

Stock Code : 6921

LeRain Technology Co., Ltd.

**Financial Statements for the
Six Months Ended June 30, 2026 and 2025 and
Independent Auditors' Review Report**

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Independent Auditors' Review Report

The Board of Directors and Shareholders of LeRain Technology Co., Ltd.

Introduction

We have reviewed the accompanying balance sheets of LeRain Technology Co., Ltd. (the "Company") as of June 30, 2026 and 2025 and the related statements of comprehensive income for the three months and six months ended June 30, 2026 and 2025, changes in equity and cash flows for the six months ended June 30, 2026 and 2025, and the related notes to the financial statements, including a summary of significant accounting policies. The preparation and fair presentation of the financial statements in accordance with the "Regulations Governing the Preparation of Financial Reports by Securities Issuers" and International Accounting Standard 34 "Interim Financial Reporting", endorsed and issued into effect by the Financial Supervisory Commission of the Republic of China, is the responsibility of management. Our responsibility is to express a conclusion on the financial statements based on our review.

Scope of Review

We conducted our review in accordance with the Standard on Review Engagements 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" of the Republic of China. A review of the financial statements consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with auditing standards of the Republic of China and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the accompanying financial statements do not present fairly, in all material respects, the financial position of the Company as of June 30, 2026 and 2025, and of its financial performance for the three months and six months ended June 30, 2026 and 2025 as well as its 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 of the Republic of China.

The engagement partners on the review resulting in this independent auditors' review report are Tsai,Pei-Ju and Lee,Feng-Hui.

KPMG

Taipei, Taiwan (Republic of China)

August 13, 2026

Notice to Readers

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

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

LeRain Technology Co., Ltd.

Balance Sheets

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

Unit: NT\$ thousands

Assets		June 30, 2026		December 31, 2025		June 30, 2025		Liabilities and Equity		June 30, 2026		December 31, 2025		June 30, 2025	
		Amount	%	Amount	%	Amount	%			Amount	%	Amount	%	Amount	%
Current Assets:								Liabilities:							
1100	Cash and cash equivalents (Notes VI (1) and (17))	\$ 68,117	23	138,321	37	96,740	32	2100	Short-term borrowings (Notes VI (6) and (17))	\$ -	-	50,000	13	50,000	16
1170	Accounts receivable, net (Note VI (2))	14,053	5	31,461	8	25,757	8	2170	Accounts payable (Note VI (17))	5,715	2	15,881	4	13,420	4
1181	Accounts receivable – related parties (Notes VI (2) and VII)	1,496	-	2,603	1	615	-	2200	Other payables (Note VI (17))	27,088	9	19,845	6	13,634	5
1200	Other receivables (Note VI (2))	111	-	116	-	104	-	2220	Other payables – related parties (Note VI (17) and VII)	-	-	-	-	8	-
1220	Current income tax assets	346	-	704	-	599	-	2300	Other current liabilities (Notes VI (7) and (17))	973	-	3,683	1	3,483	1
130X	Inventories (Note VI (3))	77,302	26	73,983	19	47,462	16	Total Liabilities		33,776	11	89,409	24	80,545	26
1410	Prepayments	3,356	1	2,705	1	3,235	1	Equity:							
Non-current Assets:		164,781	55	249,893	66	174,512	57	3100	Share capital (Note VI (11))	320,619	106	318,369	84	300,679	99
1600	Property, plant and equipment (Note VI (4))	121,292	40	124,560	33	127,697	42	3200	Capital surplus (Note VI (11))	1,872	1	42,915	11	1,245	-
1780	Intangible assets (Note VI (5))	15,152	5	3,105	1	3,041	1	3300	Retained earnings (Note VI (11))	(55,020)	(18)	(73,113)	(19)	(77,083)	(25)
1900	Other non-current assets	22	-	22	-	136	-	Total Equity		267,471	89	288,171	76	224,841	74
Total Assets		\$ 301,247	100	377,580	100	305,386	100	Total Liabilities and Equity		\$ 301,247	100	377,580	100	305,386	100

(Please refer to Notes to the Financial Statements)

Chairperson: CHU, TE-HSIANG

Manager: GAO, MIAO-BIN

Accounting Manager: CHEN, YUEH-CHING

LeRain Technology Co., Ltd.
Statement of Comprehensive Income
For the Three and Six Months Ended June 30, 2026 and 2025

Unit: NT\$ thousands

		<u>For the Three Months Ended June 30</u>				<u>For the Six Months Ended June 30</u>			
		<u>2026</u>		<u>2025</u>		<u>2026</u>		<u>2025</u>	
		<u>金 額</u>	<u>%</u>	<u>金 額</u>	<u>%</u>	<u>金 額</u>	<u>%</u>	<u>金 額</u>	<u>%</u>
4000	Operating revenue (Notes VI (15) and VII)	\$ 16,583	100	54,669	100	45,036	100	115,356	100
5000	Operating costs (Notes VI (3) and XII)	11,438	69	22,091	40	24,085	53	48,735	42
	Gross Profit	5,145	31	32,578	60	20,951	47	66,621	58
	Operating Expenses (Notes VII and XII):								
6100	Selling expenses	1,182	7	1,493	3	2,500	6	2,693	2
6200	Administrative expenses	7,258	44	8,292	15	15,989	35	15,496	13
6300	Research and development expenses	11,513	69	13,320	24	27,758	62	30,612	27
	Total Operating Expenses	19,953	120	23,105	42	46,247	103	48,801	42
	Operating Income (Loss)	(14,808)	(89)	9,473	18	(25,296)	(56)	17,820	16
	Non-operating Income and Expenses (Notes VI (16))								
7100	Interest income	550	3	717	1	1,055	2	1,666	1
7010	Other income	-	-	1	-	-	-	28	-
7020	Other gains and losses	(303)	(2)	(13,967)	(26)	1,158	3	(12,267)	(11)
7050	Finance costs	-	-	(264)	-	(59)	-	(524)	-
	Total Non-operating Income and Expenses	247	1	(13,513)	(25)	2,154	5	(11,097)	(10)
7900	Profit (Loss) Before Income Tax	(14,561)	(88)	(4,040)	(7)	(23,142)	(51)	6,723	6
7950	Less: Income tax expense (Note VI (10))	-	-	-	-	-	-	-	-
8200	Net Profit (Loss) for the period	(14,561)	(88)	(4,040)	(7)	(23,142)	(51)	6,723	6
8300	Other Comprehensive Income for the period (net of tax)	-	-	-	-	-	-	-	-
8500	Total Comprehensive Income (Loss) for the period	<u>\$ (14,561)</u>	<u>(88)</u>	<u>(4,040)</u>	<u>(7)</u>	<u>(23,142)</u>	<u>(51)</u>	<u>6,723</u>	<u>6</u>
9750	Earnings (Loss) per Share (NT\$) (Note VI (13))	<u>\$ (0.46)</u>		<u>(0.13)</u>		<u>(0.73)</u>		<u>0.22</u>	

