	-	-	-	-	-
KEMET Electronics Italia S.r.l.	KEMET Electronics Corporation	Parent company	179,970 (Note 2)	-	-	-	-	-
KEMET Electronics (Suzhou) Co., Ltd.	KEMET Electronics Corporation	Parent company	1,583,789 (Note 2)	-	-	-	575,642	-
KEMET Electronics GmbH	KEMET Electronics Corporation	Parent company	909,950 (Note 2)	-	-	-	11,193	-

(Continued)

Company Name	Related Party	Nature of Relationships	Ending Balance	Turnover Rate	Overdue		Amounts Received in Subsequent Period	Allowance for Impairment Loss
					Amount	Action Taken		
P.T. KEMET Electronics Indonesia	KEMET Electronics Corporation	Parent company	$ 182,189 (Note 2)	-	$ -	-	$ 33,419	$ -
KEMET Electronics Portugal, S.A.	KEMET Electronics Corporation	Parent company	1,055,505 (Note 2)	-	-	-	87,136	-
KEMET Electronics Oy	KEMET Electronics Corporation	Parent company	312,951 (Note 2)	-	-	-	19,188	-
KEMET Electronics Macedonia DOOEL Skopje	KEMET Electronics Corporation	Parent company	611,583 (Note 2)	-	-	-	54,366	-
Evox Rifa Pte Ltd.	KEMET Electronics Marketing (S) Pte Ltd.	Associate	211,054 (Note 2)	-	-	-	-	-
KEMET Electronics Limited	KEMET Electronics Corporation	Parent company	400,113 (Note 2)	-	-	-	-	-
KEMET Electronics AB	KEMET Electronics Corporation	Parent company	223,120 (Note 2)	-	-	-	6,396	-
Shanghai Arcotronics Components & Machineries Co., Ltd.	KEMET Electronics Corporation	Parent company	166,634 (Note 2)	-	-	-	159,905	-
Chilisin Electronics Corp.	Pulse Electronics (Singapore) Pte. Ltd	Associate	2,663,548	2.59	-	-	2,745	-
	Chilisin Electronics (Vietnam) Limited company	Subsidiary	268,462	4.15	-	-	345	-
Chilisin International Ltd.	Yageo Asia Electronics PTE. LTD.	Associate	4,468,766 (Note 2)	-	-	-	-	-
Hunan Chilisin Electronics Technology Co., Ltd.	Chilisin Electronics Corp.	Associate	716,811	2.14	-	-	143,659	-
	Mag. Layers International Co., Ltd.	Associate	351,237	1.83	-	-	68,267	-
Shenzhen Chilisin Electronics Co., Ltd.	Mag. Layers International Co., Ltd.	Associate	429,427	1.70	-	-	95,615	-
Dongguan Chilisin Electronics Co., Ltd.	Chilisin Electronics Corp.	Associate	241,451	1.02	-	-	15,820	-
	Mag. Layers International Co., Ltd.	Associate	792,811 (Note 2)	-	-	-	3,166	-
Chilisin Electronics (Vietnam) Limited company	Chilisin Electronics Corp.	Parent company	827,251	1.28	-	-	827,251	-
	Shenzhen Chilisin Electronics Co., Ltd.	Associate	681,639	0.95	-	-	678,397	-
	Mag. Layers International Co., Ltd.	Associate	183,672	2.49	-	-	183,672	-
Mag. Layers International Co., Ltd.	Suining Pulse Electronics Co., Ltd.	Associate	724,319	2.55	-	-	-	-
	Chilisin Electronics Corp.	Associate	723,166	2.22	-	-	141,619	-

(Continued)

Company Name	Related Party	Nature of Relationships	Ending Balance	Turnover Rate	Overdue		Amounts Received in Subsequent Period	Allowance for Impairment Loss
					Amount	Action Taken		
Shin Yuan Electronics Productions (Kunshan) Co., Ltd.	Hunan Chilisin Electronics Technology Co., Ltd.	Associate	$ 126,634	1.67	$ -	-	$ 29,002	$ -
Hispano Ferritas S.A.	Ferroxcube International Holding B.V.	Parent company	302,756 (Note 2)	-	-	-	-	-
Bothhand International Investment Co., Ltd.	Yageo Asia Electronics PTE. LTD.	Associate	408,164 (Note 2)	-	-	-	-	-
Mag Layers International Co., Ltd.	Yageo Asia Electronics PTE. LTD.	Associate	1,625,542 (Note 2)	-	-	-	-	-
Trendy Island Investment Limited	Yageo Asia Electronics PTE. LTD.	Associate	491,721 (Note 2)	-	-	-	-	-
SHIBAURA ELECTRONICS CO., LTD.	Fukushima Shibaura Electronics Co., Ltd.	Subsidiary	236,989 (Note 2)	-	-	-	236,989	-
	Thai Shibaura Denshi Co., Ltd.	Subsidiary	224,524 (Note 2)	-	-	-	224,524	-
	Shanghai Shibaura Electronics Co., Ltd.	Subsidiary	111,225 (Note 2)	-	-	-	111,225	-
Tohoku Shibaura Electronics Co., Ltd.	SHIBAURA ELECTRONICS CO., LTD.	Parent company	386,684 (Note 2)	-	-	-	386,684	-
Iwate Shibaura Electronics Co., Ltd.	SHIBAURA ELECTRONICS CO., LTD.	Parent company	363,117 (Note 2)	-	-	-	363,117	-
Fukushima Shibaura Electronics Co., Ltd.	SHIBAURA ELECTRONICS CO., LTD.	Parent company	527,415 (Note 2)	-	-	-	527,415	-
Kakunodate Shibaura Electronics Co., Ltd.	SHIBAURA ELECTRONICS CO., LTD.	Parent company	294,075 (Note 2)	-	-	-	294,075	-
Aomori Shibaura Electronics Co., Ltd.	SHIBAURA ELECTRONICS CO., LTD.	Parent company	281,847 (Note 2)	-	-	-	281,847	-
Thai Shibaura Denshi Co., Ltd.	SHIBAURA ELECTRONICS CO., LTD.	Parent company	118,223 (Note 2)	-	-	-	118,223	-

Note 1: Including loans to subsidiaries were considered a component of investment.

Note 2: Including financing or other receivables.

Note 3: All intercompany transactions have been eliminated on consolidation.

(Concluded)

YAGEO CORPORATION AND SUBSIDIARIES

NAMES, LOCATIONS, AND RELATED INFORMATION OF INVESTEES OVER WHICH THE COMPANY EXERCISES SIGNIFICANT INFLUENCE (EXCLUDING INFORMATION ON INVESTMENT IN MAINLAND CHINA)
FOR THE THREE MONTHS ENDED MARCH 31, 2026
(Amounts in Thousands of New Taiwan Dollars, Unless Specified Otherwise)

