

SOLOMON Technology Corporation and Subsidiaries

Consolidated Financial Statements and Independent Auditor's Review Report

Second Quarter 2026 and 2025

(Stock Code 2359)

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SOLOMON Technology Corporation and Subsidiaries
Consolidated Financial Statements and Independent Auditor's Review Report for
Second Quarter 2026 and 2025
Table of Contents

Item	Page
1. Cover Page	1
2. Table of Contents	2
3. Independent Auditor's Review Report	3 ~ 4
4. Consolidated Balance Sheet	5 ~ 7
5. Consolidated Statement of Comprehensive Income	8
6. Consolidated Statement of Changes in Equity	9 ~ 10
7. Consolidated Statement of Cash Flows	11 ~ 12
8. Notes to the Consolidated Financial Statements	13 ~ 69
(1) Company history	13
(2) Approval date and procedures of the financial statements	13
(3) Application of new and amended standards and interpretations	13 ~ 14
(4) Summary of material accounting policies	14 ~ 26
(5) Main sources of uncertainty of material accounting judgments, estimates and assumptions	26 ~ 27
(6) Description of major accounts	27 ~ 54
(7) Related party transactions	54
(8) Pledged assets	54 ~ 55
(9) Material contingent liabilities and unrecognized contractual commitments	55
(10) Material losses from disasters	55
(11) Material subsequent events	55
(12) Others	56 ~ 67
(13) Note disclosures	67 ~ 68
A. Information of material transactions	67
B. Information of investee companies	67
C. Information of investments in Mainland China	67 ~ 68
(14) Operating segment information	68 ~ 69

Independent Auditor's Review Report
(2026) Letter Cai-Shen-Bao-Zi No. 26001662

To SOLOMON Technology Corporation:

Introduction

We reviewed the consolidated balance sheets of SOLOMON Technology Corporation and its subsidiaries (hereinafter referred to as "Solomon Group") as of June 30, 2026 and 2025; their consolidated statements of comprehensive income for the three months ended June 30, 2026 and 2025; and for the six months ended June 30, 2026 and 2025; their consolidated statements of changes in equity; consolidated statements of cash flows for the six months then ended; and the related notes to the consolidated financial statements (including a summary of material accounting policies). Compiling fairly presented consolidated financial statements according to the "Regulations Governing the Preparation of Financial Reports by Securities Issuers" and the IAS 34 "Interim Financial Reporting" endorsed and issued into effect by the Financial Supervisory Commission is the responsibility of management. Our responsibility is to make conclusions about the consolidated financial statements based on the review results.

Scope

Except as explained in the Basis of Qualified Conclusion paragraph, we conducted our review in accordance with the Standards on Review Engagements of the Republic of China No. 2410 "Review of Financial Statements." The procedures carried out during the review of the consolidated financial statements include inquiries (mainly to the personnel in charge of financial and accounting matters), analytical procedures and other review procedures. The scope of the review is obviously narrower than the scope of the audit. Hence, we may not identify the material matters that can be identified during the audit and, thus, cannot give audit opinions.

Basis of Qualified Conclusion

As disclosed in Notes 4(3) and 6(8) to the consolidated financial statements, the financial statements of certain non-significant subsidiaries included in the consolidated financial statements, as well as investments accounted for using the equity method for the same periods, were not reviewed by the auditors. As of June 30, 2026 and 2025, the total assets (including the investments accounted for using the equity method) of these entities amounted to NT\$1,619,399 thousand and NT\$1,711,105 thousand, representing 14.4% and 17.6%, respectively, of the consolidated total assets; the total liabilities amounted to NT\$350,701 thousand and NT\$800,228 thousand, representing 8.1% and 20.6%, respectively, of the consolidated total liabilities. For the three months ended June 30, 2026 and 2025, and for the six months ended June 30, 2026 and 2025, the total comprehensive income of these entities was NT\$402,369 thousand, NT\$(4,274) thousand, NT\$427,348 thousand and NT\$(96,341) thousand, representing 55.1%, 1.7%, 48.0% and 42.2%, respectively, of the consolidated comprehensive income.

Qualified Conclusion

Based on our review, except for the adjustments, if any, that might have been determined to be necessary had the financial statements of the non-significant subsidiaries and investments accounted for using the equity method, as described in the Basis of Qualified Conclusion paragraph, and the relevant information disclosed in Note 13 been reviewed, nothing has come to our attention that causes us to believe that the accompanying consolidated financial statements do not present fairly, in all material respects, the consolidated financial position of Solomon Group as of June 30, 2026 and 2025; its consolidated financial performance for the three months and six months ended June 30, 2026 and 2025; and its consolidated cash flows for the six months ended June 30, 2026 and 2025, in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and International Accounting Standard 34 "Interim Financial Reporting" endorsed and issued into effect by the Financial Supervisory Commission.

PricewaterhouseCoopers Taiwan

Wen Ya-Fang

CPA

Lin Se-Kai

Financial Supervisory Commission

Approval No.: Jin-Guan-Zheng-Shen-Zi No. 1100350706

Former Securities and Futures Bureau, Financial Supervisory
Commission, Executive Yuan

Approval No.: Jin-Guan-Zheng-Liu-Zi No. 0960072936

August 12, 2026

SOLOMON Technology Corporation and Subsidiaries
Consolidated Balance Sheet
June 30, 2026 and December 31 and June 30, 2025

Unit: NT\$ Thousand

		June 30, 2026		December 31, 2025		June 30, 2025	
Assets	Note	Amount	%	Amount	%	Amount	%
Current assets							
1100 Cash and cash equivalents	6(1)	\$ 2,392,595	21	\$ 2,213,779	22	\$ 1,974,890	20
1110 Financial assets measured at fair value through profit or loss – current	6(2)	1,249,334	11	780,458	8	832,121	9
1136 Financial assets measured at amortized cost – current	6(4)	1,583,875	14	1,569,836	16	1,642,619	17
1150 Net notes receivable	6(5)	39,751	-	25,958	-	39,603	-
1170 Net accounts receivable	6(5)	956,548	9	834,346	8	835,881	9
1200 Other receivables		24,752	-	19,172	-	19,191	-
1220 Income tax assets in the current period		7,520	-	7,643	-	7,229	-
130X Inventory	6(6)	2,122,189	19	2,169,153	21	1,962,610	20
1410 Prepayments	6(7)	639,649	6	406,583	4	366,274	4
11XX Total current assets		9,016,213	80	8,026,928	79	7,680,418	79
Non-current assets							
1510 Financial assets measured at fair value through profit or loss – non-current	6(2)	334,592	3	279,062	3	239,787	2
1517 Financial assets measured at fair value through other comprehensive income – non-current	6(3)	13,205	-	20,109	-	41,051	-
1535 Financial assets measured at amortized cost – non-current	6(4) and 8	112,880	1	46,174	1	68,156	1
1550 Investments accounted for using the equity method	6(8)	34,320	-	34,943	-	35,512	-
1600 Property, plant and equipment	6(9) and 8	468,490	4	453,470	5	445,204	5
1755 Right-of-use assets	6(10)	259,992	2	185,714	2	176,157	2
1760 Net investment property	6(12) and 8	846,302	8	851,831	8	857,588	9
1780 Intangible assets		1,163	-	3,058	-	5,442	-
1840 Deferred income tax assets		71,763	1	61,708	1	62,883	1
1900 Other non-current assets	6(13) and 8	117,417	1	138,548	1	109,973	1
15XX Total non-current assets		2,260,124	20	2,074,617	21	2,041,753	21
1XXX Total assets		\$ 11,276,337	100	\$ 10,101,545	100	\$ 9,722,171	100

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SOLOMON Technology Corporation and Subsidiaries
Consolidated Balance Sheet (Continued)
June 30, 2026 and December 31 and June 30, 2025

Unit: NT\$ Thousand

		June 30, 2026		December 31, 2025		June 30, 2025	
Liabilities and Equity	Note	Amount	%	Amount	%	Amount	%
Current liabilities							
2100 Short-term loans	6(14)	\$ 692,076	6	\$ 663,000	7	\$ 787,484	8
2130 Contractual liabilities – current	6(21)	1,706,946	15	1,612,024	16	1,436,727	15
2150 Notes payable		580	-	4,264	-	6,481	-
2170 Accounts payable		1,027,823	9	915,238	9	971,723	10
2200 Other payables	6(15)	422,871	4	236,397	2	364,127	4
2230 Income tax liabilities in the current period		31,720	-	37,957	-	30,315	1
2250 Liability provisions – current	6(16)	43,287	1	41,623	1	22,382	-
2280 Lease liabilities – current		74,850	1	33,443	-	27,297	-
2300 Other current liabilities	6(11) and (21)	30,387	-	14,837	-	16,194	-
21XX Total current liabilities		4,030,540	36	3,558,783	35	3,662,730	38
Non-current liabilities							
2570 Deferred income tax liabilities		110,166	1	98,916	1	61,216	1
2580 Lease liabilities – non-current		157,529	1	162,283	2	156,357	1
2600 Other non-current liabilities		10,943	-	10,465	-	10,401	-
25XX Total non-current liabilities		278,638	2	271,664	3	227,974	2
2XXX Total liabilities		4,309,178	38	3,830,447	38	3,890,704	40
Share capital	6(18)						
3110 Common share capital		1,714,711	15	1,714,711	17	1,714,711	18
Capital reserves	6(19)						
3200 Capital reserves		911,351	8	911,351	9	911,351	9
Retained earnings	6(20)						
3310 Legal reserves		553,647	5	532,061	5	532,061	6
3320 Special reserves		135,037	1	109,147	1	109,147	1
3350 Undistributed earnings		3,203,837	29	2,642,787	26	2,268,063	23
Other equity							
3400 Other equity		(117,034)	(1)	(135,037)	(1)	(165,791)	(2)
3500 Treasury stocks	6(18)	(6,042)	-	(6,042)	-	(6,042)	-
31XX Total equity attributable to owners of the parent company		6,395,507	57	5,768,978	57	5,363,500	55
36XX Non-controlling interests		571,652	5	502,120	5	467,967	5
3XXX Total equity		6,967,159	62	6,271,098	62	5,831,467	60
Material contingent liabilities and unrecognized contractual commitments	9						
Material subsequent events	11						
3X2X Total liabilities and equity		\$ 11,276,337	100	\$ 10,101,545	100	\$ 9,722,171	100

The attached notes to the consolidated financial statements are part of the consolidated financial statements and should be read in conjunction with them.

Chairman: Chen Cheng-Lung General Manager: Chen Cheng-Lung Chief Accountant: Huang Chien-Chi

SOLOMON Technology Corporation and Subsidiaries
Consolidated Statement of Comprehensive Income
April 1 to June 30, 2026 and 2025, and January 1 to June 30, 2026 and 2025

Unit: NT\$ Thousand
(except earnings per share expressed in NT\$)

		April 1 to June 30, 2026		April 1 to June 30, 2025		January 1 to June 30, 2026		January 1 to June 30, 2025	
Item	Note	Amount	%	Amount	%	Amount	%	Amount	%
4000 Operating revenue	6(21)	\$ 1,443,318	100	\$ 1,041,800	100	\$ 2,333,384	100	\$ 2,257,809	100
5000 Operating costs	6(6)	(1,159,327)	(80)	(794,440)	(76)	(1,858,576)	(80)	(1,776,559)	(79)
5950 Gross profit		283,991	20	247,360	24	474,808	20	481,250	21
Operating expenses	6(26)(27)								
6100 Marketing expenses		(104,997)	(7)	(96,320)	(9)	(198,405)	(8)	(187,012)	(8)
6200 Management expenses		(110,665)	(8)	(84,581)	(8)	(202,136)	(9)	(171,912)	(8)
6300 Research and development expenses		(42,870)	(3)	(39,596)	(4)	(87,851)	(4)	(76,485)	(3)
6450 Expected credit gain (loss)	12(2)	638	-	(3,771)	(1)	3,873	-	(4,630)	-
6000 Total operating expenses		(257,894)	(18)	(224,268)	(22)	(484,519)	(21)	(440,039)	(19)
6900 Operating profit (loss)		26,097	2	23,092	2	(9,711)	(1)	41,211	2
Non-operating income and expenses									
7100 Interest income	6(22)	42,532	3	38,193	4	80,954	3	79,247	4
7010 Other income	6(23)	144,358	10	25,115	2	161,318	7	48,012	2
7020 Other gains and losses	6(24)	535,497	37	(310,200)	(30)	678,609	29	(341,621)	(15)
7050 Financial costs	6(25)	(6,076)	-	(5,853)	-	(11,732)	-	(11,984)	(1)
7055 Expected credit impairment loss	12(2)	-	-	(13,335)	(1)	-	-	(13,335)	(1)
7060 Share of profits (losses) of associates and joint ventures under the equity method	6(8)	(371)	-	(351)	-	(623)	-	(660)	-
7000 Total non-operating income and expenses		715,940	50	(266,431)	(25)	908,526	39	(240,341)	(11)
7900 Profit (loss) before tax		742,037	52	(243,339)	(23)	898,815	38	(199,130)	(9)
7950 Income tax (expense) benefit	6(28)	(11,172)	(1)	67,000	6	(25,018)	(1)	35,904	2
8200 Net profit (loss) in the current period		\$ 730,865	51	(\$ 176,339)	(17)	\$ 873,797	37	(\$ 163,226)	(7)
Other comprehensive income (loss)									
Items not subsequently reclassified to profit or loss									
8316 Unrealized valuation gain (loss) on equity instruments measured at fair value through other comprehensive income	6(3)	(\$ 6,322)	-	(\$ 6,608)	(1)	(\$ 6,904)	-	(\$ 11,013)	(1)
Items that may be reclassified subsequently to profit or loss									
8361 Exchange differences on translation of foreign operations		6,366	-	(65,945)	(6)	22,897	1	(53,987)	(2)
8300 Other comprehensive income (loss)		\$ 44	-	(\$ 72,553)	(7)	\$ 15,993	1	(\$ 65,000)	(3)
8500 Total comprehensive income (loss) for the current period		\$ 730,909	51	(\$ 248,892)	(24)	\$ 889,790	38	(\$ 228,226)	(10)
Net profit (loss) attributable to:									
8610 Owners of the parent company		\$ 645,924	45	(\$ 170,996)	(16)	\$ 779,997	33	(\$ 158,859)	(7)
8620 Non-controlling interests		\$ 84,941	6	(\$ 5,343)	(1)	\$ 93,800	4	(\$ 4,367)	-
Total comprehensive income (loss) attributable to:									
8710 Owners of the parent company		\$ 647,265	45	(\$ 236,598)	(23)	\$ 798,000	34	(\$ 215,503)	(9)
8720 Non-controlling interests		\$ 83,644	6	(\$ 12,294)	(1)	\$ 91,790	4	(\$ 12,723)	(1)
Basic earnings (loss) per share	6(29)								
9750 Basic earnings (loss) per share		\$ 3.77		(\$ 1.00)		\$ 4.55		(\$ 0.93)	
Diluted earnings (loss) per share	6(29)								
9850 Diluted earnings (loss) per share		\$ 3.77		(\$ 1.00)		\$ 4.55		(\$ 0.93)	

The attached notes to the consolidated financial statements are part of the consolidated financial statements and should be read in conjunction with them.

Chairman: Chen Cheng-Lung General Manager: Chen Cheng-Lung Chief Accountant: Huang Chien-Chi

SOLOMON Technology Corporation and Subsidiaries
Consolidated Statement of Changes in Equity
January 1 to June 30, 2026 and 2025

Unit: NT\$ Thousand

		Equity attributable to owners of the parent company											
		Retained earnings					Other equity						
	Note	Common share capital	Capital reserves	Legal reserves	Special reserves	Undistributed earnings	Exchange differences on translation of financial statements of foreign operations	Unrealized valuation profit or loss of financial assets measured at fair value through other comprehensive income	Treasury stocks	Total	Non-controlling interests	Total equity	
January 1 to June 30, 2025													
Balance on January 1, 2025		\$ 1,714,711	\$ 911,355	\$ 516,726	\$ 125,280	\$ 2,597,595	(\$ 104,674)	(\$ 4,473)	(\$ 6,042)	\$ 5,750,478	\$ 497,234	\$ 6,247,712	
Net loss in the current period		-	-	-	-	(158,859)	-	-	-	(158,859)	(4,367)	(163,226)	
Other comprehensive income (loss) in the current period		-	-	-	-	-	(50,982)	(5,662)	-	(56,644)	(8,356)	(65,000)	
Total comprehensive income (loss) in the current period		-	-	-	-	(158,859)	(50,982)	(5,662)	-	(215,503)	(12,723)	(228,226)	
Allocation and distribution of earnings:	6(20)												
Set aside as legal reserve		-	-	15,335	-	(15,335)	-	-	-	-	-	-	
Reversed as special reserve		-	-	-	(16,133)	16,133	-	-	-	-	-	-	
Cash dividends		-	-	-	-	(171,471)	-	-	-	(171,471)	-	(171,471)	
Recognized changes in ownership interests in subsidiaries	6(8)(19)	-	(4)	-	-	-	-	-	-	(4)	(3)	(7)	
Increase/decrease in non-controlling interests		-	-	-	-	-	-	-	-	-	(16,541)	(16,541)	
Balance on June 30, 2025		\$ 1,714,711	\$ 911,351	\$ 532,061	\$ 109,147	\$ 2,268,063	(\$ 155,656)	(\$ 10,135)	(\$ 6,042)	\$ 5,363,500	\$ 467,967	\$ 5,831,467	
January 1 to June 30, 2026													
Balance on January 1, 2026		\$ 1,714,711	\$ 911,351	\$ 532,061	\$ 109,147	\$ 2,642,787	(\$ 105,030)	(\$ 30,007)	(\$ 6,042)	\$ 5,768,978	\$ 502,120	\$ 6,271,098	
Net profit in the current period		-	-	-	-	779,997	-	-	-	779,997	93,800	873,797	
Other comprehensive income (loss) in the current period		-	-	-	-	-	21,696	(3,693)	-	18,003	(2,010)	15,993	
Total comprehensive income (loss) in the current period		-	-	-	-	779,997	21,696	(3,693)	-	798,000	91,790	889,790	
Allocation and distribution of earnings:	6(20)												
Set aside as legal reserve		-	-	21,586	-	(21,586)	-	-	-	-	-	-	
Set aside as special reserve		-	-	-	25,890	(25,890)	-	-	-	-	-	-	
Cash dividends		-	-	-	-	(171,471)	-	-	-	(171,471)	-	(171,471)	
Increase/decrease in non-controlling interests		-	-	-	-	-	-	-	-	-	(22,258)	(22,258)	
Balance on June 30, 2026		\$ 1,714,711	\$ 911,351	\$ 553,647	\$ 135,037	\$ 3,203,837	(\$ 83,334)	(\$ 33,700)	(\$ 6,042)	\$ 6,395,507	\$ 571,652	\$ 6,967,159	

The attached notes to the consolidated financial statements are part of the consolidated financial statements and should be read in conjunction with them.