(Please refer to Notes to the Financial Statements)

Chairperson: CHU, TE-HSIANG
Manager: GAO, MIAO-BIN
Accounting Manager: CHEN, YUEH-CHING

LeRain Technology Co., Ltd.
Statement of Changes in Equity
For the Six Months Ended June 30, 2026 and 2025

Unit: NT\$ thousands

	<u>Share capital</u>			<u>Retained earnings</u>	
	<u>Ordinary</u>	<u>Advance receipts</u>		<u>Accumulated</u>	
	<u>share capital</u>	<u>for share capital</u>	<u>Capital surplus</u>	<u>deficits</u>	<u>Total equity</u>
Balance as of January 1, 2025	\$ 300,679	-	815	(83,806)	217,688
Total comprehensive income for the period (i.e., net profit for the period)	-	-	-	6,723	6,723
Changes in capital surplus:					
Compensation cost of employee stock options	-	-	430	-	430
Balance as of June 30, 2025	\$ 300,679	-	1,245	(77,083)	224,841
Balance as of January 1, 2026	\$ 318,369	-	42,915	(73,113)	288,171
Total comprehensive income (loss) for the period (i.e., net loss for the period)	-	-	-	(23,142)	(23,142)
Exercise of employee stock options	-	2,250	-	-	2,250
Changes in capital surplus:					
Deficit compensation by capital surplus	-	-	(41,235)	41,235	-
Compensation cost of employee stock options	-	-	192	-	192
Balance as of June 30, 2026	\$ 318,369	2,250	1,872	(55,020)	267,471

(Please refer to Notes to the Financial Statements)

Chairperson: CHU, TE-HSIANG

Manager: GAO, MIAO-BIN

Accounting Manager: CHEN, YUEH-CHING

LeRain Technology Co., Ltd.
Statement of Cash Flows
For the Six Months Ended June 30, 2026 and 2025

Unit: NT\$ thousands

	For the Six Months Ended June 30	
	2026	2025
Cash Flows from Operating Activities:		
Profit (Loss) before income tax	\$ (23,142)	6,723
Adjustments:		
Items affecting profit or loss:		
Depreciation expense	3,795	4,068
Amortization expense	2,390	2,164
Interest expense	59	524
Interest income	(1,055)	(1,666)
Loss on inventory write-down and obsolescence	8,651	2,821
Compensation cost of share-based payments	192	430
Total adjustments for items affecting profit or loss	14,032	8,341
Changes in operating assets and liabilities:		
Net changes in operating assets:		
Decrease (increase) in accounts receivable	18,515	(7,925)
Decrease in current income tax assets	358	20
Increase in inventories	(11,970)	(21,251)
Increase in prepayments	(651)	(1,522)
Total net changes in operating assets	6,252	(30,678)
Net changes in operating liabilities:		
Decrease in notes payable	-	(263)
Increase (decrease) in accounts payable	(10,166)	6,371
Increase (decrease) in other payables	7,289	(2,291)
Decrease in other current liabilities	(2,710)	(5,759)
Total net changes in operating liabilities	(5,587)	(1,942)
Total net changes in operating assets and liabilities	665	(32,620)
Total adjustments	14,697	(24,279)
Net cash used in operations	(8,445)	(17,556)
Interest received	1,060	1,735
Interest paid	(105)	(558)
Net cash used in operating activities	(7,490)	(16,379)
Cash Flows from Investing Activities:		
Acquisition of property, plant and equipment	(527)	(6,901)
Increase in prepayments for equipment	-	(115)
Decrease in Refundable deposits	-	1
Acquisition of intangible assets	(14,437)	(3,036)
Net cash used in investing activities	(14,964)	(10,051)
Cash Flows from Financing Activities:		
Decrease in short-term borrowings	(50,000)	-
Exercise of employee stock options	2,250	-
Net cash used in financing activities	(47,750)	-
Net decrease in cash and cash equivalents	(70,204)	(26,430)
Cash and cash equivalents at beginning of period	138,321	123,170
Cash and cash equivalents at end of period	<u>\$ 68,117</u>	<u>96,740</u>

(Please refer to Notes to the Financial Statements)

Chairperson: CHU, TE-HSIANG

Manager: GAO, MIAO-BIN

Accounting Manager: CHEN, YUEH-CHING

LeRain Technology Co., Ltd.
Notes to the Financial Statements
For the Six Months Ended June 30, 2026 and 2025
(Amounts in Thousands of New Taiwan Dollars, Unless Specified Otherwise)

I. Company History

LeRain Technology Co., Ltd. (the “Company”) was incorporated on January 2, 2020, in accordance with the Company Act of the Republic of China , and was duly registered upon approval. The Company’s registered address is 5F.-2, No. 268, Liancheng Rd., Zhonghe Dist., New Taipei City, Taiwan. The Company’s shares have been listed and traded on the Taiwan Innovation Board of the Taiwan Stock Exchange since December 23, 2025. The Company is principally engaged in the design, development, production, manufacturing, and sale of high-speed signal transmission interfaces and high-speed analog circuits.

II. Approval Date and Procedures of the Financial Statements

These financial statements were approved for issuance by the Board of Directors on August 13, 2026.

