Stock Code: 1304

USI CORPORATION AND SUBSIDIARIES

Consolidated Financial Statements and Independent Auditors' Review Report

From January 1 to March 31, 2026 and 2025

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Independent Auditors' Review Report

To USI Corporation:

Introduction

We have reviewed the Consolidated Balance Sheets of USI Corporation and its subsidiaries as of March 31, 2026 and 2025, the Consolidated Statements of Comprehensive Income, Consolidated Statements of Changes in Equity, Consolidated Statements of Cash Flows, and Notes to the Consolidated Financial Statements (including the Summary of Significant Accounting Policies) from January 1 to March 31, 2026 and 2025. The preparation and fair presentation of the consolidated financial statements in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and International Accounting Standard (IAS) 34 — Interim Financial Reporting, as approved and issued by the Financial Supervisory Commission, is the responsibility of management. The auditors' responsibility is to express a conclusion on the consolidated financial statements based on their review.

Scope of Review

Except as described in the Basis for Qualified Opinion section, we have performed the review engagement in accordance with the Standards on Review Engagements NO. 2410 "Review of Financial Information Performed by the Independent Auditor of the Entity." The procedures performed in a review of consolidated financial statements primarily include inquiries, mainly of persons responsible for financial and accounting matters, analytical procedures, and other review procedures. The scope of a review is substantially less than that of an audit, and therefore, the auditors may not become aware of all significant matters that would be identified in an audit and, accordingly, do not express an audit opinion.

Basis for Qualified Conclusion

As disclosed in Notes 12 and 13 to the Consolidated Financial Statements, the financial statements of non-significant subsidiaries and investments accounted for using the equity method included in the consolidated financial reports for the same periods were not reviewed by the auditors. Their total assets as of March 31, 2026 and 2025 amounted to NT$11,830,158 thousand and NT$16,724,164 thousand, respectively, representing 18.31% and 23.87% of the consolidated total assets; total liabilities amounted to NT$5,337,675 thousand and NT$5,121,858 thousand, respectively, representing 18.02% and 17.94% of the consolidated total liabilities; comprehensive loss and share of loss of equity-accounted investees from January 1 to March 31, 2026 and 2025 were NT$(427,224) thousand and NT$(1,103,939) thousand, respectively, representing 103.19% and 86.39% of the consolidated comprehensive loss. Furthermore, the information related to the aforementioned subsidiaries and investments included in other notes and schedules to the consolidated financial statements has also not been reviewed by the auditors.

Qualified Conclusion

Based on our review, except for the possible adjustments to the consolidated financial statements that may be required if the financial statements of certain immaterial subsidiaries and investments accounted for using the equity method as described in the Basis for Qualified Conclusion section were audited, we did not find that the aforementioned consolidated financial statements were not prepared, in all material respects, in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and International Accounting Standard (IAS) 34 — Interim Financial Reporting, as approved and issued by the Financial Supervisory Commission. This ensures the proper presentation of the consolidated financial position of USI and its subsidiaries as of March 31, 2026 and 2025, and the consolidated financial performance and consolidated cash flow from January 1 to March 31, 2026 and 2025.

The engagement partner on the audit resulting in this independent auditors' report are Chun-Hung Chen and Cheng-Hsiu Chang.

Deloitte & Touche
Taipei, Taiwan
Republic of China

May 6, 2026

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

The accompanying financial statements are intended only to present the accompanying 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 audit such accompanying financial statements are those generally applied in the Republic of China.

For the convenience of readers, the independent auditors' report and the accompanying financial statements have been translated into English from the original Chinese version prepared and used in the Republic of China. 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' report and accompanying financial statements shall prevail.

USI CORPORATION AND SUBSIDIARIES
Consolidated Balance Sheets
March 31, 2026, December 31, 2025, and March 31, 2025

(In Thousands of New Taiwan Dollars)

	March 31, 2026		December 31, 2025		March 31, 2025	
Assets	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
CURRENT ASSETS						
Cash and cash equivalents (Note 6)	$ 5,125,916	8	$ 3,897,651	6	$ 6,797,387	10
Financial assets at fair value through profit or loss (FVTPL) - current (Note 7)	1,230,735	2	2,005,326	3	1,584,336	2
Financial assets at fair value through other comprehensive income (FVTOCI) - current (Note 8)	31,671	-	28,380	-	24,591	-
Financial assets at amortized cost - current (Notes 9 and 34)	4,878,194	8	5,445,060	9	5,069,999	7
Notes receivables, net (Notes 10 and 26)	304,971	1	335,394	1	521,174	1
Accounts receivable, net (Notes 10, 26 and 33)	5,422,251	8	4,263,092	7	5,589,136	8
Other receivables (Notes 10 and 33)	268,042	-	334,131	-	303,712	-
Current tax assets (Notes 4 and 28)	99,167	-	34,383	-	31,189	-
Inventories (Note 11)	6,019,002	9	6,142,633	10	6,864,408	10
Prepayments	935,442	2	904,857	1	1,031,402	2
Other current assets	57,509	-	42,792	-	50,712	-
Total current assets	24,372,900	38	23,433,699	37	27,868,046	40
NON-CURRENT ASSETS						
Financial assets at fair value through other comprehensive income (FVTOCI) - non-current (Note 8)	2,169,885	3	1,896,034	3	2,023,530	3
Financial assets at amortized cost - non-current (Notes 9, 34, and 35)	443,329	1	439,175	1	486,105	1
Investments accounted for using the equity method (Note 13)	836,162	1	1,311,904	2	4,866,682	7
Property, plant and equipment (Notes 14 and 34)	28,794,071	45	28,573,680	45	27,646,976	39
Right-of-use assets (Notes 15 and 34)	2,650,150	4	2,679,237	4	2,659,452	4
Investment properties, net (Note 16)	975,643	2	650,879	1	765,406	1
Goodwill (Note 17)	270,211	-	270,211	1	270,211	-
Other intangible assets, net (Note 17)	36,559	-	38,424	-	44,270	-
Deferred tax assets (Notes 4 and 28)	3,293,377	5	3,178,112	5	2,645,469	4
Net defined benefit assets - non-current	75,062	-	69,447	-	50,264	-
Other non-current assets (Notes 23 and 34)	709,537	1	715,063	1	727,139	1
Total non-current assets	40,253,986	62	39,822,166	63	42,185,504	60
Total Assets	$ 64,626,886	100	$ 63,255,865	100	$ 70,053,550	100
Liabilities and Equity						
CURRENT LIABILITIES						
Short-term borrowings (Notes 18 and 34)	$ 4,624,315	7	$ 3,590,616	6	$ 5,053,341	7
Short-term notes payable (Note 18)	407,674	1	309,903	1	605,739	1
Financial liabilities at fair value through profit or loss (FVTPL) - current (Note 7)	6,838	-	4,982	-	4,177	-
Account payables (Note 20)	2,999,117	5	2,203,512	4	2,980,204	4
Other payables (Note 21 and 33)	1,866,483	3	2,197,650	3	1,983,304	3
Current tax liabilities (Notes 4 and 28)	49,976	-	15,404	-	77,366	-
Provision for liabilities - current (Note 22)	76,619	-	69,289	-	16,110	-
Lease liabilities - current (Note 15)	179,861	-	147,855	-	146,591	-
Current portion of long-term borrowings (Notes 18, 19 and 34)	2,828,576	4	3,395,535	5	3,287,595	5
Refund liabilities - current (Note 21)	31,869	-	29,821	-	32,607	-
Other current liabilities (Note 26)	579,924	1	411,916	1	501,564	1
Total current liabilities	13,651,252	21	12,376,483	20	14,688,598	21
NON-CURRENT LIABILITIES						
Bonds payable (Note 19)	2,298,491	4	2,298,296	4	3,147,140	5
Long-term borrowings (Notes 18 and 34)	9,449,188	15	8,915,473	14	6,278,229	9
Provision for liabilities - non-current (Notes 22 and 35)	136,375	-	136,375	-	136,375	-
Deferred tax liabilities (Notes 4 and 28)	1,426,624	2	1,369,775	2	1,460,487	2
Lease liabilities - non-current (Note 15)	2,132,841	3	2,168,961	3	2,287,253	3
Net defined benefit liabilities - non-current (Notes 4 and 23)	320,134	1	338,855	1	391,520	1
Other non-current liabilities (Note 24)	199,253	-	197,329	-	168,014	-
Total non-current liabilities	15,962,906	25	15,425,064	24	13,869,018	20
Total Liabilities	29,614,158	46	27,801,547	44	28,557,616	41
EQUITY ATTRIBUTABLE TO OWNERS OF THE COMPANY (Note 25)						
Share capital	11,887,635	18	11,887,635	19	11,887,635	17
Capital surplus	501,450	1	501,471	1	491,628	1
Retained Earnings						
Legal reserve	4,036,296	6	4,036,296	6	4,036,296	6
Special reserve	468,233	1	468,233	1	375,127	-
Unappropriated earnings	1,083,046	2	1,522,933	3	3,989,706	6
Total retained earnings	5,587,575	9	6,027,462	10	8,401,129	12
Other equity	57,412	-	(429,878)	(1)	(40,965)	-
Treasury shares	(475,606)	(1)	(475,606)	(1)	(475,606)	(1)
Total equity attributable to owners of the Company	17,558,466	27	17,511,084	28	20,263,821	29
NON-CONTROLLING INTERESTS	17,454,262	27	17,943,234	28	21,232,113	30
Total equity	35,012,728	54	35,454,318	56	41,495,934	59
Total Liabilities and Equity	$ 64,626,886	100	$ 63,255,865	100	$ 70,053,550	100

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

USI CORPORATION AND SUBSIDIARIES
Consolidated Statements of Comprehensive Income
From January 1 to March 31, 2026 and 2025

(In Thousands of New Taiwan Dollars, except for Loss Per Share)