Investor Company	Investee Company	Location	Main Businesses and Products	Original Investment Amount		As of March 31, 2026			Net Income (Losses) of the Investee (Foreign Currency in Thousands)	Share of Profits/Losses of Investee (Foreign Currency in Thousands)	Note
				March 31, 2026 (Foreign Currency in Thousands)	December 31, 2025 (Foreign Currency in Thousands)	Shares	Percentage of Ownership	Carrying Value (Foreign Currency in Thousands)			
Yageo Corporation	Yageo Holding (Bermuda) Ltd.	Bermuda	Investment	US$ 87,158	US$ 87,158	90,732,477	100.00	$ 60,927,941	$ (87,101)	$ (87,101)	Subsidiary
	Kuo-Shin Investment Limited	New Taipei City	Investment	2,612,059	2,612,059	190,946,325	100.00	2,204,869	9,103	9,103	Subsidiary
	Brightking Holdings Ltd.	Cayman Islands	Investment	3,328,253	3,328,253	45,608,336	100.00	4,155,702	86,412	86,412	Subsidiary
	Yageo Corporation (South Asia)	Singapore	Selling passive components	SGD 780	SGD 780	-	100.00	1,387,355	46,998	46,998	Subsidiary
	Yageo Europe Holding B.V.	Netherlands	Investment	EUR 932,056	EUR 932,056	622,269,060	100.00	34,457,643	497,572	497,572	Subsidiary
	Yageo South Asia (M) Sdn. Bhd.	Malaysia	Selling passive components	-	-	-	100.00	6,487	419	419	Subsidiary
	Pulse Electronics Corporation	America	Investment	US$ 721,461	US$ 721,461	25,574,331	100.00	48,467,335	1,088,929	1,088,929	Subsidiary
	Yageo Holding Hungary LLC	Hungary	Investment	47,870,886	47,870,886	-	100.00	110,282,310	4,514,903	4,514,903	Subsidiary
	Chilisin Electronics Corp.	Taoyuan City	Manufacturing and selling passive components	23,050,490	23,050,490	814,130,620	100.00	40,151,323	349,035	349,035	Subsidiary
	Yageo USA (H.K.) Limited	Hong Kong	Selling passive components	HK$ 8,000	HK$ 8,000	-	100.00	1,645,779	171,507	171,507	Subsidiary
	XSemi Corporation	Taoyuan City	Designing, testing and selling integrated circuits for various applications	1,190,000	1,190,000	1,190,000,000	35.00	1,411,038	53,640	18,774	Subsidiary
	GTCL	Singapore	Investment	27,038	27,038	8,232,388	24.68	399,198	16,058	3,786	Associate
	Kaimei Electronic Corp.	New Taipei City	Manufacturing and selling capacitor	1,129,427	1,129,427	7,773,905	7.15	740,799	85,259	6,005	Associate
	Strong Components Co., Ltd.	Kaohsiung	Manufacturing and selling electronic components	79,384	79,384	6,530,000	31.42	132,330	1,065	335	Associate
	Advanced Power Electronics Co., Ltd.	Hsinchu	Design of electronic elements, integrated circuits, semi-conductors, and the testing service	28,610	28,610	346,000	0.29	30,195	186,301	549	Associate
	uPI Semiconductor Corp.	Hsinchu	Designing, researching, developing and selling of integrated circuits	5,196,654	5,196,654	21,009,000	19.92	5,247,708	221,049	35,939	Associate
	Yageo Holding Japan	Japan	Investment	JPY 500	JPY 500	-	100.00	86	-	-	Subsidiary
	Yageo Electronics Japan	Japan	Investment	JPY 35,400,500	JPY 35,400,500	-	100.00	7,185,366	166,723	166,723	Subsidiary
	ANPEC Electronics Corporation	Hsinchu	Research, development, production, manufacturing, and sales of power ICs, components and their modules, as well as wireless and network communication ICs and optoelectronic driver ICs.	3,868,463	3,868,463	16,738,837	22.24	3,989,186	269,381	59,830	Associate
Kuo-Shin Investment Limited	XSemi Corporation	Taoyuan City	Designing, testing and selling integrated circuits for various applications	510,000	510,000	510,000,000	15.00	604,731	53,640	8,046	Subsidiary
	GTCL	Singapore	Investment	42,580	42,580	1,838,954	5.51	86,963	16,058	846	Associate
	Kaimei Electronic Corp.	New Taipei City	Manufacturing and selling capacitor	347,458	347,458	5,428,440	5.00	423,231	85,259	4,197	Associate
	Advanced Power Electronics Co., Ltd.	Hsinchu	Design of electronic elements, integrated circuits, semi-conductors, and the testing service	19,881	19,881	242,000	0.20	20,824	186,301	378	Associate
	uPI Semiconductor Corp.	Hsinchu	Designing, researching, developing and selling of integrated circuits	222,656	128,872	1,166,000	1.11	224,381	221,049	1,124	Associate
	ANPEC Electronics Corporation	Hsinchu	Research, development, production, manufacturing, and sales of power ICs, components and their modules, as well as wireless and network communication ICs and optoelectronic driver ICs.	299,660	299,660	1,333,000	1.77	309,195	269,381	4,765	Associate

(Continued)

Investor Company	Investee Company	Location	Main Businesses and Products	Original Investment Amount		As of March 31, 2026			Net Income (Losses) of the Investee (Foreign Currency in Thousands)	Share of Profits/Losses of Investee (Foreign Currency in Thousands)	Note
				March 31, 2026 (Foreign Currency in Thousands)	December 31, 2025 (Foreign Currency in Thousands)	Shares	Percentage of Ownership	Carrying Value (Foreign Currency in Thousands)			
Yageo Holding (Bermuda) Ltd.	Yageo (Hong Kong) Limited	Hong Kong	Investment	HK$ 1,316,340	HK$ 1,316,340	1,030,499,458	100.00	US$ 204,774	US$ 1,202	US$ 1,202	Subsidiary
	Vitrohm Holding GmbH	Germany	Investment	EUR 15,849	EUR 15,849	1	100.00	US$ 16,424	US$ 74	US$ 74	Subsidiary
	Yageo Korea	Korea	Selling passive components	US$ 236	US$ 236	10,000	100.00	US$ 3,281	US$ 8	US$ 8	Subsidiary
	Hsu Tai International (H.K.)	Hong Kong	Investment	US$ 2,400	US$ 2,400	1,000	100.00	US$ 1,002	US$ (1)	US$ (1)	Subsidiary
Brightking Holdings Ltd.	Brightking Enterprise (H.K.) Co., Ltd.	Hong Kong	Selling passive components	600,165	600,165	153,968,000	100.00	3,768,554	51,142	51,142	Subsidiary
Pulse Electronics Corporation	Pulse Electronics Inc.	America	Manufacturing and selling passive components	US$ 1,500	US$ 1,500	1,500	100.00	US$ 251,763	US$ 25,126	US$ 25,126	Subsidiary
Pulse Electronics Inc.	Technical Singapore Holdings	Singapore	Investment	US$ 228,426	US$ 228,426	118,801,924	100.00	US$ 140,059	US$ 17,945	US$ 17,945	Subsidiary
Technical Singapore Holdings	Pulse Electronics (Singapore) Pte. Ltd	Singapore	Selling passive components	US$ 228,755	US$ 228,755	127,259,097	100.00	US$ 441,213	US$ 17,948	US$ 17,948	Subsidiary
Pulse Electronics (Singapore) Pte. Ltd	EGSTON Holding GmbH	Austria	Investment	US$ 22,030	US$ 22,030	-	100.00	US$ 104,511	US$ 2,241	US$ 2,241	Subsidiary
EGSTON Holding GmbH	EGSTON System Electronics Eggenburg GmbH	Austria	Selling passive components	US$ 41	US$ 41	1	100.00	US$ 32,305	US$ 588	US$ 588	Subsidiary
	EGSTON Automotive Eggenburg GmbH	Austria	Selling passive components	US$ 59	US$ 59	1	100.00	US$ 13,466	US$ 23	US$ 23	Subsidiary
	EGSTON Far East GmbH	Austria	Selling passive components	US$ 41	US$ 41	1	100.00	US$ 8,990	US$ 283	US$ 283	Subsidiary
	EGSTON System Electronic spol.s.r.o.	Czechia	Manufacturing and selling passive components	US$ 1,633	US$ 1,633	1	100.00	US$ 23,476	US$ 1,103	US$ 1,103	Subsidiary
	EGSTON Electronics (India) Pvt. Ltd.	India	Manufacturing and selling passive components	US$ 1,027	US$ 1,027	8,394,615	100.00	US$ 4,576	US$ 213	US$ 213	Subsidiary
Yageo Corporation (South Asia)	Ruiyi Technology (HongKong) Share Co., Limited	Hong Kong	Selling passive components	HK$ 30,561	HK$ 30,561	18,000,000	30.00	US$ 7,614	US$ 730	US$ 219	Associate
XSemi Corporation	Advanced Power Electronics Co., Ltd.	Hsinchu	Design of electronic elements, integrated circuits, semi-conductors, and the testing service	2,886,800	2,886,800	35,000,000	29.44	3,169,794	186,301	52,205	Associate
Yageo Europe Holding B.V.	Yageo Electronics Holding (S) PTE. LTD.	Singapore	Investment	EUR 840,454	EUR 840,454	1,366,269,056	100.00	EUR 917,209	EUR 16,314	EUR 16,314	Subsidiary
	Yageo Asia Electronics PTE. LTD.	Singapore	Investment	EUR 728	EUR 728	820,000	100.00	EUR 4,867	EUR (1,545)	EUR (1,545)	Subsidiary
Yageo Electronics Holding (S) PTE. LTD.	Yageo Electronics Investment (S) PTE. LTD.	Singapore	Investment	EUR 90,000	EUR 90,000	450,000,001	100.00	EUR 70,019	EUR 445	EUR 445	Subsidiary
	Ko-E Holding (Cayman)	Cayman Islands	Investment	US$ 5,543	US$ 5,543	6,800,500	97.15	EUR 71,444	EUR 5,320	EUR 5,168	Subsidiary
	YAGEO Holding France	France	Investment	EUR 509,010	EUR 509,010	509,010,000	100.00	EUR 536,539	EUR 6,594	EUR 6,594	Subsidiary
YAGEO Holding France	TMSS Holding	France	Investment	EUR 689,323	EUR 689,323	-	100.00	EUR 813,749	EUR 961	EUR 961	Subsidiary
TMSS Holding	TMSS France	France	Manufacturing and selling temperature sensor	EUR 65,000	EUR 65,000	-	100.00	EUR 382,752	EUR 1,131	EUR 1,131	Subsidiary
Yageo Electronics Investment (S) PTE. LTD.	YAGEO Nexensos GmbH	Germany	Manufacturing and selling temperature sensor	EUR 68,628	EUR 68,628	-	100.00	EUR 49,893	EUR 100	EUR 100	Subsidiary
	YAGEO Nexensos Malaysia Sdn. Bhd.	Malaysia	Manufacturing and selling temperature sensor	EUR 2,735	EUR 2,735	40,900,000	100.00	EUR (1,531)	EUR 206	EUR 206	Subsidiary

