

## Financial Statement – Income Statement

Provided by: USI CORPORATION

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2026/01/01To2026/03/31	2025/01/01To2025/03/31		
<b>Income Statement</b>				
Net sales revenue	10,746,648	10,746,648	12,147,495	12,147,495
Total operating revenue	10,746,648	10,746,648	12,147,495	12,147,495
Total cost of sales	10,439,615	10,439,615	11,711,524	11,711,524
Total operating costs	10,439,615	10,439,615	11,711,524	11,711,524
Gross profit (loss) from operations	307,033	307,033	435,971	435,971
Gross profit (loss) from operations	307,033	307,033	435,971	435,971
Operating expenses				
Selling expenses	516,949	516,949	582,676	582,676
Administrative expenses	303,711	303,711	326,999	326,999
Research and development expenses	115,183	115,183	128,037	128,037
Impairment loss (impairment gain and reversal of impairment loss) determined in accordance with IFRS 9	214	214	1,630	1,630
Total operating expenses	936,057	936,057	1,039,342	1,039,342
Net operating income (loss)	-629,024	-629,024	-603,371	-603,371
Non-operating income and expenses				
Total interest income	41,793	41,793	66,943	66,943
Total other income	61,350	61,350	62,520	62,520
Other gains and losses, net	38,996	38,996	34,666	34,666
Finance costs, net	89,539	89,539	88,422	88,422
Share of profit (loss) of associates and joint ventures accounted for using equity method, net	-511,922	-511,922	-1,079,313	-1,079,313
Total non-operating income and expenses	-459,322	-459,322	-1,003,606	-1,003,606
Profit (loss) from continuing operations before tax	-1,088,346	-1,088,346	-1,606,977	-1,606,977
Total tax expense (income)	-116,686	-116,686	-100,928	-100,928
Profit (loss) from continuing operations	-971,660	-971,660	-1,506,049	-1,506,049
Profit (loss) from discontinued operations				
Profit (loss)	-971,660	-971,660	-1,506,049	-1,506,049
Unrealised gains (losses) from investments in equity instruments measured at fair value through other comprehensive income	265,813	265,813	28,503	28,503
Income tax related to components of other comprehensive income that will not be reclassified to profit or loss	527	527	-689	-689
Components of other comprehensive income that will not be reclassified to profit or loss	265,286	265,286	29,192	29,192
Exchange differences on translation	358,609	358,609	238,916	238,916
Income tax related to components of other comprehensive income that will be reclassified to profit or loss	66,246	66,246	39,894	39,894
Components of other comprehensive income that will be reclassified to profit or loss	292,363	292,363	199,022	199,022
Total other comprehensive income	557,649	557,649	228,214	228,214
Total comprehensive income	-414,011	-414,011	-1,277,835	-1,277,835
Profit (loss), attributable to:				
Profit (loss), attributable to owners of parent	-439,887	-439,887	-633,454	-633,454
Profit (loss), attributable to non-controlling interests	-531,773	-531,773	-872,595	-872,595
Comprehensive income, attributable to owners of parent	47,403	47,403	-536,203	-536,203
Comprehensive income, attributable to non-controlling interests	-461,414	-461,414	-741,632	-741,632
Basic earnings per share				
Basic earnings (loss) per share from continuing operations	-0	-0	-0	-0
Total basic earnings per share	-0	-0	-0	-0
Diluted earnings per share				
Diluted earnings (loss) per share from continuing operations	-0	-0	-0	-0
Total diluted earnings per share	-0	-0	-0	-0