	From January 1 to March 31, 2026		From January 1 to March 31, 2025	
	Amount	**%**	**Amount**	**%**
OPERATING REVENUE (Notes 26 and 33)	$ 10,746,648	100	$ 12,147,495	100
COST OF GOODS SOLD (Notes 11, 23, 27 and 33)	10,439,615	97	11,711,524	96
GROSS PROFIT	307,033	3	435,971	4
OPERATING EXPENSES (Notes 10, 23, 27 and 33)				
Selling and marketing expenses	516,949	5	582,676	5
Administrative expenses	303,711	3	326,999	3
Research and development expenses	115,183	1	128,037	1
Expected credit impairment loss	214	-	1,630	-
Total operating expenses	936,057	9	1,039,342	9
NET LOSS FROM OPERATIONS	(629,024)	(6)	(603,371)	(5)
NON-OPERATING INCOME AND EXPENSES				
Interest income (Note 27)	41,793	1	66,943	1
Other income (Notes 18, 24, 27 and 33)	61,350	1	62,520	-
Other gains and losses (Note 27)	38,996	-	34,666	-
Finance costs (Note 27)	(89,539)	(1)	(88,422)	(1)
Share of loss of associates and joint ventures accounted for using the equity method (Note 13)	(511,922)	(5)	(1,079,313)	(9)
Total non-operating income and expenses	(459,322)	(4)	(1,003,606)	(9)
NET LOSS BEFORE INCOME TAX	(1,088,346)	(10)	(1,606,977)	(14)
INCOME TAX GAIN (Notes 4 and 28)	116,686	1	100,928	1
NET LOSS FOR THE PERIOD	(971,660)	(9)	(1,506,049)	(13)

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	From January 1 to March 31, 2026		From January 1 to March 31, 2025	
	Amount	%	Amount	%
OTHER COMPREHENSIVE INCOME (LOSS)				
Items that will not be reclassified subsequently to profit or loss:				
Unrealized gain on equity instruments at FVTOCI	$ 265,813	2	$ 28,503	-
Income tax relating to items that will not be reclassified (Notes 4 and 28)	(527)	-	689	-
	265,286	2	29,192	-
Items that may be reclassified subsequently to profit or loss:				
Exchange differences on translating the financial statements of foreign operations	358,609	3	238,916	2
Income tax relating to items that may be reclassified subsequently to profit or loss (Notes 4 and 28)	(66,246)	-	(39,894)	-
	292,363	3	199,022	2
Other comprehensive income (loss) for the period, net of income tax	557,649	5	228,214	2
TOTAL COMPREHENSIVE INCOME FOR THE PERIOD	($ 414,011)	(4)	($ 1,277,835)	(11)
Net loss attributable to:				
Owners of the Company	($ 439,887)	(4)	($ 633,454)	(6)
Non-controlling interests	(531,773)	(5)	(872,595)	(7)
	($ 971,660)	(9)	($ 1,506,049)	(13)
Total comprehensive income attributable to:				
Owners of the Company	$ 47,403	-	($ 536,203)	(5)
Non-controlling interests	(461,414)	(4)	(741,632)	6
	($ 414,011)	(4)	($ 1,277,835)	(11)
Loss per share (Note 29)				
Basic loss per share	($ 0.41)		($ 0.59)	
Diluted loss per share	($ 0.41)		($ 0.59)	

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

USI CORPORATION AND SUBSIDIARIES
Consolidated Statements of Changes in Equity
From January 1 to March 31, 2026 and 2025

(In Thousands of New Taiwan Dollars)

	Equity attributable to owners of the Company												
		Capital surplus			Retained Earnings			Other equity					
	Share capital	**Treasury share transaction**	**Share of changes in capital surplus of associates**	**Others**	**Legal reserve**	**Special reserve**	**Unappropriated earnings**	**Exchange differences on translating the financial statements of foreign operations**	**Unrealized gain (loss) on financial assets at FVTOCI**	**Treasury shares**	**Total**	**Non-controlling interests**	**Total equity**
Balance as of January 1, 2025	$ 11,887,635	$ 427,546	$ 40,507	$ 23,599	$ 4,036,296	$ 375,127	$ 4,623,160	($ 34,266)	($ 103,950)	($ 475,606)	$ 20,800,048	$ 21,970,268	$ 42,770,316
Net loss from January 1 to March 31, 2025	-	-	-	-	-	-	(633,454)	-	-	-	(633,454)	(872,595)	(1,506,049)
Other comprehensive income (loss) from January 1 to March 31, 2025, net of income tax	-	-	-	-	-	-	-	87,379	9,872	-	97,251	130,963	228,214
Total comprehensive income (loss) from January 1 to March 31, 2025	-	-	-	-	-	-	(633,454)	87,379	9,872	-	(536,203)	(741,632)	(1,277,835)
Changes in equity of subsidiaries recognized by equity method	-	-	(14)	-	-	-	-	-	-	-	(14)	(36)	(50)
Changes in other capital surplus	-	-	-	(10)	-	-	-	-	-	-	(10)	-	(10)
Change in non-controlling interests	-	-	-	-	-	-	-	-	-	-	-	3,513	3,513
Balance as of March 31, 2025	$ 11,887,635	$ 427,546	$ 40,493	$ 23,589	$ 4,036,296	$ 375,127	$ 3,989,706	$ 53,113	($ 94,078)	($ 475,606)	$ 20,263,821	$ 21,232,113	$ 41,495,934
Balance as of January 1, 2026	$ 11,887,635	$ 435,212	$ 41,337	$ 24,922	$ 4,036,296	$ 468,233	$ 1,522,933	($ 229,360)	($ 200,518)	($ 475,606)	$ 17,511,084	$ 17,943,234	$ 35,454,318
Net loss from January 1 to March 31, 2026	-	-	-	-	-	-	(439,887)	-	-	-	(439,887)	(531,773)	(971,660)
Other comprehensive income (loss) from January 1 to March 31, 2026, net of income tax	-	-	-	-	-	-	-	125,542	361,748	-	487,290	70,359	557,649
Total comprehensive income from January 1 to March 31, 2026	-	-	-	-	-	-	(439,887)	125,542	361,748	-	(47,403)	(461,414)	(414,011)
Changes in equity of subsidiaries recognized by equity method	-	-	(14)	-	-	-	-	-	-	-	(14)	(38)	(52)
Changes in other capital surplus	-	-	-	(7)	-	-	-	-	-	-	(7)	-	(7)
Change in non-controlling interests	-	-	-	-	-	-	-	-	-	-	-	(27,520)	(27,520)
Ending Balance as of March 31, 2026	$ 11,887,635	$ 435,212	$ 41,323	$ 24,915	$ 4,036,296	$ 468,233	$ 1,083,046	($ 103,818)	$ 161,230	($ 475,606)	$ 17,558,466	$ 17,454,262	$ 35,012,728

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

USI CORPORATION AND SUBSIDIARIES
Consolidated Statements of Cash Flows
From January 1 to March 31, 2026 and 2025

(In Thousands of New Taiwan Dollars)

	From January 1 to March 31, 2026	From January 1 to March 31, 2025
CASH FLOWS FROM OPERATING ACTIVITIES		
Net loss before income tax for the period	($ 1,088,346)	($ 1,606,977)
Income (expenses) items		
Depreciation expense	689,322	670,698
Amortization expense	15,542	16,229
Expected credit impairment loss	214	1,630
Net gain on financial assets and liabilities at FVTPL	(5,518)	(4,613)
Finance costs	89,539	88,422
Interest income	(41,793)	(66,943)
Share of loss of associates and joint ventures accounted for using the equity method	511,922	1,079,313
Gain on lease modification	-	(1,643)
Net (loss) gain on disposal and scrapping of property, plant and equipment	426	(3,846)
Provision (reversal) of write-downs of inventories and obsolescence losses	(97,408)	15,078
Deferred revenue	(3,606)	(3,352)
Changes in operating assets and liabilities		
Financial assets mandatorily classified at FVTPL	781,965	518,164
Notes receivable	30,423	7,760
Accounts receivables	(1,160,055)	(256,335)
Other receivables	54,671	11,532
Inventories	218,335	56,750
Prepayments	(30,585)	(164,742)
Other current assets	(14,717)	3,513
Accounts payable	795,605	(244,382)
Other payables	(252,179)	(292,387)
Provisions	7,330	16,110
Net defined benefit liabilities	(24,336)	(27,592)
Other current liabilities	166,359	90,886
Refund liabilities	2,048	(9,324)
Net cash inflow (outflow) from operating activities	645,158	(106,051)
Interest received	53,211	80,198
Interest paid	(75,944)	(69,531)
Income tax (Refund) paid	(38,715)	28,121
Net cash inflow (outflow) from operating activities	583,710	(67,263)

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	From January 1 to March 31, 2026	From January 1 to March 31, 2025
CASH FLOWS FROM INVESTING ACTIVITIES		
Return of capital from financial assets at FVTOCI	$ -	$ 5,976
Disposal (acquisition) of financial assets measured at amortized cost	672,446	(43,783)
Acquisition of property, plant and equipment	(1,219,000)	(720,158)
Proceeds from disposal of property, plant and equipment	29,326	13,840
Increase in refundable deposits	(10,879)	(27,018)
Acquisitions of other intangible assets	-	(103)
Proceeds from disposal of right-of-use assets	-	1,818
Increase in other non-current assets	-	(9,584)
Decrease in other non-current assets	8,633	-
Net cash used in investing activities	(519,474)	(779,012)
CASH FLOWS FROM FINANCING ACTIVITIES		
Increase in short-term borrowings	1,033,699	215,455
Increase in short-term notes payable	98,000	186,000
Proceeds from mid- to long-term borrowings	2,710,256	1,547,000
Repayment of mid- to long-term borrowings	(2,746,722)	(1,992,860)
Increase (decrease) in guarantee deposits received	1,324	(1,535)
Repayment of the principal portion of lease liabilities	(6,303)	(38,457)
Increase in other non-current liabilities	5,128	6,648
Change in non-controlling interests	(27,520)	3,513
Net cash generated from (used in) financing activities	1,067,862	(74,236)
EFFECTS OF EXCHANGE RATE CHANGES ON THE BALANCE OF CASH AND CASH EQUIVALENTS HELD IN FOREIGN CURRENCIES	96,167	113,315
Increase (decrease) in cash and cash equivalents for the period	1,228,265	(807,196)
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	3,897,651	7,604,583
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	$ 5,125,916	$ 6,797,387

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

USI CORPORATION AND SUBSIDIARIES
Notes to the Consolidated Financial Statements
From January 1 to March 31, 2026 and 2025
(In Thousands of New Taiwan Dollars, Unless Stated Otherwise)

1. GENERAL INFORMATION

USI Corporation ("USI", the "Company" or the "parent company") was incorporated in May 1965. The Company mainly produces and sells polyethylene. In May 1972, the Company's shares have been listed on the Taiwan Stock Exchange ("TWSE").