(Continued)

Investor Company	Investee Company	Location	Main Businesses and Products	Original Investment Amount		As of March 31, 2026			Net Income (Losses) of the Investee (Foreign Currency in Thousands)	Share of Profits/Losses of Investee (Foreign Currency in Thousands)	Note
				March 31, 2026 (Foreign Currency in Thousands)	December 31, 2025 (Foreign Currency in Thousands)	Shares	Percentage of Ownership	Carrying Value (Foreign Currency in Thousands)			
Ko-E Holding (Cayman)	Ko-E (H.K.) Limited	Hong Kong	Selling passive components	US$ 4,662	US$ 4,662	-	100.00	US$ 73,272	US$ 4,317	US$ 4,317	Subsidiary
	Ko-E Electronic (Hong Kong) Limited	Hong Kong	Selling passive components	US$ 646	US$ 646	5,000,000	100.00	US$ 8,495	US$ 1,908	US$ 1,908	Subsidiary
Brightking Enterprise (H.K.) Co., Ltd.	Ko-E Component Co., Ltd.	New Taipei City	Manufacturing and selling passive components	318,893	318,893	14,608,990	100.00	235,198	23,334	23,334	Subsidiary
Yageo Holding Hungary LLC	Yageo Holding Netherlands B.V.	Netherlands	Investment	-	-	1	100.00	-	-	-	Subsidiary
	KEMET Corporation	America	Selling passive components	US$ 1,636,052	US$ 1,636,052	1,000	100.00	US$ 3,466,738	US$ 144,011	US$ 144,011	Subsidiary
KEMET Corporation	KEMET Electronics Corporation	America	Manufacturing and selling passive components	US$ 291,946	US$ 291,946	1,000	100.00	US$ 2,373,224	US$ 95,373	US$ 95,373	Subsidiary
KEMET Electronics Corporation	TOKIN Corporation	Japan	Manufacturing and selling passive components	US$ 200,358	US$ 200,358	467,866,401	100.00	US$ 580,808	US$ 40,755	US$ 40,755	Subsidiary
TOKIN Corporation	NT Sales Co., Ltd.	Japan	Selling electronic components	JPY 297,335	JPY 297,335	264,000	33.00	US$ 4,117	US$ 361	US$ 119	Associate
Yageo Electronics Japan	Shibaura Electronics Co., Ltd	Japan	Manufacturing and selling temperature sensor	JPY 108,684,817	JPY 94,929,379	7	100.00	JPY 106,211,537	JPY 1,040,852	JPY 914,742	Subsidiary
Shibaura Electronics Co., Ltd	Tohoku Shibaura Electronics Co., Ltd.	Japan	Manufacturing and selling temperature sensor	JPY 310,926	JPY 298,729	80,000	100.00	JPY 2,243,091	JPY 16,931	JPY 17,035	Subsidiary
	Aomori Shibaura Electronics Co., Ltd.	Japan	Manufacturing and selling temperature sensor	JPY 170,000	JPY 170,000	3,400	100.00	JPY 1,603,100	JPY 15,479	JPY 15,479	Subsidiary
	Iwate Shibaura Electronics Co., Ltd.	Japan	Manufacturing and selling temperature sensor	JPY 255,358	JPY 255,358	300,600	100.00	JPY 1,965,060	JPY 13,133	JPY 13,133	Subsidiary
	Kakunodate Shibaura Electronics Co., Ltd.	Japan	Manufacturing and selling temperature sensor	JPY 130,000	JPY 130,000	2,600	100.00	JPY 1,747,084	JPY 24,207	JPY 24,207	Subsidiary
	Fukushima Shibaura Electronics Co., Ltd.	Japan	Manufacturing and selling temperature sensor	JPY 980,000	JPY 980,000	19,600	100.00	JPY 6,939,959	JPY (18,628)	JPY (18,628)	Subsidiary
	Thai Shibaura Denshi Co., Ltd.	Thailand	Manufacturing and selling temperature sensor	THB 411,000	THB 411,000	4,110,000	100.00	JPY 7,940,024	JPY 220,302	JPY 220,302	Subsidiary
	Shibaura Electronics of America Corporation	America	Selling temperature sensor	US$ 200	US$ 200	1	100.00	JPY 52,560	JPY (1,520)	JPY (1,520)	Subsidiary
	Shibaura Electronics Europe GmbH	Germany	Selling temperature sensor	EUR 25	EUR 25	-	100.00	JPY 169,074	JPY 6,579	JPY 6,579	Subsidiary
	Shibaura Electronics Hong Kong Co., Ltd.	Hong Kong	Selling temperature sensor	HK$ 1,900	HK$ 1,900	1,900,000	100.00	JPY 276,890	JPY 101,980	JPY 101,980	Subsidiary
	Shibaura Electronics Korea Co., Ltd.	Korea	Selling temperature sensor	KRW 400,000	KRW 400,000	80,000	100.00	JPY 95,535	JPY 3,000	JPY 3,000	Subsidiary
Chilisin Electronics Corp.	Chilisin International Ltd.	Samoa	Selling passive components	2,930,429	2,930,429	101,345,270	100.00	5,229,145	3,334	3,334	Subsidiary
	Chilisin Holding (Samoa) Ltd.	Samoa	Investment	244,045	244,045	7,280,000	100.00	439,144	3,302	3,302	Subsidiary
	Chilisin Holding (Hong Kong) Limited	Hong Kong	Investment	2,563,365	2,563,365	85,000,000	94.15	3,995,377	47,188	44,428	Subsidiary
	Ferroxcube Holding Limited B.V.	Netherlands	Investment	4,252,786	4,252,786	-	100.00	3,842,582	26,885	26,885	Subsidiary
	Magic Technology Co., Ltd.	Taoyuan City	Selling passive components	1,428,863	1,428,863	68,429,351	100.00	1,021,316	2,739	2,739	Subsidiary
	Bothhand Enterprise Inc.	Taoyuan City	Manufacturing and selling passive components	1,966,333	1,966,333	55,792,718	100.00	1,434,572	8,422	8,422	Subsidiary
	Mag. Layers International Co., Ltd.	The British Virgin Islands	Investment	736,428	736,428	24,500,000	100.00	2,371,885	7,928	7,928	Subsidiary
	Mag. Layers USA, Inc.	America	Selling passive equipment	45,293	45,293	400,000	100.00	70,216	189	189	Subsidiary
Chilisin Holding (Samoa) Ltd.	Chilisin Holding (Hong Kong) Limited	Hong Kong	Investment	177,254	177,254	5,280,000	5.85	250,682	47,188	2,760	Subsidiary
Chilisin Holding (Hong Kong) Limited	Chilisin Electronics (Vietnam) Limited company	Vietnam	Manufacturing and selling passive components	2,563,365	2,563,365	102,000,000	100.00	4,131,827	45,068	45,068	Subsidiary

(Continued)

Investor Company	Investee Company	Location	Main Businesses and Products	Original Investment Amount		As of March 31, 2026			Net Income (Losses) of the Investee (Foreign Currency in Thousands)	Share of Profits/Losses of Investee (Foreign Currency in Thousands)	Note
				March 31, 2026 (Foreign Currency in Thousands)	December 31, 2025 (Foreign Currency in Thousands)	Shares	Percentage of Ownership	Carrying Value (Foreign Currency in Thousands)			
Ferroxcube International Holding B.V.	Ferroxcube Italia S.r.l.	Italy	Selling passive components	EUR 12	EUR 12	-	100.00	$ 47,001	$ 242	$ 242	Subsidiary
	Ferroxcube Deutschland GmbH	Germany	Selling passive components	EUR 50	EUR 50	-	100.00	196,381	1,434	1,434	Subsidiary
	Ferroxcube USA Inc.	America	Selling passive components	US$ 23	US$ 23	-	100.00	73,214	1,228	1,228	Subsidiary
	Hispano Ferritas S.A.	Spain	Selling passive components	EUR 9,063	EUR 9,063	-	100.00	46,220	1,363	1,363	Subsidiary
	Ferroxcube Polska Sp. Z.o.o.	Poland	Manufacturing and selling passive components	PLN 55,243	PLN 55,243	-	100.00	1,861,032	3,881	3,881	Subsidiary
	Ferroxcube Hong Kong Limited	Hong Kong	Selling passive components	HK$ 79,551	HK$ 79,551	-	67.00	647,953	20,691	13,863	Subsidiary
Ferroxcube Polska Sp. Z.o.o.	Ferroxcube Hong Kong Limited	Hong Kong	Selling passive components	HK$ 39,182	HK$ 39,182	-	33.00	319,141	20,691	6,828	Subsidiary
Magic Technology Co., Ltd.	Magic Technology (Samoa) Co., Ltd.	Samoa	Investment	623,834	623,834	-	100.00	981,580	3,380	3,380	Subsidiary
Magic Technology (Samoa) Co., Ltd.	Classic Magic Developments Limited (Samoa)	Samoa	Selling passive components	230,430	230,430	-	100.00	281,006	2,116	2,116	Subsidiary
	Trendy Island Investment Limited	Samoa	Investment	392,466	392,466	-	100.00	488,227	(200)	(200)	Subsidiary
Bothhand Enterprise Inc.	Bothhand International Investment Co., Ltd.	The British Virgin Islands	Investment	60,829	60,829	1,000,000	100.00	1,384,529	8,741	8,741	Subsidiary

Note 1: For information on investments in mainland China, refer to Table 7.