III. Application of New and Revised Standards and Interpretations

1. Effects of the Adoption of New and Revised Standards and Interpretations Endorsed by the Financial Supervisory Commission (FSC)

The Company has assessed the impact of the following new and amended IFRS Accounting Standards, which will become effective on January 1, 2026, and expects that their adoption will not have a material impact on the Company’s financial statements:

- IFRS 17 “Insurance Contracts” and amendments to IFRS 17
- Amendments to IFRS 9 and IFRS 7 “Amendments to the Classification and Measurement of Financial Instruments”
- Annual Improvements to IFRS Accounting Standards
- Amendments to IFRS 9 and IFRS 7 “Contracts Referencing Nature-dependent Electricity”

2. The impact of IFRS Accounting Standards endorsed by the FSC but not yet effective

The Company assesses that the adoption of the following new amendments, effective for annual period beginning on January 1, 2027, would not have a significant impact on its financial statements:

- IFRS 19 “Subsidiaries without Public Accountability: Disclosures” and amendments to IFRS 19
- Amendments to IAS 21 “Translation to a Hyperinflationary Presentation Currency”

LeRain Technology Co., Ltd.
Notes to the Financial Statements

The company expects to adopt the following new and amended standards, which effective for annual period beginning on January 1, 2028:

(1) IFRS 18 “Presentation and Disclosure in Financial Statements”

The new standard introduces three categories of income and expenses, two income statement subtotals and one single note on management performance measures. The three amendments, combined with enhanced guidance on how to disaggregate information, set the stage for better and more consistent information for users, and will affect all the entities.

- A more structured income statement: under current standards, companies use different formats to present their results, making it difficult for investors to compare financial performance across companies. The new standard promotes a more structured income statement, introducing a newly defined ‘operating profit’ subtotal and a requirement for all income and expenses to be allocated between three new distinct categories based on a company’s main business activities.
- Management performance measures (MPMs): the new standard defines management performance measures and requires entities to disclose, in a single note to the financial statements, why each measure provides useful information, how it is calculated, and how it reconciles to amounts recognized in accordance with IFRS Accounting Standards.
- Greater disaggregation of information: the new standard provides guidance on how entities should enhance the grouping and disaggregation of information in financial statements, including whether such information should be presented in the primary financial statements or further disclosed in the notes.

The new standard introduces consequential amendments to IAS 7, which require to use the newly defined operating profit subtotal as the starting point for the statement of cash flows when presenting operating cash flows under the indirect method. The consequential amendments also provide specific guidance on the classification of interest and dividend cash flows.

The Company is evaluating the impact on its financial statements upon the initial adoption of the new standard.

(2) Amendments to IAS 28 “The Fair Value Option for Investments in Associates and Joint Ventures”

The Company does not expect the amendments to have a significant impact on its financial statements.

3. The impact of IFRS Accounting Standards issued by IASB but not yet endorsed by the FSC

The Company does not expect the following new and amended standards, which have yet to be endorsed by the FSC, to have a significant impact on its financial statements:

- Amendments to IFRS 10 and IAS 28 “Sale or Contribution of Assets Between an Investor and Its Associate or Joint Venture”
- IFRS 20 “Regulatory Assets and Regulatory Liabilities”

LeRain Technology Co., Ltd.
Notes to the Financial Statements

IV. Summary of Major Accounting Policies

1. Statement of Compliance

These financial statements have been prepared in accordance with the “Regulations Governing the Preparation of Financial Reports by Securities Issuers” (hereinafter referred to as the “Regulations”) and International Accounting Standard 34 “Interim Financial Reporting” as endorsed and issued into effect by the Financial Supervisory Commission (FSC). These financial statements do not include all of the disclosures required in a complete set of annual financial statements prepared in accordance with the International Financial Reporting Standards (IFRSs), International Accounting Standards (IASs), Interpretations, and Interpretations issued and endorsed by the FSC (collectively, the “IFRSs endorsed by the FSC”).

Except as otherwise described below, the major accounting policies adopted in these financial statements are consistent with those applied in the financial statements for the year ended December 31, 2025. For related information, please refer to Note IV of the 2025 financial statements.

2. Income Tax

The Company measures and discloses income tax expense for the interim period in accordance with paragraph B12 of IAS 34 “Interim Financial Reporting.”

Income tax expense is measured by applying the pre-tax net income of the interim reporting period to management's best estimate of the expected annual effective tax rate and is recognized in its entirety as current income tax expense.

Income tax expense recognized directly in equity or other comprehensive income is measured based on the temporary differences between the carrying amounts of assets and liabilities for financial reporting purposes and their tax bases, using the tax rates that are expected to apply when the temporary differences reverse.

V. Primary Sources of Major Accounting Judgment, Estimate and Assumption Uncertainties

When preparing the financial statements in accordance with the Regulations and International Accounting Standard 34 "Interim Financial Reporting" as endorsed by the Financial Supervisory Commission (FSC), management is required to make judgments and estimates regarding the future (including climate-related risks and opportunities) that affect the application of accounting policies and the reported amounts of assets, liabilities, income, and expenses. Actual results may differ from those estimates.

The significant judgments made in applying the accounting policies of the Company, and the key sources of estimation uncertainty, are consistent with those disclosed in Note V of the 2025 financial statements.

VI. Descriptions for Important Accounting Items

Except as described below, there are no significant differences in the descriptions of important accounting items in these financial statements compared to those disclosed in Note VI of the 2025 financial statements.

(1) Cash and Cash Equivalents

	<u>Jun. 30, 2026</u>	<u>Dec. 31, 2025</u>	<u>Jun. 30, 2025</u>
Demand deposits and checking accounts	\$ 17,157	85,833	52,790
Time deposits	50,960	52,488	43,950
Cash and cash equivalents as presented in the statement of cash flows	<u>\$ 68,117</u>	<u>138,321</u>	<u>96,740</u>

LeRain Technology Co., Ltd.
Notes to the Financial Statements

(2) Accounts Receivable and Other Receivables

	<u>Jun. 30, 2026</u>	<u>Dec. 31, 2025</u>	<u>Jun. 30, 2025</u>
Accounts receivable (including related parties)	\$ 15,549	34,064	26,372
Other receivables (including related parties)	111	116	104
	<u>\$ 15,660</u>	<u>34,180</u>	<u>26,476</u>

For the allowance for expected credit losses on accounts receivable as of June 30, 2026, December 31, 2025 and June 30, 2025, please refer to Note VI (17) Impairment Loss.

(3) Inventories

	<u>Jun. 30, 2026</u>	<u>Dec. 31, 2025</u>	<u>Jun. 30, 2025</u>
Finished goods	\$ 23,601	29,079	27,820
Work in process	11,430	8,440	10,491
Raw materials	42,271	36,464	9,151
Total	<u>\$ 77,302</u>	<u>73,983</u>	<u>47,462</u>

As of June 30, 2026, December 31, 2025 and June 30, 2025, inventories included allowance for inventory write-downs of NT\$16,046 thousand, NT\$7,395 thousand and NT\$5,810 thousand, respectively.