Chairman: Chen Cheng-Lung General Manager: Chen Cheng-Lung Chief Accountant: Huang Chien-Chi

SOLOMON Technology Corporation and Subsidiaries
Consolidated Statement of Cash Flows
January 1 to June 30, 2026 and 2025

Unit: NT\$ Thousand

		January 1 to June 30, 2026	January 1 to June 30, 2025
Cash flows from operating activities			
Profit (loss) before tax in the current period		\$ 898,815	(\$ 199,130)
Adjustment items			
Profits and expenses having no effect on cash flows			
Depreciation expense (including investment property and right-of-use assets)	6(9)(10)(12)	40,273	37,463
Amortization expense	6(26)	2,349	2,103
Expected credit impairment (gain) loss	6(4) and 12(2)	(3,873)	17,965
Net (gain) loss on financial assets measured at fair value through profit or loss	6(2)(24)	(658,887)	18,089
Interest expense	6(25)	11,732	11,984
Interest income	6(22)	(80,954)	(79,247)
Dividend income	6(23)	(7,205)	(3,320)
Share of loss of associates and joint ventures under the equity method	6(8)	623	660
Loss on disposal of property, plant and equipment	6(24)	12	1
Loss on disposal of subsidiary	6(24)	540	-
Gain from lease modification	6(24)	(24)	(131)
Changes in assets/liabilities related to operating activities			
Net changes in assets related to operating activities			
Financial assets measured at fair value through profit or loss		141,981	(1,361)
Net notes receivable		(13,793)	(6,351)
Accounts receivable		(118,329)	(3,218)
Other receivables		(3,909)	(232)
Inventory		46,964	(144,839)
Prepayments		(233,066)	233,995
Net changes in liabilities related to operating activities			
Contractual liabilities		94,922	32,964
Notes payable		(3,684)	2,517
Accounts payable		112,585	62,151
Other payables		(4,263)	(24,171)
Liability provisions – current		1,664	18,293
Other current liabilities		15,550	(4,605)
Cash inflow (outflow) from operations		240,023	(28,420)
Interest received		79,283	83,357
Interest paid		(11,546)	(12,402)
Dividends received		7,205	3,320
Income tax paid		(29,908)	(42,519)
Net cash inflow from operating activities		285,057	3,336

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SOLOMON Technology Corporation and Subsidiaries
Consolidated Statement of Cash Flows (Continued)
January 1 to June 30, 2026 and 2025

Unit: NT\$ Thousand

		January 1 to June 30, 2026	January 1 to June 30, 2025
Cash flows from investing activities			
Increase in financial assets measured at amortized cost		(\$ 83,870)	(\$ 212,010)
Decrease in financial assets measured at amortized cost		3,125	442,419
Cost of acquisition of property, plant and equipment	6(30)	(30,241)	(15,088)
Proceeds from disposal of property, plant and equipment		454	1
Cost of acquisition of intangible assets		(140)	(5,611)
Increase in deposits paid		(4,757)	(5,088)
Decrease (increase) in other non-current assets		11	(363)
Net cash (outflow) inflow from investing activities		(115,418)	204,260
Cash flows from financing activities			
Repayment of short-term loans	6(31)	(546,759)	(107,745)
Borrowing of short-term loans	6(31)	575,835	139,229
Repayment of principal of lease liabilities	6(31)	(39,402)	(14,749)
Increase in deposits received	6(31)	478	187
Change in non-controlling interests		(4,477)	-
Net cash (outflow) inflow from financing activities		(14,325)	16,922
Effect of exchange rate changes		23,502	(52,743)
Increase in cash and cash equivalents in the current period		178,816	171,775
Opening balance of cash and cash equivalents		2,213,779	1,803,115
Closing balance of cash and cash equivalents		\$ 2,392,595	\$ 1,974,890

The attached notes to the consolidated financial statements are part of the consolidated financial statements and should be read in conjunction with them.

Chairman: Chen Cheng-Lung General Manager: Chen Cheng-Lung Chief Accountant: Huang Chien-Chi

SOLOMON Technology Corporation and Subsidiaries
Notes to the Consolidated Financial Statements
Second Quarter 2026 and 2025

Unit: NT\$ Thousand
(unless otherwise specified)

1. Company history

- (1) SOLOMON Technology Corporation (hereinafter referred to as the “Company”) was established in the Republic of China and commenced operation in May 1990. The Company was merged with its 100%-owned subsidiaries Mo Dao Investment Co., Ltd., Long Men Technology Corporation, and De Li Investment Co., Ltd. In 2007 and 2006. After the merger, the Company survived and Mo Dao Investment Co., Ltd., Long Men Technology Corporation, and De Li Investment Co., Ltd. Were dissolved. The Company and its subsidiaries (hereinafter collectively referred to as the “Group”) are mainly engaged in the sale, manufacturing, agency, and import of generators, semiconductors, electronic parts, and LCDs.
- (2) The Company’s stock was listed on Taiwan Stock Exchange Corporation in December 1996.

2. Approval date and procedures of the financial statements

The consolidated financial statements were approved for publication by the Board of Directors on August 12, 2026.

3. Application of new and amended standards and interpretations

- (1) Effect of adopting the newly promulgated or revised IFRSs endorsed and issued into effect by the Financial Supervisory Commission (hereinafter referred to as the “FSC”)

The newly promulgated, amended and revised standards and interpretations of IFRSs endorsed and issued into effect by the FSC and applicable in 2026 are listed in the following table:

New, revised or amended standards and interpretations	Effective date per IASB
Amendments to IFRS 9 and IFRS 7, “Amendments to the Classification and Measurement of Financial Instruments”	January 1, 2026
Amendments to IFRS 9 and IFRS 7, “Contracts Referencing Nature-dependent Electricity”	January 1, 2026
IFRS 17 “Insurance Contracts”	January 1, 2023
Amendments to IFRS 17, “Insurance Contracts”	January 1, 2023
Amendment to IFRS 17, “Initial Application of IFRS 17 and IFRS 9 – Comparative Information”	January 1, 2023
Annual Improvements to IFRS Accounting Standards – Volume 11	January 1, 2026

Except for the effects of the following amendments to IFRS 9 and IFRS 7, “Amendments to the Classification and Measurement of Financial Instruments,” the Group has assessed that the application of other aforesaid standards and interpretations will not have a significant impact on the Group’s financial position and financial performance.

The amendments update the disclosure requirements for equity instruments irrevocably designated as at fair value through other comprehensive income (FVOCI), such that the fair value shall be disclosed for each class of such instruments rather than for each individual investment. In addition, the Group shall disclose the amount of fair value gains or losses recognized in other comprehensive income during the reporting period, showing separately the amount related to investments derecognized during the period and the amount related to investments held at the end of the reporting period. Furthermore, the cumulative gain or loss transferred within equity during the reporting period upon derecognition of such investments shall also be disclosed. Please refer to Note 6(3) for relevant disclosures.

- (2) Effect of not adopting the newly promulgated or revised IFRSs endorsed by the FSC

The newly promulgated, amended and revised standards and interpretations of the IFRSs endorsed by the FSC and applicable in 2027 are listed in the following table:

New, revised or amended standards and interpretations	Effective date per IASB
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IFRS 18 "Presentation and Disclosure in Financial Statements"	January 1, 2027 (Note 1)
IFRS 19 "Subsidiaries without Public Accountability: Disclosures"	January 1, 2027
Amendments to IAS 21 "Translation to a Hyperinflationary Presentation Currency"	January 1, 2027
Amendments to IAS 28 "Fair Value Option for Investments in Associates and Joint Ventures"	January 1, 2027 (Note 2)

Note 1: Entities shall apply IFRS 18 for annual reporting periods beginning on or after January 1, 2028, with early application permitted.

Note 2: Entities shall apply this amendment at the same time as IFRS 18.

Except for the effects of IFRS 18 "Presentation and Disclosure in Financial Statements," which are to be assessed and disclosed upon completion of the assessment, the Group has assessed that the application of the above standards and interpretations will not have a significant impact on the Group's financial position and financial performance.

IFRS 18 "Presentation and Disclosure in Financial Statements" replaces IAS 1. IFRS 18 updates the structure of the statement of profit or loss, adds disclosure requirements for management-defined performance measures, and strengthens the principles of aggregation and disaggregation applied to the primary financial statements and notes.

(3) Effect of the IFRSs issued by the IASB but not yet endorsed by the FSC

The newly promulgated or revised standards and interpretations of the IFRSs issued by the IASB but not yet endorsed by the FSC are listed in the following table:

New, revised or amended standards and interpretations	Effective date per IASB
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 the IASB
IFRS 20 "Regulatory Assets and Regulatory Liabilities"	January 1, 2029

The Group has assessed that the application of the above standards and interpretations will not have a significant impact on the Group's financial position and financial performance.

4. Summary of material accounting policies

The main accounting policies used for preparing the consolidated financial statements are described as follows. Unless otherwise specified, such policies are consistently applicable to all reporting periods.

(A) Statement of compliance

The consolidated financial statements were prepared in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers, and IAS 34 "Interim Financial Reporting" endorsed and issued into effect by the FSC.

(2) Basis of preparation

A. The consolidated financial statements were prepared on the basis of historical cost, except for the key items listed below:

(A) Financial assets measured at fair value through profit or loss, measured at fair value.

(B) Financial assets measured at fair value through other comprehensive income, measured at fair value.

© Defined benefit assets recognized at the net amount calculated as pension fund assets less the present value of defined benefit obligations.

B. Preparing financial statements in accordance with the International Financial Reporting Standards, International Accounting Standards, interpretations and pronouncements of interpretation endorsed and issued into effect by the FSC (hereinafter collectively referred to as "IFRSs") requires the use of some important accounting estimates. During the adoption of the Group's accounting policies, the management needs to rely on their judgment when it comes to items that require demanding judgments, or which are highly complex or involve material assumptions and estimates in the consolidated financial statements. For

details, please refer to the description in Note 5.

(3) Basis of consolidation

A. Principle for preparation of the consolidated financial statements

- (A) The Group includes all its subsidiaries as entities in the consolidated financial statements. Subsidiaries refer to entities controlled by the Group. An entity is controlled by the Group when the Group is exposed to variable returns from its involvement in the entity, or has rights to such variable returns, and has the ability to affect those returns through its power over the entity. Subsidiaries are included in the consolidated financial statements from the date on which the Group obtains control and are excluded from consolidation from the date on which such control ceases.
- (B) Transactions, balances and unrealized gains or losses between companies within the Group have been eliminated. Necessary adjustments have been made to the accounting policies of the subsidiaries to keep them consistent with those adopted by the Group.
- © All components of profit or loss and other comprehensive income are attributable to the owners of the parent company and non-controlling interests; total comprehensive income is also attributed to the owners of the parent company and non-controlling interests, even if this results in the non-controlling interests having a deficit balance.
- (D) Changes in the Group's shareholding in a subsidiary that do not result in a loss of control (transactions with non-controlling interests) are treated as equity transactions, namely transactions with the owners. The difference between the adjusted amount of non-controlling interests and the fair value of the consideration paid or received is directly recognized in equity.
- © When the Group loses control over a subsidiary, the remaining investment in the former subsidiary is remeasured at fair value, and such fair value is used as the fair value at initial recognition of the resulting financial asset, or as the cost at initial recognition of the resulting investment in an associate or joint venture, as applicable. The difference between the fair value and the carrying amount is recognized as profit or loss for the current period. The accounting treatment of all amounts previously recognized in other comprehensive income in relation to that subsidiary is on the same basis as would be required if the Group had directly disposed of the related assets or liabilities. That is, if a gain or loss previously recognized in other comprehensive income would be reclassified to profit or loss upon the disposal of the related assets or liabilities, the Group reclassifies the gain or loss from equity to profit or loss when it loses control over the subsidiary.

B. Subsidiaries included in the consolidated financial statements:

Name of investor company	Name of subsidiary	Nature of business	Shareholding percentage			Description
			June 30, 2026	December 31, 2025	June 30, 2025	
The Company	Moredel Investment Corp. (Moredel Investment)	Professional investment	100.00	100.00	100.00	Note 2
The Company	Solomon Goldentek Display Corp. (Solomon Goldentek Display)	Manufacturing and sale of LCDs	70.77	70.77	70.77	
The Company	Solomon Cayman International Corporation (Solomon Cayman)	Investment holding	100.00	100.00	100.00	Note 3
The Company	Solomon Smartnet Corp. (Solomon Smartnet)	Manufacturing and sale of IC cards	100.00	100.00	100.00	Note 2

The Company	Solomon Wireless Technology Corp. (Solomon Wireless Technology)	Manufacturing and sale of communication products	96.41	96.41	96.41	Note 2
The Company	Total Profit Holdings Ltd. (Total Profit)	Investment holding	100.00	100.00	100.00	Note 2
The Company	Solomon Data International Corporation (Solomon Data International)	Manufacturing and sale of LCD panels	24.04	24.04	24.04	Note 1
The Company	Cornucopia Innovation Corporation (Cornucopia Innovation)	Manufacturing of electronic parts and components	35.06	35.06	35.06	Notes 1, 2
The Company	Solomon Science Technology (VN) Company Limited (Solomon Science)	Supply and sale of intelligence technology	100.00	100.00	100.00	Note 2
The Company	Solomon Technology (USA) Corporation (Solomon USA)	Supply and sale of intelligence technology	100.00	100.00	100.00	Note 2
The Company	Solomon Technology Japan Co.,Ltd.	Supply and sale of intelligence technology	100.00	100.00	100.00	Note 2
The Company	Solomon Automation (Malaysia) Sdn. Bhd.	Supply and sale of intelligence technology	100.00	100.00	-	Notes 2, 6
The Company	Solomon Energy Technology Corporation (Solomon Energy)	Self-usage renewable energy generation equipment	100.00	100.00	100.00	Note 2
The Company	Sheng-Peng Technology Corp. (Sheng-Peng Technology)	Import and export of electrical power-related products	-	51.00	51.00	Notes 3, 5
Moredel Investment	Solomon Data International Corporation (Solomon Data International)	Manufacturing and sale of LCD panels	12.53	12.53	12.53	Note 1
Moredel Investment	Solomon Goldentek Display Corp. (Solomon Goldentek Display)	Manufacturing and sale of LCDs	9.26	9.26	9.26	Note 1
Solomon Cayman	Yumon International Trade Shanghai Limited Corporation (Yumon International)	International trade	100.00	100.00	100.00	Note 3
Solomon Cayman	Goldentek Display System (B.V.I.) Co.,Ltd. (Goldentek (B.V.I.))	Investment holding	0.39	0.39	0.39	Note 1

Solomon Smartnet	Solomon Data International Corporation (Solomon Data International)	Manufacturing and sale of LCD panels	14.84	14.84	14.84	Note 1
Solomon Smartnet	Solomon Goldentek Display Corp. (Solomon Goldentek Display)	Manufacturing and sale of LCDs	9.26	9.26	9.26	Note 1
Total Profit	Solomon Trading (Shenzhen) Ltd. (Solomon Shenzhen)	International trade	100.00	100.00	100.00	Note 2
Solomon Energy	Solomon Energy Technology (Singapore) Pte. Ltd. (Solomon Energy (Singapore))	Self-usage renewable energy generation equipment	100.00	100.00	100.00	Note 2
Solomon Goldentek Display	Goldentek Display System (B.V.I.) Co.,Ltd. (Goldentek (B.V.I.))	Investment holding	99.61	99.61	99.61	Note 2
Solomon Goldentek Display	Futek Trading Co., Ltd. (Futek Trading)	Investment holding	-	-	100.00	Notes 3, 4
Solomon Goldentek Display	Cornucopia Innovation Corporation (Cornucopia Innovation)	Manufacturing of electronic parts and components	2.07	2.07	2.07	Notes 1, 2
Solomon Goldentek Display	Solomon Goldentek Display (Hong Kong) Corp. (Hong Kong Goldentek)	Entrepot trade	100.00	100.00	100.00	
Solomon Goldentek Display	Solomon Goldentek Display (Philippines) Corp.	Production and sale of LCDs and modules	100.00	100.00	-	Note 6
Goldentek (B.V.I.)	Solomon Goldentek Display (Dong Guan) Ltd. (Dong Guan Goldentek)	Production and sale of LCDs and modules	100.00	100.00	100.00	
Solomon Data International	Cornucopia Innovation Corporation (Cornucopia Innovation)	Manufacturing of electronic parts and components	13.22	13.22	13.22	Notes 1, 2

Note 1: The Company, directly or indirectly, collectively holds a majority of voting rights in the company.

Note 2: The financial statements of the non-significant subsidiaries as of June 30, 2026 and 2025 were not reviewed by the CPA.

Note 3: The financial statements of the non-significant subsidiaries as of June 30, 2025 were not reviewed by the CPA.

Note 4: The subsidiary was liquidated in October 2025.

Note 5: The subsidiary was liquidated in January 2026.

Note 6: The subsidiary was established in July 2025.

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

D. Adjustments and treatments for differences in subsidiaries' accounting periods: None.

E. Significant restrictions: None.

F. Subsidiaries with material non-controlling interests to the Group:

The Group's total non-controlling interests on June 30, 2026, December 31, 2025, and June 30, 2025 were \$571,652, \$502,120, and \$467,967, respectively. The following is information on the non-controlling interests and subsidiaries that are material to the Group:

Name of subsidiary	Principal place of business	June 30, 2026		December 31, 2025		June 30, 2025	
		Amount	Shareholding percentage	Amount	Shareholding percentage	Amount	Shareholding percentage
Solomon Goldentek Display	Taiwan	\$ 265,906	10.71%	\$ 251,442	10.71%	\$ 234,550	10.71%

Summary of subsidiaries' financial information:

Consolidated Balance Sheet

	Solomon Goldentek Display		
	June 30, 2026	December 31, 2025	June 30, 2025
Current assets	\$ 2,150,372	\$ 2,003,472	\$ 1,882,123
Non-current assets	409,192	346,155	302,944
Current liabilities	(\$ 373,460)	(\$ 297,827)	(\$ 304,061)
Non-current liabilities	(\$ 213,530)	(\$ 214,275)	(\$ 201,354)
Total net assets	\$ 1,972,574	\$ 1,837,525	\$ 1,679,652

Consolidated Statement of Comprehensive Income

	Solomon Goldentek Display	
	April 1 to June 30, 2026	April 1 to June 30, 2025
Income	\$ 202,067	\$ 233,810
Pre-tax profit (loss)	\$ 103,490	(\$ 80,076)
Income tax benefit	3,929	18,794
Net profit (loss) from continuing operations in the current period	107,419	(61,282)
Other comprehensive income (after tax, net)	2,901	(35,049)
Total comprehensive income in the current period	\$ 110,320	(\$ 96,331)
Total comprehensive income attributable to non-controlling interests	\$ 11,815	(\$ 10,317)

	Solomon Goldentek Display	
	January 1 to June 30, 2026	January 1 to June 30, 2025
Income	\$ 422,737	\$ 465,887
Pre-tax profit (loss)	\$ 153,108	(\$ 67,025)
Income tax benefit	948	7,471
Net profit (loss) from continuing operations in the current period	154,056	(59,554)
Other comprehensive income (after tax, net)	11,283	(28,151)
Total comprehensive income in the current period	\$ 165,339	(\$ 87,705)
Total comprehensive income attributable to non-controlling interests	\$ 17,708	(\$ 9,393)

Consolidated Statement of Cash Flows

	Solomon Goldentek Display	
	January 1 to June 30, 2026	January 1 to June 30, 2025
Net cash inflow from operating activities	\$ 52,111	\$ 32,636
Net cash inflow (outflow) from investing activities	4,058	27,670
Net cash outflow from financing activities	(36,121)	(11,366)
Effect of changes in exchange rate on cash and cash equivalents	9,385	(24,685)
Increase in cash and cash equivalents in the current period	29,433	24,255
Opening balance of cash and cash equivalents	817,992	713,865
Closing balance of cash and cash equivalents	\$ 847,425	\$ 738,120

(4) Foreign currency translation

All items in the financial statements of each entity in the Group are measured based on the currency of the primary economic environment where the entity operates (i.e. functional currency). The consolidated financial statements use the Company's functional currency, "NT dollars," as the presentation currency.

A. Foreign currency transactions and balances

- (A) Foreign currencies in foreign currency transactions are translated into the functional currency based on the spot exchange rate on the transaction or measurement date. The translation difference generated by the translation is recognized as profit or loss in the current period.
- (B) Valuation adjustments are made to the balance of monetary foreign currency assets and liabilities based on the spot exchange rate on the balance sheet date. The translation difference generated by the adjustments is recognized as profit or loss in the current period.
- © If the balance of non-monetary foreign currency assets and liabilities is measured at fair value through profit or loss, valuation adjustments are made based on the spot exchange rate on the balance sheet date. The exchange difference generated by the adjustments is recognized as profit or loss in the current period. If the balance is measured at fair value through other comprehensive income, valuation adjustments are made based on the spot exchange rate on the balance sheet date. The exchange difference generated by the adjustments is recognized as other comprehensive income in the current period.

period. If the balance is not measured at fair value, it is measured at the historical exchange rate on the initial transaction date.

- (D) All exchange differences are recognized as “other gains and losses” in the statement of comprehensive income based on the nature of the transactions.