Note 2: All the above investment account and share of profit or loss relevant to subsidiaries have been eliminated upon consolidation.

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YAGEO CORPORATION AND SUBSIDIARIES

INFORMATION ON INVESTMENT IN MAINLAND CHINA
FOR THE THREE MONTHS ENDED MARCH 31, 2026
(Amounts in Thousands of New Taiwan Dollars, Unless Specified Otherwise)

Investee Company	Main Businesses and Products	Total Amount of Paid-in Capital (Foreign Currency in Thousands) (Note 3)	Method of Investment	Accumulated Outflow of Investment from Taiwan as of January 1, 2026 (Foreign Currency in Thousands) (Note 3)	Investment Flows		Accumulated Outflow of Investment from Taiwan as of March 31, 2026 (Foreign Currency in Thousands) (Note 3)	Net Income (Losses) of the Investee Company (Foreign Currency in Thousands) (Note 4)	Percentage of Ownership	Share of Profits/Losses (Foreign Currency in Thousands) (Note 4)	Carrying Amount as of March 31, 2026 (Foreign Currency in Thousands) (Note 3)	Accumulated Inward Remittance of Earnings as of March 31, 2026 (Foreign Currency in Thousands) (Note 3)
					Outflow (Note 3)	Inflow (Note 3)						
Yageo Electronics (Dongguan) Co., Ltd.	Manufacturing and selling passive components	US$ 53,250 ($ 1,702,935)	Indirect: Through a company registered in a third region	US$ 46,510 ($ 1,487,390)	$ -	$ -	US$ 46,510 ($ 1,487,390)	US$ 164 ($ 5,173)	100.00	US$ 164 ($ 5,173)	US$ 102,670 ($ 3,283,402)	US$ 61,915 ($ 1,980,042)
Yageo Electronics (China) Co., Ltd.	Manufacturing and selling passive components	US$ 301,977 ($ 9,657,224)	Indirect: Through a company registered in a third region	US$ 204,977 ($ 6,555,164)	-	-	US$ 204,977 ($ 6,555,164)	US$ (8,372) ($ (264,849))	100.00	US$ (8,372) ($ (264,849))	US$ 429,741 ($ 13,743,107)	US$ 117,160 ($ 3,746,777)
Yageo Components (Suzhou) Co., Ltd.	Manufacturing and selling passive components	US$ 5,000 ($ 159,900)	Indirect: Through a company registered in a third region	US$ 5,000 ($ 159,900)	-	-	US$ 5,000 ($ 159,900)	US$ (138) ($ (4,380))	100.00	HK$ (138) ($ (4,380))	US$ 7,293 ($ 233,221)	-
Yageo (Suzhou) Trade Co., Ltd.	Selling passive components	US$ 5,000 ($ 159,900)	Indirect: Through a company registered in a third region	US$ 5,000 ($ 159,900)	-	-	US$ 5,000 ($ 159,900)	US$ 5,353 ($ 169,352)	100.00	US$ 5,353 ($ 169,352)	US$ 41,375 ($ 1,323,172)	-
Suzhou Qiyixin Electronics Co., Ltd. (Note 19)	Selling passive components	US$ 2,000 ($ 63,960)	Indirect: Through a company registered in a third region	US$ 2,000 ($ 63,960)	-	-	US$ 2,000 ($ 63,960)	-	-	-	-	-
Yageo (ShenZhen) Modern Logistics Co., Ltd.	Selling passive components	RMB 5,000 ($ 23,147)	Indirect: Through a company registered in a third region	-	-	-	-	US$ 1,237 ($ 39,126)	100.00	US$ 1,237 ($ 39,126)	US$ 1,618 ($ 51,732)	-
Compostar Technology (Dongguan) Co., Ltd. (Note 7)	Manufacturing and selling passive components	US$ 1,500 ($ 47,970)	Indirect: Through a company registered in a third region	US$ 1,164 ($ 37,225)	-	-	US$ 1,164 ($ 37,225)	-	-	-	-	-
Compostar Technology (Suzhou) Co., Ltd. (Note 5)	Manufacturing and selling passive components	US$ 5,150 ($ 164,697)	Indirect: Through a company registered in a third region	US$ 5,150 ($ 164,697)	-	-	US$ 5,150 ($ 164,697)	-	-	-	-	-
Guo Chuang Electronics (Dongguan) Co., Ltd. (Note 8)	Manufacturing and selling passive components	US$ 1,709 ($ 54,654)	Indirect: Through a company registered in a third region	US$ 789 ($ 25,232)	-	-	US$ 789 ($ 25,232)	-	-	-	-	-
Ko-E Technology (Shenzhen) Co., Ltd.	Selling passive components	US$ 3,500 ($ 111,930)	Indirect: Through a company registered in a third region	US$ 3,150 ($ 100,737)	-	-	US$ 3,150 ($ 100,737)	HK$ 27,234 ($ 110,277)	97.15	HK$ 26,458 ($ 107,134)	HK$ 540,599 ($ 2,205,591)	-
Guo Ray Electronics Co., Ltd. (Note 7)	Manufacturing and selling passive components	US$ 1,000 ($ 31,980)	Indirect: Through a company registered in a third region	US$ 460 ($ 14,711)	-	-	US$ 460 ($ 14,711)	-	-	-	-	-
Chen-Xin Electronic (Chiao-Tao) Co., Ltd. (Note 5)	Manufacturing and selling passive components	HK$ 1,000 ($ 4,080)	Indirect: Through a company registered in a third region	US$ 59 ($ 1,887)	-	-	US$ 59 ($ 1,887)	-	-	-	-	-
Chen Xin (Dongguan) (Note 5)	Manufacturing and selling passive components	US$ 1,000 ($ 31,980)	Indirect: Through a company registered in a third region	US$ 460 ($ 14,711)	-	-	US$ 460 ($ 14,711)	-	-	-	-	-
Bestbright Electronics Co., Ltd.	Manufacturing and selling passive components	342,073	Indirect: Through a company registered in a third region	US$ 110,301 ($ 3,527,426)	-	-	US$ 110,301 ($ 3,527,426)	US$ 879 ($ 27,818)	100.00	US$ 879 ($ 27,818)	US$ 20,524 ($ 656,366)	-
Brightking (Shenzhen) Co., Ltd.	Selling passive components	94,380	Indirect: Through a company registered in a third region	-	-	-	-	(221)	100.00	(221)	156,232	-
Brightking (Shanghai) Co., Ltd. (Note 17)	Selling passive components	29,249	Indirect: Through a company registered in a third region	-	-	-	-	-	-	-	-	-
Huizhou Lien Shun Electronics Co., Ltd. (Note 10)	Manufacturing and selling passive components	-	Indirect: Through a company registered in a third region	US$ 1,603 ($ 51,264)	-	-	US$ 1,603 ($ 51,264)	-	-	-	-	-

(Continued)