The details of inventory-related expenses and losses recognized by the Company are as follows:

	<u>For the Three Months Ended June 30</u>		<u>For the Six Months Ended June 30</u>	
	<u>2026</u>	<u>2025</u>	<u>2026</u>	<u>2025</u>
Cost of goods sold	\$ 6,145	20,712	15,434	45,914
Loss on inventory write-down and obsolescence	5,293	1,379	8,651	2,821
Total	<u>\$ 11,438</u>	<u>22,091</u>	<u>24,085</u>	<u>48,735</u>

As of June 30, 2026, December 31, 2025 and June 30, 2025, none of the Company's inventories were pledged as collateral.

(4) Property, Plant and Equipment

The movements in cost, accumulated depreciation, and impairment losses of the Company's property, plant and equipment are as follows:

	<u>Land</u>	<u>Buildings and structures</u>	<u>Machinery and equipment</u>	<u>Other equipment</u>	<u>Total</u>
Cost or deemed cost:					
Balance as of January 1, 2026	\$ 67,558	28,459	27,707	28,780	152,504
Additions	-	-	-	527	527
Balance as of June 30, 2026	<u>\$ 67,558</u>	<u>28,459</u>	<u>27,707</u>	<u>29,307</u>	<u>153,031</u>
Balance as of January 1, 2025	\$ 67,558	28,459	27,707	20,980	144,704
Additions	-	-	-	6,901	6,901
Balance as of June 30, 2025	<u>\$ 67,558</u>	<u>28,459</u>	<u>27,707</u>	<u>27,881</u>	<u>151,605</u>

LeRain Technology Co., Ltd.
Notes to the Financial Statements

	<u>Land</u>	<u>Buildings and structures</u>	<u>Machinery and equipment</u>	<u>Other equipment</u>	<u>Total</u>
Accumulated depreciation and impairment losses:					
Balance as of January 1, 2026	\$ -	1,496	8,806	17,642	27,944
Depreciation for the year	-	279	1,298	2,218	3,795
Balance as of June 30, 2026	<u>\$ -</u>	<u>1,775</u>	<u>10,104</u>	<u>19,860</u>	<u>31,739</u>
Balance as of January 1, 2025	\$ -	938	6,212	12,690	19,840
Depreciation for the year	-	279	1,297	2,492	4,068
Balance as of June 30, 2025	<u>\$ -</u>	<u>1,217</u>	<u>7,509</u>	<u>15,182</u>	<u>23,908</u>
Carrying amount:					
January 1, 2026	<u>\$ 67,558</u>	<u>26,963</u>	<u>18,901</u>	<u>11,138</u>	<u>124,560</u>
June 30, 2026	<u>\$ 67,558</u>	<u>26,684</u>	<u>17,603</u>	<u>9,447</u>	<u>121,292</u>
January 1, 2025	<u>\$ 67,558</u>	<u>27,521</u>	<u>21,495</u>	<u>8,290</u>	<u>124,864</u>
June 30, 2025	<u>\$ 67,558</u>	<u>27,242</u>	<u>20,198</u>	<u>12,699</u>	<u>127,697</u>

As of June 30, 2026, December 31, 2025 and June 30, 2025, none of the property, plant and equipment were pledged as collateral.

(5) Intangible Assets

The movements in cost and accumulated amortization of the Company's intangible assets are as follows:

	<u>Computer software</u>
Cost:	
Balance as of January 1, 2026	\$ 6,864
Additions	14,437
Derecognitions	(4,334)
Balance as of June 30, 2026	<u>\$ 16,967</u>
Balance as of January 1, 2025	\$ 5,578
Additions	3,036
Derecognitions	(4,281)
Balance as of June 30, 2025	<u>\$ 4,333</u>
Amortization and impairment losses:	
Balance as of January 1, 2026	\$ 3,759
Amortization for the period	2,390
Derecognitions	(4,334)
Balance as of June 30, 2026	<u>\$ 1,815</u>

LeRain Technology Co., Ltd.
Notes to the Financial Statements

	<u>Computer software</u>
Balance as of January 1, 2025	\$ 3,409
Amortization for the period	2,164
Derecognitions	<u>(4,281)</u>
Balance as of June 30, 2025	<u>\$ 1,292</u>
Carrying amount:	
January 1, 2026	<u>\$ 3,105</u>
June 30, 2026	<u>\$ 15,152</u>
January 1, 2025	<u>\$ 2,169</u>
June 30, 2025	<u>\$ 3,041</u>

(6) Short-term Borrowings

Details of the Company's short-term borrowings are as follows:

	<u>Jun. 30, 2026</u>	<u>Dec. 31, 2025</u>	<u>Jun. 30, 2025</u>
Unsecured bank borrowings	<u>\$ -</u>	<u>50,000</u>	<u>50,000</u>
Unused credit facilities	<u>\$ 100,000</u>	<u>130,000</u>	<u>130,000</u>
Interest rate range	<u>-</u>	<u>2.025%-2.142%</u>	<u>2.025%-2.1418%</u>

For details of guarantee notes issued by the Company in connection with bank borrowings and credit facilities, please refer to Note IX.

(7) Other Current Liabilities

Details of the Company's other current liabilities are as follows:

	<u>Jun. 30, 2026</u>	<u>Dec. 31, 2025</u>	<u>Jun. 30, 2025</u>
Refund liabilities	\$ 879	3,587	3,374
Others	94	96	109
	<u>\$ 973</u>	<u>3,683</u>	<u>3,483</u>

(8) Operating Leases

The amounts recognized in profit or loss relating to leases are as follows:

	<u>For the Three Months Ended June 30</u>		<u>For the Six Months Ended June 30</u>	
	<u>2026</u>	<u>2025</u>	<u>2026</u>	<u>2025</u>
Expenses relating to short-term leases	<u>\$ 76</u>	<u>68</u>	<u>150</u>	<u>125</u>
Expenses relating to leases of low-value assets (excluding short-term leases of low-value assets)	<u>\$ 7</u>	<u>7</u>	<u>15</u>	<u>15</u>

The amounts recognized in the statement of cash flows relating to leases are as follows:

	<u>For the Six Months Ended June 30</u>	
	<u>2026</u>	<u>2025</u>
Total cash outflow for leases	<u>\$ 165</u>	<u>140</u>

LeRain Technology Co., Ltd.
Notes to the Financial Statements

The Company leases office equipment and parking spaces with lease terms ranging from one to four years. For leases that qualify as short-term leases and leases of low-value assets, the Company elects to apply the recognition exemption and does not recognize the related right-of-use assets and lease liabilities.