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

2. APPROVAL OF FINANCIAL STATEMENTS

The consolidated financial statements were reported to and issued by the Company's board of directors on May 6, 2026.

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

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

The Group assesses that the initial application of the IFRSs endorsed and issued into effect by the Financial Supervisory Commission (FSC) will not result in any material changes to the Group’s accounting policies.

b. IFRS Accounting Standard that has been issued by IASB but not yet endorsed by the FSC

New/Amended/Revised Standards and Interpretations	Effective Date Announced by IASB（Note 1）
Amendments to IFRS 10 and IAS 28 "Sale or Contribution of Assets between an Investor and Its Associate or Joint Venture"	Undetermined
IFRS 18 "Presentation and Disclosure in Financial Statements"	January 1, 2027（Note 2）
IFRS 19 "Subsidiaries without Public Accountability: Disclosures" (including amendments in 2025)	January 1, 2027
Amendments to IAS 21 "Translation to a Hyperinflationary Presentation Currency"	January 1, 2027

Note 1: Unless stated otherwise, the above New/Revised/Amended Standards and Interpretations are effective for annual periods beginning on or after their respective effective dates.

Note 2: The FSC announced on September 25, 2025 that IFRS 18 shall be applied by domestic entities starting from January 1, 2028, and may be early adopted upon the FSC's endorsement of IFRS 18.

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

IFRS 18 will replace IAS 1 - "Presentation of Financial Statements"; key changes of the standard include:

- The Group shall assess whether it has specific primary business activities of investing in certain types of assets and providing financing to customers, based on which the statement of profit or loss shall classify income and expense into the following categories: operating, investing, financing, income taxes, and discontinued operations.
- The statement of profit or loss shall present subtotals and totals for: operating profit or loss, pre-tax profit or loss before financing and profit or loss.
- Provides guidelines for enhanced aggregation and disaggregation: The Group shall identify assets, liabilities, equity, income, expenses, and cash flows given rise by individual transactions or events, and classify and aggregate them based on shared characteristics, so that single-line items presented on the main financial statements have at least one shared characteristic. Items of dissimilar characteristics shall be disaggregated in main financial statements and notes. The Group will label an item as "Other" only if it is unable to find a more informative label.
- Introduction of disclosure for management-defined performance measure: When publishing financial statements or communicating with financial statement users about the management's perspective on a certain aspect of the Group's overall financial performance, the Group shall disclose, in a single note, information relating to management-defined performance measures (MPMs), including a description of MPM, the method of calculation, and a reconciliation with the subtotal or total required by IFRS Accounting Standards, including the income tax effect and the effect on non-controlling interests for each item disclosed in the reconciliation.

In addition, consequential amendments are made to IAS 7 "Statement of Cash Flows" as follows:

- When preparing cash flows from operating activities using the indirect method, the Group shall use operating profit or loss as the starting point for reconciliation.
- Interest received and dividends received by the Group should be classified as investing activities, while interest paid and dividends paid should be classified as financing activities. If the Group, upon assessment, has specific primary

business activities, it must consider the nature of dividend income, interest income, and interest expenses reported in the statement of profit or loss to determine the classification for dividends received, interest received, and interest paid in the cash flow statement. However, each of these cash flows can only be classified under a single activity in the cash flow statement.

As of the date the consolidated financial statements were authorized for issue, the Group is continuously assessing the possible impact that the application of other standards and interpretations will have on the Group's consolidated financial position and financial performance aside from those explained above, and will disclose the relevant impact when the assessment is completed.

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

a. Statement of compliance

This consolidated financial report has been prepared in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and IAS 34 "Interim Financial Reporting," as endorsed and promulgated by the Financial Supervisory Commission. This consolidated financial report does not include all IFRS disclosures required for a complete annual financial report.

b. Basis of preparation

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

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

1) Level 1 inputs are quoted prices (unadjusted) in active markets for identical assets or liabilities on measurement day.

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

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

c. Basis of consolidation

The consolidated financial statements incorporate the financial statements of the Company and the entities controlled by the Company (i.e., its subsidiaries). Income and expenses of subsidiaries acquired or disposed of during the period are included in the consolidated statement of comprehensive income from the effective dates of acquisitions up to the effective dates of disposals, as appropriate. Adjustments have been made to the financial statements of subsidiaries to bring their accounting policies in line with those of the Group. All intra-group transactions, balances, income and expenses are eliminated in full upon consolidation. The total comprehensive income of subsidiaries is attributed to the owners of the Company and the non-controlling interests even if this results in the non-controlling interests having a deficit balance.

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

Please refer to Note 12, Tables 6 and 7 for detailed information on subsidiaries, percentages of ownership and main businesses.

d. Other significant accounting policies

Except for the explanations below, please refer to the "Summary of Significant Accounting Policies" in the consolidated financial report for the year 2025.

1) Retirement benefits - defined benefit plan

The pension cost for the interim period is calculated based on the actuarial determined pension cost rate as of the previous fiscal year-end, applied from the beginning of the year to the end of the current period. Adjustments are made for significant market fluctuations during the period, as well as major plan amendments, settlements, or other significant one-time events.

2) Income tax

The income tax expense represents the sum of the tax currently payable and deferred tax. Income tax for the interim period is assessed on an annual basis and calculated on the interim pre-tax profit using the tax rate applicable to the expected annual total profit.

5. CRITICAL ACCOUNTING JUDGMENTS AND KEY SOURCES OF ESTIMATION AND UNCERTAINTY

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

Please refer to the "Critical Accounting Judgments and Key Sources of Estimation and Uncertainty" in the consolidated financial report for the year 2025.

6. CASH AND CASH EQUIVALENTS

	March 31, 2026	December 31, 2025	March 31, 2025
Cash on hand and petty cash	$ 3,206	$ 2,788	$ 3,341
Checking accounts and demand deposits	2,480,039	2,428,914	2,331,085
Cash equivalents			
Time deposits	2,284,862	1,154,622	1,956,803
Reserve repurchase agreements collateralized by bonds	357,809	311,327	2,506,158
	$ 5,125,916	$ 3,897,651	$ 6,797,387

The range of market interest rates for time deposits and reserve repurchase agreements collateralized by bonds on the balance sheet date is as follows:

	March 31, 2026	December 31, 2025	March 31, 2025
Time deposits	0.60%～4.25%	1.25%～4.25%	1.10%～4.50%
Reserve repurchase agreements collateralized by bonds	1.30%～3.80%	1.68%～3.85%	1.44%～4.35%

7. FINANCIAL INSTRUMENTS AT FAIR VALUE THROUGH PROFIT OR LOSS – CURRENT

	March 31, 2026	December 31, 2025	March 31, 2025
Financial assets mandatorily measured at FVTPL			
Derivative financial assets (not under hedge accounting)			
- Foreign exchange forward contracts	$ 2,177	$ 1,623	$ 1,786
Non-derivative financial assets			
- Domestic publicly traded shares	413,060	396,560	320,500
- Foreign listed shares	64,824	64,139	58,129
- Mutual funds	522,991	1,312,114	963,090
- Beneficiary securities	227,683	230,890	240,831
Subtotal	1,228,558	2,003,703	1,582,550
	$ 1,230,735	$ 2,005,326	$ 1,584,336
Financial liabilities held for trading			
Derivative financial assets (not under hedge accounting)			
- Foreign exchange forward contracts	$ 3,067	$ 4,982	$ 4,177
- Foreign rate swap contracts	3,771	-	-
	$ 6,838	$ 4,982	$ 4,177

At the end of the balance sheet date, outstanding foreign exchange forward contracts and foreign rate swap contracts not under hedge accounting were as follows:

	Currency	Maturity Date	Contract Amount (In Thousands)
March 31, 2026			
Sell	USD/MYR	2026.04.20-2026.10.26	USD 1,400 /MYR 5,474
Sell	USD/NTD	2026.04.07-2026.05.18	USD 6,481 /NTD 204,684
Buy	NTD/USD	2026.04.01-2026.04.02	NTD 78,757 /USD 2,523
Foreign rate swap contracts	USD/NTD	2026.04.01-2026.04.29	USD 9,200 /NTD 290,234
December 31, 2025			
Sell	USD/MYR	2026.01.09-2026.01.16	USD 400 /MYR 1,720
Sell	USD/NTD	2026.01.06-2026.03.30	USD 10,940 /NTD 338,127
Buy	NTD/USD	2026.01.06	NTD 25,561 /USD 840
March 31, 2025			
Sell	RMB/NTD	2025.04.07-2025.05.22	RMB 54,300 /NTD 243,979
Sell	USD/MYR	2025.04.18-2025.09.18	USD 1,800 /MYR 7,882
Sell	EUR/MYR	2025.05.09-2025.06.30	EUR 220 /MYR 1,034
Buy	JPY/USD	2025.04.25-2025.05.27	JPY 120,000 /USD 803
Buy	NTD/USD	2025.04.21	NTD 82,738 /USD 2,540

The Group entered into foreign exchange forward contracts to manage exposures to exchange rate fluctuations of foreign currency denominated assets and liabilities. However, those contracts did not meet the criteria of hedge effectiveness, and therefore, the Group did not apply hedge accounting treatments for derivative contracts.