Investee Company	Main Businesses and Products	Total Amount of Paid-in Capital (Foreign Currency in Thousands) (Note 3)	Method of Investment	Accumulated Outflow of Investment from Taiwan as of January 1, 2026 (Foreign Currency in Thousands) (Note 3)	Investment Flows		Accumulated Outflow of Investment from Taiwan as of March 31, 2026 (Foreign Currency in Thousands) (Note 3)	Net Income (Losses) of the Investee Company (Foreign Currency in Thousands) (Note 4)	Percentage of Ownership	Share of Profits/Losses (Foreign Currency in Thousands) (Note 4)	Carrying Amount as of March 31, 2026 (Foreign Currency in Thousands) (Note 3)	Accumulated Inward Remittance of Earnings as of March 31, 2026 (Foreign Currency in Thousands) (Note 3)
					Outflow (Note 3)	Inflow (Note 3)						
Pulse Electronics (Dongguan) Co., Ltd.	Manufacturing and selling passive components	HK$ 197,161 ($ 804,397)	Indirect: Through a company registered in a third region	US$ 383,032 ($ 12,249,363)	$ -	$ -	US$ 383,032 ($ 12,249,363)	$ (14,737)	100.00	$ (14,737)	$ 2,761,715	$ -
Mian Yang Pulse Electronics Co., Ltd.	Manufacturing and selling passive components	US$ 2,100 ($ 67,158)	Indirect: Through a company registered in a third region	US$ 37,012 ($ 1,183,644)	-	-	US$ 37,012 ($ 1,183,644)	41,448	100.00	41,448	649,374	-
Suining Pulse Electronics Co., Ltd.	Manufacturing and selling passive components	US$ 500 ($ 15,990)	Indirect: Through a company registered in a third region	US$ 37,445 ($ 1,197,491)	-	-	US$ 37,445 ($ 1,197,491)	209,898	100.00	209,898	935,785	-
Pulse (Suzhou) Wireless Products Co., Ltd.	Manufacturing and selling passive components	US$ 25,300 ($ 809,094)	Indirect: Through a company registered in a third region	US$ 21,788 ($ 696,780)	-	-	US$ 21,788 ($ 696,780)	(28,635)	100.00	(28,635)	16,335	-
Pulse Electronics (ShenZhen) Co., Ltd.	Manufacturing and selling passive components	US$ 650 ($ 20,787)	Indirect: Through a company registered in a third region	US$ 3,533 ($ 112,985)	-	-	US$ 3,533 ($ 112,985)	30,000	100.00	30,000	106,668	-
Shengsheng Technology (Suzhou) Co., Ltd. (Note 9)	Manufacturing and selling passive components	US$ 9,000 ($ 287,820)	Indirect: Through a company registered in a third region	US$ 9,656 ($ 308,799)	-	-	US$ 9,656 ($ 308,799)	-	-	-	-	-
EGSTON Electronics Zhuhai Ltd. (Note 22)	Manufacturing and selling passive components	US$ 2,340 ($ 74,833)	Indirect: Through a company registered in a third region	US$ 19,748 ($ 631,541)	-	-	US$ 19,748 ($ 631,541)	-	100.00	-	-	-
KEMET Electronics (Suzhou) Co., Ltd.	Manufacturing and selling passive components	US$ 26,667 ($ 852,811)	Indirect: Through a company registered in a third region	US$ 208,750 ($ 6,675,825)	-	-	US$ 208,750 ($ 6,675,825)	US$ 5,428 ($ 171,719)	100.00	US$ 5,428 ($ 171,719)	US$ 137,150 ($ 4,386,063)	US$ 5,395 ($ 172,532)
Shanghai Arcotronics Components & Machineries Co., Ltd.	Manufacturing and selling passive components	RMB 32,600 ($ 150,915)	Indirect: Through a company registered in a third region	-	-	-	-	US$ 388 ($ 12,263)	100.00	US$ 388 ($ 12,263)	US$ 31,729 ($ 1,014,707)	-
KEMET Jianghai Electronics Components Co., Ltd.	Manufacturing and selling passive components	US$ 22,000 ($ 703,560)	Indirect: Through a company registered in a third region	US$ 22,000 ($ 703,560)	-	-	US$ 22,000 ($ 703,560)	US$ 76 ($ 2,409)	30.00	US$ 23 ($ 723)	US$ 280 ($ 8,944)	-
TOKIN Electronics (Xiamen) Corporation	Manufacturing and selling passive components	US$ 31,000 ($ 991,380)	Indirect: Through a company registered in a third region	US$ 57,825 ($ 1,849,244)	-	-	US$ 57,825 ($ 1,849,244)	US$ 1,437 ($ 45,469)	100.00	US$ 1,437 ($ 45,469)	US$ 46,606 ($ 1,490,467)	-
Shenzhen Ruiyi Electronics Co., Ltd.	Selling passive components	RMB 7,492 ($ 34,683)	Indirect: Through a company registered in a third region	-	-	-	-	US$ (36) ($ (1,143))	30.00	US$ (11) ($ (343))	US$ 2,335 ($ 74,667)	-
TESE China Co., Ltd.	Manufacturing and selling temperature sensor	US$ 38,250 ($ 1,223,235)	Indirect: Through a company registered in a third region	US$ 40,050 ($ 1,280,799)	-	-	US$ 40,050 ($ 1,280,799)	RMB 1,600 ($ 7,309)	100.00	RMB 1,600 ($ 7,309)	RMB 45,800 ($ 212,022)	-
Dongguan Shibaura Electronics Co., Ltd.	Manufacturing and selling temperature sensor	JPY 300,000 ($ 60,120)	Indirect: Through a company registered in a third region	-	-	-	-	JPY 636 ($ 128)	100.00	JPY 636 ($ 128)	JPY 1,656,824 ($ 332,028)	-
Shanghai Shibaura Electronics Co., Ltd.	Manufacturing and selling temperature sensor	JPY 580,000 ($ 116,232)	Indirect: Through a company registered in a third region	-	-	-	-	JPY 69,255 ($ 13,976)	100.00	JPY 69,255 ($ 13,976)	JPY 2,234,303 ($ 447,754)	-
Shibaura Advanced Shanghai Devices Co., Ltd.	Manufacturing and selling temperature sensor	JPY 50,000 ($ 10,020)	Indirect: Through a company registered in a third region	-	-	-	-	-	100.00	-	JPY 50,000 ($ 10,020)	-
Dongguan Chilisin Electronics Co., Ltd.	Manufacturing and selling passive components	HK$ 454,302 ($ 1,853,507)	Indirect: Through a company registered in a third region	US$ 63,949 ($ 2,045,089)	-	-	US$ 63,949 ($ 2,045,089)	US$ (1,394) ($ (44,084))	100.00	US$ (1,394) ($ (44,084))	US$ 69,186 ($ 2,212,575)	-
Chilisin Electronics (Su Zhou) Co., Ltd. (Note 11)	Manufacturing and selling passive components	US$ 5,850 ($ 187,083)	Indirect: Through a company registered in a third region	US$ 5,272 ($ 168,599)	-	-	US$ 5,272 ($ 168,599)	-	-	-	-	-
Chilisin Electronics (Henan) Co., Ltd. (Note 11)	Manufacturing and selling passive components	US$ 4,000 ($ 127,920)	Indirect: Through a company registered in a third region	US$ 4,000 ($ 127,920)	-	-	US$ 4,000 ($ 127,920)	-	-	-	-	-
Dongguan CNA Electronics Co., Ltd.	Manufacturing and selling passive components	US$ 1,000 ($ 31,980)	Indirect: Through a company registered in a third region	US$ 500 ($ 15,990)	-	-	US$ 500 ($ 15,990)	US$ (16) ($ (514))	50.00	US$ (8) ($ (257))	US$ 1,773 ($ 56,700)	-
Dongguan Lianmao Electronics Co., Ltd. (Note 13)	Selling passive components	US$ 200 ($ 6,396)	Indirect: Through a company registered in a third region	US$ 200 ($ 6,396)	-	-	US$ 200 ($ 6,396)	-	-	-	-	-

(Continued)