(9) Employee Benefits

Defined Contribution Plans

The Company's defined contribution plan is in accordance with the Labor Pension Act, under which contributions are made at a rate of 6% of employees' monthly wages to individual pension accounts maintained by the Bureau of Labor Insurance. Under this plan, the Company has no legal or constructive obligation to pay additional amounts once the fixed contributions have been made.

The Company recognized pension expenses under the defined contribution plan of NT\$450 thousand, NT\$416 thousand, NT\$892 thousand and NT\$799 thousand for the three months and six months ended June 30, 2026 and 2025, respectively, which have been contributed to the Bureau of Labor Insurance.

(10) Income Taxes

A. Income Tax Expense

Details of the Company's income tax expense are as follows:

	<u>For the Three Months Ended June 30</u>		<u>For the Six Months Ended June 30</u>	
	<u>2026</u>	<u>2025</u>	<u>2026</u>	<u>2025</u>
Income tax expense	\$ -	-	-	-

The Company's income tax returns have been assessed by the tax authorities up to the fiscal year 2024. Tax losses may be carried forward for ten years in accordance with the Income Tax Act and may be used to offset taxable income in the respective carryforward years upon approval by the tax authorities. As of June 30, 2026, the Company's tax losses available for carryforward are as follows:

<u>Loss Year</u>	<u>Assessed Amount</u>	<u>Expiry Year</u>
2021	\$ 14,556	2031
2022	120,986	2032
Q2 2026 estimates	16,758	2036
	<u>\$ 152,300</u>	

(11) Capital and Other Equity

For the six months ended June 30, 2026, the Company issued 225 thousand common shares at par value, totaling NT\$2,250 thousand, upon the exercise of employee stock options. All related proceeds have been collected. As the statutory registration procedures for this capital increase remained incomplete as of June 30, 2026, such proceeds were classified under advance receipts for share capital.

On November 5, 2025, the Company's Board of Directors resolved to issue new shares through a cash capital increase prior to its initial listing on the Taiwan Innovation Board. A total of 1,769 thousand new shares were issued with a par value of NT\$10 per share, amounting to NT\$17,690 thousand. The capital increase was set with a capital increase record date of December 19, 2025, and the new shares were issued at a premium price of NT\$35 per share, resulting in total proceeds of NT\$61,915 thousand. Related issuance costs were deducted from share premium. The registration of the capital increase was completed on January 5, 2026, and the paid-in capital was increased to NT\$318,369 thousand.

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As of June 30, 2026, December 31, 2025 and June 30, 2025, the Company's authorized share capital was NT\$500,000 thousand, with a par value of NT\$10 per share, and the issued share capital amounted to NT\$320,619 thousand, NT\$318,369 thousand and NT\$300,679 thousand, respectively.

A. Capital Surplus

The components of the Company's capital surplus are as follows:

	<u>Jun. 30, 2026</u>	<u>Dec. 31, 2025</u>	<u>Jun. 30, 2025</u>
Share premium	\$ -	41,235	-
Employee stock options	1,872	1,680	1,245
Total	<u>\$ 1,872</u>	<u>42,915</u>	<u>1,245</u>

In accordance with the Company Act, capital surplus shall first be used to offset accumulated deficits before it may be distributed to shareholders in proportion to their shareholdings, either in the form of new shares or cash, provided that such distribution is derived from realized capital surplus. The realized capital surplus referred to above includes the premium in excess of par value from the issuance of shares and amounts received as donations. According to the Regulations Governing the Offering and Issuance of Securities by Securities Issuers, the amount of capital surplus to be capitalized each year shall not exceed 10% of the paid-in capital.

On May 27, 2026, the shareholders at their annual general meeting resolved to utilize capital surplus in the amount of NT\$41,235 thousand to offset accumulated deficits.

B. Retained Earnings

In accordance with the Company's Articles of Incorporation, if the Company has net income after tax for the year, it shall first offset accumulated deficits (including adjustments to unappropriated retained earnings), and then set aside 10% of the remaining amount as a legal reserve, unless the legal reserve has reached the total paid-in capital of the Company. Any remaining earnings, together with the beginning unappropriated retained earnings (including adjustments thereto), shall be distributed as dividends or bonuses to shareholders upon a resolution proposed by the Board of Directors and approved by the shareholders' meeting.

The Company is currently in a growth stage. Its dividend policy takes into consideration the Company's current and future development plans, investment environment, capital requirements, domestic and international competition, and capital budget. Each year, not less than 3% of distributable earnings shall be allocated for distribution to shareholders. Dividends may be distributed in the form of cash or shares, of which cash dividends shall not be less than 10% of the total dividends for the year. If the dividend per share calculated based on distributable earnings is less than NT\$0.5, no distribution shall be made.

On May 27, 2026, the shareholders at their annual general meeting resolved to utilize capital surplus in the amount of NT\$41,235 thousand to offset accumulated deficits.

LeRain Technology Co., Ltd.
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(12) Share-based Payments

On May 27, 2026, the shareholders at their general meeting resolved to issue 200 thousand shares of restricted stock awards (RSAs), limited to full-time employees of the Company who meet specific criteria. The issuance was declared effective by the Financial Supervisory Commission (FSC) on August 4, 2026, and the Board of Directors subsequently resolved on August 13, 2026, to issue all such shares at no consideration.

Employees granted the restricted stock awards may subscribe to the shares at a subscription price of NT\$0 per share. Subject to the employees' continuous employment with the Company, 25% of the granted shares will vest annually from the first to the fourth anniversary of the subscription date. Prior to meeting the vesting conditions, all subscribed shares must be held in an escrow account with a financial institution designated by the Company, and employees may not sell, pledge, transfer, gift, or otherwise dispose of these shares. During the escrow period, the voting rights of these shares at shareholders' meetings shall be exercised by the escrow institution in accordance with relevant laws and regulations. If a granted employee fails to meet the vesting conditions after subscription, the Company will retract the shares at no consideration and cancel them.