8. FINANCIAL ASSETS AT FVTOCI

	March 31, 2026	December 31, 2025	March 31, 2025
Current			
Investments in equity instruments			
Domestic investments			
Publicly traded shares	$ 31,671	$ 28,380	$ 24,591
Non-current			
Investments in equity instruments			
Domestic investments			
Publicly traded shares	$ 1,653,313	$ 1,369,066	$ 1,486,775
Unlisted shares	287,958	307,132	307,946
	1,941,271	1,676,198	1,794,721
Foreign investments			
Listed shares	$ 8,272	$ 8,053	$ 7,361
Unlisted shares	220,342	211,783	221,448
	228,614	219,836	228,809
	$ 2,169,885	$ 1,896,034	$ 2,023,530

The Group has invested in shares of domestic and foreign listed companies and unlisted companies for medium- to long-term strategic purposes, and expects to generate returns over the long term. Accordingly, the management elected to designate these investments in equity instruments as at FVTOCI as it believes that recognizing short-term fluctuations in these investments' fair value in profit or loss would not be consistent with the Group's strategy of holding these investments for long-term purposes.

From January 1 to March 31, 2025, due to the return of capital from capital reduction by the investee, the Group received NT$5,976 thousand in inflow in proportion to its shareholding.

In April 2026, the Group acquired private placement common shares of CTCI Corporation at an issue price of NT$35.48 per share, obtaining 8,460 thousand shares.

9. FINANCIAL ASSETS AT AMORTIZED COST

	March 31, 2026	December 31, 2025	March 31, 2025
Current			
Pledged time deposits	$ 365,826	$ 365,054	$ 366,241
Constricted time deposits	24,375	17,276	14,237
Bank fixed-term deposits with a maturity over 3 months	4,140,497	4,616,667	3,828,249
Reserve repurchase agreements collateralized by bonds with a maturity over 3 months	347,496	446,063	861,272
	$ 4,878,194	$ 5,445,060	$ 5,069,999
Non-current			
Pledged time deposits	$ 343,913	$ 343,035	$ 340,392
Bank fixed-term deposits with a maturity over 12 months	99,416	96,140	145,713
	$ 443,329	$ 439,175	$ 486,105
The range of interest rate			
Pledged time deposits	0.66%～2.35%	0.66%～2.35%	0.66%～2.60%
Constricted time deposits	0.71%～4.00%	0.71%～4.00%	5.28%
Bank fixed-term deposits with a maturity over 3 months	1.00%～6.80%	1.00%～6.80%	1.30%～6.80%
Reserve repurchase agreements collateralized by bonds with a maturity over 3 months	1.70%～1.76%	1.69%～1.72%	1.80%～1.92%
Bank fixed-term deposits with a maturity over 12 months	2.50%～3.05%	2.50%～3.05%	2.50%～3.05%

Pledged time deposits represent deposits pledged as collateral for the gas explosion incident and subjected to third-party applications for court seizure and execution.

Constricted time deposits represent surplus funds repatriated by subsidiaries, for which the Group had filed an application in accordance the Management, Utilization and Taxation for Patriated Offshore Funds Act and received approval to repatriate the funds from the Ministry of Finance in 2020, and deposited the net value after tax to the foreign currency deposit account. The deposit is limited for free utilization by laws and regulations that a three-year withdrawal is not permitted until five years after the deposit, except for financial investment or physical investments with partially free utilization by law.

Please refer to Notes 34 and 35 for information related to financial assets at amortized cost.

10. NOTES RECEIVABLE, ACCOUNTS RECEIVABLE AND OTHER RECEIVABLES

	March 31, 2026	December 31, 2025	March 31, 2025
Notes receivable			
Measured at amortized cost			
Gross carrying amount	$ 304,971	$ 335,394	$ 521,174
Accounts receivables			
Measured at amortized cost			
Gross carrying amount	$ 5,461,171	$ 4,301,116	$ 5,630,014
Less: allowance for loss	(38,920)	(38,024)	(40,878)
	$ 5,422,251	$ 4,263,092	$ 5,589,136
Other receivables			
Tax refund receivable	$ 199,100	$ 202,300	$ 227,440
Interest receivable	39,009	50,427	39,875
Others	29,933	81,404	36,397
	$ 268,042	$ 334,131	$ 303,712

Notes and accounts receivable

The average credit period of sales of goods was 10 to 180 days. No interest was charged on the receivables.

In order to minimize credit risk, the management of the Group has delegated a team responsible for determining credit limits, credit approvals and other monitoring procedures to ensure that follow-up action is taken to recover overdue debts. Before accepting a new customer, the Group surveys the customers' credit history and measures the potential customer's credit quality to grant a credit term. A customer's credit term and rating are reviewed annually. In addition, the Group reviews the recoverable amount of each individual trade debt on the balance sheet date to ensure that adequate allowance is made for possible irrecoverable amounts. In this regard, the management believes the Group's credit risk was significantly reduced.

The Group measures the loss allowance for trade receivables at an amount equal to lifetime expected credit losses (ECLs). ECLs over the life period are calculated using a reserve matrix, which takes into account the customer's past default record and current financial condition, industry economic situation and industry outlook.

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

The following table details the loss allowance of notes receivables and trade receivables based on the Group's allowance matrix :

March 31, 2026

Based on the number of days past due

	Up to 60 days	61~90 Days	Over 91 Days	Total
Gross carrying amount	$ 2,564,721	$ 1,147	$ 1,171	$ 2,567,039
Loss allowance (Lifetime ECLs)	(8,783)	(987)	(1,171)	(10,941)
Amortized cost	$ 2,555,938	$ 160	$ -	$ 2,556,098

Based on credit quality

	Credit Rating A	Credit Rating B	Credit Rating C	Others	Total
Gross carrying amount	$ 350,796	$ 865,673	$ 229,919	$ 1,752,715	$ 3,199,103
Loss allowance (Lifetime ECLs)	-	(2,558)	(2,826)	(22,595)	(27,979)
Amortized cost	$ 350,796	$ 863,115	$ 227,093	$ 1,730,120	$ 3,171,124

December 31, 2025

Based on the number of days past due

	Up to 60 days	61~90 Days	Over 91 Days	Total
Gross carrying amount	$ 2,113,212	$ 65,186	$ 6,948	$ 2,185,346
Loss allowance (Lifetime ECLs)	(7,092)	(811)	(2,735)	(10,638)
Amortized cost	$ 2,106,120	$ 64,375	$ 4,213	$ 2,174,708

Based on credit quality

	Credit Rating A	Credit Rating B	Credit Rating C	Others	Total
Gross carrying amount	$ 158,454	$ 734,612	$ 234,657	$ 1,323,441	$ 2,451,164
Loss allowance (Lifetime ECLs)	-	(2,104)	(3,153)	(22,129)	(27,386)
Amortized cost	$ 158,454	$ 732,508	$ 231,504	$ 1,301,312	$ 2,423,778

March 31, 2025

Based on the number of days past due

	Up to 60 days	61~90 Days	Over 91 Days	Total
Gross carrying amount	$ 2,810,003	$ 2,354	$ 4,746	$ 2,817,103
Loss allowance (Lifetime ECLs)	(7,549)	(499)	(4,746)	(12,794)
Amortized cost	$ 2,802,454	$ 1,855	$ -	$ 2,804,309

Based on credit quality

	Credit Rating A	Credit Rating B	Credit Rating C	Others	Total
Gross carrying amount	$ 231,794	$ 942,824	$ 216,193	$ 1,943,274	$ 3,334,085
Loss allowance (Lifetime ECLs)	-	(3,516)	(2,773)	(21,795)	(28,084)
Amortized cost	$ 231,794	$ 939,308	$ 213,420	$ 1,921,479	$ 3,306,001

The aging schedule of notes and accounts receivable with loss reserve measured based on credit quality is as follows:

	March 31, 2026	December 31, 2025	March 31, 2025
Not overdue	$ 2,863,720	$ 2,178,558	$ 3,120,686
Up to 60 Days	252,735	225,328	179,055
Over 61 days	82,648	47,278	34,344
	$ 3,199,103	$ 2,451,164	$ 3,334,085

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

Changes in the allowance for impairment loss recognized on notes and accounts receivable were as follows:

	From January 1 to March 31, 2026	From January 1 to March 31, 2025
Balance balance	$ 38,024	$ 38,991
Impairment losses provided	214	1,630
Amount written off	-	(92)
Foreign exchange translation gains and losses	682	349
Ending balance	$ 38,920	$ 40,878

11. INVENTORIES

	March 31, 2026	December 31, 2025	March 31, 2025
Finished goods	$ 3,486,006	$ 3,503,212	$ 3,968,336
Work in progress	553,755	485,011	580,294
Raw materials	1,550,218	1,791,324	1,952,961
Supplies	429,023	363,086	362,817
	$ 6,019,002	$ 6,142,633	$ 6,864,408

The Group's cost of inventories recognized as cost of goods sold from January 1 to March 31, 2026 and 2025, were NT$10,439,615 thousand and NT$11,711,524 thousand, respectively.

Cost of goods sold for the periods from January 1 to March 31, 2026 and 2025 includes reversal of provision for inventory obsolescence and impairment losses of NT$(97,408) thousand and provision for inventory obsolescence and impairment losses of

NT$15,078 thousand, respectively. The reversal of provision for inventory obsolescence and impairment losses was due to an increase in inventory prices.