Investee Company	Main Businesses and Products	Total Amount of Paid-in Capital (Foreign Currency in Thousands) (Note 3)	Method of Investment	Accumulated Outflow of Investment from Taiwan as of January 1, 2026 (Foreign Currency in Thousands) (Note 3)	Investment Flows		Accumulated Outflow of Investment from Taiwan as of March 31, 2026 (Foreign Currency in Thousands) (Note 3)	Net Income (Losses) of the Investee Company (Foreign Currency in Thousands) (Note 4)	Percentage of Ownership	Share of Profits/Losses (Foreign Currency in Thousands) (Note 4)	Carrying Amount as of March 31, 2026 (Foreign Currency in Thousands) (Note 3)	Accumulated Inward Remittance of Earnings as of March 31, 2026 (Foreign Currency in Thousands) (Note 3)
					Outflow (Note 3)	Inflow (Note 3)						
Hunan Chilisin Electronics Technology Co., Ltd.	Manufacturing and selling passive components	US$ 69,000 ($ 2,206,620)	Indirect: Through a company registered in a third region	US$ 69,000 ($ 2,206,620)	$ -	$ -	US$ 69,000 ($ 2,206,620)	US$ (539) ($ (17,046))	100.00	US$ (539) ($ (17,046))	US$ 75,215 ($ 2,405,386)	$ -
Shenzhen Chilisin Electronics Co., Ltd.	Selling passive components	US$ 900 ($ 28,782)	Indirect: Through a company registered in a third region	US$ 900 ($ 28,782)	-	-	US$ 900 ($ 28,782)	US$ 399 ($ 12,618)	100.00	US$ 399 ($ 12,618)	US$ 3,371 ($ 107,796)	-
Yuanling Country Xianghua Electronic Technology Co., Ltd.	Manufacturing and selling passive components	RMB 15,000 ($ 69,440)	Indirect: Through a company in mainland China	-	-	-	-	-	49.90	-	-	-
Mag. Layers International Co., Ltd.	Manufacturing and selling passive components	US$ 28,500 ($ 911,430)	Indirect: Through a company registered in a third region	US$ 24,500 ($ 783,510)	-	-	US$ 24,500 ($ 783,510)	US$ 106 ($ 3,368)	100.00	US$ 106 ($ 3,368)	US$ 48,452 ($ 1,549,482)	-
Shin Yuan Electronics Productions (Kunshan) Co., Ltd.	Manufacturing and selling passive components	RMB 41,446 ($ 191,866)	Indirect: Through a company in mainland China	-	-	-	-	RMB 517 ($ 2,363)	100.00	RMB 517 ($ 2,363)	RMB 226,424 ($ 1,048,184)	-
Ferroxcube Electronics (Dongguan) Limited	Manufacturing and selling passive components	US$ 22,300 ($ 713,154)	Indirect: Through a company registered in a third region	US$ 21,122 ($ 675,482)	-	-	US$ 21,122 ($ 675,482)	EUR 217 ($ 8,041)	100.00	EUR 217 ($ 8,041)	EUR 15,555 ($ 570,488)	-
Magic Electronic Technology (Shenzhen) Co., Ltd. (Note 18)	Manufacturing and selling passive components	US$ 1,287 ($ 41,158)	Indirect: Through a company registered in a third region	US$ 1,287 ($ 41,158)	-	-	US$ 1,287 ($ 41,158)	-	-	-	-	-
Magic Trade (Shenzhen) Co., Ltd.	Selling passive components	US$ 79 ($ 2,526)	Indirect: Through a company registered in a third region	US$ 79 ($ 2,526)	-	-	US$ 79 ($ 2,526)	US$ (19) ($ (590))	100.00	US$ (19) ($ (590))	US$ 1,296 ($ 41,435)	-
Magic Electronic Technology (Hunan) Co., Ltd.	Manufacturing and selling passive components	US$ 1,000 ($ 31,980)	Indirect: Through a company registered in a third region	US$ 1,000 ($ 31,980)	-	-	US$ 1,000 ($ 31,980)	US$ 168 ($ 5,306)	100.00	US$ 168 ($ 5,306)	US$ 1,869 ($ 59,772)	-
Magic Electronic Technology (Chongqing) Co., Ltd.	Manufacturing and selling passive components	US$ 13,000 ($ 415,740)	Indirect: Through a company registered in a third region	US$ 13,000 ($ 415,740)	-	-	US$ 13,000 ($ 415,740)	US$ (113) ($ (3,582))	100.00	US$ (113) ($ (3,582))	US$ 14,110 ($ 451,226)	-
Bothhand Enterprise (Guangzhou) Inc. (Note 12)	Manufacturing and selling passive components	-	Indirect: Through a company registered in a third region	HK$ 5,764 ($ 23,517)	-	-	HK$ 5,764 ($ 23,517)	-	-	-	-	-
Kaiping Bothhand Electronics Co., Ltd. (Note 14)	Manufacturing and selling passive components	-	Indirect: Through a company registered in a third region	US$ 879 HK$ 34,609 ($ 169,311)	-	-	US$ 879 HK$ 34,609 ($ 169,311)	-	-	-	-	-
Guangzhou Bothhand Electronics Co., Ltd.	Manufacturing and selling passive components	US$ 2,000 ($ 63,960)	Indirect: Through a company registered in a third region	US$ 2,000 ($ 63,960)	-	-	US$ 2,000 ($ 63,960)	RMB (31) ($ (144))	100.00	RMB (31) ($ (144))	RMB 22,874 ($ 105,892)	-
Deyang Bothhand Electronics Co., Ltd.	Manufacturing and selling passive components	US$ 5,000 ($ 159,900)	Indirect: Through a company registered in a third region	-	-	-	-	RMB 2,269 ($ 10,365)	100.00	RMB 2,269 ($ 10,365)	RMB 67,437 ($ 312,184)	-
Guangzhou Chenghan Electronic Technology Co., Ltd. (Note 20)	Manufacturing and selling passive components	RMB 25,988 ($ 120,306)	Indirect: Through a company in mainland China	-	-	-	-	-	-	-	-	-
Deyang Shisheng Electronics Co., Ltd. (Note 16)	Manufacturing and selling passive components	RMB 5,000 ($ 23,147)	Indirect: Through a company in mainland China	-	-	-	-	-	-	-	-	-
Deyang Hongyi Electronics Co., Ltd.	Manufacturing and selling passive components	RMB 30,000 ($ 138,879)	Indirect: Through a company in mainland China	-	-	-	-	RMB 653 ($ 2,982)	51.00	RMB 333 ($ 1,521)	RMB 44,533 ($ 206,155)	-
Hunan Bothhand Electronics Co., Ltd. (Note 15)	Manufacturing and selling passive components	-	Indirect: Through a company in mainland China	-	-	-	-	-	-	-	-	-
Magic (Suzhou) Photoelectric Technology., Ltd. (Note 11)	Manufacturing and selling passive components	-	Direct investment in mainland China	US$ 400 ($ 12,792)	-	-	US$ 400 ($ 12,792)	-	-	-	-	-

(Continued)

Accumulated Investment in Mainland China as of March 31, 2026 (US$ in Thousands) (Note 3)	**Investment Amounts Authorized by Investment Commission, MOEA (US$ in Thousands) (Note 3)**	**Upper Limit on Investment**
$46,137,567 (US$1,442,702)	$59,428,978 (US$1,858,317) (Notes 1 and 21)	(Note 2)

Note 1: Investment Commission of MOEA approved the transfer of earnings to capital of Yageo Electronics (Dongguan) Co., Ltd. and Yageo Electronics (China) Co., Ltd. amounting to US$6,740 thousand and US$97,000 thousand, respectively.

Note 2: Referred to under Order No. 11351008640 issued by the MOEA on May 23, 2024 the Company obtained the operational headquarters certification documents issued by the Industrial Bureau of the MOEA with validity period from May 15, 2024 to May 14, 2027. Therefore, the investment in mainland China is not restricted.

Note 3: The currency exchange rates on March 31, 2026, of NTD to RMB, HKD, USD, EUR and JPY, which were 1:4.6293, 1:4.0799, 1:31.9800, 1:36.6747 and 1:0.2004, respectively.

Note 4: The currency exchange rates in the first quarter of 2026, of NTD to RMB, HKD, USD, EUR and JPY, which were 1:4.5680, 1:4.0492, 1:31.6350, 1:37.0404 and 1:0.2018, respectively.

Note 5: Compostar Technology (Suzhou) Co., Ltd., Chen-Xin Electronic (Chiao-Tao) Co., Ltd. and Chen Xin (Dongguan) have been liquidated and the liquidation was approved by Investment Commission of MOEA.

Note 6: All the above investment account and share of profit or loss relevant to subsidiaries have been eliminated on consolidation.

Note 7: Compostar Technology (Dongguan) Co., Ltd. and Guo Ray Electronics Co., Ltd. were cancelled in the third quarter of 2019.

Note 8: Guo Chuang Electronics (Dongguan) Co., Ltd. was cancelled in March 2021.

Note 9: Shengsheng Technology (Suzhou) Co., Ltd. was cancelled in September 2021.

Note 10: Huizhou Lien Shun Electronics Co., Ltd. was dissolved and liquidated in September 2021.

Note 11: Chilisin Electronics (Henan) Co., Ltd., Chilisin Electronics (Su Zhou) Co., Ltd., Magic (Suzhou) Photoelectric Technology., Ltd., Ltd., Magic Electronic Technology (Dongguan) Co., Ltd. and Kunshan Taijun Electronics Co., Ltd. were liquidated in May 2020, June 2020, November 2020, January 2021 and January 2021, respectively.

Note 12: Bothhand Enterprise (Guangzhou) Inc. was liquidated in January 2011, but the remaining capital stock has not yet been remitted back to Taiwan.

Note 13: Dongguan Lianmao Electronics Co., Ltd. was dissolved and liquidated in the fourth quarter of 2021.

Note 14: Kaiping Bothhand Electronics Co., Ltd. was sold in July 2021 and its stock was transferred in October 2021.

Note 15: Hunan Bothhand Electronics Co., Ltd. was liquidated in August 2022, but the remaining capital stock has not yet been remitted back to Taiwan.

Note 16: Deyang Shisheng Electronics Co., Ltd. was liquidated in the second quarter of 2023.

Note 17: Brightking (Shanghai) Co., Ltd. was liquidated in the third quarter of 2024.