On November 5, 2025, the Company's Board of Directors resolved to reserve 177 thousand shares from a cash capital increase for subscription by employees.

The Company issued its first employee stock options in 2023 (500 units, with each unit entitling the holder to subscribe for 1,000 ordinary shares), which became effective upon filing with the Financial Supervisory Commission on November 2, 2023. On December 27, 2023, the Board of Directors approved the eligible employees and the number of options granted, and authorized the Chairman to determine the actual issuance date and exercise price. The issuance date was set as January 22, 2024, with an exercise price of NT\$10 per share.

As of June 30, 2026, the Company had the following share-based payment arrangements:

	Equity-settled	
	Employee stock options	Shares reserved for employee subscription under cash capital increase
Grant Date	Jan. 22, 2024	Dec. 16, 2025
Number of Shares Granted	500 thousand shares	177 thousand shares
Contract Term	5 years	N/A
Eligible Participants	Current employees	Current employees
Vesting Conditions	Service over the next 2–4 years	Immediately vested

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A. Measurement of Fair Value at Grant Date

The Company applied the Black-Scholes option pricing model to estimate the fair value of share-based payments at the grant date. The inputs to the model are as follows:

	<u>For the Six Months Ended June 30</u>		
	2026		2025
	Shares reserved for employee		
	Employee stock options	subscription under cash capital increase	Employee stock options
Fair value at grant date	5.06~5.75 元	0.053 元	5.06~5.75 元
Share price at grant date	11.81 元	33.59 元	11.81 元
Exercise price	10 元	35 元	10 元
Expected volatility (%)	50.22%~52.68%	43.47%	50.22%~52.68%
Expected life of options (years)	3.5~4.5 年	0.01 年	3.5~4.5 年
Expected dividends	-	-	-
Risk-free interest rate (%)	1.16%~1.19%	1.138%	1.16%~1.19%

Expected volatility is based on the weighted-average historical volatility, adjusted for expected changes based on publicly available information. The expected life of the options is determined in accordance with the respective issuance terms. The risk-free interest rate is based on government bond yields. The measurement of fair value does not take into account service conditions and non-market performance conditions included in the arrangement.

B. Information on Employee Stock Option Plan

Details of the employee stock options described above are as follows:

(In thousand shares)

	<u>For the Six Months Ended June 30</u>			
	2026		2025	
	<u>Weighted-average exercise price (NT\$)</u>	<u>Number of options</u>	<u>Weighted-average exercise price (NT\$)</u>	<u>Number of options</u>
Outstanding as of Jan. 1	\$ 10	500	10	500
Granted during the period	-	-	-	-
Exercised during the period	10	(225)	-	-
Outstanding as of Jun. 30	<u>\$ 10</u>	<u>275</u>	<u>10</u>	<u>500</u>
Exercisable as of Jun. 30		<u>25</u>		<u>-</u>

C. Employee Expenses

The expenses recognized by the Company arising from share-based payment transactions are as follows:

	<u>For the Six Months Ended June 30</u>	
	2026	2025
Expenses related to employee stock options	<u>\$ 192</u>	<u>430</u>

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(13) Earnings (loss) per Share

The calculation of the Company's basic earnings (loss) per share is as follows:

	For the Three Months Ended June 30		For the Six Months Ended June 30	
	2026	2025	2026	2025
Net profit (loss) attributable to the Company	<u>\$ (14,561)</u>	<u>(4,040)</u>	<u>(23,142)</u>	<u>6,723</u>
Weighted-average number of ordinary shares outstanding (in thousands)	<u>31,875</u>	<u>30,068</u>	<u>31,856</u>	<u>30,068</u>
Basic earnings (loss) per share (NT\$)	<u>\$ (0.46)</u>	<u>(0.13)</u>	<u>(0.73)</u>	<u>0.22</u>

(14) Employees' and Directors' Compensation

On May 27, 2025, the Company's shareholders' meeting approved amendments to the Company's Articles of Incorporation. According to the amended Articles, if the Company has profits for the year, it shall allocate no less than 3% of such profits as employees' compensation (of which no less than 10% shall be used for salary adjustments or bonuses for non-executive employees) and no more than 3% as directors' compensation. However, if the Company has accumulated deficits (including adjustments to unappropriated retained earnings), such deficits shall be offset before any such allocations are made. Employees' compensation shall be distributed in the form of shares or cash as resolved by the Board of Directors. The recipients of such compensation may include employees of controlled or affiliated companies who meet certain conditions, which are to be determined by the Board of Directors; however, salary adjustments shall be limited to employees of the Company. The distribution of employees' and directors' compensation shall be reported to the shareholders' meeting. Under the Articles of Incorporation prior to the amendment, the Company was required to allocate no less than 3% of profits as employees' compensation and no more than 3% as directors' compensation, subject to the same condition that accumulated deficits must first be offset. Employees' compensation could be distributed in shares or cash as resolved by the Board of Directors, and recipients could include employees of controlled or affiliated companies meeting certain conditions determined by the Board of Directors. The distribution was also required to be reported to the shareholders' meeting.

For the six months ended June 30, 2026 and 2025, the Company had accumulated deficits; therefore, no employees' compensation or directors' compensation was accrued.

(15) Revenue from Contracts with Customers – Disaggregation of Revenue

	For the Three Months Ended June 30		For the Six Months Ended June 30	
	2026	2025	2026	2025
Major geographical markets:				
Taiwan	\$ 14,198	54,009	37,595	112,056
Mainland China	1,725	660	5,897	3,300
Others	660	-	1,544	-
	<u>\$ 16,583</u>	<u>54,669</u>	<u>45,036</u>	<u>115,356</u>
Major products:				
Linear high-frequency signal equalizers	<u>\$ 16,583</u>	<u>54,669</u>	<u>45,036</u>	<u>115,356</u>

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(16) Non-operating Income and Expenses

A. Interest Income and Other Income

Details of the Company's interest income and other income are as follows:

	<u>For the Three Months Ended June 30</u>		<u>For the Six Months Ended June 30</u>	
	<u>2026</u>	<u>2025</u>	<u>2026</u>	<u>2025</u>
Interest income	\$ 550	717	1,055	1,666
Others	-	1	-	28
Total	<u>\$ 550</u>	<u>718</u>	<u>1,055</u>	<u>1,694</u>

B. Other Gains and Losses

Details of the Company's other gains and losses are as follows:

	<u>For the Three Months Ended June 30</u>		<u>For the Six Months Ended June 30</u>	
	<u>2026</u>	<u>2025</u>	<u>2026</u>	<u>2025</u>
Foreign exchange gains (losses)	<u>\$ (303)</u>	<u>(13,967)</u>	<u>1,158</u>	<u>(12,267)</u>

C. Finance Costs

Details of the Company's finance costs are as follows:

	<u>For the Three Months Ended June 30</u>		<u>For the Six Months Ended June 30</u>	
	<u>2026</u>	<u>2025</u>	<u>2026</u>	<u>2025</u>
Interest expense	<u>\$ -</u>	<u>264</u>	<u>59</u>	<u>524</u>

(17) Financial Instruments

A. Credit Risk

a. Exposure to Credit Risk

The carrying amount of financial assets represents the maximum exposure to credit risk. As of June 30, 2026, December 31, 2025 and June 30, 2025, the maximum exposure to credit risk amounted to NT\$83,799 thousand, NT\$172,523 thousand and NT\$123,238 thousand, respectively.

b. Concentration of Credit Risk

The Company's customers are concentrated in the high-tech and computer industry sectors. To mitigate credit risk associated with accounts receivable, the Company continuously evaluates the financial condition of its customers and, when necessary, adjusts the terms of transactions. As of June 30, 2026, December 31, 2025, and June 30, 2025, the number of individual customers whose accounts receivable balances exceeded 5% of the total accounts receivable was three, three, and two, respectively. The Company regularly assesses the recoverability of accounts receivable and recognizes loss allowances accordingly, and the total losses are within management's expectations.

c. Impairment Loss

The aging analysis of accounts receivable as of the reporting date is as follows:

	<u>Jun. 30, 2026</u>		<u>Dec. 31, 2025</u>		<u>Jun. 30, 2025</u>	
Not past due	\$ 15,319	-	33,435	-	26,372	-
Past due 1-30 days	230	-	629	-	-	-
	<u>\$ 15,549</u>	<u>-</u>	<u>34,064</u>	<u>-</u>	<u>26,372</u>	<u>-</u>

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B. Liquidity Risk

The following table shows the contractual maturities of financial liabilities, including estimated interest payments but excluding the impact of netting agreements:

	Carrying amount	Contractual cash flows	Within 6 months	6-12 months	1-2 years	2-5 years	Over 5 years
June 30, 2026							
Non-derivative financial liabilities							
Accounts payable	\$ 5,715	5,715	5,715	-	-	-	-
Other payables	27,088	27,088	27,088	-	-	-	-
Other current liabilities	973	973	973	-	-	-	-
	<u>\$ 33,776</u>	<u>33,776</u>	<u>33,776</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
December 31, 2025							
Non-derivative financial liabilities							
Short-term borrowings	\$ 50,000	50,062	50,062	-	-	-	-
Accounts payable	15,881	15,881	15,881	-	-	-	-
Other payables	19,845	19,845	19,845	-	-	-	-
Other current liabilities	3,683	3,683	3,683	-	-	-	-
	<u>\$ 89,409</u>	<u>89,471</u>	<u>89,471</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
June 30, 2025							
Non-derivative financial liabilities							
Short-term borrowings	\$ 50,000	50,065	50,065	-	-	-	-
Accounts payable	13,420	13,420	13,420	-	-	-	-
Other payables	13,642	13,642	13,642	-	-	-	-
Other current liabilities	3,483	3,483	3,483	-	-	-	-
	<u>\$ 80,545</u>	<u>80,610</u>	<u>80,610</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

The Company does not expect that the timing of the cash flows presented in the maturity analysis will occur significantly earlier, or that the actual amounts will differ significantly.

C. Market Risk – Foreign Currency Risk

a. Exposure to Foreign Currency Risk

The Company's significant financial assets and liabilities exposed to foreign currency risk are as follows:

	Jun. 30, 2026			Dec. 31, 2025			Jun. 30, 2025		
	Foreign currency (in thousands)	Exchange rate	NT\$	Foreign currency (in thousands)	Exchange rate	NT\$	Foreign currency (in thousands)	Exchange rate	NT\$
Financial assets									
Monetary items									
USD	\$ 2,216	31.8500	70,592	3,094	31.4300	97,258	3,269	29.3000	95,789
Financial liabilities									
Monetary items									
USD	86	31.8500	2,740	442	31.4300	13,906	174	29.3000	5,107

b. Sensitivity Analysis

The Company's exposure to foreign currency risk primarily arises from cash and cash equivalents, accounts receivable, accounts payable, other payables, and refund liabilities denominated in foreign currencies, resulting in foreign exchange gains or losses upon translation. As of June 30, 2026 and 2025, if the New Taiwan Dollar had depreciated or appreciated by 1% against the foreign currencies held by the Company, with all other variables held constant, profit or loss before tax for the six months ended June 30, 2026 and 2025 would have increased or decreased by NT\$679 thousand and NT\$907 thousand, respectively.

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D. Market Risk – Interest Rate Risk

The Company's exposure to interest rate risk primarily arises from floating-rate bank demand deposits and short-term borrowings. Therefore, changes in interest rates will affect the effective interest rates of these financial instruments and cause fluctuations in future cash flows.

The following sensitivity analysis is based on the interest rate exposure of financial instruments at the reporting date. For floating-rate liabilities, the analysis assumes that the amount outstanding at the reporting date remains outstanding for the entire year. The change in interest rate used in reporting to key management personnel is an increase or decrease of 1%, which represents management's assessment of a reasonably possible change in interest rates.

As of June 30, 2026, December 31, 2025, and June 30, 2025, the financial assets with variable interest rates held by the Company were NT\$17,157 thousand, NT\$85,833 thousand and NT\$52,790 thousand, respectively, and the financial liabilities were NT\$0, NT\$50,000 thousand and NT\$50,000 thousand, respectively. If interest rates had increased by 1%, with all other variables held constant, the profit or loss before tax of the Company for the six months ended June 30, 2026 and 2025 would have increased or decreased by NT\$86 thousand and NT\$14 thousand, respectively.

E. Market Risk – Fair Value

The Company estimates the fair value of short-term financial instruments based on their carrying amounts in the balance sheet, as these instruments have short maturities and their carrying amounts are considered a reasonable approximation of fair value. This approach applies to cash and cash equivalents, notes receivable and payable, accounts receivable and payable, and refundable deposits.