B. Translation of foreign operations

- (A) The business results and financial position of all the Group’s entities and associates whose functional currency and presentation currency are different are translated into the presentation currency using the following methods:
 - a. Assets and liabilities presented in each balance sheet are translated at the closing rate on the balance sheet date;
 - b. Profits and losses presented in each statement of comprehensive income are translated at the average exchange rate in the current period; and
 - c. All exchange differences generated from translation are recognized as other comprehensive income.
- (B) When a foreign operation that is partially disposed of or sold is a subsidiary, the accumulated exchange difference recognized as other comprehensive income is re-attributed proportionally to the non-controlling interests of the foreign operation. However, when the Group retains partial interest in the former foreign subsidiary after losing control over it, such transaction shall be accounted for as disposal of all interest in the foreign operation.

(5) Criteria for classification of current and non-current assets and liabilities

A. Assets that match any of the following conditions shall be classified as current assets:

- (A) The asset is expected to be realized or is intended to be sold or depleted over normal business cycles.
- (B) The asset is held primarily for the purpose of trading.
- © The asset is expected to be realized within 12 months after the reporting period.
- (D) The asset is cash or cash equivalents, excluding those that are restricted from being used for exchange or settlement of liabilities at least within 12 months after the reporting period.

The Group classifies all assets that do not match the above conditions as non-current.

B. Liabilities that match any of the following conditions shall be classified as current liabilities:

- (A) The liability is expected to be settled over normal business cycles.
- (B) The liability is held primarily for the purpose of trading.
- © The liability is expected to be due to be settled within 12 months after the reporting period.
- (D) Having no right to defer settlement of the liability for at least 12 months after the reporting period.

The Group classifies all liabilities that do not match the above conditions as non-current.

(6) Cash equivalents

Cash equivalents refer to short-term investments with high liquidity that can be converted into specified amounts of cash at any time with little risk of value changes. Time deposits and bonds under repurchase agreements that fit the aforesaid definition and are held for the purpose of meeting short-term operating cash commitments are classified as cash equivalents.

(7) Financial assets measured at fair value through profit or loss

- A. Financial assets measured at fair value through profit or loss refer to financial assets not measured at amortized cost or at fair value through other comprehensive income.
- B. The Group uses settlement date accounting for financial assets measured at fair value through profit or loss on a regular way purchase or sale basis.
- C. The Group measures the financial assets at fair value at initial recognition and relevant transaction costs are

recognized as profit or loss. The financial assets are subsequently measured at fair value and any gains or losses arising therefrom are recognized as profit or loss.

- D. When the right to receive dividends is established, the Group recognizes the dividend income as profit or loss, provided that the economic benefits related to the dividends are likely to flow in and the amount of the dividends can be measured reliably.

(8) Financial assets measured at fair value through other comprehensive income

- A. Equity investments not held for trading, for which an irrevocable decision has been made at initial recognition to present changes in fair value in other comprehensive income.
- B. The Group uses trade date accounting for financial assets measured at fair value through other comprehensive income on a regular way purchase or sale basis.
- C. The Group measures the financial assets at fair value plus transaction costs at initial recognition and subsequently measures them at fair value, and the changes in fair value are recognized in other comprehensive income. At the time of derecognition, the accumulated gains or losses previously recognized in other comprehensive income shall not be reclassified as profit or loss and shall be transferred to retained earnings. When the right to receive dividends is established, the Group recognizes the dividend income as profit or loss, provided that the economic benefits related to the dividends are likely to flow in and the amount of the dividends can be measured reliably.

(9) Financial assets measured at amortized cost

- A. Financial assets measured at amortized cost refer to financial assets that meet all the following conditions:
- (A) The financial asset is held under an operating model with the purpose of receiving contractual cash flows.
- (B) The contractual terms of the financial asset generate cash flows on a specific date that are solely payments of principal and interest.
- B. The Group uses trade date accounting for financial assets measured at amortized cost on a regular way purchase or sale basis.
- C. The Group measures the financial assets at fair value plus transaction costs at initial recognition and subsequently recognizes interest income using the effective interest method over the circulation period according to the amortization procedure, as well as impairment losses. Gains or losses on derecognition are recognized as profit or loss.

(10) Accounts and notes receivable

- A. Accounts and notes receivable refer to accounts and notes with the right to unconditionally receive the consideration for which goods or services are exchanged pursuant to contractual agreements.
- B. They are short-term accounts and notes receivable without payment of interest. As the discount of the accounts and notes receivable does not have significant effect, the Group measures them at the initial invoice amount.

(11) Impairment of financial assets

On each balance sheet date, the Group measures the loss allowance for financial assets measured at amortized cost, after considering all reasonable and supportable information (including forward-looking information), at the amount of the 12-month expected credit losses for those whose credit risk has not significantly increased after initial recognition, and at the amount of the expected credit losses throughout the lifetime for those whose credit risk has significantly increased after initial recognition. For accounts receivable that do not contain significant financing components, the loss allowance is measured at the amount of the expected credit losses throughout the lifetime.

(12) Derecognition of financial assets

When the Group's contractual rights to receive the cash flows from financial assets become invalid, the financial assets will be derecognized.

(13) Lessor's lease transactions – operating leases

The lease income from operating leases less any incentive given to the lessee is amortized under the straight-line

method over the lease term and recognized as profit or loss in the current period.

(14) Inventory

Inventory is measured at the lower of cost or net realizable value, and its cost is determined using the moving average approach. The cost of finished goods and work in process includes the cost of raw materials and direct labor, other direct costs and production-related expenses (amortized based on normal production capacity) and excludes borrowing costs. The item-by-item method is adopted to determine the lower of cost or net realizable value. Net realizable value means the estimated selling price in the ordinary course of business less the estimated cost required for completion and the estimated cost necessary to make the sale.

(15) Investments accounted for using the equity method – associates

- A. Associates refer to entities that the Group has significant influence and no control over, in which case, generally speaking, the Group directly or indirectly holds 20% or more of the voting rights in the entities. The Group adopts the equity method for its investments in associates and recognizes them at cost when acquiring them.
- B. The Group recognizes its share of profits or losses after the acquisition of associates as profit or loss in the current period and recognizes its share of other comprehensive income after the acquisition as other comprehensive income. If the Group's share of losses in any associate is equal to or exceeds its interest in the associate (including any other unsecured accounts receivable), the Group does not recognize further losses, unless the Group has incurred legal or constructive obligations to or made payments on behalf of the associate.
- C. When there are changes in the equity of an associate that are not associated with profits or losses and other comprehensive income and do not affect the Group's shareholding percentage in the associate, the Group recognizes all equity changes as "capital reserves" in proportion to its shareholding.
- D. Unrealized gains and losses generated from transactions between the Group and its associates have been derecognized based on the percentage of its interest in the associates. Unless there is any evidence indicating that the assets transferred in the transactions have impaired, the unrealized losses are derecognized, too. Necessary adjustments have been made to the accounting policies of the associates to keep them consistent with those of the Group.
- E. Where the Group does not subscribe for or acquire the new shares issued by an associate in proportion to its shareholding, thus facing a change in the investment proportion yet still having significant influence over the associate, the changes in the net equity value shall be adjusted to the "capital reserves" and "investments accounted for using the equity method." If the investment proportion becomes lower accordingly, in addition to the above adjustment, the profits or losses related to such decrease in the ownership interests that were previously recognized as other comprehensive income and shall be reclassified as profit or loss when the relevant assets or liabilities are disposed of, they shall be reclassified as profit or loss in proportion to the decrease.
- F. If the Group loses significant influence over an associate when disposing of it, the accounting treatment of all amounts related to the associate previously recognized as other comprehensive income is on the same basis as that for the Group's direct disposal of the relevant assets or liabilities. That is, if a gain or loss previously recognized as other comprehensive income would be reclassified as profit or loss upon the disposal of the related assets or liabilities, the Group reclassifies the gain or loss from equity to profit or loss when it loses significant influence over the associate. If the Group still has significant influence over the associate, the amount previously recognized in other comprehensive income is transferred out proportionally based on the above method.

(16) Property, plant and equipment

- A. Property, plant and equipment are accounted for at the acquisition cost.
- B. Subsequent costs are included in the carrying amount of the asset or recognized as an individual asset only when future economic benefits associated with the item are likely to flow into the Group and the cost of the item can be measured reliably. The carrying amount of the replaced part shall be derecognized. All other maintenance expenses are recognized as profit or loss in the current period at the time of their occurrence.

- C. The property, plant and equipment are subsequently measured under the cost model. Except for land that is not depreciated, all property, plant and equipment are depreciated using the straight-line method over the estimated useful life. If the property, plant and equipment comprise any significant components, they are depreciated individually.
- D. The Group reviews the residual value, useful life and depreciation method of all assets at the end of each fiscal year. If the expected residual value and useful life are different from the previous estimates or there has been a significant change in the pattern in which the future economic benefits of the asset are expected to be consumed, such change shall be treated in accordance with the requirements on changes in accounting estimates in IAS 8 "Accounting Policies, Changes in Accounting Estimates and Errors" on the date of its occurrence. The useful life of different types of assets is as follows:

Premises and buildings	3-55 years
Machines/equipment	2-10 years
Office equipment	3-10 years
Other equipment	2-15 years

(17) Lessee's lease transactions – right-of-use assets and lease liabilities

- A. Lease assets are recognized as right-of-use assets and lease liabilities on the date on which they become available for use by the Group. For short-term leases or leases of low-value underlying assets, the lease payments are recognized as expense using the straight-line method over the lease term.
- B. As for lease liabilities, the unpaid lease payments are recognized at present value discounted at the incremental loan interest rate of the Group on the lease commencement date. Lease payments include fixed payments, less any receivable lease incentives. The lease liabilities are subsequently measured at amortized cost using the interest method and interest expenses are amortized over the lease term. If changes in the lease term or lease payments do not result from contract revisions, the lease liabilities are reassessed and a remeasurement is made to adjust right-of-use assets.
- C. The right-of-use assets are recognized at cost (including the initially measured amount of the lease liabilities and any initial direct cost incurred) on the lease commencement date. The right-of-use assets are subsequently measured under the cost model and are depreciated when the useful life of the right-of-use assets or the lease term expires, whichever is earlier. When reassessing the lease liabilities, any remeasurement of the lease liabilities is adjusted for the right-of-use assets.
- D. For lease modifications that are changes in the lease scope, the lessee reduces the carrying amount of the right-of-use assets to reflect the partial or whole termination of the lease and recognizes the difference between the carrying amount and the remeasured amount of the lease liabilities as profit or loss. As for all the other lease modifications, the amount of the lease liabilities are remeasured and the right-of-use assets are adjusted correspondingly.

(18) Investment property

Investment property is recognized at acquisition cost and subsequently measured under the cost model. Except for land, the investment property is depreciated using the straight-line method over an estimated useful life of 3-55 years.

(19) Intangible assets

Computer software is recognized at acquisition cost and amortized using the straight-line method over an estimated useful life of 1-3 years.

(20) Impairment of non-financial assets

The Group estimates the recoverable amount of assets with signs of impairment on the balance sheet date. When the recoverable amount falls below the carrying amount, an impairment loss is recognized. The recoverable amount is the higher of the fair value of an asset less the disposal cost and the value in use. When an asset impairment recognized in prior years may no longer exist or has decreased, the impairment loss is reversed, provided that the carrying amount of the asset increased after the reversal of the impairment loss does not exceed the carrying amount of the asset less amortization or depreciation expense without recognition of the impairment loss.

(21) Loans

Loans refer to short-term borrowings from banks. At initial recognition, the Group measures the loans at fair value less transaction costs and subsequently uses the effective interest method to recognize interest expenses at the difference between the proceeds net of transaction costs and the redemption value as profit or loss over the circulation period according to the amortization procedure.

(22) Accounts and notes payable

- A. Accounts and notes payable refer to debts incurred due to the purchase of raw materials, goods, or services on credit terms and notes payable arising from operating and non-operating activities.
- B. They are short-term accounts and notes payable without payment of interest. As the discount of the accounts and notes payable does not have significant effect, the Group measures them at the initial invoice amount.

(23) Derecognition of financial liabilities

The Group derecognizes financial liabilities when the obligations specified in contracts are fulfilled, canceled, or expired.

(24) Liability provisions

Liability provisions (including warranty liability and onerous contracts) mean that a present or constructive obligation is incurred due to past events, which is likely to result in the need for the outflow of resources with economic benefits to settle the obligation, and the obligation shall be recognized when its amount can be estimated reliably. The liability provisions are measured at the best estimated present value of expenses required for settling the obligation on the balance sheet date. The discount rate before tax that reflects the market's current assessment of the time value of money and liability-specific risk is used. The discounted amortization amount is recognized as interest expenses. Future operating losses shall not be recognized as liability provisions.

(25) Employee benefits

A. Short-term employee benefits

Short-term employee benefits are measured at an undiscounted amount expected to be paid and recognized as expense when the related services are provided.

B. Pension

(A) Defined contribution plan

Under the defined contribution plan, pension contributions that shall be made are recognized as pension cost in the current period on an accrual basis. Pre-paid contributions are recognized as assets to the extent that a cash refund or reduction in future payments is available.

(B) Defined benefit plan

- a. Under the defined benefit plan, net obligations are calculated based on the discounted future benefits earned by employees for services rendered during the current period or in the past and stated at the present value of the defined benefit obligations on the balance sheet date less the fair value of plan assets. The defined benefit obligations are calculated by an actuary using the projected unit credit method every year. The discount rate is the yield rate of government bonds that have the same currency and period under the defined benefit plan on the balance sheet date.
- b. Remeasurements arising from the defined benefit plan are recognized as other comprehensive income and recorded in retained earnings in the period of their incurrence.
- c. Expenses related to the service cost in the previous period are immediately recognized as profit or loss.
- d. 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 previous fiscal year. Adjustments shall be made for significant market fluctuations since that time and for significant curtailments, settlements, or other significant one-off events, and relevant information shall be disclosed pursuant to the aforesaid policies.

C. Remuneration to employees and to directors

Remuneration to employees and to directors is recognized as expense and liabilities when it is subject to legal or constructive obligations and its amount can be estimated reasonably. Any difference between the amount of remuneration actually distributed to employees and to directors as resolved at the shareholders' meeting and the estimated amount is treated as an accounting estimate change. If employees' remuneration is distributed in shares, the closing price on the day before the date of the Board's resolution is used as a basis for calculating the number of shares to be distributed.

(26) Income tax

- A. Income tax expense includes current and deferred income taxes. Income taxes related to the items recognized as other comprehensive income or directly recognized as equity are recognized as comprehensive income or directly recognized as equity, respectively. The other income taxes are recognized as profit or loss.
- B. The Group calculates the current income tax based on the tax rates and laws of countries where the Group operates or generates taxable income that have been enacted or substantively enacted by the balance sheet date. The management regularly assesses the reporting of income taxes in accordance with applicable income tax laws and regulations and estimates income tax liabilities based on tax payments expected to be made to the taxation authority, if applicable. The income tax imposed on undistributed earnings according to the Income Tax Act is recognized as income tax on undistributed earnings based on the actual distribution of earnings only after the earnings distribution proposal is passed at the shareholders' meeting in the year following the year in which the earnings are generated.
- C. Deferred income taxes are recognized at the temporary difference between the carrying amounts of assets and liabilities in the consolidated balance sheet and their tax bases using the balance sheet approach. Temporary differences resulting from investments in subsidiaries and associates are not recognized if the Group is able to control the timing of the reversal of the temporary differences and it is probable that the temporary differences are not likely to reverse in the foreseeable future. The tax rates (and tax laws) that have been enacted or substantively enacted by the balance sheet date and are expected to be applicable when the relevant deferred income tax assets are realized or deferred income tax liabilities are settled are adopted for the deferred income taxes.
- D. Deferred income tax assets are recognized when it is probable that temporary differences are likely to be available for offsetting future taxable income. Unrecognized and recognized deferred income tax assets are reassessed on each balance sheet date.
- E. When there is a legally enforceable right to offset the amounts of current income tax assets and liabilities recognized and an intention to settle on a net basis or realize the assets and settle the liabilities simultaneously, the current income tax assets may be offset against the current income tax liabilities. When there is a legally enforceable right to offset the amounts of current income tax assets and liabilities and when deferred tax assets and deferred tax liabilities relate to income taxes levied by the same taxation authority on the same taxable entity or different taxable entities that intend to settle on a net basis or realize the assets and settle the liabilities simultaneously, the deferred income tax assets and liabilities may be offset against each other.
- F. Interim period income taxes are calculated based on the interim period profit or loss before tax for which the estimated annual average effective tax rate is adopted, and relevant information shall be disclosed pursuant to the aforesaid policies.
- G. When there are tax rate changes in the interim period, the Group recognizes the effect of the changes at once in the period of their incurrence. For changes related to income taxes and items not recognized as profit or loss, the effect of the changes is recognized as other comprehensive income or equity. The effect of changes associated with income taxes and items recognized as profit or loss is recognized as profit or loss.

(27) Share capital

- A. Common shares are classified as equity. The incremental cost directly attributable to the issue of new shares or stock options is recognized as a debit item of the proceeds in equity, net of income taxes.
- B. When repurchasing issued shares, the Company recognizes the considerations paid, including any directly attributable incremental cost, at the net amount after tax as a debit item of shareholder equity. When reissuing the repurchased shares, the difference between the received considerations less any directly

attributable incremental cost and income tax effects and the carrying amount is recognized as an adjustment to shareholder equity. In addition, since January 1, 2002, the Company's shares held by its subsidiaries have been treated as treasury stocks.

(28) Distribution of dividends

Cash dividends distributed to the Company's shareholders are recognized in the financial statements when a resolution to distribute the dividends is adopted at a board meeting. Stock dividends are recognized as stock dividends to be distributed after a resolution at a shareholders' meeting and are transferred to common shares on the share issuance date.

(29) Recognition of income

A. Sale of goods

(A) Sales income is recognized when control over products is transferred to a customer. At the time the products are delivered to the designated location, the risk of the products being out of date and lost is already transferred to the customer, and the customer accepts the products pursuant to the sales contract or there is objective evidence demonstrating that all acceptance criteria have been met, and the Group has no unfulfilled performance obligations that may affect the customer's acceptance of the products, the goods are deemed delivered.

(B) The Group offers a standard warranty for the products sold and is obligated to make refunds for product defects. The warranty is recognized as a liability provision at the time the products are sold.

© Accounts receivable are recognized when goods are delivered to a customer as the Group has had unconditional rights to contract proceeds since that time and may collect consideration from the customer after that time.

B. Costs of obtaining contracts with customers

Although it is expectable that the Group's incremental costs incurred for obtaining contracts with customers can be recovered, the costs are recognized as expense at the time of their incurrence since the relevant contract terms are shorter than one year.

(30) Government subsidies

Government subsidies shall be recognized when it is reasonable to ensure that the business will comply with the conditions incident to the government subsidies and the subsidies may be received affirmatively. If the government subsidies in nature are used to offset the expenses incurred by the Group, they are recognized as profit or loss on a systematic basis in the period during which the relevant expenses are incurred.

(31) Operating segments

Information on the Group's operating segments is reported using the same method as that for internal management reports provided to the chief operating decision maker. The chief operating decision maker is responsible for allocating resources to the operating segments and evaluating their performance. The Board of Directors is identified as the chief operating decision maker of the Group.

5. Main sources of uncertainty of material accounting judgments, estimates and assumptions

When the Group prepared the consolidated financial statements, the management used their judgment to determine which accounting policies were to be adopted and made accounting estimates and assumptions based on reasonable expectations of future events and according to the situation on the balance sheet date. There might be differences between the material accounting estimates and assumptions and the actual results. Hence, historical experience and other factors are taken into account to make continuous assessments and adjustments. Such estimates and assumptions led to a risk of causing a material adjustment to the carrying amounts of assets and liabilities within the following fiscal year. The following is a description of the uncertainty of material accounting judgments, estimates and assumptions.

(A) Important judgments for accounting policies adopted

None.