12. SUBSIDIARY

a. Subsidiaries included in the consolidated financial statements

The consolidated financial statements are prepared by the following subjects:

			Proportion of Ownership (%)			
Investor	Name of Subsidiary	Nature of Activities	March 31, 2026	December 31, 2025	March 31, 2025	Remark
USI	USIFE Investment Co., Ltd. (USII)	Investment business	100.0%	100.0%	100.0%	
USI	Swanlake Traders Ltd. (Swanlake)	Investment business	100.0%	100.0%	100.0%	
USI	USI (Hong Kong) Company Ltd. (USI (HK))	Trading and investment	100.0%	100.0%	100.0%	
USI	USI Management Consulting Corp (UM)	Providing management services	100.0%	100.0%	100.0%	
USI	Chong Loong Trading Co., Ltd. (CLT)	Import and export trade	100.0%	100.0%	100.0%	
USI	Union Polymer International Investment Corporation (UPIIC)	Investment business	100.0%	100.0%	100.0%	
USI	INOMA Corporation (INOMA)	Optical products and fire protection materials	-	-	94.4%	3.
USI	USI Green Energy Corporation (SG)	Renewable energy power generation business	100.0%	100.0%	100.0%	
USI	Taiwan United Venture Capital Corp. (TUVC)	Venture capital	70.0%	70.0%	70.0%	
Asia Polymer Corporation (APC)			8.3%	8.3%	8.3%	
			78.3%	78.3%	78.3%	
USI	Swanson Plastics Corp. (SPC)	Production and sales of stretch film, embossed film and industrial use multi-layer wrap	40.6%	40.6%	40.6%	
APC			8.0%	8.0%	8.0%	
USII			7.8%	7.8%	7.5%	2.
			56.4%	56.4%	56.1%	
USI	Acme Electronics Corporation (ACME)	Production and sales of manganese-zinc soft ferrite powder	29.0%	29.0%	29.0%	
China General Plastics Corporation (CGPC)			1.7%	1.7%	1.7%	
USII			9.5%	9.5%	9.5%	
APC			3.2%	3.2%	3.2%	
Taita Chemical Company, Limited (TTC)			2.3%	2.3%	2.3%	
APC Investment Corporation (APCIC)			1.5%	1.5%	1.5%	
			47.2%	47.2%	47.2%	5.
USI	USI Optronics Corporation (USIO)	Manufacturing and marketing of sapphire crystal	50.9%	50.9%	50.9%	
ACME			34.0%	34.0%	34.0%	
APC			9.2%	9.2%	9.2%	
USII			0.2%	0.2%	0.2%	
			94.3%	94.3%	94.3%	
ACME	ACME Electronics (Cayman) Corp.(ACME (Cayman))	Investment business	60.1%	60.1%	60.1%	
Swanlake			18.9%	18.9%	18.9%	
APC (BVI) Holding Co., Ltd. (APC (BVI))			13.6%	13.6%	13.6%	
TAITA (BVI) Holding Co., Ltd. (TAITA (BVI))			4.4%	4.4%	4.4%	
			97.0%	97.0%	97.0%	

(Continued)

(Continued)

Investor	Name of Subsidiary	Nature of Activities	Proportion of Ownership (%) March 31, 2026	December 31, 2025	March 31, 2025	Remark
ACME	Golden Amber Enterprises Limited (GAEL)	Investment business	100.0%	100.0%	100.0%	
ACME (Cayman)	Acme Electronics (Kunshan) Co., Ltd. (ACME (KS))	Manufacturing and sales of manganese-zinc soft ferrite core	100.0%	100.0%	100.0%	
ACME (Cayman)	ACME Components (Malaysia) Sdn. Bhd. (ACME (MA))	Investment business	100.0%	100.0%	100.0%	
ACME (MA)	ACME Ferrite Products Sdn. Bhd. (ACME Ferrite)	Manufacturing and marketing of soft ferrite core	100.0%	100.0%	100.0%	
ACME (MA)	ACME Advanced Materials Sdn. Bhd. (ACME Advanced)	Manufacturing and sale of silicon carbide	100.0%	100.0%	100.0%	
GAEL	Acme Electronics (Guang-Zhou) Co., Ltd. (ACME (GZ))	Manufacturing and sales of manganese-zinc soft ferrite core	100.0%	100.0%	100.0%	
UPIIC	APC	Production and sales of low-density polyethylene, medium-density polyethylene, ethylene vinyl acetate and importing and marketing of linear low-density polyethylene and high-density polyethylene	36.1%	36.1%	36.1%	
China General Terminal & Distribution Corporation (CGTD)			0.9%	0.9%	0.9%	
USII			0.3%	0.3%	0.3%	
Taiwan VCM Corporation (TVCM)			-	-	-	
			37.3%	37.3%	37.3%	5.
APC	APC (BVI)	Investment business	100.0%	100.0%	100.0%	
APC	USI International Corp. (USIIC)	Investment business	70.0%	70.0%	70.0%	
APC (BVI)			30.0%	30.0%	30.0%	
			100.0%	100.0%	100.0%	
APC	APCIC	Investment business	100.0%	100.0%	100.0%	
APC (BVI)	USI Trading (Shanghai) Co., Ltd. (USITA)	Sales of chemical products and equipment, etc.	100.0%	100.0%	100.0%	
UPIIC	TTC	Production and sales of polystyrene, acrylonitrile, butadiene, ABS resin, SAN resin, glass wool insulation products and plastic materials	36.8%	36.8%	36.8%	
CGTD			0.6%	0.6%	0.6%	
USII			0.4%	0.4%	0.4%	
			37.8%	37.8%	37.8%	5.
TTC	TAITA (BVI)	Investment business	100.0%	100.0%	100.0%	
TAITA (BVI)	Taita Chemical (Zhongshan) Co., Ltd. (TTC (ZS))	Production and sales of polystyrene derivatives	100.0%	100.0%	100.0%	
TAITA (BVI)	Taita Chemical (Tianjin) Co., Ltd. (TTC (TJ))	Production and sales of polystyrene derivatives	100.0%	100.0%	100.0%	1.
TAITA (BVI)	Zhangzhou Taita Chemical Company, Limited (TTC (ZZ))	Production and sales of polystyrene derivatives	100.0%	100.0%	100.0%	
Swanlake	Zhangzhou USI Trading Co., Ltd. (GUL)	Sales of chemical products	70.0%	70.0%	70.0%	
APC (BVI)			30.0%	30.0%	30.0%	
			100.0%	100.0%	100.0%	
Swanlake	Xiamen USI Trading Co., Ltd. (XUL)	Sales of chemical products	70.0%	70.0%	70.0%	
APC (BVI)			30.0%	30.0%	30.0%	
			100.0%	100.0%	100.0%	

(Continued)

(Continued)

Investor	Name of Subsidiary	Nature of Activities	Proportion of Ownership (%) March 31, 2026	December 31, 2025	March 31, 2025	Remark
UPIIC	CGPC	Production and sales of plastic cloths, plastic skins, plastic tubes, plastic pellets, plastic powder and other related products	25.0%	25.0%	25.0%	
APC			8.0%	8.0%	8.0%	
TTC			2.0%	2.0%	2.0%	
CGTD			0.5%	0.5%	0.5%	
USII			0.1%	0.1%	0.1%	
			35.6%	35.6%	35.6%	5.
CGPC	TVCM	Manufacturing and sales of VCM	87.3%	87.3%	87.3%	4.
CGPC	CGPC (BVI) Holding Co., Ltd. (CGPC (BVI))	Investment business	100.0%	100.0%	100.0%	
CGPC	CGPC America Corporation (CGPC-America)	Sales of secondary and tertiary processed PVC products.	100.0%	100.0%	100.0%	
CGPC	CGPC Polymer Corporation (CGPCPOL)	Manufacture and marketing of PVC powder	100.0%	100.0%	100.0%	
TVCM	Global Green Technology Corporation (GGT)	Environmental detection services	100.0%	100.0%	100.0%	
CGPC (BVI)	China General Plastics (ZhongShan) Co., Ltd. (CGPC (ZS))	Manufacturing and sales of PVC film and third-time processed products	100.0%	100.0%	100.0%	
CGPC	CGTD	Warehousing of petrochemical raw materials	33.3%	33.3%	33.3%	
TTC			33.3%	33.3%	33.3%	
APC			33.4%	33.4%	33.4%	
			100.0%	100.0%	100.0%	
USII	Taiwan United Venture Management Corp. (TUVM)	Business management consulting	100.0%	100.0%	100.0%	
SPC	Forever Young Company Ltd. (Forever Young)	Trading and agency businesses	100.0%	100.0%	100.0%	
SPC	Swanson Plastics (Singapore) Pte., Ltd. (SPS)	Production and marketing of plastic products	100.0%	100.0%	100.0%	
SPC	Swanson International Ltd. (SIL)	Investment business	100.0%	100.0%	100.0%	
SPC	PT Swanson Plastics (Indonesia) (SPD)	Production and marketing of plastic products	1.0%	1.0%	1.0%	
SPS			99.0%	99.0%	99.0%	
			100.0%	100.0%	100.0%	
SPC	Swanson Technologies Corporation (STC)	Production, marketing and development of EVA packaging film and other value added plastic products	70.0%	70.0%	70.0%	
APCIC			15.0%	15.0%	15.0%	
USII			15.0%	15.0%	15.0%	
			100.0%	100.0%	100.0%	
SPS	Swanson Plastics (Malaysia) Sdn. Bhd. (SPM)	Production and marketing of plastic products	100.0%	100.0%	100.0%	
SPS	Swanson Plastics (India) Pvt. Ltd. (SPI)	Production and marketing of plastic products	100.0%	100.0%	100.0%	
SPS	Swanson Plastics (Tianjin) Co., Ltd. (SPT)	Production, sales and development of multi-functional film and light-solution film	100.0%	100.0%	100.0%	
SIL	A.S. Holdings (UK) Limited (ASH)	Investment business	100.0%	100.0%	100.0%	
SIL	Swanson Plastics (Kunshan) Co., Ltd. (SPK)	Production, sales and development of multi-functional film and light-solution film	100.0%	100.0%	100.0%	
ASH	ASK-Swanson (Kunshan) Co., Ltd. (ASK)	Production and sales of PE release film and other release products	100.0%	100.0%	100.0%	

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Investor	Name of Subsidiary	Nature of Activities	Proportion of Ownership (%) March 31, 2026	December 31, 2025	March 31, 2025	Remark
STC	Remark Swanson Technologies Corporation Swanson Trading (Kunshan) Co., Ltd. (STK)	Marketing of plastic products, daily necessities, electrical appliances and their components and import and export of other high value added plastic products	100.0%	100.0%	100.0%	
USI	Ever Conquest Global Limited (ECGL)	Investment business	59.1%	59.1%	59.1%	
APC			40.9%	40.9%	40.9%	
			100.0%	100.0%	100.0%	
ECGL	Ever Victory Global Limited (EVG)	Investment business	67.4%	67.4%	67.4%	5.
EVG	Dynamic Ever Investments Limited (DEI)	Investment business	85.0%	85.0%	85.0%	
DEI	Zhangzhou Dynamic Ever Property Co., Ltd. (DEIP)	Property management	100.0%	100.0%	100.0%	

1) The management of TTC decided to suspend the main production of expanded polystyrene (EPS) by TTC (TJ) from April 2019 due to the assessment of the demand reduction of its subsidiary TTC (TJ) in the local market.