(18) Financial Risk Management

There have been no significant changes in the Company's financial risk management objectives and policies from those disclosed in Note VI (18) to the 2025 financial statements.

(19) Capital Management

The Company's capital management objectives, policies, and procedures are consistent with those disclosed in the 2025 financial statements. In addition, the summary quantitative data of items managed as capital has no significant changes from that disclosed in the 2025 financial statements. Please refer to Note VI (19) to the 2025 financial statements for related information.

VII. Related Party Transactions

(1) Names of Related Parties and Relationships

The related parties that had transactions with the Company during the periods covered by these financial statements are as follows:

Name of Related Party	Relationship with the Company
Lotes Co., Ltd.	Entity with significant influence over the Company
Lintes Technology Co., Ltd.	Member of the group with significant influence over the Company
Lintes Technology (SuZhou) Co., Ltd.	Member of the group with significant influence over the Company
Swiss Good Enterprises Limited	Member of the group with significant influence over the Company
Key Management	Includes directors, managers, and their relatives and spouses

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(2) Significant Transactions with Related Parties

A. Operating Revenue

The Company's significant sales to related parties are as follows:

	For the Three Months Ended June 30		For the Six Months Ended June 30	
	2026	2025	2026	2025
Entities with significant influence over the Company	<u>\$ 1,481</u>	<u>623</u>	<u>5,274</u>	<u>1,559</u>

The prices of sales to related parties are not materially different from those of normal transactions.

B. Receivables from Related Parties

Details of receivables from related parties are as follows:

Account	Related Party	Jun. 30, 2026	Dec. 31, 2025	Jun. 30, 2025
Accounts receivable	Swiss Good	\$ 903	2,590	160
Accounts receivable	Lintes Technology (SuZhou)	572	-	264
Accounts receivable	Lotes	21	13	191
		<u>\$ 1,496</u>	<u>2,603</u>	<u>615</u>

C. Payables to Related Parties

Details of payables to related parties are as follows:

Account	Related Party	Jun. 30, 2026	Dec. 31, 2025	Jun. 30, 2025
Other payables	Lotes	\$ -	-	8

D. Selling Expenses

	For the Three Months Ended June 30		For the Six Months Ended June 30	
	2026	2025	2026	2025
Entities with significant influence over the Company	<u>\$ -</u>	<u>8</u>	<u>11</u>	<u>19</u>

These mainly represent reimbursed freight insurance expenses.

E. Administrative Expenses

	For the Three Months Ended June 30		For the Six Months Ended June 30	
	2026	2025	2026	2025
Entities with significant influence over the Company	<u>\$ 12</u>	<u>12</u>	<u>23</u>	<u>37</u>

The above administrative expenses include operating lease expenses. The lease terms are not materially different from those of general lease arrangements (market rates).

(3) Key Management Personnel Transactions

Compensation of key management personnel comprises:

	For the Three Months Ended June 30		For the Six Months Ended June 30	
	2026	2025	2026	2025
Short-term employee benefits	\$ 5,313	4,262	10,924	8,798
Post-employment benefits	81	-	162	-
Share-based payments	16	-	38	-
Total	<u>\$ 5,410</u>	<u>4,262</u>	<u>11,124</u>	<u>8,798</u>

VIII. Pledged Assets: None.

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IX. Significant Contingent Liabilities and Unrecognized Contractual Commitments

The Company has issued guarantee notes in connection with bank borrowings, credit facilities, and financial instrument transactions:

	<u>Jun. 30, 2026</u>	<u>Dec. 31, 2025</u>	<u>Jun. 30, 2025</u>
Guarantee notes	<u>\$ 106,370</u>	<u>186,286</u>	<u>185,860</u>

X. Significant Disaster Loss: None.

XI. Significant Post-Period Events: None.

XII. Others

(1) Summary of Employee Benefits, Depreciation, Depletion, and Amortization by Function:

Function Nature	For the Three Months Ended June 30, 2026			For the Three Months Ended June 30, 2025		
	Operating costs	Operating expenses	Total	Operating costs	Operating expenses	Total
Employee benefits expense						
Salaries expense	156	11,431	11,587	172	12,961	13,133
Labor and health insurance expense	20	826	846	20	884	904
Pension expense	8	442	450	9	407	416
Directors' remuneration	-	720	720	-	725	725
Other employee benefits expense	13	419	432	9	281	290
Depreciation expense	347	1,529	1,876	636	1,517	2,153
Amortization expense	-	999	999	-	1,078	1,078

Function Nature	For the Six Months Ended June 30, 2026			For the Six Months Ended June 30, 2025		
	Operating costs	Operating expenses	Total	Operating costs	Operating expenses	Total
Employee benefits expense						
Salaries expense	302	23,356	23,658	469	25,253	25,722
Labor and health insurance expense	39	1,711	1,750	53	1,742	1,795
Pension expense	17	875	892	25	774	799
Directors' remuneration	-	1,440	1,440	-	1,450	1,450
Other employee benefits expense	22	791	813	25	629	654
Depreciation expense	685	3,110	3,795	1,126	2,942	4,068
Amortization expense	-	2,390	2,390	-	2,164	2,164

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XIII. Disclosing Information

(1) Information on Major Transactions

For the six months ended June 30, 2026, the Company has disclosed additional information on significant transactions in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers as follows:

A. Financings provided: None.

B. Endorsement/guarantee provided: None.

C. Marketable securities held (excluding investments in subsidiaries, associates, and joint ventures): None.

D. Total purchases from or sales to related parties of at least NT\$100 million or 20% of the paid-in capital: None.

E. Receivables from related parties amounting to at least NT\$100 million or 20% of the paid-in capital: None.

(2) Information on Reinvestment Business: None.

(3) Information on Investment in China: None.

A. The name of the investee in mainland China, the main businesses and products, and other information: None.

B. Limitation on investee in mainland China: None.

C. Significant transactions with the investee in mainland China: None.

XIV. Segment Information

General Information:

The Company is principally engaged in the design, development, production, manufacturing, and sale of high-speed signal transmission interfaces and high-speed analog circuits. The Company operates in a single industry, and key operating decisions are made based on the financial statements of the Company as a whole for performance evaluation and resource allocation. Accordingly, no separate reportable segment information is required.