(2) Important accounting estimates and assumptions

A. Valuation of accounts receivable

In the process of assessing impairment on accounts receivable, the Group must use judgments and estimates to determine the future recoverability of accounts receivable. The future recoverability is subject to a number of factors that may affect customers' ability to pay, such as their financial position, internal credit ratings within the Group, and historical transaction records. When there is doubt about the recoverability of accounts receivable, the Group shall assess the possibility of recovery and make appropriate allowances for the accounts receivable separately. The impairment assessment is based on the reasonable expectation of future events according to the situation on the balance sheet date. However, the actual result may differ from the estimate, which may result in a significant change. Please refer to Note 6(5) for the description of the estimated impairment on accounts receivable.

B. Valuation of inventory

Since inventory shall be evaluated on the basis of the lower of cost or net realizable value, the Group must use judgments and estimates to determine the net realizable value of the inventory on the balance sheet date. As technology advances rapidly, the Group assesses the amount of inventory with normal wear and tear and obsolescence and without market sales value on the balance sheet date and writes down the cost of the inventory to the net realizable value. The evaluation of inventory is primarily based on the management's estimation regarding the future realization of obsolete inventory, and is therefore subject to significant changes. Please refer to Note 6(6) for the description of inventory valuation.

6. Description of major accounts

(1) Cash and cash equivalents

	June 30, 2026	December 31, 2025	June 30, 2025
Cash:			
Check deposits and demand deposits	\$ 1,238,973	\$ 1,114,741	\$ 1,125,341
Cash on hand and working capital	684	637	720
Cash equivalents:			
Time deposits	1,103,512	1,073,172	800,849
Bonds under repurchase agreements	49,426	25,229	47,980
Total	\$ 2,392,595	\$ 2,213,779	\$ 1,974,890

A. The Group deals with financial institutions with good credit quality, and the Group conducts business with multiple financial institutions to diversify credit risk. The possibility of a default occurring is expected to be minimal.

B. The time deposits provided by the Group as performance bonds and customs import guarantees have been reclassified as "Financial assets measured at amortized cost – non-current." Please refer to Notes 6(4) and 8 for details.

C. The Group did not pledge the cash and cash equivalents as collateral.

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

	June 30, 2026	December 31, 2025	June 30, 2025
Current items:			
Financial assets measured at fair value through profit or loss on a mandatory basis			
Listed/OTC stocks	\$ 1,171,686	\$ 640,766	\$ 392,773
Domestic funds	77,648	139,692	439,348
Subtotal	1,249,334	780,458	832,121
Non-current items:			

Financial assets measured at fair value through profit or loss on a mandatory basis			
Emerging stocks	108,224	82,075	100,089
Non-listed/non-OTC stocks	78,256	63,328	55,958
Limited partnership	148,112	133,659	83,740
Subtotal	334,592	279,062	239,787

- A. Details of financial assets measured at fair value through profit or loss recognized in profit or loss are as follows:

	April 1 to June 30, 2026	April 1 to June 30, 2025
Financial assets measured at fair value through profit or loss on a mandatory basis		
Equity instruments	\$ 545,807	\$ 61,584
Beneficiary certificates	887	981
Limited partnership	5,519	(7,010)
	552,213	55,555
Dividend income	6,375	2,800
Total	\$ 558,588	\$ 58,355

	January 1 to June 30, 2026	January 1 to June 30, 2025
Financial assets measured at fair value through profit or loss on a mandatory basis		
Equity instruments	\$ 651,470	(\$ 14,005)
Beneficiary certificates	1,532	2,280
Limited partnership	5,885	(6,364)
	658,887	(\$ 18,089)
Dividend income	7,205	3,320
Total	\$ 666,092	(\$ 14,769)

- B. The Group did not pledge the financial assets measured at fair value through profit or loss as collateral.

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

	June 30, 2026	December 31, 2025	June 30, 2025
Non-current items:			
Equity instruments			
Non-listed, non-OTC, non-emerging stocks	\$ 13,205	\$ 20,109	\$ 41,051

- A. The Group has chosen to classify equity investments that are strategic investments as financial assets measured at fair value through other comprehensive income.

- B. Details of the amounts recognized in profit or loss and other comprehensive income for financial assets measured at fair value through other comprehensive income are as follows:

Equity instruments measured at fair value through other comprehensive income		
	April 1 to June 30, 2026	April 1 to June 30, 2025
Changes in fair value recognized in other comprehensive income – held as of the end of the current period	(\$ 6,322)	(\$ 6,608)

	January 1 to June 30, 2026	January 1 to June 30, 2025
Changes in fair value recognized in other comprehensive income – held as of the end of the current period	(\$ 6,904)	(\$ 11,013)

C. Without considering other credit enhancements, the amount that can best represent the maximum amount of the Group's financial assets measured at fair value through other comprehensive income exposed to credit risk as of June 30, 2026, December 31, 2025 and June 30, 2025 was \$13,205, \$20,109 and \$41,051, respectively.

D. The Group did not pledge the financial assets measured at fair value through other comprehensive income as collateral.

E. Please refer to Note 12(2) for information on the credit risk of the financial assets measured at fair value through other comprehensive income.

(4) Financial assets measured at amortized cost

	June 30, 2026	December 31, 2025	June 30, 2025
Current items:			
Time deposits with maturities of more than three months	\$ 172,594	\$ 177,455	\$ 337,454
Common corporate bonds	1,433,250	1,414,350	1,318,500
	1,605,844	1,591,805	1,655,954
Less: Loss allowance	(21,969)	(21,969)	(13,335)
Total	\$ 1,583,875	\$ 1,569,836	\$ 1,642,619
Non-current items:			
Time deposits with maturities of more than one year	\$ 112,880	\$ 46,174	\$ 68,156

A. Details of financial assets measured at amortized cost recognized in profit or loss are as follows:

	April 1 to June 30, 2026	April 1 to June 30, 2025
Net foreign exchange gain (loss)	(\$ 6,525)	(\$ 175,200)
Interest income	25,753	25,032
Expected credit impairment loss	-	(13,335)
Total	\$ 19,228	(\$ 163,503)

	January 1 to June 30, 2026	January 1 to June 30, 2025
Net foreign exchange gain (loss)	\$ 18,900	(\$ 156,825)
Interest income	58,023	59,351
Expected credit impairment loss	-	(13,335)
Total	\$ 76,923	(\$ 110,809)

B. Please refer to Note 8 for the Group's pledging of financial assets measured at amortized cost as collateral.

C. Without considering other credit enhancements, the carrying amount of the Group's financial assets measured at amortized cost can best represent the maximum amount of their exposure to credit risk on June 30, 2026, December 31, 2025 and June 30, 2025.

D. The Group invests in time deposits with financial institutions with good credit quality, and the possibility of a default occurring is expected to be minimal.

E. During fiscal year 2025, in view of the increased likelihood of the issuer of the Group's common corporate bonds extending the principal maturity date, and the uncertainty regarding the interest rate during the extension period, the Group assessed that a significant increase in credit risk had occurred over the remaining life of the bonds. Based on probability-weighted possible future outcomes, expected credit losses of \$13,335 and \$8,634 were recognized in the second and fourth quarters of fiscal year 2025, respectively. Please refer to Note 12(2) for related credit risk information. On August 5, 2026, the Group received notification from the aforementioned bond issuer that the term of the bonds it issued has been extended to September 25, 2027. Until the bond issuer redeems the bonds early or requests the bondholders' consent to amend the contract for other reasons, the annual interest rate and the monthly interest payment date of the bonds will remain

unchanged. This extension of the bond term was approved by resolutions of the Board of Directors of the Company and its consolidated subsidiary, Solomon Goldentek Display Corp., in August 2026.

(5) Notes and accounts receivable

	June 30, 2026	December 31, 2025	June 30, 2025
Notes receivable	\$ 39,751	\$ 25,958	\$ 39,603
Accounts receivable	\$ 971,245	\$ 852,489	\$ 853,655
Less: Loss allowance	(14,697)	(18,143)	(17,774)
	\$ 956,548	\$ 834,346	\$ 835,881

- A. The Group's notes receivable were not overdue. Please refer to the description in Note 12(2) for the aging analysis of accounts receivable based on the number of days overdue.
- B. The balances of the accounts receivable and notes receivable on June 30, 2026, December 31, 2025 and June 30, 2025 were all derived from customer contracts. In addition, the total amount of receivables from customer contracts on January 1, 2025 was \$884,642, and the loss allowance was \$14,097.
- C. The Group did not pledge the notes and accounts receivable as collateral.
- D. Without considering other credit enhancements, the amount that can best represent the maximum amount of the Group's notes receivable and accounts receivable exposed to credit risk as of June 30, 2026, December 31, 2025 and June 30, 2025 was \$996,299, \$860,304 and \$875,484, respectively.
- E. Please refer to Note 12(2) for information on the credit risk of the accounts receivable.

(6) Inventory

June 30, 2026			
	Cost	Allowance for Devaluation Loss	Carrying Amount
Raw materials	\$ 91,154	(\$ 26,807)	\$ 64,347
Work in process	39,630	(5,611)	34,019
Finished goods	47,691	(3,773)	43,918
Inventory of goods	1,992,257	(12,352)	1,979,905
Total	\$ 2,170,732	(\$ 48,543)	\$ 2,122,189

December 31, 2025			
	Cost	Allowance for Devaluation Loss	Carrying Amount
Raw materials	\$ 98,340	(\$ 42,682)	\$ 55,658
Work in process	42,046	(3,491)	38,555
Finished goods	54,120	(3,820)	50,300
Inventory of goods	2,034,790	(10,150)	2,024,640
Total	\$ 2,229,296	(\$ 60,143)	\$ 2,169,153

June 30, 2025			
	Cost	Allowance for Devaluation Loss	Carrying Amount
Raw materials	\$ 88,114	(\$ 47,303)	\$ 40,811
Work in process	28,713	(3,468)	25,245
Finished goods	23,723	(4,193)	19,530
Inventory of goods	1,891,885	(14,861)	1,877,024
Total	\$ 2,032,435	(\$ 69,825)	\$ 1,962,610

The costs of inventories recognized as expenses and losses by the Group for the current periods:

	April 1 to June 30, 2026	April 1 to June 30, 2025
Cost of sold inventory	\$ 1,159,435	\$ 781,612
Gain from price recovery of inventory	(17,861)	(2,042)
Unamortized manufacturing expenses	17,753	14,870
Total	\$ 1,159,327	\$ 794,440

	January 1 to June 30, 2026	January 1 to June 30, 2025
Cost of sold inventory	\$ 1,834,953	\$ 1,748,484
Gain from price recovery of inventory	(11,933)	(3,600)
Unamortized manufacturing expenses	35,556	31,675
Total	\$ 1,858,576	\$ 1,776,559

For the three months ended June 30, 2026 and 2025, and the six months ended June 30, 2026 and 2025, the Group sold and scrapped inventory for which an allowance for devaluation loss had previously been recognized, resulting in a recovery of the net realizable value of the inventory, which was recognized as a decrease in the cost of goods sold.

(7) Prepayments

	June 30, 2026	December 31, 2025	June 30, 2025
Prepayment for purchase	\$ 580,688	\$ 358,909	\$ 258,416
Overpaid tax for offsetting future tax payable	20,431	19,053	84,634
Prepaid information security maintenance fee	10,000	-	-
Others	28,530	28,621	23,224
Total	\$ 639,649	\$ 406,583	\$ 366,274

(8) Investments accounted for using the equity method

	2026	2025
January 1	\$ 34,943	\$ 36,179
Share of losses of investments accounted for using the equity method	(623)	(660)
Changes in other equity	-	(7)
June 30	\$ 34,320	\$ 35,512

A. Associates

(A) Basic information on the Group's associates is as follows:

Company Name	Principal Place of Business	June 30, 2026	December 31, 2025	June 30, 2025	Measurement Method
Ju Xin Energy Inc.	Taiwan	4.80%	4.80%	4.80%	Equity Method

(B) A summary of the financial information of the Group's associates is as follows:

Balance Sheet

June 30, 2026	
	Ju Xin Energy Inc.
Current assets	\$ 29
Non-current assets	716,202
Current liabilities	(1,282)
Total net assets	\$ 714,949
Share in the net assets of the associate	\$ 34,318
Goodwill	2
Carrying value of the associate	\$ 34,320

December 31, 2025	
	Ju Xin Energy Inc.
Current assets	\$ 29
Non-current assets	729,103
Current liabilities	(1,187)
Total net assets	\$ 727,945
Share in the net assets of the associate	\$ 34,941
Goodwill	2
Carrying value of the associate	\$ 34,943

June 30, 2025	
	Ju Xin Energy Inc.
Current assets	\$ 29
Non-current assets	740,834
Current liabilities	(1,068)
Total net assets	\$ 739,795
Share in the net assets of the associate	\$ 35,510
Goodwill	2
Carrying value of the associate	\$ 35,512

Statement of Comprehensive Income

	April 1 to June 30, 2026	April 1 to June 30, 2025
Income	\$ -	\$ -
Net profit (loss) in the current period	(\$ 7,734)	(\$ 7,318)
Total comprehensive income (loss) in the current period	(\$ 7,734)	(\$ 7,318)

	January 1 to June 30, 2026	January 1 to June 30, 2025
Income	\$ -	\$ -
Net profit (loss) in the current period	(\$ 12,996)	(\$ 13,746)
Total comprehensive income (loss) in the current period	(\$ 12,996)	(\$ 13,746)

- B. The Group recognized \$371, \$351, \$623 and \$660, respectively, as its share of losses on investments accounted for using the equity method for the three months ended June 30, 2026 and 2025, and for the six months ended June 30, 2026 and 2025, which were derived from valuation based on the investee company's financial statements for the same periods, not reviewed by the CPA.
- C. In March 2025, Ju Xin Energy Inc. arranged a cash capital increase. As the Group did not participate in such cash capital increase, the Group's shareholding percentage decreased from 5% to 4.8%, and capital surplus was adjusted by \$7 in accordance with accounting standards. As the Group holds one director's seat, it was assessed to still have significant influence over Ju Xin Energy Inc.

(9) Property, plant and equipment

2026							
	Land	Premises and Buildings	Machinery and Equipment	Office Equipment	Others	Unfinished Construction and Equipment Pending Inspection	Total
January 1							
Cost	\$ 261,233	\$ 201,152	\$ 488,699	\$ 56,741	\$ 62,820	\$ 6,450	\$ 1,077,095
Accumulated depreciation	-	(90,303)	(444,206)	(44,377)	(44,739)	-	(623,625)
Net	\$ 261,233	\$ 110,849	\$ 44,493	\$ 12,364	\$ 18,081	\$ 6,450	\$ 453,470
January 1	\$ 261,233	\$ 110,849	\$ 44,493	\$ 12,364	\$ 18,081	\$ 6,450	\$ 453,470
Addition	-	-	11,803	4,294	1,588	13,313	30,998
Reclassification	-	323	-	-	-	-	323
Disposal – cost	-	-	(393)	(229)	(5,369)	-	(5,991)
Disposal – accumulated depreciation	-	-	-	156	5,369	-	5,525
Depreciation expense	-	(1,771)	(9,973)	(2,460)	(2,266)	-	(16,470)
Net exchange differences	-	-	253	68	314	-	635
June 30	\$ 261,233	\$ 109,401	\$ 46,183	\$ 14,193	\$ 17,717	\$ 19,763	\$ 468,490
June 30							
Cost	\$ 261,233	\$ 201,475	\$ 518,777	\$ 61,663	\$ 59,525	\$ 19,763	\$ 1,122,436
Accumulated depreciation	-	(92,074)	(472,594)	(47,470)	(41,808)	-	(653,946)
Net	\$ 261,233	\$ 109,401	\$ 46,183	\$ 14,193	\$ 17,717	\$ 19,763	\$ 468,490

2025						
	Land	Premises and Buildings	Machinery and Equipment	Office Equipment	Others	Total
January 1						
Cost	\$ 261,233	\$ 201,152	\$ 468,402	\$ 49,690	\$ 58,524	\$ 1,039,001
Accumulated depreciation	-	(86,765)	(423,797)	(40,662)	(42,230)	(593,454)
Net	\$ 261,233	\$ 114,387	\$ 44,605	\$ 9,028	\$ 16,294	\$ 445,547
January 1	\$ 261,233	\$ 114,387	\$ 44,605	\$ 9,028	\$ 16,294	\$ 445,547
Addition	-	-	4,628	3,600	100	8,328
Reclassification	-	-	3,797	-	3,613	7,410
Disposal – cost	-	-	-	(23)	-	(23)
Disposal – accumulated depreciation	-	-	-	21	-	21
Depreciation expense	-	(1,769)	(8,963)	(1,613)	(1,842)	(14,187)
Net exchange differences	-	-	(1,016)	(183)	(693)	(1,892)
June 30	\$ 261,233	\$ 112,618	\$ 43,051	\$ 10,830	\$ 17,472	\$ 445,204
June 30						
Cost	\$ 261,233	\$ 201,152	\$ 439,248	\$ 51,223	\$ 60,750	\$ 1,013,606
Accumulated depreciation	-	(88,534)	(396,197)	(40,393)	(43,278)	(568,402)
Net	\$ 261,233	\$ 112,618	\$ 43,051	\$ 10,830	\$ 17,472	\$ 445,204

A. Please refer to Note 8 for information on the Group's provision of property, plant and equipment as collateral.

B. There was no interest capitalization on property, plant and equipment.

(10) Lease transactions – lessee

A. The Group's leased assets include land, buildings and official vehicles, and the lease terms are generally between 2 and 50 years. The leases are individually negotiated and contain a variety of different terms and conditions. Other than the restriction that the leased assets may not be used as collateral for loans, there are no other restrictions imposed.

B. Some of the dormitories and business vehicles leased by the Group have lease terms of no more than 12 months, and some of the low-value assets leased by the Group are photocopiers.

C. Changes in the Group's right-of-use assets for the six months ended June 30, 2026 and 2025 are as follows:

2026				
	Land	Premises	Transportation Equipment (Company Vehicles)	Total
January 1	\$ -	\$ 180,454	\$ 5,260	\$ 185,714
Addition	65,948	2,776	2,429	71,153
Reclassified from prepayments for long-term lease payments	17,511	-	-	17,511
Lease modification	-	(447)	(1,786)	(2,233)
Depreciation expense	(833)	(15,724)	(1,488)	(18,045)
Net exchange differences	(1,377)	7,269	-	5,892
June 30	\$ 81,249	\$ 174,328	\$ 4,415	\$ 259,992

2025				
	Land	Premises	Transportation Equipment (Company Vehicles)	Total
January 1		\$ 200,248	\$ 3,182	\$ 203,430
Addition		2,764	5,880	8,644
Lease modification		(1,586)	(789)	(2,375)
Depreciation expense		(16,106)	(1,474)	(17,580)
Net exchange differences		(15,962)	-	(15,962)
June 30		\$ 169,358	\$ 6,799	\$ 176,157

D. Information on the profit or loss items related to leases is as follows:

Items that affect profit or loss in the current period		
	April 1 to June 30, 2026	April 1 to June 30, 2025
Interest expense on lease liabilities	\$ 2,304	\$ 1,912
Short-term lease expense	\$ 2,685	\$ 2,683
Low-value asset lease expense	\$ 598	\$ 1,062
Lease modification benefit	(\$ 6)	(\$ 131)

	January 1 to June 30, 2026	January 1 to June 30, 2025
Interest expense on lease liabilities	\$ 4,246	\$ 4,612
Short-term lease expense	\$ 5,017	\$ 6,124
Low-value asset lease expense	\$ 1,220	\$ 1,896
Lease modification benefit	(\$ 24)	(\$ 131)

E. The Group's total cash outflow for leases for the six months ended June 30, 2026 and 2025 was \$49,885 and \$27,381, respectively.