2) USII acquired 0.3% equity from external shareholders of SPC in 2025 based on medium and long-term investment strategies and the cost of acquisition amounted to NT$6,760 thousand.

3) The Board of Directors of INOMA passed a resolution on March 7, 2024 to liquidate the entity. The liquidation procedures were completed on May 9, 2025, and the residual properties from liquidation totaling NT$7,527 thousand were recovered in July and August 2025.

4) CGPC acquired 116 thousand shares of TVCM from external shareholders in July 2025 based on its medium- and long-term investment strategy, for a consideration of NT$1,330 thousand, increasing its ownership interest from 87.27% to 87.31%.

5) The entity is a subsidiary that has material non-controlling interest.

b. Details of subsidiaries that have material non-controlling interests

Name of Subsidiary	Proportion of Ownership and Voting Rights Held by Non-controlling Interests March 31, 2026	December 31, 2025	March 31, 2025
CGPC	64.4%	64.4%	64.4%
TTC	62.2%	62.2%	62.2%
ACME	52.8%	52.8%	52.8%
APC	62.7%	62.7%	62.7%
EVG	32.6%	32.6%	32.6%

Please refer to Tables 6 and 7 for the information on places of incorporation and principal places of business.

Name of Subsidiary	Profit (Loss) Allocated to Non-controlling Interests: From January 1 to March 31, 2026	Profit (Loss) Allocated to Non-controlling Interests: From January 1 to March 31, 2025	Non-controlling Interests: March 31, 2026	Non-controlling Interests: December 31, 2025	Non-controlling Interests: March 31, 2025
CGPC	($ 79,172)	($ 176,535)	$ 4,884,833	$ 4,992,596	$ 5,477,603
TTC	($ 134,377)	($ 34,250)	$ 3,553,784	$ 3,597,438	$ 3,924,337
ACME	($ 11,805)	$ 11,582	$ 1,074,596	$ 1,032,729	$ 1,069,428
APC	($ 81,342)	($ 160,323)	$ 6,921,283	$ 6,539,626	$ 7,248,687
EVG	($ 138,484)	($ 294,976)	$ 722,278	$ 841,635	$ 1,822,546

The summarized financial information in respect of each of the Group's subsidiaries below represents amounts before intra-group eliminations:

CGPC and CGPC's subsidiaries

	March 31, 2026	December 31, 2025	March 31, 2025
Current assets	$ 4,861,099	$ 4,401,466	$ 6,163,179
Non-current assets	13,546,137	13,025,663	11,561,720
Current liabilities	(4,467,737)	(4,029,423)	(5,274,469)
Non-current liabilities	(5,802,223)	(5,159,364)	(3,413,434)
Equity	$ 8,137,276	$ 8,238,342	$ 9,036,996
Equity attributable to:			
Owners of the Company	$ 2,754,689	$ 2,733,335	$ 2,998,700
Non-controlling interests of CGPC	4,884,833	4,992,596	5,477,603
Non-controlling interests of CGPC's subsidiaries	497,754	512,411	560,693
	$ 8,137,276	$ 8,238,342	$ 9,036,996

	From January 1 to March 31, 2026	From January 1 to March 31, 2025
Revenue	$ 2,673,905	$ 2,462,129
Net loss for the period	($ 135,159)	($ 284,057)
Other Comprehensive Income (Loss)	34,146	5,263
Total comprehensive income	($ 101,013)	($ 278,794)

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	From January 1 to March 31, 2026	From January 1 to March 31, 2025
Loss attributable to:		
Owners of the Company	($ 41,242)	($ 91,961)
Non-controlling interests of CGPC	(79,172)	(176,535)
Non-controlling interests of CGPC's subsidiaries	(14,745)	(15,561)
	($ 135,159)	($ 284,057)
Total comprehensive income attributable to:		
Owners of the Company	$ 17,848	($ 89,786)
Non-controlling interests of CGPC	(104,204)	(173,443)
Non-controlling interests of CGPC's subsidiaries	(14,657)	(15,565)
	($ 101,013)	($ 278,794)
Cash flow		
Operating activities	$ 330,773	($ 83,816)
Investing activities	(620,567)	(480,057)
Financing activities	981,034	367,418
Effects of exchange rate changes	97	(454)
Net cash inflow (outflow)	$ 691,337	($ 196,909)

TTC and TTC's subsidiaries

	March 31, 2026	December 31, 2025	March 31, 2025
Current assets	$ 5,778,535	$ 5,302,070	$ 6,287,034
Non-current assets	3,435,571	3,266,863	3,306,618
Current liabilities	(2,992,941)	(2,362,679)	(2,957,157)
Non-current liabilities	(458,319)	(452,455)	(355,020)
Equity	$ 5,762,846	$ 5,753,799	$ 6,281,475
Equity attributable to:			
Owners of the Company	$ 2,209,062	$ 2,156,361	$ 2,357,138
Non-controlling interests of TTC	3,553,784	3,597,438	3,924,337
	$ 5,762,846	$ 5,753,799	$ 6,281,475

	From January 1 to March 31, 2026	From January 1 to March 31, 2025
Revenue	$ 3,333,032	$ 4,232,767
Net loss for the period	($ 212,196)	($ 54,084)
Other Comprehensive Income (Loss)	221,244	37,673
Total comprehensive income	$ 9,048	($ 16,411)
Loss attributable to:		
Owners of the Company	($ 77,819)	($ 19,834)
Non-controlling interests of TTC	(134,377)	(34,250)
	($ 212,196)	($ 54,084)
Total comprehensive income attributable to:		
Owners of the Company	$ 35,859	($ 8,206)
Non-controlling interests of TTC	(26,811)	(8,205)
	$ 9,048	($ 16,411)
Cash flow		
Operating activities	($ 266,691)	$ 220,477
Investing activities	73,082	(107,635)
Financing activities	299,009	(171,205)
Effects of exchange rate changes	142	103
Net cash inflow (outflow)	$ 105,542	($ 58,260)

ACME and ACME's subsidiaries

	March 31, 2026	December 31, 2025	March 31, 2025
Current assets	$ 2,548,807	$ 2,628,574	$ 2,377,680
Non-current assets	3,083,328	3,036,442	3,116,469
Current liabilities	(779,204)	(957,887)	(978,215)
Non-current liabilities	(2,088,131)	(2,025,876)	(1,758,517)
Equity	$ 2,764,800	$ 2,681,253	$ 2,757,417

	March 31, 2026	December 31, 2025	March 31, 2025
Current assets	$ 2,548,807	$ 2,628,574	$ 2,377,680
Non-current assets	3,083,328	3,036,442	3,116,469
Current liabilities	(779,204)	(957,887)	(978,215)
Non-current liabilities	(2,088,131)	(2,025,876)	(1,758,517)
Equity	$ 2,764,800	$ 2,681,253	$ 2,757,417
Equity attributable to:			
Owners of the Company	$ 962,777	$ 930,947	$ 957,409
Non-controlling interests of ACME	1,074,596	1,032,729	1,069,428
Non-controlling interests of ACME's subsidiaries	727,427	717,577	730,580
	$ 2,764,800	$ 2,681,253	$ 2,757,417

	From January 1 to March 31, 2026	From January 1 to March 31, 2025
Revenue	$ 852,861	$ 719,282
Net profit (loss) for the period	$ 12,682	($ 31,025)
Other Comprehensive Income (Loss)	70,865	41,744
Total comprehensive income	$ 83,547	$ 10,719
Net profit (loss) attributable to:		
Owners of the Company	$ 10,436	($ 10,237)
Non-controlling interests of ACME	11,805	(11,582)
Non-controlling interests of ACME's subsidiaries	(9,559)	(9,206)
	$ 12,682	($ 31,025)
Total comprehensive income attributable to:		
Owners of the Company	$ 34,580	$ 2,935
Non-controlling interests of ACME	39,117	3,319
Non-controlling interests of ACME's subsidiaries	9,850	4,465
	$ 83,547	$ 10,719

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	From January 1 to March 31, 2026	From January 1 to March 31, 2025
Cash flow		
Operating activities	$ 11,683	($ 4,751)
Investing activities	(97,960)	(76,452)
Financing activities	(76,760)	4,712
Effects of exchange rate changes	40,767	26,035
Net cash outflow	($ 122,270)	($ 50,456)

APC and APC's subsidiaries

	March 31, 2026	December 31, 2025	March 31, 2025
Current assets	$ 2,732,713	$ 2,653,267	$ 3,270,624
Non-current assets	9,804,840	9,053,142	10,113,456
Current liabilities	(1,008,062)	(872,781)	(1,173,253)
Non-current liabilities	(497,094)	(597,222)	(917,656)
Equity	$ 11,032,397	$ 10,236,406	$ 11,293,171
Equity attributable to:			
Owners of the Company	$ 4,111,114	$ 3,696,780	$ 4,044,484
Non-controlling interests of APC	6,921,283	6,539,626	7,248,687
	$ 11,032,397	$ 10,236,406	$ 11,293,171

	From January 1 to March 31, 2026	From January 1 to March 31, 2025
Revenue	$ 1,301,918	$ 1,534,387
Net loss for the period	($ 120,235)	($ 236,981)
Other Comprehensive Income (Loss)	916,230	46,464
Total comprehensive income	$ 795,995	($ 190,517)
Loss attributable to:		
Owners of the Company	($ 38,893)	($ 76,658)
Non-controlling interests of APC	(81,342)	(160,323)
	($ 120,235)	($ 236,981)