Note 18: Magic Electronic Technology (Shenzhen) Co., Ltd. was dissolved and liquidated in the second quarter of 2025.

Note 19: Yageo (Suzhou) Trade Co., Ltd. and Suzhou Qiyixin Electronics Co., Ltd. carried out a simple merger in the third quarter of 2025, with Yageo (Suzhou) Trade Co., Ltd. as the surviving company and Suzhou Qiyixin Electronics Co., Ltd. as the dissolved company. The merger base date is July 31, 2025.

Note 20: Guangzhou Chenghan Electronic Technology Co., Ltd. was dissolved and liquidated in the fourth quarter of 2025.

Note 21: The Company's subsidiaries, Chilisin Electronics Corp., Bothhand Enterprise Inc. and Magic Technology Co., Ltd., have transferred part of their investments in mainland China to the Company during 2025.

Note 22: EGSTON Electronics Zhuhai Ltd. was liquidated in the first quarter of 2026, however, the legal deregistration and dissolution procedures have not yet been completed.

(Concluded)

TABLE 8

YAGEO CORPORATION AND SUBSIDIARIES

INTERCOMPANY RELATIONSHIPS AND SIGNIFICANT INTERCOMPANY TRANSACTIONS
FOR THE THREE MONTHS ENDED MARCH 31, 2026
(Amounts in Thousands of New Taiwan Dollars)

No.	Company Name	Counterparty	Nature of Relationship (Note 1)	Intercompany Transactions			
				Financial Statements Item	Amount	Terms	Percentage of Consolidated Net Revenue or Total Assets
0	Yageo Corporation	Yageo Corporation (South Asia)	a.	Sales	$ 391,806	T/T 90 days	1
		Yageo USA (H.K.) Limited	a.	Sales	5,606,601	Offset account T/T 90 days	15
		Yageo Electronics (Dongguan) Co., Ltd.	a.	Sales	809,722	Offset account T/T 90 days	2
		Yageo (Suzhou) Trade Co., Ltd.	a.	Sales	401,091	T/T 90 days	1
		YAGEO Electronics Japan LLC	a.	Receivables from related parties	8,882,487	Financing	2
1	Yageo Electronics (China) Co., Ltd.	Yageo Corporation	b.	Sales	3,470,574	T/T 90 days	9
		Yageo Corporation	b.	Receivables from related parties	4,858,544	T/T 90 days	1
2	Yageo USA (H.K.) Limited	Yageo Electronics (Dongguan) Co., Ltd.	c.	Sales	1,079,555	T/T 90 days	3
		Yageo (Suzhou) Trade Co., Ltd.	c.	Sales	2,465,007	T/T 90 days	6
3	Yageo (Suzhou) Trade Co., Ltd.	Ko-E Technology (Shenzhen) Co., Ltd.	c.	Sales	2,307,619	T/T 65 days	6
4	Yageo Electronics (Dongguan) Co., Ltd.	Yageo Corporation	b.	Sales	2,277,181	Offset account T/T 90 days	6
5	Yageo Holding (Bermuda) Ltd.	Yageo Corporation	b.	Receivables from related parties	12,792,000	Financing	3
		Yageo USA (H.K.) Limited	c.	Receivables from related parties	6,337,873	Financing	2
		Yageo Europe Holding B.V.	c.	Receivables from related parties	6,343,094	Financing	2
		Yageo Asia Electronics PTE. LTD.	c.	Receivables from related parties	15,702,180	Equity transactions	4
6	Yageo Electronics Holding (S) PTE. LTD.	Yageo Holding France	a.	Receivables from related parties	8,068,344	Financing	2
7	Yageo (ShenZhen) Modern Logistics Co., Ltd.	Ko-E Technology (Shenzhen) Co., Ltd.	c.	Sales	741,385	T/T 90 days	2
8	Pulse Electronics (Singapore) Pte. Ltd.	Yageo Corporation	b.	Receivables from related parties	3,198,000	Financing	1
9	EGSTON System Electronic spol.s.r.o.	EGSTON System Electronics Eggenburg GmbH	c.	Sales	419,783	T/T 30 days	1
		EGSTON Automotive Eggenburg GmbH	c.	Sales	395,466	T/T 30 days	1
10	Mianyang Pulse Electronics Co., Ltd.	Pulse Electronics (Singapore) Pte. Ltd.	b.	Sales	494,328	T/T 90 days	1
11	Suining Pulse Electronics Co., Ltd.	Pulse Electronics (Singapore) Pte. Ltd.	b.	Sales	645,637	T/T 90 days	2
12	KEMET Electronics (Suzhou) Co., Ltd.	KEMET Electronics Corporation	b.	Sales	2,733,148	Net 60 days	7

(Continued)

No.	Company Name	Counterparty	Nature of Relationship (Note 1)	Intercompany Transactions			
				Financial Statements Item	Amount	Terms	Percentage of Consolidated Net Revenue or Total Assets
13	KEMET Electronics Corporation	KEMET Electronics (Suzhou) Co., Ltd.	a.	Sales	$ 1,172,496	Net 60 days	3
		KEMET Electronics Marketing (S) Pte Ltd.	a.	Sales	4,852,830	Net 60 days	13
14	TOKIN Corporation	TOKIN Hong Kong Ltd.	a.	Sales	913,286	T/T 90 days	2
		KEMET Electronics Corporation	b.	Sales	499,221	Net 60 days	1
		YAGEO Electronics Japan LLC	c.	Receivables from related parties	5,931,840	Financing	1
15	TOKIN Electronics (Vietnam) Co., Ltd.	TOKIN Corporation	b.	Sales	456,612	Net 50 days	1
16	TOKIN Electronics (Thailand) Co., Ltd.	TOKIN Corporation	b.	Sales	1,135,539	T/T 80 days	3
17	Chilisin International Ltd.	Yageo Asia Electronics PTE. LTD.	c.	Receivables from related parties	4,468,766	Equity transactions	1
18	Chilisin Electronics Corp.	Pulse Electronics (Singapore) Pte. Ltd.	c.	Sales	1,412,383	T/T 120 days	4
19	Mag. Layers International Co., Ltd.	Suining Pulse Electronics Co., Ltd.	c.	Sales	465,715	T/T 120 days	1
		Chilisin Electronics Corp.	c.	Sales	382,138	T/T 120 days	1

Note 1: The flow of related-party transactions is as follows:

a. From the parent company to its subsidiary.
b. From a subsidiary to its parent company.
c. Between subsidiaries.

Note 2: The percentage calculation is based on the consolidated total operating revenues or total assets. For balance sheet items, each item’s period-end balance is shown as a percentage to consolidated total assets as of March 31, 2026. For profit or loss items, cumulative amounts are shown as a percentage to consolidated total operating revenues for the three months ended March 31, 2026.

Note 3: The above table only discloses each of the related-party transactions which amount to at least 1% of total revenue or total assets, while the reverse flow of transactions is not additionally disclosed.

Note 4: The intercompany transactions have been eliminated on consolidation.