(11) Lease transactions – lessor

- A. The Group's assets leased out include land and buildings, and the leases generally have a term of 1 to 10 years. The leases are individually negotiated and contain a variety of different terms and conditions. To preserve the condition of the leased-out assets, the lessee is generally prohibited from using the leased assets as collateral for loans, or from otherwise making them available for use by others through any disguised means.
- B. The Group recognized \$13,482, \$13,976, \$27,620 and \$29,316, respectively, as rental income pursuant to operating leases for the three months ended June 30, 2026 and 2025, and for the six months ended June 30, 2026 and 2025. There were no variable lease payments included.
- C. The Group's rent received in advance as of June 30, 2026, December 31, 2025 and June 30, 2025 was \$12,896, \$9,490 and \$10,482, respectively, and was stated as other current liabilities.
- D. A maturity analysis of lease payments under the Group's operating leases is as follows:

	June 30, 2026	December 31, 2025	June 30, 2025
Current Year	\$ 21,014	\$ -	\$ 43,243
Year 1	26,894	46,717	43,717
Year 2	12,556	23,280	20,280
Year 3	2,352	8,942	6,825
Year 4	379	2,352	2,352
Year 5	-	379	379
	\$ 63,195	\$ 81,670	\$ 116,796

(12) Investment property

2026			
	Land	Premises and Buildings	Total
January 1			
Cost	\$ 584,517	\$ 596,875	\$ 1,181,392
Accumulated depreciation and impairment	(17,590)	(311,971)	(329,561)
	\$ 566,927	\$ 284,904	\$ 851,831
January 1	\$ 566,927	\$ 284,904	\$ 851,831
Depreciation expense	-	(5,758)	(5,758)
Reclassification	-	229	229
June 30	\$ 566,927	\$ 279,375	\$ 846,302
June 30			
Cost	\$ 584,517	\$ 597,104	\$ 1,181,621
Accumulated depreciation and impairment	(17,590)	(317,729)	(335,319)
	\$ 566,927	\$ 279,375	\$ 846,302

2025			
	Land	Premises and Buildings	Total
January 1			
Cost	\$ 584,517	\$ 596,875	\$ 1,181,392
Accumulated depreciation and impairment	(17,590)	(300,518)	(318,108)
	\$ 566,927	\$ 296,357	\$ 863,284
January 1	\$ 566,927	\$ 296,357	\$ 863,284
Depreciation expense	-	(5,696)	(5,696)
June 30	\$ 566,927	\$ 290,661	\$ 857,588
June 30			
Cost	\$ 584,517	\$ 596,875	\$ 1,181,392
Accumulated depreciation and impairment	(17,590)	(306,214)	(323,804)
	\$ 566,927	\$ 290,661	\$ 857,588

A. Rental income and direct operating expenses on investment property:

	April 1 to June 30, 2026	April 1 to June 30, 2025
Rental income on investment property	\$ 13,482	\$ 13,976
Direct operating expenses incurred from investment property generating rental income in the current period	\$ 4,463	\$ 4,335
Direct operating expenses incurred from investment property not generating rental income in the current period	\$ 79	\$ 64

	January 1 to June 30, 2026	January 1 to June 30, 2025
Rental income on investment property	\$ 27,620	\$ 29,316
Direct operating expenses incurred from investment property generating rental income in the current period	\$ 8,422	\$ 8,195
Direct operating expenses incurred from investment property not generating rental income in the current period	\$ 201	\$ 122

B. The fair value of the investment property held by the Group on June 30, 2026, December 31, 2025 and June 30, 2025 was \$1,836,168, \$1,836,168 and \$1,759,635, respectively, according to the valuation results provided by independent valuation experts. The fair values were calculated using the income approach and the comparative approach, with a certain weight taken into account, and are classified as Level 3 fair values. The key assumptions in the income approach are shown below:

	June 30, 2026	December 31, 2025	June 30, 2025
Income capitalization rate	1.75%~5.75%	1.75%~5.75%	1.66%~4.48%

C. Please refer to the description in Note 8 for information on the Group's provision of the investment property as collateral.

(13) Other non-current assets

	June 30, 2026	December 31, 2025	June 30, 2025
Receivables on demand	\$ 201,078	\$ 200,940	\$ 200,297
Less: Loss allowance	(201,078)	(200,940)	(200,297)
Deposits paid	38,180	33,423	33,146
Net defined benefit assets	63,026	62,999	56,972
Prepayments for long-term lease payments	-	17,511	-
Prepayments for investments	-	7,500	-
Prepayments for equipment-related accounts	-	552	3,432
Others	16,211	16,563	16,423
	\$ 117,417	\$ 138,548	\$ 109,973

To meet global customer demand and expand its presence in the Asia-Pacific market, the Group's subsidiary, Fortune Rich Technology, resolved at the Board of Directors meeting on May 16, 2025 to establish a wholly-owned subsidiary, Solomon Goldentek Display (Philippines) Corp., in the Philippines. The incorporation registration was completed on July 3, 2025. Due to plant construction requirements, the subsidiary entered into a land lease letter of intent with LIMA LAND, INC. in April 2025 and made payments in accordance with the agreement. As of December 31, 2025, payments totaling PHP 32,823 thousand (equivalent to \$17,511 thousand) had been made. The aforementioned land lease agreement was formally executed on January 8, 2026, with a total contract value of PHP 158,592 thousand and a lease term of 50 years. The aforesaid prepayments for long-term lease payments have been reclassified to right-of-use assets in accordance with accounting standards; please refer to Note 6(10).

(14) Short-term loans

	June 30, 2026	December 31, 2025	June 30, 2025
Bank loans			
Secured loans	\$ 650,000	\$ 650,000	\$ 688,000
Credit loans	42,076	13,000	99,484
	\$ 692,076	\$ 663,000	\$ 787,484
Range of interest rates	1.85%~2.29%	1.85%~2.30%	1.85%~2.78%

Please refer to Note 8 for information on the collateral of the Group's short-term loans.

(15) Other payables

	June 30, 2026	December 31, 2025	June 30, 2025
Cash dividends payable	\$ 189,794	\$ -	\$ 188,013
Salaries and bonuses payable	96,466	116,751	82,381
Remuneration to directors payable	26,391	6,830	5,018
Employee remuneration payable	13,195	3,406	2,541
Service expense payable	6,189	6,690	7,283
Freight and import/export fees payable	2,307	3,061	1,892
Investment payable	1,871	1,871	-
Equipment-related accounts payable	2,411	1,654	-
Others	84,247	96,134	76,999
	\$ 422,871	\$ 236,397	\$ 364,127

16) Liability provisions – current

2026			
	Onerous Contracts	Warranty Provision	Total
Balance on January 1	\$ 36,050	\$ 5,573	\$ 41,623
Added liability provisions in the current period	1,624	9,338	10,962
Liability provisions used in the current period	(6,276)	(890)	(7,166)
Unused amount reversed in the current period	-	(2,132)	(2,132)
Balance on June 30	\$ 31,398	\$ 11,889	\$ 43,287

2025			
	Onerous Contracts	Warranty Provision	Total
Balance on January 1	\$ -	\$ 4,089	\$ 4,089
Added liability provisions in the current period	17,269	5,864	23,133
Liability provisions used in the current period	-	(3,300)	(3,300)
Unused amount reversed in the current period	-	(1,540)	(1,540)
Balance on June 30	\$ 17,269	\$ 5,113	\$ 22,382

A. Onerous contracts

The Group's liability provisions for onerous contracts are mainly the difference between the future unavoidable cost estimated for performing irrevocable contracts and the income expected to be earned from such contracts. This estimate may be changed at any time due to changes in the actual situation.

B. Warranty provision

The Group's warranty liability provisions are mainly associated with the sale of LCD products and are estimated based on the historical warranty data of the products. The Group expects that the liability provisions will be used within the following year.

(17) Net defined benefit assets

A. Defined benefit plan

- (A) The Company and its domestic subsidiaries have established defined benefit pension plans in accordance with the "Labor Standards Act." The plans are applicable to the length of service of all full-time employees calculated before the "Labor Pension Act" was implemented on July 1, 2005, and the length of service of employees who choose to continue to apply the Labor Standards Act after the implementation of the "Labor Pension Act." The pension paid to employees who meet the criteria for retirement is calculated based on their length of service and their average salary for the 6 months prior to retirement. Employees whose length of service is 15 years or less (inclusive) will receive two base points for each year of service, and employees whose length of service exceeds 15 years will receive one base point for each additional year of service, subject to a maximum of 45 accumulated base points. The Company and its domestic subsidiaries make a pension contribution of 2% of the total salary on a monthly basis and deposit it into a special account with the Bank of Taiwan in the name of the Labor Pension Fund Supervisory Committee. In addition, before the end of each fiscal year, the Company and its domestic subsidiaries estimate the balance of the aforementioned labor pension reserve account; if the balance is insufficient to pay the pension calculated above to employees expected to meet the criteria for retirement in the following fiscal year, the Company and its domestic subsidiaries will make a one-off contribution for the shortfall by the end of March of the following year.
- (B) The Company and its consolidated subsidiaries, Fortune Rich Technology Co., Ltd. and Solomon Goldentek Display Corp., applied to the Department of Labor, Taipei City Government, for approval to suspend pension contributions from January 2025 to April 2027.
- (C) For the three months ended June 30, 2026 and 2025, and the six months ended June 30, 2026 and 2025, the pension costs recognized by the Group under the aforesaid pension plan were (\$28), \$0, (\$28) and \$6, respectively.

B. Defined contribution plan

- (A) Since July 1, 2005, the Company and its domestic subsidiaries have had defined contribution pension plans in place in accordance with the "Labor Pension Act," applicable to employees of Taiwanese nationality. For employees of the Company and its domestic subsidiaries who elect to apply the labor pension system under the "Labor Pension Act," the Company and its domestic subsidiaries contribute 6% of monthly salary to the employees' individual accounts at the Bureau of Labor Insurance. Pension benefits are paid to employees monthly or in a lump sum based on the amount in their individual pension accounts and accumulated earnings.
- (B) The Group's subsidiaries in mainland China make an endowment insurance contribution of a certain percentage of the total salary of local employees on a monthly basis, in accordance with the endowment insurance system required by the government of the People's Republic of China. Each employee's pension is managed and arranged by the government, and the Group is only obligated to make a monthly contribution, with no further obligation.
- (C) For the three months ended June 30, 2026 and 2025, and the six months ended June 30, 2026 and 2025, the pension costs recognized by the Group under the aforesaid pension plan were \$11,526, \$10,682, \$22,560 and \$21,611, respectively.

(18) Share capital

- A. As of June 30, 2026 and 2025, the Company's authorized capital was \$5,000,000 in both periods, divided into 500,000 thousand shares with a par value of NT\$10 per share, which the Board of Directors was authorized to issue in installments. Of this amount, 56,000 thousand shares were reserved for the exercise of stock warrants attached to employee stock options, preferred shares with warrants, or corporate bonds with warrants. The Company's outstanding shares (net of treasury shares) were 171,371 thousand shares in both periods. Payment for the Company's issued shares has been received in full, and the number of outstanding shares at the beginning and end of the period remained the same.

B. Treasury stocks

- (A) The Company's consolidated subsidiary, Moredel Investment Corp., held a total of 100 thousand shares in the Company to meet financial operation needs prior to the amendment of the Company Act on November 12, 2001. The carrying amount of the Company's treasury stocks on June 30, 2026, December 31, 2025 and June 30, 2025

was \$6,042 in all periods.

- (B) According to the Securities and Exchange Act, treasury stocks held by the Company shall not be pledged, nor shall they be entitled to any shareholder rights.

(19) Capital reserves

A. Pursuant to the Company Act, the capital reserve generated from the income derived from the issuance of new shares at a premium and from the endowments received may not only be used to offset losses, but also be distributed to shareholders in new shares or cash in proportion to the shares initially held thereby if the Company has no accumulated losses. According to the relevant provisions in the Securities and Exchange Act, the total proportion of the above capital reserve used for capitalization is limited to 10% of the paid-in capital every year. The Company shall not use the capital reserve to offset capital losses, unless the surplus reserve is insufficient to offset such losses.

B. Details on and changes in the Company's capital reserve are shown below:

2026						
	Trading of treasury stocks	Recognized changes in ownership interests in subsidiaries	Difference between the consideration and the carrying value of subsidiaries acquired or disposed of	Consolidated excess	Others	Total
January 1 (June 30)	\$ 32,683	\$ 142,587	\$ 696,292	\$ 9,473	\$ 30,316	\$ 911,351

2025						
	Trading of treasury stocks	Recognized changes in ownership interests in subsidiaries	Difference between the consideration and the carrying value of subsidiaries acquired or disposed of	Consolidated excess	Others	Total
January 1	\$ 32,683	\$ 142,591	\$ 696,292	\$ 9,473	\$ 30,316	\$ 911,355
Changes in interests in subsidiaries recognized according to shareholding percentage	-	(4)	-	-	-	(4)
June 30	\$ 32,683	\$ 142,587	\$ 696,292	\$ 9,473	\$ 30,316	\$ 911,351

(20) Retained earnings

A. According to the Articles of Incorporation, the Company may distribute earnings or offset losses after the end of each half of a fiscal year. Where the Company has earnings at the year-end closing for the first half of a fiscal year or a fiscal year, 10% thereof shall be set aside as legal reserves as required by law after they are used to pay taxes and offset accumulated losses. Provision for special reserves is then required pursuant to the Securities and Exchange Act and related administrative rules. The remaining earnings, if any, shall be added to the undistributed earnings carried from prior years as distributable earnings. The Board of Directors shall subsequently draw up a distribution proposal and submit the same to a shareholders' meeting for a resolution on the distribution of the earnings. The Board of Directors is authorized to adopt a resolution to distribute the above-mentioned earnings, legal reserve, and capital reserve in cash at a meeting attended by more than two-thirds of directors with the consent of a majority of all attending directors, and the distribution shall be reported at a shareholders' meeting. The distribution of earnings, legal reserve, and capital reserve by issuing new shares is subject to a resolution adopted at a shareholders' meeting according to the preceding paragraph.

B. The legal reserve shall not be used unless it is used to offset the Company's losses and distributed to

shareholders in new shares or cash in proportion to the shares initially held thereby. The legal reserve shall not be distributed in new shares or cash unless the portion distributed exceeds 25% of the paid-in capital.

C. The Company may distribute earnings only after recognizing special reserves based on the debit balance of equity items on the balance sheet in the current year as required by law. When the debit balance of the equity items is reversed subsequently, the reversed amount may be included as distributable earnings.

D. The Company's 2025 and 2024 earnings distribution proposals were resolved at the shareholders' meetings on June 9, 2026 and June 10, 2025, respectively, as follows:

	2025		2024	
	Amount	Dividend per share (NT\$)	Amount	Dividend per share (NT\$)
Set aside as legal reserve	\$ 21,586		\$ 15,335	
(Reversed) Set aside as special reserves	25,890		(16,133)	
Cash dividends	171,471	\$ 1.00	171,471	\$ 1.00

The Company's Board of Directors resolved on August 12, 2026 not to distribute earnings for the first half of 2026.

Please visit the Market Observation Post System for information on the distribution of earnings resolved by the Board of Directors and the shareholders' meeting.

(21) Operating income

A. Sub-items of income from contracts with customers

The Group's income is derived from goods and services transferred at a specific point in time. Income is disaggregated by product segment; please refer to Note 14 (2) for related information.

	April 1 to June 30, 2026	April 1 to June 30, 2025
Income from contracts with customers	\$ 1,443,318	\$ 1,041,800

	January 1 to June 30, 2026	January 1 to June 30, 2025
Income from contracts with customers	\$ 2,333,384	\$ 2,257,809

B. Contractual liabilities

The Group's contractual liabilities related to income from contracts with customers recognized are as follows:

	June 30, 2026	December 31, 2025	June 30, 2025	January 1, 2025
Electromechanical Business Group	\$ 1,660,412	\$ 1,563,930	\$ 1,398,036	\$ 1,347,346
Others	46,534	48,094	38,691	56,417
Total	\$ 1,706,946	\$ 1,612,024	\$ 1,436,727	\$ 1,403,763

The opening balance of the Group's contractual liabilities recognized as income for the three months ended June 30, 2026 and 2025, and for the six months ended June 30, 2026 and 2025, was \$236,992, \$166,232, \$281,788, and \$312,962, respectively.

C. Refund liabilities (stated as "other current liabilities")

(December 31, 2025 and June 30, 2025: None)

Revenue from the sale of goods is recognized at the contract price net of the estimated sales allowance. The Group estimates the sales allowance based on the most likely amount pursuant to the sales contracts, and updates the estimated sales allowance payable to customers as refund liabilities at each balance sheet date.

	June 30, 2026
Refund liabilities – current	\$ 12,915

(22) Interest income

	April 1 to June 30, 2026	April 1 to June 30, 2025
Interest income from financial assets measured at amortized cost	\$ 25,753	\$ 25,032
Bank deposit interest	16,779	13,161
Total	\$ 42,532	\$ 38,193

	January 1 to June 30, 2026	January 1 to June 30, 2025
Interest income from financial assets measured at amortized cost	\$ 58,023	\$ 59,351
Bank deposit interest	22,931	19,896
Total	\$ 80,954	\$ 79,247

(23) Other income

	April 1 to June 30, 2026	April 1 to June 30, 2025
Income from civil litigation settlement	\$ 112,795	\$ -
Rental income	13,482	13,976
Insurance claims income	-	6,247
Dividend income	6,375	2,800
Government subsidy income	9,179	(354)
Others	2,527	2,446
Total	\$ 144,358	\$ 25,115

	January 1 to June 30, 2026	January 1 to June 30, 2025
Income from civil litigation settlement	\$ 112,795	\$ -
Rental income	27,620	29,316
Insurance claims income	-	6,583
Dividend income	7,205	3,320
Government subsidy income	9,521	5,509
Others	4,177	3,284
Total	\$ 161,318	\$ 48,012

The Group's consolidated subsidiary, Solomon Data International, suffered significant damages due to a breach of fiduciary duty by its former management. In November 2017, Solomon Data International filed a claim for damages with the Taiwan Shilin District Court and, during the criminal proceedings, initiated a supplemental civil action. The Shilin District Court's Criminal Division ruled to transfer the case to the Civil Division, and on November 26, 2025, Solomon Data International reached a settlement with one of the defendants at the Taiwan Shilin District Court for an amount of \$134,795. The Group recognized other income upon collection of the settlement amount, in the second quarter of 2026 and the fourth quarter of 2025, respectively.

(24) Other gains and losses

	April 1 to June 30, 2026	April 1 to June 30, 2025
Gain on financial assets measured at fair value through profit or loss	\$ 552,213	\$ 55,555
Net loss on foreign currency exchange	(10,549)	(360,497)
Depreciation expense of investment property	(2,879)	(2,878)
Loss on disposal of property, plant and equipment	(12)	(1)
Gain on lease modification	6	131
Others	(3,282)	(2,510)
Total	\$ 535,497	(\$ 310,200)

	January 1 to June 30, 2026	January 1 to June 30, 2025
Gain (loss) on financial assets measured at fair value through profit or loss	\$ 658,887	(\$ 18,089)
Net gain (loss) on foreign currency exchange	34,140	(312,185)
Depreciation expense of investment property	(5,758)	(5,696)
Gain on lease modification	24	131
Loss on disposal of property, plant and equipment	(12)	(1)
Loss on disposal of subsidiaries	(540)	-
Others	(8,132)	(5,781)
Total	\$ 678,609	(\$ 341,621)

(25) Financial costs

	April 1 to June 30, 2026	April 1 to June 30, 2025
Interest expense		
– Bank loans	\$ 3,772	\$ 3,941
– Leases	2,304	1,912
Total	\$ 6,076	\$ 5,853

	January 1 to June 30, 2026	January 1 to June 30, 2025
Interest expense		
– Bank loans	\$ 7,486	\$ 7,372
– Leases	4,246	4,612
Total	\$ 11,732	\$ 11,984

(26) Additional information on the nature of expenses

	April 1 to June 30, 2026	April 1 to June 30, 2025
Employee benefit expenses	\$ 224,795	\$ 185,188
Depreciation expense of property, plant and equipment	8,194	7,222
Depreciation expense of right-of-use assets	9,471	8,408
Service expense	12,404	12,080
Operating rent	3,283	3,745
Transportation expense	3,536	2,697
Amortization expense	871	1,606
Total	\$ 262,554	\$ 220,946

	January 1 to June 30, 2026	January 1 to June 30, 2025
Employee benefit expenses	\$ 423,466	\$ 374,470
Depreciation expense of property, plant and equipment	16,470	14,187
Depreciation expense of right-of-use assets	18,045	17,580
Service expense	22,247	23,333
Operating rent	6,237	8,020
Transportation expense	5,792	4,779
Amortization expense	2,349	2,103
Total	\$ 494,606	\$ 444,472

(27) Employee benefit expenses

	April 1 to June 30, 2026	April 1 to June 30, 2025
Salary expense	\$ 172,349	\$ 153,625
Labor and health insurance expenses	11,535	10,944
Pension expense	11,498	10,682
Remuneration to directors	18,516	526
Other employment expenses	10,897	9,411
Total	\$ 224,795	\$ 185,188

	January 1 to June 30, 2026	January 1 to June 30, 2025
Salary expense	\$ 334,699	\$ 309,886
Labor and health insurance expenses	23,589	22,889
Pension expense	22,532	21,617
Remuneration to directors	23,053	2,206
Other employment expenses	19,593	17,872
Total	\$ 423,466	\$ 374,470

A. According to the Company's Articles of Incorporation, the Company shall subtract any accumulated losses from earnings in the year. A minimum amount of 1% of the remaining balance (if any) shall be appropriated as remuneration to employees, and a maximum amount of 2% shall be appropriated as remuneration to directors. Of the aforementioned remuneration to employees, no less than 10% shall be distributed to entry-level employees.