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	From January 1 to March 31, 2026	From January 1 to March 31, 2025
Total comprehensive income attributable to:		
Owners of the Company	$ 405,164	($ 68,529)
Non-controlling interests of APC	390,831	(121,988)
	$ 795,995	($ 190,517)
Cash flow		
Operating activities	$ 185,198	($ 206,378)
Investing activities	47,094	(111,911)
Financing activities	(100,494)	(102,512)
Effects of exchange rate changes	4,161	805
Net cash inflow (outflow)	$ 135,959	($ 419,996)

<u>EVG and EVG's subsidiaries</u>

	March 31, 2026	December 31, 2025	March 31, 2025
Current assets	$ 1,549,479	$ 1,513,429	$ 1,561,064
Non-current assets	867,776	1,342,207	4,828,588
Current liabilities	(10,764)	(12,987)	(11,454)
Equity	$ 2,406,491	$ 2,842,649	$ 6,378,198
Equity attributable to:			
Owners of the Company	$ 1,493,481	$ 1,740,278	$ 3,768,543
Non-controlling interests of EVG	722,278	841,635	1,822,546
Non-controlling interests of EVG's subsidiaries	190,732	260,736	787,109
	$ 2,406,491	$ 2,842,649	$ 6,378,198

	From January 1 to March 31, 2026	From January 1 to March 31, 2025
Net loss for the period	($ 501,666)	($ 1,066,767)
Other Comprehensive Income (Loss)	65,508	92,939
Total comprehensive income	($ 436,158)	($ 973,828)

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	From January 1 to March 31, 2026	From January 1 to March 31, 2025
Loss attributable to:		
Owners of the Company	($ 286,348)	($ 609,932)
Non-controlling interests of EVG	(138,484)	(294,976)
Non-controlling interests of EVG's subsidiaries	(76,834)	(161,859)
	($ 501,666)	($ 1,066,767)
Total comprehensive income attributable to:		
Owners of the Company	($ 246,797)	($ 555,243)
Non-controlling interests of EVG	(119,357)	(268,527)
Non-controlling interests of EVG's subsidiaries	(70,004)	(150,058)
	($ 436,158)	($ 973,828)
Cash flow		
Operating activities	$ 32,141	$ 32,055
Investing activities	-	(43,720)
Effects of exchange rate changes	3,178	19,630
Net cash inflow	$ 35,319	$ 7,965

13. INVESTMENTS ACCOUNTED FOR USING THE EQUITY METHOD

	March 31, 2026	December 31, 2025	March 31, 2025
Investments in joint ventures			
Associates that are individually material			
Fujian Gulei Petrochemical Co., Ltd. (Gulei)	$ 827,362	$ 1,303,125	$ 4,788,158
Investments in associates			
Investments in associates that are not individually material			
Chem Union Renewable Energy Corporation (CURE)	8,800	8,779	8,970
Delmind Inc. (Delmind)	-	-	69,554
	8,800	8,779	78,524
	$ 836,162	$ 1,311,904	$ 4,866,682

Investments in joint venture are accounted for using the equity method.

a. Associates that are individually material - Gulei

The Company and APC entered into a joint venture contract for an investment of Fujian Gulei Petrochemical Co., Ltd. on April 17, 2014. The counterparties of the contract or commitments are Ho Tung Chemical Corporation, LCY Chemical Corporation, HsinTay Petroleum Company Limited, Chenergy Global Corporation and Lien Hwa Industrial Corporation. The main contents of the contract and commitments include: (a) the shareholders shall establish EVG and agree to pass the establishment of the 100%-owned company named DEI in Hong Kong, whose purpose is to build oil refineries and produce seven products such as ethylene on the Gulei Peninsula in Zhangzhou, Fujian Province, as approved by the competent authorities of the Republic of China and according to the business operation permitted by the Joint Venture's board of directors; (b) DEI shall establish a joint venture company with Fujian Petrochemical Chemical Co., Ltd. to operate the target business in Gulei Industrial Park, Zhangzhou, Fujian Province in accordance with the laws and regulations of the People's Republic of China and shall acquire 50% of the issued shares of Gulei as the basis for the joint investment.

DEI and Fujian Refining and Chemical Co. signed "Fujian Gulei Petrochemical Corporation Limited Joint Venture Contract" which stipulated an increase in the investment amount, and this contract led to part of the original related contract entities being unable to keep their respective investment ratios as provided by the original contract or to participate in the subsequent capital increase procedures. In order to meet the business requirement of the original contract, the Company and APC re-signed the joint venture contract on September 30, 2016 and added a new contractually promised related entity, CTCI Corp. On December 18, 2019, the Company and APC again resigned the joint venture contract and added new contractually promised related entities, Fubon Financial Holding Venture Capital Corporation and Hongfu Investment Co., Ltd.

In order to enrich the working capital of Gulei, EVG signed a joint venture agreement with the Hong Kong-based company DOR PO Investment Company Limited (DOR PO) on June 5, 2019 to jointly invest in DEI. In accordance with the terms of the joint venture agreement, DOR PO shall contribute US$ 109,215 thousand to increase the capital of DEI, of which US$ 103,915 thousand had been contributed as of March 31, 2026 to acquire 15% equity in DEI.

As of March 31, 2026, the Company and APC had invested US$ 246,670 thousand (around NT$7,645,981 thousand) and US$ 170,475 thousand (around NT$5,255,587 thousand) in ECGL, respectively, and reinvested in EVG via ECGL and subsequently in DEI. The total ownership percentage of the Group in EVG is 67.4%. DEI has invested capital amounted to RMB4,657,200 thousand in Gulei.

The percentage of the Group's ownership and voting rights were 50% of the outstanding shares of Gulei as of March 31, 2026, December 31, 2025, and March 31, 2025.

For the scope of business operations, the location and national information of Gulei's registry of joint venture, please refer to Table 7.

The summary of financial information below represents amounts shown in the joint venture's financial statements prepared in accordance with IFRS accounting standards adjusted by the Group for equity accounting purposes.

	March 31, 2026	December 31, 2025	March 31, 2025
Cash	$ 11,437,011	$ 9,252,588	$ 7,033,999
Current assets	$ 21,864,458	$ 17,189,076	$ 17,096,658
Non-current assets	88,758,066	86,692,285	95,942,037
Current liabilities	(48,431,591)	(46,529,964)	(42,669,613)
Non-current liabilities	(60,536,210)	(54,745,148)	(60,792,766)
Equity	1,654,723	2,606,249	9,576,316
Proportion of the Group's ownership	50%	50%	50%
Equity attributable to the Group	$ 827,362	$ 1,303,125	$ 4,788,158
Carrying amount	$ 827,362	$ 1,303,125	$ 4,788,158

	From January 1 to March 31, 2026	From January 1 to March 31, 2025
Revenue	$ 14,288,933	$ 20,026,449
Net loss/total comprehensive income for the period	($ 1,023,887)	($ 2,152,382)

The shares of profit or loss and other comprehensive income of joint ventures and associates accounted for using the equity method for the periods from January 1 to March 31, 2026 and 2025 were calculated based on financial statements that had not been reviewed by independent auditors.

b. Summarized information of associates that is not individually material

The Company's board of directors approved the establishment of CURE, a joint venture with CURE. and Chimei Corporation on November 3, 2022. CURE will purchase offshore wind power in an integrated manner to achieve the Group's carbon neutrality plan. In December 2022, the Company invested NT$10,000 thousand in CURE. On April 13, 2023, the Company completed the registration of the establishment of CURE with a registered capital of NT$30,000 thousand and the Company holds 33.3% of the shares of CURE.

In September 2025, the Company disposed of all its equity in Delmind for a disposal price (net of disposal costs) of NT$73,778 thousand, completed the equity transfer process, and recognized a disposal investment gain of NT$6,610 thousand.

The summary of financial information below represents amounts shown in the associates' financial statements prepared in accordance with IFRS accounting standards adjusted by the Group for equity accounting purposes.

	From January 1 to March 31, 2026	From January 1 to March 31, 2025
The Group's share of:		
Net profit (loss) for the period	$ 21	($ 3,122)

The shares of profit or loss and other comprehensive income of associates and the consolidated company accounted for using the equity method for the periods from January 1 to March 31, 2026 and 2025 were calculated based on financial statements that had not been reviewed by independent auditors.

14. PROPERTY, PLANT AND EQUIPMENT - FOR SELF-USE

	March 31, 2026	December 31, 2025	March 31, 2025
Freehold Land	$ 4,387,333	$ 4,715,293	$ 4,715,293
Land improvements	11,361	12,176	14,768
Buildings and Improvements	3,652,744	3,683,112	3,629,167
Machinery and Equipment	14,883,603	11,471,615	11,994,115
Transportation equipment	30,486	33,832	39,354
Other equipment	500,501	464,688	308,362
Construction in progress and equipment under installation	5,328,043	8,192,964	6,945,917
	$ 28,794,071	$ 28,573,680	$ 27,646,976

In accordance with the New Taipei City Government Letter Development No. 1072133080 dated November 7, 2018, the land and buildings of the Company located in Linkou are within the scope of "Urban Land Redeveloping Zone at 1st Industrial Park in Linkou District." The land has been delivered for redevelopment and returned on May 2, 2023. On August 8, 2024, the board of directors passed a resolution to construct an innovative R&D center by commissioning an outside contractor. Concurrently, on June 26, 2025, the Company entered into a construction contract with Hsu Yuan Build Co., Ltd. for the new building project, with a total contract amount not exceeding NT$934,000 thousand. As of March 31, 2026, the Company had paid a total of NT$184,031 thousand for the construction project.