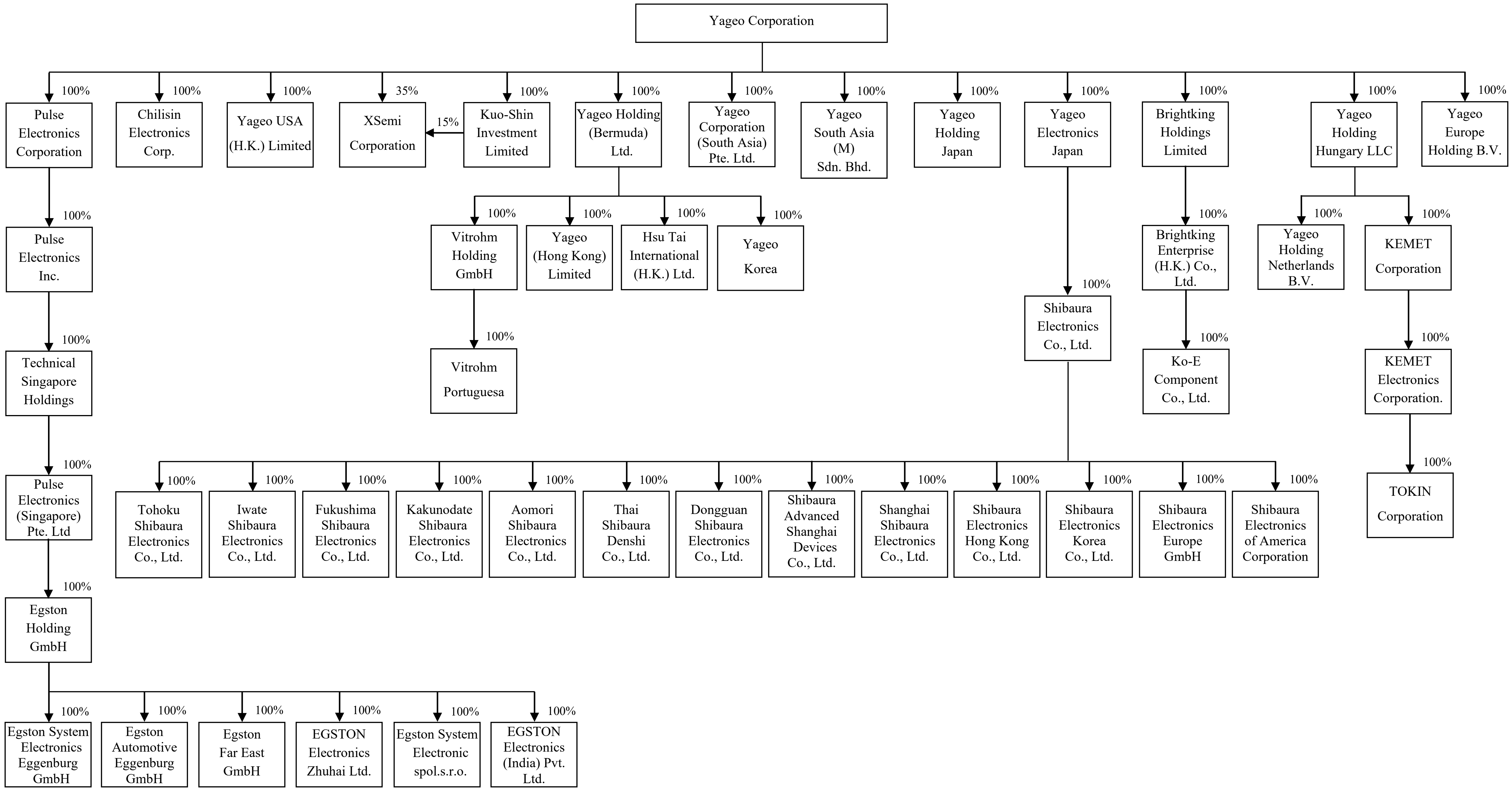
(Concluded)

TABLE 9

YAGEO CORPORATION AND SUBSIDIARIES

THE GROUP'S ORGANIZATION CHART
MARCH 31, 2026

March 31, 2026



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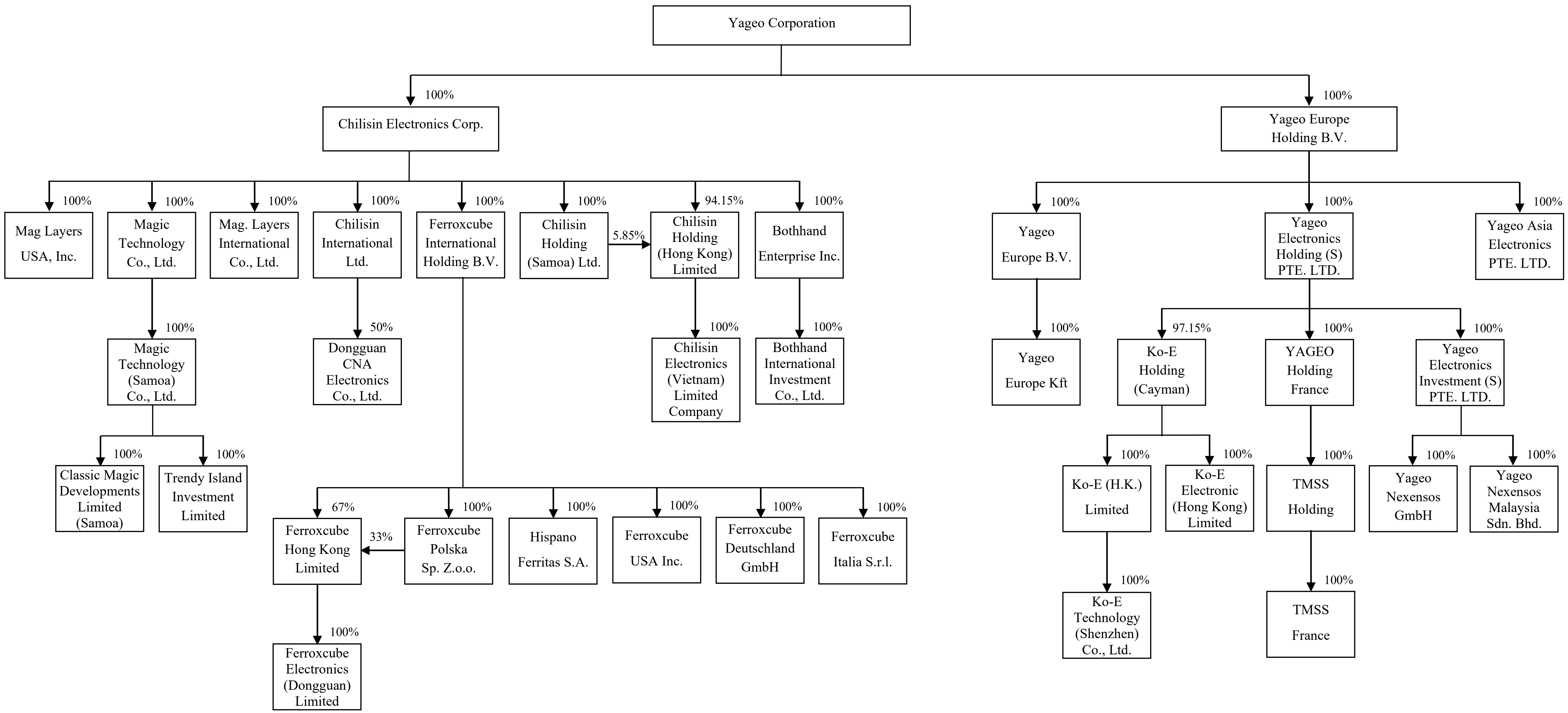
March 31, 2026



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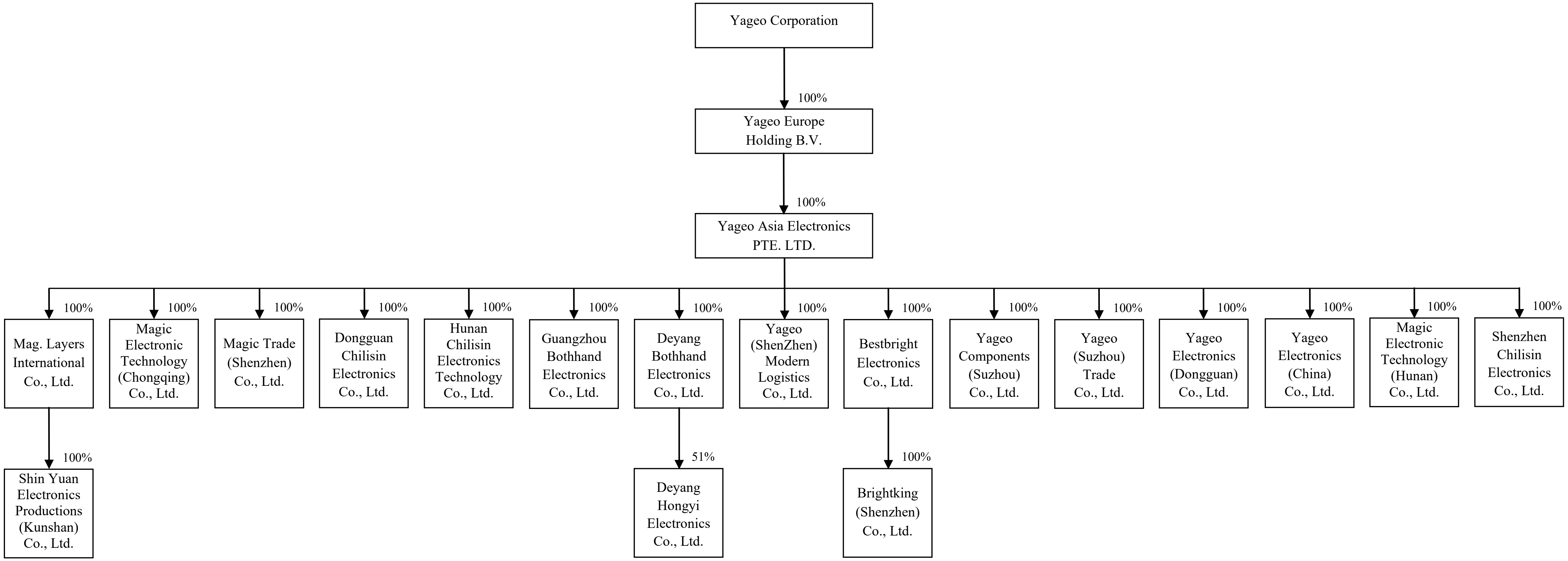
March 31, 2026



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