B. For the three months ended June 30, 2026 and 2025, and for the six months ended June 30, 2026 and 2025, the Company's estimated amount of remuneration to employees was \$6,753, (\$292), \$8,247, and \$0, respectively, and the estimated amount of remuneration to directors was \$13,506, (\$584), \$16,494, and \$0, respectively. The aforesaid amounts were stated under the salary expense account.

For the six months ended June 30, 2026, the remuneration to employees and remuneration to directors were estimated at 1% and 2%, respectively, based on the profitability accumulated to date in the period.

C. The amounts of remuneration to employees and remuneration to directors for 2025 resolved by the Board of Directors, which were \$2,306 and \$4,612, respectively, are consistent with the amounts recognized in the financial statements for 2025. The aforesaid remuneration to employees is to be paid in cash and had not yet been paid as of August 12, 2026.

Please visit the Market Observation Post System for information on the remuneration to employees and remuneration to directors resolved by the Company's Board of Directors.

(28) Income tax

A. Income tax expense (gain):

Income tax expense (gain) comprises the following:

	April 1 to June 30, 2026	April 1 to June 30, 2025
Income tax in the current period:		
Income tax incurred from income in the current period	\$ 22,600	\$ 11,022
Income tax levied on undistributed earnings	1,530	832
Overestimation of income tax in prior years	(5,478)	(14,834)
Total income tax in the current period	18,652	(2,980)
Deferred income tax:		
Initial generation and reversal of temporary differences	(7,480)	(64,020)
Income tax expense (gain)	\$ 11,172	(\$ 67,000)

	January 1 to June 30, 2026	January 1 to June 30, 2025
Income tax in the current period:		
Income tax incurred from income in the current period	\$ 27,656	\$ 33,015
Income tax levied on undistributed earnings	1,530	832
Overestimation of income tax in prior years	(5,478)	(14,834)
Total income tax in the current period	23,708	19,013
Deferred income tax:		
Initial generation and reversal of temporary differences	1,310	(54,917)
Income tax expense (gain)	\$ 25,018	(\$ 35,904)

B. Approval of the Group's profit-seeking enterprise income tax returns by the tax authority:

	Year of approval of income tax return
The Company	2024 (Note)
Solomon Goldentek Display Corp.	2023
Solomon Data International Corporation	2024

Note: The Company's income tax return for 2023 has not yet been assessed.

(29) Earnings per share

April 1 to June 30, 2026			
	Amount after tax	Weighted average outstanding shares (thousand shares)	Earnings per share (NT\$)
Basic earnings per share			
Net profit attributable to the shareholders of the parent company in the current period	\$ 645,924	171,371	\$ 3.77
Diluted earnings per share			
Effect of dilutive potential common shares			
– remuneration to employees		52	
Net profit attributable to the shareholders of the parent company in the current period plus effect of potential common shares	\$ 645,924	171,423	\$ 3.77

April 1 to June 30, 2025			
	Amount after tax	Weighted average outstanding shares (thousand shares)	Loss per share (NT\$)
Basic/diluted loss per share			
Net loss attributable to the shareholders of the parent company in the current period (Note)	(\$ 170,996)	171,371	(\$ 1.00)

January 1 to June 30, 2026			
	Amount after tax	Weighted average outstanding shares (thousand shares)	Earnings per share (NT\$)
Basic earnings per share			
Net profit attributable to the shareholders of the parent company in the current period	\$ 779,997	171,371	\$ 4.55
Diluted earnings per share			
Effect of dilutive potential common shares			
– remuneration to employees		71	
Net profit attributable to the shareholders of the parent company in the current period plus effect of potential common shares	\$ 779,997	171,442	\$ 4.55

January 1 to June 30, 2025			
	Amount after tax	Weighted average outstanding shares (thousand shares)	Loss per share (NT\$)
Basic/diluted loss per share			
Net loss attributable to the shareholders of the parent company in the current period (Note)	(\$ 158,859)	171,371	(\$ 0.93)

Note: The Company posted operating losses for the three months and six months ended June 30, 2025. If the effect of employee remuneration had been included, it would have resulted in an anti-dilutive effect. Therefore, the effect of employee remuneration was not included in the calculation of diluted loss per share.

(30) Supplementary information on cash flows

A. Investment activities with only partial payment in cash:

	January 1 to June 30, 2026	January 1 to June 30, 2025
Purchase of property, plant and equipment	\$ 31,321	\$ 11,324
Plus: Equipment-related accounts payable at beginning of the period	1,654	4,414
Plus: Prepayments for equipment-related accounts at end of the period	-	3,432
Less: Prepayments for equipment-related accounts at beginning of the period	(323)	(4,082)
Less: Equipment-related accounts payable at end of the period	(2,411)	-
Cash amount paid in the current period	\$ 30,241	\$ 15,088

B. Investing and financing activities not affecting cash flows:

	June 30, 2026	June 30, 2025
Reclassification of inventories to property, plant and equipment	\$ -	\$ 4,414
Reclassification of prepayments for equipment to investment property	229	-
Cash dividends declared but not yet distributed	189,794	188,013

(31) Changes in liabilities from financing activities

2026					
	Short-term loans	Dividends payable	Deposits received	Lease liabilities	Total liabilities from financing activities
January 1	\$ 663,000	\$ -	\$ 10,465	\$ 195,726	\$ 869,191
Changes in cash flows from financing activities	29,076	-	478	(39,402)	(9,848)
Interest expenses paid (Note)	-	-	-	(4,246)	(4,246)
Effect of exchange rate changes	-	-	-	7,159	7,159
Other non-cash changes	-	189,794	-	73,142	262,936
June 30	\$ 692,076	\$ 189,794	\$ 10,943	\$ 232,379	\$ 1,125,192

Note: Stated as cash flows from operating activities.

2025					
	Short-term loans	Dividends payable	Deposits received	Lease liabilities	Total liabilities from financing activities
January 1	\$ 756,000	\$ -	\$ 10,214	\$ 208,787	\$ 975,001
Changes in cash flows from financing activities	31,484	-	187	(14,749)	16,922
Interest expenses paid (Note)	-	-	-	(4,612)	(4,612)
Effect of exchange rate changes	-	-	-	(16,521)	(16,521)
Other non-cash changes	-	188,013	-	10,749	198,762
June 30	\$ 787,484	\$ 188,013	\$ 10,401	\$ 183,654	\$ 1,169,552

Note: Stated as cash flows from operating activities.

7. Related party transactions

(1) Names of related parties and their relationship with the Group

Names of Related Parties	Relationship with the Group
All directors, the general manager and deputy general managers, etc.	The Group's key management personnel

(2) Significant transactions with related parties

All the Group's related party transaction counterparties are entities included in the consolidated financial statements. The related transactions have been written off.

(3) Information on remuneration to key management personnel

	April 1 to June 30, 2026	April 1 to June 30, 2025
Salaries and other short-term employee benefits	\$ 36,240	\$ 16,204
Post-employment benefits	184	220
Total	\$ 36,424	\$ 16,424

	January 1 to June 30, 2026	January 1 to June 30, 2025
Salaries and other short-term employee benefits	\$ 56,840	\$ 33,717
Post-employment benefits	367	445
Total	\$ 57,207	\$ 34,162

8. Pledged assets

Details of the Group's assets pledged as collateral are as follows:

Details on Assets	June 30, 2026	December 31, 2025	June 30, 2025	Purpose of Collateral
Investment property	\$ 825,708	\$ 831,238	\$ 833,496	Collateral for short-term loans
Property, plant and equipment	367,230	368,631	373,852	Collateral for short-term loans
Deposits paid (stated as "other non-current assets")	38,180	33,423	33,146	Performance bond
Financial assets measured at amortized cost – non-current	112,880	46,174	68,156	Performance bond and customs import security
Total	\$ 1,343,998	\$ 1,279,466	\$ 1,308,650	

9. Material contingent liabilities and unrecognized contractual commitments

1. As of June 30, 2026, the Group's letters of credit issued but not yet used amounted to \$75,845.
2. As of June 30, 2026, the Group's promissory notes issued as security for the performance of sales contracts amounted to \$235,334.
3. As of June 30, 2026, the Group's promissory notes issued to implement government-subsidized plans amounted to \$100,000.
4. The Group committed to a total capital contribution of \$45,000 under a limited partnership investment contract signed. As of June 30, 2026, the Group had invested \$37,500, of which \$7,500, because the capital increase base date of the investee was set in March 2026, was stated under "other non-current assets" as of December 31, 2025. Please refer to Note 6(13) for details.
5. The Group committed to a total capital contribution of US\$5,000 thousand under a limited partnership investment contract signed. As of June 30, 2026, the Group had invested US\$3,344 thousand (equivalent to \$107,387).

10. Material losses from disasters

None.

11. Material subsequent events

1. To improve asset utilization efficiency and strengthen working capital, the Company's Board of Directors resolved on July 9, 2026 to dispose of the Nangang Building (including the land and buildings) located in Nangang District, Taipei City, by public tender. The tender floor price was set with reference to a valuation report issued by a professional appraisal institution. As of the date of the review report, the relevant tender process was still in progress, and the actual transaction price and the gain or loss on disposal are yet to be determined upon finalization of the tender results.
2. The Boards of Directors of the Company and its consolidated subsidiary, Solomon Goldentek Display Corp., approved the issuer of the ordinary corporate bonds extending the term of the bonds it issued to September 20, 2027. Please refer to the description in Note 6(4).

12. Others

(1) Capital management

The Group's capital management objective is to safeguard the Group's ability to continue as a going concern, maintain the optimal capital structure to reduce the cost of funds, and provide returns to shareholders. In order to maintain or adjust the capital structure, the Group may adjust the amount of dividends paid to shareholders, return capital to shareholders, issue new shares, or sell assets to reduce debt.

(2) Financial instruments

1. Categories of financial instruments

	June 30, 2026	December 31, 2025	June 30, 2025
Financial assets			
Financial assets measured at fair value through profit or loss			
Financial assets measured at fair value through profit or loss on a mandatory basis	\$ 1,583,926	\$ 1,059,520	\$ 1,071,908
Financial assets measured at fair value through other comprehensive income			
Investments in designated equity instruments	\$ 13,205	\$ 20,109	\$ 41,051
Financial assets measured at amortized cost			
Cash and cash equivalents	\$ 2,392,595	\$ 2,213,779	\$ 1,974,890
Financial assets measured at amortized cost	1,696,755	1,616,010	1,710,775
Notes receivable	39,751	25,958	39,603
Accounts receivable	956,548	834,346	835,881
Other receivables	24,752	19,172	19,191
Deposits paid (stated as "other non-current assets")	38,180	33,423	33,146
Subtotal	\$ 5,148,581	\$ 4,742,688	\$ 4,613,486
Financial liabilities			
Financial liabilities measured at amortized cost			
Short-term loans	\$ 692,076	\$ 663,000	\$ 787,484
Notes payable	580	4,264	6,481
Accounts payable	1,027,823	915,238	971,723
Other payables	422,871	236,397	364,127
Deposits received (stated as "other non-current liabilities")	10,943	10,465	10,401
Subtotal	\$ 2,154,293	\$ 1,829,364	\$ 2,140,216
Lease liabilities	\$ 232,379	\$ 195,726	\$ 183,654

2. Risk management policy

- (1) The Group's day-to-day operations are affected by multiple financial risks, including market risk (exchange rate risk and price risk), credit risk, and liquidity risk.
- (2) Risk management is carried out by the Finance Department in accordance with the policy approved by the Board of Directors. The Group's Finance Department is responsible for identifying, assessing, and avoiding financial risks by closely cooperating with the Group's operating units.

3. Nature and level of material financial risks

- (1) Market risk
 - Exchange rate risk

- A. The Group operates internationally and thus incurs exchange rate risk arising from transactions denominated in currencies other than the functional currencies of the Company and its subsidiaries, which are mainly the US dollar and the Chinese yuan. The relevant exchange rate risk arises from future commercial transactions and recognized assets and liabilities.
- B. The business activities in which the Group is engaged involve several functional currencies (the functional currencies of the Company and some of its subsidiaries are the NT dollar, while the functional currencies of certain other subsidiaries are the US dollar and the Chinese yuan); accordingly, the Group is affected by exchange rate volatility. Information on foreign currency assets and liabilities with significant exchange rate volatility effect is as follows:

June 30, 2026			
	Foreign Currency (Thousand Dollars)	Exchange Rate	Carrying Amount (NTD)
(Foreign Currency: Functional Currency)			
Financial assets			
Monetary items			
USD : NTD	\$ 99,799	31.85	\$ 3,178,598
EUR : NTD	842	36.29	30,556
HKD : NTD	10,012	4.06	40,659
USD : CNY	2,907	6.81	92,588
CNY : NTD	433	4.69	2,031
Non-monetary items			
USD : NTD	\$ 3,556	31.85	\$ 112,364
Financial liabilities			
Monetary items			
USD : NTD	\$ 2,928	31.85	\$ 93,257
CNY : NTD	2,187	4.69	10,259
EUR : NTD	478	36.29	17,347
HKD : NTD	727	4.06	2,951

December 31, 2025			
	Foreign Currency (Thousand Dollars)	Exchange Rate	Carrying Amount (NTD)
(Foreign Currency: Functional Currency)			
Financial assets			
Monetary items			
USD : NTD	\$ 91,339	31.43	\$ 2,870,785
EUR : NTD	1,384	36.90	51,070
HKD : NTD	10,413	4.04	42,048
USD : CNY	1,623	7.03	51,011
CNY : NTD	7,505	4.50	33,742
Non-monetary items			
USD : NTD	\$ 3,471	31.43	\$ 109,097
Financial liabilities			
Monetary items			
USD : NTD	\$ 1,812	31.43	\$ 56,951
CNY : NTD	2,481	4.50	11,155
EUR : NTD	238	36.90	8,782
HKD : NTD	672	4.04	2,714

June 30, 2025			
	Foreign Currency (Thousand Dollars)	Exchange Rate	Carrying Amount (NTD)
(Foreign Currency: Functional Currency)			
Financial assets			
Monetary items			
USD : NTD	\$ 98,754	29.30	\$ 2,893,492
EUR : NTD	1,095	34.35	37,613
HKD : NTD	11,640	3.73	43,440
USD : CNY	2,386	7.16	69,910
CNY : NTD	4,536	4.09	18,557
Non-monetary items			
USD : NTD	\$ 1,945	29.30	\$ 56,972
Financial liabilities			
Monetary items			
USD : NTD	\$ 2,228	29.30	\$ 65,280
CNY : NTD	939	4.09	3,843
EUR : NTD	324	34.35	11,129
HKD : NTD	1,078	3.73	4,022

C. Due to the effect of exchange rate volatility, the total net exchange gain (loss) (including both realized and unrealized) recognized by the Group with respect to monetary items for the three months ended June 30, 2026 and 2025, and for the six months ended June 30, 2026 and 2025, was (\$10,549), (\$360,497), \$34,140 and (\$312,185), respectively.

D. The sensitivity analysis of the Group's exchange rate risk focuses on the effect on the Group's profit or loss of the appreciation or depreciation of the relevant foreign currencies with respect to the main foreign currency monetary items as of the financial reporting date. When the NT dollar appreciated or depreciated against the aforesaid foreign currencies by 1%, with all other factors held constant, pre-tax profit for the six months ended June 30, 2026 and 2025 would decrease or increase by \$32,206 and \$29,787, respectively.

Price risk

A. The Group's equity instruments exposed to price risk are financial assets measured at fair value through profit or loss held by the Group. To manage the price risk of its equity investments, the Group diversifies its investment portfolio in accordance with limits it has established.

B. The Group invests mainly in equity instruments issued by domestic and foreign companies and in open-end funds. The prices of such equity instruments are affected by the uncertainty of the future value of the underlying investments. If the prices of such equity instruments rose or fell by 1%, with all other factors held constant, net profit after tax for the six months ended June 30, 2026 and 2025 would decrease or increase by \$15,587 and \$10,573, respectively, due to gains or losses on equity instruments measured at fair value through profit or loss; and other comprehensive income would increase or decrease by \$132 and \$411, respectively, due to gains or losses on equity investments classified as measured at fair value through other comprehensive income.

Cash flow and fair value interest rate risk

A. The Group's interest rate risk mainly arises from short-term loans for purchasing materials issued at floating interest rates, which exposes the Group to cash flow interest rate risk. As of June 30, 2026, December 31, 2025 and June 30, 2025, the Group's borrowings at floating interest rates were mainly denominated in NT dollars.

B. If the borrowing interest rate increased or decreased by 0.25%, with all other factors held constant, net profit after tax for the six months ended June 30, 2026 and 2025 would increase or decrease by \$692 and \$787, respectively.

(2) Credit risk

- A. The Group's credit risk is the risk of financial loss to the Group arising from the failure of a customer or a counterparty to a financial instrument to fulfill its contractual obligations, mainly arising from accounts receivable that cannot be collected from counterparties in accordance with payment terms, and from the contractual cash flows of investments in debt instruments classified as measured at amortized cost.
- B. In accordance with its internally established credit policy, each operating entity within the Group conducts management and credit risk analysis for each new customer before setting payment terms and proposing delivery terms and conditions. Internal risk control assesses customers' credit quality by taking into consideration their financial position, past experience, and other factors.
- C. A default is considered to have occurred when a contract payment is more than 90 or 180 days overdue (depending on the individual operating entity) according to the agreed payment terms.
- D. The credit risk of a financial asset is considered to have increased significantly since initial recognition when a contract payment is more than 90 days overdue according to the agreed payment terms.
- E. The indicators used by the Group to determine that an investment in a debt instrument is credit-impaired are as follows:
- (A) The issuer experiences significant financial difficulty, or there is a significantly increased likelihood that the issuer will enter bankruptcy or other financial reorganization;
 - (B) The disappearance of an active market for the financial asset because of the issuer's financial difficulties;
 - (C) The issuer is in arrears on, or fails to pay, interest or principal;
 - (D) Adverse changes in national or regional economic conditions that are expected to cause a default by the issuer.
- F. Based on customer characteristics, the Group adopts the simplified approach to estimate expected credit losses for accounts receivable from customers using a provision matrix.
- G. The Group takes into consideration the research reports of the Taiwan Institute of Economic Research for forward-looking considerations to adjust the loss rate derived from historical and current information over a specific period in order to estimate the loss allowance for accounts receivable. The provision matrices as of June 30, 2026, December 31, 2025 and June 30, 2025 are as follows:

June 30, 2026						
	Not Overdue	30 Days or Fewer Overdue	31-90 Days Overdue	91-180 Days Overdue	More than 181 Days Overdue	Total
Expected loss rate	0.05%~1.39%	12.64%~56.59%	36.36%~100%	78.23%~100%	100%	
Total carrying value	\$ 948,190	\$ 11,474	\$ 2,957	\$ 1,120	\$ 7,504	\$ 971,245
Loss allowance	\$ 1,822	\$ 2,445	\$ 1,808	\$ 1,118	\$ 7,504	\$ 14,697

December 31, 2025						
	Not Overdue	30 Days or Fewer Overdue	31-90 Days Overdue	91-180 Days Overdue	More than 181 Days Overdue	Total
Expected loss rate	0.05%~1.82%	11.84%~78.87%	37.90%~100%	91.82%~100%	100%	
Total carrying value	\$ 816,946	\$ 22,382	\$ 4,085	\$ 2,732	\$ 6,344	\$ 852,489
Loss allowance	\$ 2,438	\$ 2,935	\$ 3,694	\$ 2,732	\$ 6,344	\$ 18,143

June 30, 2025						
	Not Overdue	30 Days or Fewer Overdue	31-90 Days Overdue	91-180 Days Overdue	More than 181 Days Overdue	Total
Expected loss rate	0.03%~1.39%	12.64%~76.58%	36.36%~96.95%	78.23%~100%	100%	
Total carrying value	\$ 821,097	\$ 22,658	\$ 6,502	\$ 1,341	\$ 2,057	\$ 853,655
Loss allowance	\$ 4,695	\$ 4,529	\$ 5,186	\$ 1,307	\$ 2,057	\$ 17,774

H. The table showing changes in the loss allowance for accounts receivable, for which the Group adopted the simplified approach, is as follows:

	2026	2025
January 1	\$ 18,143	\$ 14,097
Impairment losses set aside (reversed)	(3,873)	4,630
Effect of exchange rate	427	(821)
Transferred to receivables on demand	-	(132)
June 30	\$ 14,697	\$ 17,774

I. The table showing changes in the loss allowance for the Group's investments in debt instruments measured at amortized cost, for which the credit risk has increased significantly over the life of the instruments, is as follows:

	2026	2025
January 1	\$ 21,969	\$ -
Impairment losses set aside	-	13,335
June 30	\$ 21,969	\$ 13,335

(3) Liquidity risk

- A. Cash flow forecasting is carried out by each operating entity within the Group and is summarized by the Group's Finance Department. The Group's Finance Department monitors forecasts of the Group's liquidity requirements to ensure it has sufficient funds to meet operating needs, and maintains sufficient unused committed borrowing facilities at all times so that the Group does not breach relevant borrowing limits or covenants. Such forecasts take into consideration the Group's debt financing plans, compliance with debt covenants, and the achievement of internal balance sheet financial ratio targets.
- B. The Group's non-derivative financial liabilities are analyzed based on the remaining period from the balance sheet date to the contractual maturity date. Except for accounts payable, notes payable, and other payables, whose undiscounted contractual cash flows approximate their carrying amounts and are due within one year, the undiscounted contractual cash flows of the remaining financial liabilities are set out in the table below:

June 30, 2026				
	Within 1 Year	1 to 2 Years	2 to 5 Years	Over 5 Years
Non-derivative financial liabilities:				
Short-term loans	\$ 693,085	\$ -	\$ -	\$ -
Lease liabilities	81,981	56,134	81,355	39,851

December 31, 2025				
	Within 1 Year	1 to 2 Years	2 to 5 Years	Over 5 Years
Non-derivative financial liabilities:				
Short-term loans	\$ 663,824	\$ -	\$ -	\$ -
Lease liabilities	39,747	56,223	76,101	50,277

June 30, 2025				
	Within 1 Year	1 to 2 Years	2 to 5 Years	Over 5 Years
Non-derivative financial liabilities:				
Short-term loans	\$ 787,979	\$ -	\$ -	\$ -
Lease liabilities	30,495	54,229	75,875	63,822

- C. The Group does not expect the timing of the cash flow occurrences in the maturity analysis to be significantly earlier, nor does it expect the actual amounts to be significantly different.

(3) Fair value information

1. The levels of the valuation techniques used to measure the fair value of financial and non-financial instruments are defined as follows:

Level 1: Quoted prices (unadjusted) in active markets for identical assets or liabilities accessible to the entity at the measurement date. Active markets are markets in which transactions for the asset or liability take place with sufficient frequency and volume to provide pricing information on an ongoing basis. All of the fair values of the Group's investments in listed (OTC) stocks fall under this level.

Level 2: Inputs other than the quoted prices included in Level 1 that are directly or indirectly observable for the asset or liability. The Group's investments in bond instruments without an active market fall under this level.

Level 3: Unobservable inputs for the asset or liability.

2. Please refer to Note 6(12) for information on the fair value of investment property measured at cost.

3. Financial instruments not measured at fair value

The carrying amounts of the Group's cash and cash equivalents, financial assets measured at amortized cost, notes receivable, accounts receivable, other receivables, deposits paid (stated as "other non-current assets"), notes payable, accounts payable, other payables and deposits received are reasonable approximations of their fair values.

4. For financial and non-financial instruments measured at fair value, the Group classifies them based on the nature, characteristics and risks of the assets and liabilities and on the levels of the fair value hierarchy. The relevant information is as follows:

- (1) Information based on the Group's classification by the nature of the assets and liabilities is as follows:

June 30, 2026				
	Level 1	Level 2	Level 3	Total
Assets				
Recurring fair value				
Financial assets measured at fair value through profit or loss				
Equity securities	\$ 1,279,910	\$ -	\$ 78,256	\$ 1,358,166
Beneficiary certificates	77,648	-	-	77,648
Limited partnership	-	-	148,112	148,112
Financial assets measured at fair value through other comprehensive income				
Equity securities	-	-	13,205	13,205
Total	\$ 1,357,558	\$ -	\$ 239,573	\$ 1,597,131

December 31, 2025				
	Level 1	Level 2	Level 3	Total
Assets				
Recurring fair value				
Financial assets measured at fair value through profit or loss				
Equity securities	\$ 722,841	\$ -	\$ 63,328	\$ 786,169
Beneficiary certificates	139,692	-	-	139,692
Limited partnership	-	-	133,659	133,659
Financial assets measured at fair value through other comprehensive income				
Equity securities	-	-	20,109	20,109
Total	\$ 862,533	\$ -	\$ 217,096	\$ 1,079,629

June 30, 2025				
	Level 1	Level 2	Level 3	Total
Assets				
Recurring fair value				
Financial assets measured at fair value through profit or loss				
Equity securities	\$ 492,861	\$ -	\$ 55,959	\$ 548,820
Beneficiary certificates	439,348	-	-	439,348
Limited partnership	-	-	83,740	83,740
Financial assets measured at fair value through other comprehensive income				
Equity securities	-	-	41,051	41,051
Total	\$ 932,209	\$ -	\$ 180,750	\$ 1,112,959

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

- A. For instruments for which the Group adopts market quotations as the fair value input (i.e., Level 1), the classification by instrument characteristics is as follows:

	Listed (OTC) Company Stocks	Open-end Funds
Market quotation	Closing price	Net asset value

- B. Apart from the financial instruments with active markets described above, the fair values of the remaining financial instruments are obtained using valuation techniques or by reference to counterparty quotations. Fair values derived through valuation techniques may be determined with reference to the current fair value of other financial instruments that are substantially similar in terms and characteristics, the discounted cash flow method, or other valuation techniques, including models using market information available as of the consolidated balance sheet date (such as reference yield curves from the Taipei Exchange or average Reuters commercial paper rate quotations).

- C. The outputs of valuation models are estimated approximations, and valuation techniques may not reflect all relevant factors of the financial and non-financial instruments held by the Group. Accordingly, valuation model estimates are appropriately adjusted based on additional parameters, such as model risk or liquidity risk. In accordance with the Group's fair value valuation model management policy and related control procedures, management believes that valuation adjustments are appropriate and necessary in order to fairly present the fair value of the financial and non-financial instruments in the consolidated balance sheet. The pricing information and parameters used in the valuation process are carefully assessed and appropriately adjusted based on current market conditions.

5. There were no transfers between Level 1 and Level 2 for the six months ended June 30, 2026 and 2025.

6. The following table presents the changes in Level 3 equity instruments for the six months ended June 30, 2026 and 2025:

	2026	2025
January 1	\$ 217,096	\$ 184,284
Gains (losses) recognized in profit or loss	22,481	(6,758)
Purchase in the current period	-	16,485
Reclassified from other non-current assets	7,500	-
Capital reduction return	(154)	-
Gains (losses) recognized in other comprehensive income		
Unrealized valuation gain (loss) on investments in equity instruments measured at fair value through other comprehensive income	(6,904)	(11,013)
Effect of exchange rate	(446)	(2,248)
June 30	\$ 239,573	\$ 180,750

7. There were no transfers into or out of Level 3 for the six months ended June 30, 2026 and 2025.

8. The valuation process for fair value measurements categorized within Level 3 is performed by the Finance Department, which is responsible for the independent verification of the fair value of financial instruments, using independent source data to ensure that valuation results approximate market conditions, that the information sources are independent, reliable and consistent with other sources, and that they represent executable prices. The Finance Department also periodically calibrates the valuation models, performs back-testing, updates the inputs and data required for the valuation models, and makes any other fair value adjustments necessary to ensure that the valuation results are reasonable.
9. The quantitative information on the significant unobservable inputs of the valuation models used for items measured at fair value and categorized within Level 3 is analyzed and described as follows:

June 30, 2026				
	Fair Value	Valuation Technique	Significant Unobservable Inputs / Range (Weighted Average)	Relationship between the Input and the Fair Value
Non-derivative equity instruments:				
Non-listed/non-OTC stocks	\$ 91,461	Comparable public company method	PB multiplier, discount for lack of marketability; 22.5%~25%	The higher the multiplier, the higher the fair value; the higher the discount for lack of marketability, the lower the fair value.
Limited partnership	148,112	Net asset value method	N/A	N/A

December 31, 2025				
	Fair Value	Valuation Technique	Significant Unobservable Inputs / Range (Weighted Average)	Relationship between the Input and the Fair Value
Non-derivative equity instruments:				
Non-listed/non-OTC stocks	\$ 77,437	Comparable public company method	PB multiplier, discount for lack of marketability; 22.5%~25%	The higher the multiplier, the higher the fair value; the higher the discount for lack of marketability, the lower the fair value.
Non-listed/non-OTC stocks	6,000	Most recent transaction price in an inactive market	N/A	N/A
Limited partnership	133,659	Net asset value method	N/A	N/A

June 30, 2025				
	Fair Value	Valuation Technique	Significant Unobservable Inputs / Range (Weighted Average)	Relationship between the Input and the Fair Value
Non-derivative equity instruments:				
Non-listed/non-OTC stocks	\$ 76,884	Comparable public company method	PB multiplier, discount for lack of marketability; 22.5%~25%	The higher the multiplier, the higher the fair value; the higher the discount for lack of marketability, the lower the fair value.
Non-listed/non-OTC stocks	20,126	Most recent transaction price in an inactive market	N/A	N/A
Limited partnership	83,740	Net asset value method	N/A	N/A

10. The Group carefully evaluates and selects the valuation models and valuation parameters adopted; however, the use of different valuation models or parameters may result in different valuation outcomes. For financial assets classified within Level 3, the effect on profit or loss or other comprehensive income for the current period if the valuation parameters were to change is as follows:

June 30, 2026						
			Recognized as Profit or Loss		Recognized as Other Comprehensive Income	
	Input	Change	Favorable Change	Unfavorable Change	Favorable Change	Unfavorable Change
Financial assets						
Equity instruments	Liquidity	±5%	\$ 4,288	\$ 4,288	\$ 822	\$ 822

December 31, 2025						
			Recognized as Profit or Loss		Recognized as Other Comprehensive Income	
	Input	Change	Favorable Change	Unfavorable Change	Favorable Change	Unfavorable Change
Financial assets						
Equity instruments	Liquidity	±5%	\$ 2,863	\$ 2,863	\$ 1,284	\$ 1,284

June 30, 2025						
			Recognized as Profit or Loss		Recognized as Other Comprehensive Income	
	Input	Change	Favorable Change	Unfavorable Change	Favorable Change	Unfavorable Change
Financial assets						
Equity instruments	Liquidity	±5%	\$ 2,666	\$ 2,666	\$ 1,333	\$ 1,333

13. Note disclosures

(1) Information of material transactions

- A. Loaning of funds to others: Please refer to Table 1.
- B. Making of endorsements/guarantees for others: Please refer to Table 2.
- C. Securities held at end of period (excluding equity of investments in subsidiaries, associates and joint ventures): Please refer to Table 3.
- D. Purchases and sales with related parties amounting to NT\$100 million or more than 20% of the paid-in capital: Please refer to Table 4.
- E. Accounts receivable from related parties amounting to NT\$100 million or more than 20% of the paid-in capital: Please refer to Table 5.
- F. Business relationship and important transactions between the parent company and subsidiaries: Please refer to Table 6.

(2) Information of investee companies

Information related to investee companies (excluding those in Mainland China), their place of registration, etc.: Please refer to Table 7.

(3) Information of investments in Mainland China

- A. Basic information: Please refer to Table 8.

- B. Material matters occurring directly or indirectly through businesses in a third area and investee companies in Mainland China: Please refer to the description in Tables 4, 5, 6.

14. Operating segment information

(1) General information

- A. The management of the Group has identified the reportable segments according to the reported information that the operating decision maker uses to formulate policies.
- B. The operating decision maker of the Group operates and manages the business by product business groups.

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

The reportable segment information provided to the chief operating decision maker is as follows:

January 1 to June 30, 2026							
	Electromechanical Business Group	Intelligent Business Group	Optoelectronic Manufacturing Industry	Electronic Channel Industry	Others	Adjustment and Write-off	Consolidated
External income	\$ 952,404	\$ 702,483	\$ 422,242	\$ 233,894	\$ 22,361	\$ -	\$ 2,333,384
Internal segment income	237,017	371	30,245	-	-	(267,633)	-
Segment income	\$ 1,189,421	\$ 702,854	\$ 452,487	\$ 233,894	\$ 22,361	(\$ 267,633)	\$ 2,333,384
After-tax segment profit (loss)	\$ 100,779	(\$ 48,674)	\$ 173,450	\$ 10,172	\$ 1,313,310	(\$ 675,240)	\$ 873,797
Depreciation and amortization	\$ 6,371	\$ 9,434	\$ 20,894	\$ 420	\$ 10,698	(\$ 5,195)	\$ 42,622
Loss from investments accounted for using the equity method	-	-	-	-	\$ 623	-	\$ 623

January 1 to June 30, 2025							
	Electromechanical Business Group	Intelligent Business Group	Optoelectronic Manufacturing Industry	Electronic Channel Industry	Others	Adjustment and Write-off	Consolidated
External income	\$ 985,766	\$ 599,677	\$ 460,490	\$ 165,788	\$ 46,088	\$ -	\$ 2,257,809
Internal segment income	113,233	1,497	21,926	-	-	(136,656)	-
Segment income	\$ 1,098,999	\$ 601,174	\$ 482,416	\$ 165,788	\$ 46,088	(\$ 136,656)	\$ 2,257,809
After-tax segment profit (loss)	\$ 29,270	\$ 5,697	(\$ 57,568)	\$ 5,273	(\$ 221,372)	\$ 75,474	(\$ 163,226)
Depreciation and amortization	\$ 6,257	\$ 7,672	\$ 19,751	\$ 445	\$ 10,532	(\$ 5,091)	\$ 39,566
Expected credit impairment loss	-	-	-	-	\$ 13,335	-	\$ 13,335
Loss from investments accounted for using the equity method	-	-	-	-	\$ 660	-	\$ 660

SOLOMON Technology Corporation and Subsidiaries
Loaning of Funds to Others
January 1 to June 30, 2026

Table 1

Unit: NT\$ Thousand
(Unless otherwise specified)

No. (Note 1)	Lending Company	Borrowing Company	Account	Related Party	Maximum Amount in Current Period	Closing Balance	Actual Drawdown Amount	Range of Interest Rates	Nature (Note 4)	Business Transaction Amount	Reasons for the Need of Short-term Financing	Allowance for Bad Debts	Collateral Name	Collateral Value	Limit on Loans to Individual Borrowers (Note 2)	Limit on Total Loans (Note 3)	Remarks
1	Moredel Investment	Solomon Energy	Other receivables	Y	\$ 18,000	\$ 18,000	\$ 18,000	2%	2	\$ -	Working capital	\$ -	-	-	\$ 359,602	\$ 719,204	-
1	Moredel Investment	Solomon Energy (Singapore)	Other receivables	Y	\$ 12,425	\$ 12,305	\$ 12,305	3%	2	\$ -	Working capital	\$ -	-	-	\$ 359,602	\$ 719,204	-
2	Solomon Smartnet	Solomon Energy	Other receivables	Y	\$ 10,000	\$ -	\$ -	2%	2	\$ -	Working capital	\$ -	-	-	\$ 240,397	\$ 480,794	-
3	Yumon International	Solomon Shenzhen	Other receivables	Y	\$ 4,690	\$ 4,690	\$ 4,690	0.5%	2	\$ -	Working capital	\$ -	-	-	\$ 106,624	\$ 213,248	-
4	Solomon Goldentek Display	Solomon Energy	Other receivables	Y	\$ 110,000	\$ 110,000	\$ 110,000	2.2%	2	\$ -	Working capital	\$ -	-	-	\$ 788,505	\$ 1,577,010	-
5	Dong Guan Goldentek	Solomon Shenzhen	Other receivables	Y	\$ 4,496	\$ -	\$ -	3%	2	\$ -	Working capital	\$ -	-	-	\$ 134,483	\$ 268,966	-

Note 1: Number column description:

(1) "0" is reserved for the issuer.

(2) Each investee company is numbered in sequential order starting from 1.

Note 2: According to the Group's lending procedure, the amount of loans to a single enterprise with short-term financing needs is limited to 40% of the lending company's net worth (for Dong Guan Goldentek, the amount of total loans is limited to 80% of its net worth). The amount of loans to companies having business dealings with the lending company is limited to the higher of the amount of purchases or sales between both parties.

Note 3: According to the Group's lending procedure, the amount of total loans given includes funds for business dealings and short-term financing, and is limited to 80% of the net worth of the lending company.

Note 4: The nature of loaning of funds is described as follows:

(1) Business relationships: 1.

(2) Needs for short-term financing: 2.

SOLOMON Technology Corporation and Subsidiaries
Endorsements/Guarantees for Others
January 1 to June 30, 2026

Table 2

Unit: NT\$ Thousand
(Unless otherwise specified)

No. (Note 1)	Endorser/Guarantor Company Name	Endorsee/Guarantee Company Name	Relatio nship (Note 2)	Limit on Endorsements/Gu arantees to a Single Enterprise (Note 3)	Maximum Endorsement/Guarantee Balance in Current Period	Closing Endorsement/Gu arantee Balance	Actual Drawdown Amount	Endorsement/Guar antee Amount Secured with Property	Cumulative Endorsement/Guarantee Amount as % of Net Worth per Most Recent Financial Statements	Maximum Limit on Endorsements/Guar antees (Note 3)	Endorsements/G uarantees Made by Parent Company for Subsidiaries	Endorsements/Gua rantees Made by Subsidiaries for Parent Company	Endorsements/Gu arantees Made for Operations in Mainland China	Remarks
0	SOLOMON	Solomon Energy	2	\$ 1,279,101	\$ 995,325	\$ 995,325	\$ 85,424	\$ -	15.56	\$ 3,197,754	Y	N	N	-

Note 1: Number column description:

- (1) "0" is reserved for the issuer.
- (2) Each investee company is numbered in sequential order starting from 1.

Note 2: The relationship between the endorser/guarantor and the endorsee/guarantee is classified into six categories as follows. It is only necessary to mark the type:

- (1) Companies with business relationships.
- (2) Subsidiaries in which the Company holds more than 50% of the common stock equity.
- (3) Investee companies in which the parent company and its subsidiaries hold more than 50% of the common stock equity, calculated on a consolidated basis.
- (4) The parent company, directly or indirectly through a subsidiary, holding more than 50% of the common stock equity of the Company.
- (5) Companies in the same industry that are required to provide mutual guarantee pursuant to contracts for undertaking engineering projects.
- (6) Companies receiving endorsements/guarantees from the shareholders proportionally to their shareholding due to a joint venture relationship.

Note 3: According to the Company's endorsement/guarantee procedure, the amount of the Company's total endorsements/guarantees is limited to 50% of the net worth of the Company, and the amount of endorsements/guarantees made to the same company shall not exceed 20% of the guarantor's net worth.

SOLOMON Technology Corporation and Subsidiaries
Securities Held at End of Period (Excluding Equity of Investments in Subsidiaries, Associates and Joint Ventures)
June 30, 2026

Table 3

Unit: NT\$ Thousand
(Unless otherwise specified)

Holding Company	Type and Name of Securities	Relationship with the Securities Issuer	Account	End of Period				Remarks
				Number of Shares (Thousand)	Carrying Amount	Shareholding Percentage	Fair Value	
SOLOMON	Fubon Money Market Fund	None	Financial assets measured at fair value through profit or loss – current	3,163	\$ 50,000	-	\$ 50,000	Note 1
	Evergreen	"	Financial assets measured at fair value through profit or loss – current	84	15,498	-	15,498	"
	Unimicron	"	Financial assets measured at fair value through profit or loss – current	101	107,949	0.01%	107,949	"
	CHENFENG OPTRONICS	"	Financial assets measured at fair value through profit or loss – non-current	1,500	16,006	1.49%	16,006	"
	Truewin Technology	"	Financial assets measured at fair value through profit or loss – non-current	296	27,965	0.46%	27,965	"
	GAP Total Return Fund I Limited Partnership	"	Financial assets measured at fair value through profit or loss – non-current	-	79,271	-	79,271	"
	Lion Best Global Limited-Tranche A Notes	"	Financial assets measured at amortized cost – current	-	627,236	-	627,236	"
	Lion Best Global Limited-Tranche B Notes	"	Financial assets measured at amortized cost – current	-	470,427	-	470,427	"
Moredel Investment	SOLOMON	Parent company of the Company	Financial assets measured at fair value through profit or loss – current	100	6,042	-	13,106	Notes 1, 2
	Hwa Fong	None	Financial assets measured at fair value through profit or loss – current	1,185	17,235	-	17,235	Note 1
	TSMC	"	Financial assets measured at fair value through profit or loss – current	30	72,300	-	72,300	"
	Macronix	"	Financial assets measured at fair value through profit or loss – current	56	8,708	-	8,708	"
	Phison	"	Financial assets measured at fair value through profit or loss – current	15	35,775	-	35,775	"
	ADATA	"	Financial assets measured at fair value through profit or loss – current	52	21,268	-	21,268	"
	Unimicron	"	Financial assets measured at fair value through profit or loss – current	98	104,860	-	104,860	Note 1
	NTC	"	Financial assets measured at fair value through profit or loss – current	50	22,625	0.01%	22,625	"
	IST	"	Financial assets measured at fair value through profit or loss – non-current	1,453	108,224	3.79%	108,224	"
Solomon Cayman	Capital Investment Development Corp	"	Financial assets measured at fair value through profit or loss – non-current	270	13,953	0.89%	13,953	"
Solomon Data International	Phison	"	Financial assets measured at fair value through profit or loss – current	55	131,174	0.02%	131,174	"
	Powertech	"	Financial assets measured at fair value through profit or loss – current	71	23,963	0.01%	23,963	"
	UMC	"	Financial assets measured at fair value through profit or loss – current	50	8,225	-	8,225	"
	L & K	"	Financial assets measured at fair value through profit or loss – current	10	9,230	-	9,230	"

Table 3, Page 1

SOLOMON Technology Corporation and Subsidiaries
Securities Held at End of Period (Excluding Equity of Investments in Subsidiaries, Associates and Joint Ventures)
June 30, 2026

Table 3

Unit: NT\$ Thousand
(Unless otherwise specified)

Holding Company	Type and Name of Securities	Relationship with the Securities Issuer	Account	End of Period				Remarks
				Number of Shares (Thousand)	Carrying Amount	Shareholding Percentage	Fair Value	
Solomon Data International	MediaTek	"	Financial assets measured at fair value through profit or loss – current	13	\$ 55,185	-	\$55,185	Note 1
	ASEI	"	Financial assets measured at fair value through profit or loss – current	70	47,600	-	47,600	"
	Truewin Technology	"	Financial assets measured at fair value through profit or loss – non-current	148	13,982	0.23%	13,982	"
	Cerulean Asset Management Venture Capital Limited Partnership	"	Financial assets measured at fair value through profit or loss – non-current	-	6,682	-	6,682	"
Solomon Goldentek Display	AggrEnergy Inc.	"	Financial assets measured at fair value through other comprehensive income – non-current	110,132	12,115	16.46%	12,115	"
	Unimicron	None	Financial assets measured at fair value through profit or loss – current	15	16,081	-	16,081	"
	TSMC	"	Financial assets measured at fair value through profit or loss – current	76	183,160	-	183,160	"
	Macronix	"	Financial assets measured at fair value through profit or loss – current	58	9,019	-	9,019	"
	Phison	"	Financial assets measured at fair value through profit or loss – current	11	26,235	-	26,235	"
	Winbond	"	Financial assets measured at fair value through profit or loss – current	80	16,600	-	16,600	"
	Chroma ATE Inc.	"	Financial assets measured at fair value through profit or loss – current	10	21,600	-	21,600	"
	MediaTek Inc.	"	Financial assets measured at fair value through profit or loss – current	8	33,960	-	33,960	"
	Hua Nan Phoenix Money Market Fund	"	Financial assets measured at fair value through profit or loss – current	1,618	27,648	-	27,648	"
	Meng-Lue Venture Capital Limited Partnership	"	Financial assets measured at fair value through profit or loss – non-current	-	10,082	-	10,082	"
	Cerulean Asset Management Venture Capital Limited Partnership	"	Financial assets measured at fair value through profit or loss – non-current	-	9,241	-	9,241	"
	GAP Total Return Fund I Limited Partnership	"	Financial assets measured at fair value through profit or loss – non-current	-	33,093	-	33,093	"
	Lion Best Global Limited-Tranche B Notes	"	Financial assets measured at amortized cost – current	-	313,618	-	313,618	"
	TSMC	"	Financial assets measured at fair value through profit or loss – current	14	33,740	-	33,740	"
	Winbond	"	Financial assets measured at fair value through profit or loss – current	50	10,375	-	10,375	"
	ADATA	"	Financial assets measured at fair value through profit or loss – current	80	33,398	-	33,398	"
Solomon Smartnet	Phison	"	Financial assets measured at fair value through profit or loss – current	7	16,695	-	16,695	"
	United Microelectronics Corporation	"	Financial assets measured at fair value through profit or loss – current	100	16,450	-	16,450	"
	Powerchip Semiconductor Manufacturing Corporation	"	Financial assets measured at fair value through profit or loss – current	180	14,346	-	14,346	"
	ASEI	"	Financial assets measured at fair value through profit or loss – current	30	20,400	-	20,400	"

Note 1: Not pledged.

Note 2: Stated as the Company's treasury stock. Please refer to Note 6 (18) for details.

Note 3: The securities with a carrying value of NT\$6,000 are listed by the Group in accordance with the principle of materiality.

SOLOMON Technology Corporation and Subsidiaries
Purchases and Sales with Related Parties Amounting to NT\$100 Million or More Than 20% of the Paid-in Capital
January 1 to June 30, 2026

Table 4

Unit: NT\$ Thousand
(Unless otherwise specified)

Purchasing (Selling) Company	Name of Counterparty	Relationship	Purchase (Sale)	Amount	Percentage in Total Purchases (Sales)	Loan Period	Unit Price	Loan Period	Balance	Percentage in Total Accounts/Notes Receivable (Payable)	Remarks
SOLOMON	Yumon International	Parent-subsidary	(Sale)	(\$ 224,720)	(8)%	Note 1	Negotiated by both parties	Note 1	\$ -	-	-
Yumon International	SOLOMON	Parent-subsidary	Purchase	\$ 224,720	28%	Note 1	Negotiated by both parties	Note 1	\$ -	-	-
Solomon Goldentek Display	Dong Guan Goldentek	Parent-subsidary	Purchase	\$ 234,155	21%	Note 2	Note 2	Note 2	(\$ 235,022)	(89)%	-
Dong Guan Goldentek	Solomon Goldentek Display	Parent-subsidary	(Sale)	(\$ 234,155)	(90)%	Note 2	Note 2	Note 2	\$ 235,022	93%	-

Note 1: The payment was collected based on Yumon International's funding status after being offset against the accounts receivable.

Note 2: The unit price was negotiated by both parties. The payment was made based on the funding status after being offset against the payment receivable for entrusted procurement. The payment term for regular suppliers ranges from about 60 to 90 days.

SOLOMON Technology Corporation and Subsidiaries
Accounts Receivable from Related Parties Amounting to NT\$100 Million or More Than 20% of the Paid-in Capital
June 30, 2026

Table 5

Unit: NT\$ Thousand
(Unless otherwise specified)

Company from which Payments Accounted for are Receivable	Name of Counterparty	Relationship	Balance of Payments Receivable from the Related Party	Turnover	Overdue Amount	Treatment	Subsequently Recovered Amount (Note)	Allowance for Bad Debts
Dong Guan Goldentek	Solomon Goldentek Display	Parent-subsiary	\$ 235,022	2.01	\$ -	-	\$ -	\$ -

Note: The information is as of July 31, 2026.

SOLOMON Technology Corporation and Subsidiaries
Business Relationship and Important Transactions between the Parent Company and Subsidiaries
January 1 to June 30, 2026

Table 6

Unit: NT\$ Thousand
(Unless otherwise specified)

No. (Note 5)	Name of Transacting Party	Counterparty	Relationship with Transacting Party (Note 6)	Account	Amount	Transaction Terms	As a Percentage of Total Consolidated Operating Income or Assets (Note 7)
0	SOLOMON	Yumon International	1	Sale	\$ 224,720	Note 1	9.6%
0	SOLOMON	Solomon Wireless Technology	1	Sale	12,297	Note 1	0.5%
0	SOLOMON	Solomon Wireless Technology	1	Accounts receivable	13,438	Note 1	0.1%
1	Solomon Goldentek Display	Dong Guan Goldentek	1	Purchase	234,155	Note 2	10.0%
1	Solomon Goldentek Display	Dong Guan Goldentek	1	Accounts payable	235,022	Note 2	2.1%
1	Solomon Goldentek Display	Solomon Data International	3	Sale	18,674	Note 3	0.8%
2	Moredel Investment	Solomon Energy	3	Other receivables	18,000	Note 4	0.2%
2	Moredel Investment	Solomon Energy (Singapore)	3	Other receivables	11,665	Note 4	0.1%

Note 1: After the payments receivable and payable were offset against each other, the payments were collected based on the funding status. The payment term for regular customers ranges from about 90-120 days.

Note 2: The payment term was 90-180 days after the payments receivable and payable were offset against each other.

Note 3: The sale price is not materially different from that for regular customers. The payment term for regular customers is 60-90 days.

Note 4: Loaning of funds. Please refer to Table 1.

Note 5: The business transactions between the parent company and its subsidiaries shall be indicated in the "No." column. This column shall be completed as follows: (1) "0" is reserved for the parent company. (2) Each subsidiary is numbered in sequential order starting from 1.

Note 6: The relationship with the transacting party is classified into the following three categories. It is only necessary to mark the category (it is not necessary to disclose the same transaction between the parent company and its subsidiaries or between the subsidiaries repeatedly. For example, if the parent company has disclosed a transaction with one of its subsidiaries, it is not required for the subsidiary to disclose the transaction again; if a subsidiary has disclosed a transaction with another subsidiary, it is not required for the latter to disclose the transaction again): (1) Parent to subsidiary. (2) Subsidiary to parent. (3) Subsidiary to subsidiary.

Note 7: For asset or liability accounts, the transaction amount as a percentage of total consolidated operating income or assets shall be calculated as the closing balance as a share of total consolidated assets; for profit or loss accounts, the percentage shall be calculated as the accumulated amount as a share of total consolidated operating income.

Note 8: Transactions over \$11,000 shall be disclosed.

SOLOMON Technology Corporation and Subsidiaries
Information Related to Investee Companies (Excluding Those in Mainland China), Their Place of Registration, etc.
January 1 to June 30, 2026

Table 7

Unit: NT\$ Thousand
(Unless otherwise specified)

Name of Investor Company	Name of Investee Company	Place of Registration	Principal Business	Initial Investment Amount		Number of Shares	Percentage at End of Period	Carrying Amount	Profit or Loss of Investee Company in Current Period	Investment Gain or Loss Recognized in Current Period	Remarks
				End of Current Period	End of Previous Year						
SOLOMON	Solomon Cayman	Cayman Islands	Investment holding	\$ 264,367	\$ 264,367	7,232,836	100.00	\$ 295,377	\$ 17,868	\$ 17,868	Note 1
SOLOMON	Solomon Smartnet	Taiwan	IC CARD	200,000	200,000	20,000,000	100.00	582,320	153,818	153,818	Note 1
SOLOMON	Solomon Goldentek Display	Taiwan	Manufacturing of LCDs	1,359,694	1,359,694	42,871,029	70.77	1,346,953	154,114	109,065	Note 1
SOLOMON	Moredel Investment	Taiwan	Professional investment	457,384	457,384	28,460,900	100.00	878,243	264,369	263,866	Note 1
SOLOMON	Solomon Wireless Technology	Taiwan	Communication products	599,665	599,665	96,407	96.41	16	-	-	Note 1
SOLOMON	Solomon Data International	Taiwan	Manufacturing of LCD panels	46,058	46,058	4,972,676	24.04	147,477	154,281	37,082	Note 1
SOLOMON	Total Profit	Samoa	Investment holding	13,859	13,859	3,088,700	100.00	474	142	142	Note 1
SOLOMON	Cornucopia Innovation	Taiwan	Manufacturing of machines/equipment and electronic parts and components	65,000	65,000	6,100,000	35.06	41,326	4,688	1,644	Note 1
SOLOMON	Solomon Science Technology(VN)	Vietnam	Supply and sale of intelligence technology	55,832	40,042	-	100.00	17,334	(4,220)	(4,220)	Note 1
SOLOMON	Solomon Technology (USA)	United States	Supply and sale of intelligence technology	119,752	94,172	70,000	100.00	15,048	(12,030)	(12,030)	Note 1
SOLOMON	Solomon Technology (Japan) Ltd.	Japan	Supply and sale of intelligence technology	4,844	4,844	2,200	100.00	996	(883)	(883)	Note 1
SOLOMON	Solomon Automation (Malaysia) Sdn. Bhd.	Malaysia	Supply and sale of intelligence technology	7,356	7,356	1,000,000	100.00	6,729	(838)	(838)	Note 1
SOLOMON	Solomon Energy	Taiwan	Import and export of electrical power-related products	220,000	220,000	22,000,000	100.00	141,914	37,790	37,790	Note 1
SOLOMON	Sheng-Peng Technology	Taiwan	Import and export of electrical power-related products	-	5,100	-	-	-	-	-	Notes 1, 5
Moredel Investment	Solomon Data International	Taiwan	Manufacturing of LCD panels	28,100	28,100	2,591,740	12.53	74,321	154,281	-	Notes 1, 4
Moredel Investment	Solomon Goldentek Display	Taiwan	Manufacturing of LCDs	62,233	62,233	5,610,000	9.26	179,202	154,114	-	Notes 1, 4
Solomon Smartnet	Solomon Data International	Taiwan	Manufacturing of LCD panels	27,176	27,176	3,071,117	14.84	87,116	154,281	-	Notes 1, 4
Solomon Smartnet	Solomon Goldentek Display	Taiwan	Manufacturing of LCDs	62,233	62,233	5,610,000	9.26	179,202	154,114	-	Notes 1, 4
Solomon Cayman	Soundtek Ltd.	Seychelles	Professional investment	23,764	23,764	-	30.00	-	-	-	Note 4
Solomon Cayman	Goldentek Display System (BVI) Co., Ltd.	British Virgin Islands	Sale of LCDs and modules	305	305	43,706	0.39	1,311	(14,593)	-	Notes 2, 4
Solomon Energy	Solomon Energy Technology (Singapore) PTE.LTD	Singapore	Self-usage renewable energy generation equipment	21,835	21,835	1,000,000	100.00	(20,331)	(2,364)	-	Notes 2, 4
Solomon Data International	Cornucopia Innovation	Taiwan	Manufacturing of machines/equipment and electronic parts and components	25,300	25,300	2,300	0.13	20,358	4,688	-	Notes 1, 4
Solomon Data International	Ju Xin Energy	Taiwan	Energy technology services	36,000	36,000	3,600	0.05	34,320	(12,996)	-	Notes 3, 4
Solomon Goldentek Display Corp.	Goldentek Display System (BVI) Co., Ltd.	British Virgin Islands	Manufacturing and sale of LCDs and modules	375,426	375,426	11,162,996	99.61	334,958	(14,593)	-	Notes 2, 4
Solomon Goldentek Display Corp.	Solomon Goldentek Display (Hong Kong) Corp.	Hong Kong	Entrepot trade	2,175	2,175	499,999	100.00	(4)	(44)	-	Notes 2, 4
Solomon Goldentek Display Corp.	Cornucopia Innovation Corporation	Taiwan	Manufacturing of machines/equipment and electronic parts and components	4,500	4,500	360,000	2.07	2,573	4,688	-	Notes 1, 4
Solomon Goldentek Display Corp.	SOLOMON GOLDENTEK DISPLAY (PHILIPPINES) CORP.	Philippines	Manufacturing and sales of LCDs and modules	106,257	84,484	9,999,970	100.00	100,544	(1,746)	-	Notes 2, 4

Note 1: A subsidiary.

Note 2: A sub-subsidiary.

Note 3: An associate.

Note 4: The investee company's profit or loss in the current period was recognized as that of the ultimate parent company.

Note 5: The liquidation of Sheng-Peng Technology was completed in January 2026.

Table 7, Page 1

SOLOMON Technology Corporation and Subsidiaries
Information of Investments in Mainland China – Basic Information
January 1 to June 30, 2026

Table 8

Unit: NT\$ Thousand
(Unless otherwise specified)

Name of Investee Company in Mainland China	Principal Business	Paid-in Capital	Method of Investment (Note 1)	Accum. Amount Remitted from Taiwan at Beginning of Period	Amount of Investments Remitted or Recovered in Current Period		Accum. Amount Remitted from Taiwan at End of Period	Profit or Loss of Investee Company in Current Period	Company's Shareholding in Direct or Indirect Investments	Investment Gain or Loss Recognized in Current Period	Carrying Amount of Investments at End of Period	Investment Gain Received as of Current Period	Remarks
					Remitted	Recovered							
Solomon Goldentek Display (Dong Guan) Ltd.	Production and sale of new types of LCDs and modules	\$ 161,760	1	\$ 104,891	\$ -	\$ -	\$ 104,891	(\$ 14,595)	99.61	(\$ 14,538)	\$ 334,896	\$ 128,164	Note 3
Solomon Shenzhen	International trade	12,183	1	11,547	-	-	11,547	142	100.00	142	463	-	-
Yumon International	International trade	216,580	1	65,956	-	-	65,956	17,909	100.00	17,909	266,560	-	Note 2
Zhuhai Wan Jia	Manufacturing and sale of magnetic materials	63,700	1	4,497	-	-	4,497	-	7.65	-	-	-	-

Note 1: Investment methods are classified into the following two categories. It is only necessary to mark the category: (1) Investment in Mainland China companies through an investee company established in a third area. (2) Investment in Mainland China companies by investing in an existing company in a third area. (3) Investment in Mainland China companies through an existing investee company established in Mainland China.

Note 2: Solomon Cayman, a 100% owned subsidiary of the Company, increased the capital of Yumon International with US\$800 thousand and US\$3,000 thousand from its own funds in 2011 and 2013, respectively.

Note 3: Recognized as investment gain or loss based on the financial statements for the same period reviewed by the parent company's CPA.

Company Name	Accumulated Amount of Investments Remitted from Taiwan to Mainland China at End of Current Period	Amount of Investments Approved by the Investment Commission, MOEA	Limit on the Amount of Investments in Mainland China Set by the Investment Commission, MOEA
SOLOMON Technology Corporation	\$ 614,867	\$ 912,070	\$ 4,180,295

Note: Dong Guan Goldentek is an investment of Solomon Goldentek Display in Mainland China, which has been reported. The listed figure includes the information of Dong Guan Goldentek.