In cooperation with the Taiwan International Ports Corporation, Ltd. (TIPC), Ministry of Transportation and Communications, to relocate the petrochemical oil storage tank facilities of the old port area operators, CGTD leased the port facilities and storage areas of the Kaohsiung Port Intercontinental Container Center Second Phase Petrochemical Oil Storage and Transportation Center from TIPC, the lease period being from August 1, 2017 to July 31, 2042, rent paid quarterly. In addition, the board of directors of the Company, CGTD, APC, and TVCM resolved in 2019 to build the second phase of the Intercontinental Petrochemical Oil Products Center. As of March 31, 2026, the Group had paid a total of NT$3,039,008 thousand for the project, which was successively transferred to right-of-use assets and machinery and equipment in March 2026 and September 2025, respectively.

The Group did not recognize or reverse any impairment losses on property, plant and equipment from January 1 to March 31, 2025 and 2026.

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

Land improvements	7-20 years
Buildings and Improvements	2-60 years
Machinery and Equipment	2-26 years
Transportation equipment	2-15 years
Other equipment	2-25 years

For property, plant and equipment pledged as collateral for bank borrowings, please refer to Note 34.

For the related capitalized interest, please refer to Note 27 (d).

15. LEASE ARRANGEMENTS

a. Right-of-use assets

	March 31, 2026	December 31, 2025	March 31, 2025
Carrying amount of right-of-use assets			
Leasehold land	$ 1,717,532	$ 1,741,898	$ 1,782,436
Land use rights	534,503	525,550	559,631
Buildings	368,549	379,468	275,435
Machinery and Equipment	27,247	29,868	41,823
Transportation equipment	2,319	2,453	127
	$ 2,650,150	$ 2,679,237	$ 2,659,452

	From January 1 to March 31, 2026	From January 1 to March 31, 2025
Addition for right-of-use assets	$ 923	$ -
Depreciation expense of right-of-use assets		
Leasehold land	$ 25,100	$ 24,586
Land use rights	5,471	5,521
Buildings	11,233	8,373
Machinery and Equipment	3,582	3,608
Transportation equipment	134	96
	$ 45,520	$ 42,184

Except for the additions and recognition of depreciation expense described above, the Group received the letter from TIPC in June 2025, explaining that based on the terms of the lease agreement for the S14 port and storage areas of the Kaohsiung Port Intercontinental Container Center Second Phase Construction Project Petrochemical Oil Storage and Transportation Center, the lease payments were adjusted from January 1 to December 31, 2025, due to the Taiwan region's construction cost index announced by the Directorate General of Budget, Accounting and Statistics of the Executive Yuan reaching the agreed threshold. As a result, the Group remeasured the changes in lease payments according to accounting policies, and the remeasured amount of lease liabilities was correspondingly adjusted to the right-of-use assets. The adjustment from January 1 to December 31, 2025, was increased by NT$34,353 thousand.

The Group's right-of-use assets did not experience significant sub-lease or impairments from January 1 to March 31, 2026 and 2025.

The Group leases the office in Taipei and sublets it to another company on an operating lease basis. The related right-of-use assets are presented as investment properties, and please refer to Note 16. The amounts disclosed above with respect to the right-of-use assets do not include right-of-use assets that meet the definition of investment properties.

The Group's right-of-use assets pledged as collateral for bank borrowings are set out in Notes 18 and 34.

b. Lease liabilities

	March 31, 2026	December 31, 2025	March 31, 2025
Carrying amount of lease liabilities			
Current	$ 179,861	$ 147,855	$ 146,591
Non-current	$ 2,132,841	$ 2,168,961	$ 2,287,253

Range of discount rate for lease liabilities was as follows:

	March 31, 2026	December 31, 2025	March 31, 2025
Leasehold land	0.83%～9.25%	0.83%～9.25%	0.83%～9.25%
Buildings	0.83%～8.00%	0.83%～8.00%	0.83%～8.00%
Machinery and Equipment	1.11%	1.11%	1.11%～1.93%
Transportation equipment	2.22%～2.89%	2.22%～2.89%	1.25%

c. Material lease-in activities and terms

The Group leases buildings for use as factories, offices, dormitories and R&D centers with lease terms of 3 to 21 years. The Group has options to lease office at the end of the lease terms.

The lease agreements for certain land use rights stipulate that starting from the year following the commencement of the lease, the rent will be adjusted every January 1st based on the Taiwan region's annual construction cost index as published in the monthly price statistics report by the Directorate General of Budget, Accounting and Statistics of the Executive Yuan. The adjustment will be based on the percentage change between the index of the previous calendar year and the index of the second-to-last calendar year, with the adjustment capped at 3%.

d. Other lease information

For lease arrangements under operating leases for leasing out of investment properties, please refer to Note 16. For details of lease information, please refer to the following table (the Group as lessee):

	From January 1 to March 31, 2026	From January 1 to March 31, 2025
Expenses relating to short-term leases	$ 16,147	$ 16,420
Expenses relating to low-value asset leases	$ 363	$ 211
Expenses relating to variable lease payments not included in the measurement of lease liabilities	$ 8,783	$ 19,485
Total cash (outflow) for leases	($ 43,230)	($ 87,089)

The Group leases certain buildings, cars and low-value assets which qualify as short-term leases. The Group has elected to apply the recognition exemption and thus, did not recognize right-of-use assets and lease liabilities for these leases.

16. INVESTMENT PROPERTIES

	Completed investment properties			
	Land	Buildings	Right-of-use assets	Total
Costs				
Balance as of January 1, 2026	$ 203,140	$ 686,795	$ 334,728	$ 1,224,663
Reclassification	327,960	-	-	327,960
Net foreign currency exchange differences	-	12,671	3,103	15,774
Ending Balance as of March 31, 2026	$ 531,100	$ 699,466	$ 337,831	$ 1,568,397
Accumulated depreciation and impairment				
Balance as of January 1, 2026	$ 3,969	$ 459,070	$ 110,745	$ 573,784
Depreciation expense	-	3,021	4,657	7,678
Net foreign currency exchange differences	-	10,557	735	11,292
Ending Balance as of March 31, 2026	$ 3,969	$ 472,648	$ 116,137	$ 592,754
Net amount as of March 31, 2026	$ 527,131	$ 226,818	$ 221,694	$ 975,643
Costs				
Balance as of January 1, 2025	$ 203,140	$ 700,194	$ 434,253	$ 1,337,587
Net foreign currency exchange differences	-	5,939	1,432	7,371
Balance as of March 31, 2025	$ 203,140	$ 706,133	$ 435,685	$ 1,344,958
Accumulated depreciation and impairment				
Balance as of January 1, 2025	$ 3,969	$ 448,873	$ 111,092	$ 563,934
Depreciation expense	-	4,739	5,418	10,157
Reclassification	-	-	503	503
Net foreign currency exchange differences	-	4,650	308	4,958
Balance as of March 31, 2025	$ 3,969	$ 458,262	$ 117,321	$ 579,552
Net amount as of March 31, 2025	$ 199,171	$ 247,871	$ 318,364	$ 765,406

The investment property is the sublease of the Group's free-held and leased offices in Taipei to other companies on an operating lease for a period of 2 to 6 years with an option to extend the lease. The lease contracts contain market review clauses in the event that the lessees exercise their options to extend.

The total amount of lease payments to be collected in the future for investment property as operating lease as of March 31, 2026, December 31, 2025, and March 31, 2025 is as follows:

	March 31, 2026	December 31, 2025	March 31, 2025
Year 1	$ 82,626	$ 93,126	$ 95,716
Year 2	52,432	56,681	62,569
Year 3	41,460	41,811	46,940
Year 4	32,831	36,207	41,426
Year 5	26,655	26,655	32,810
More than 5 years	59,975	66,638	86,629
	$ 295,979	$ 321,118	$ 366,090

Except for the recognition of depreciation expense, the Group's investment properties did not experience significant additions, disposals, and impairments from January 1 to March 31, 2026 and 2025.

The above items of investment properties are depreciated on a straight-line basis over their estimated useful lives as follows:

Buildings	5 -50 years
Right-of-use assets	3 -50 years

Part of the Group's investment properties is located on industrial land. As comparable market transaction information is infrequent, and reliable alternative measures of fair value estimates are unavailable, the fair value cannot be reliably determined. The fair values of the remaining investment properties were not assessed by independent appraisers; instead, they were arrived at by referring the transaction prices of similar properties in the vicinity by the Group’s management. The fair value of right-of-use assets was determined by adding back the amount of related lease liabilities recognized to the net amount of the expected lease income after deducting all the expected payments.

The fair values of investment properties as of March 31, 2026, December 31, 2025, and March 31, 2025 are as follows:

	March 31, 2026	December 31, 2025	March 31, 2025
Fair Value	$ 2,108,812	$ 1,795,174	$ 2,006,860

17. GOODWILL

	March 31, 2026	December 31, 2025	March 31, 2025
Goodwill	$ 270,211	$ 270,211	$ 270,211

The goodwill of the Group is regularly assessed for impairment at the end of each year. No impairment assessment was performed as of March 31, 2026 and 2025, as there was no indication of impairment.

18. BORROWINGS

a. Short-term borrowings

	March 31, 2026	December 31, 2025	March 31, 2025
Secured loans (Note 34)			
- Bank loan	$ 2,467	$ 4,460	$ 4,560
Unsecured borrowings			
- Line of credit borrowings	4,621,848	3,586,156	5,048,781
	$ 4,624,315	$ 3,590,616	$ 5,053,341
Interest rate range	0.38%～4.48%	0.38%～4.13%	1.85%～4.43%

b. Short-term notes payable

	March 31, 2026	December 31, 2025	March 31, 2025
Commercial note payable	$ 408,000	$ 310,000	$ 606,000
Less: Unamortized discount on bills payable	326	97	261
	$ 407,674	$ 309,903	$ 605,739
Interest rate range	1.66%～2.00%	1.63%～2.04%	1.74%～2.00%

c. Long-term borrowings

	March 31, 2026	December 31, 2025	March 31, 2025
Secured loans (Note 34)	$ 4,771,506	$ 4,362,669	$ 1,678,849
Credit borrowings	6,656,411	7,098,597	7,037,126
	11,427,917	11,461,266	8,715,975
Less: Listed as maturity within 1 year	1,978,729	2,545,793	2,437,746
	$ 9,449,188	$ 8,915,473	$ 6,278,229
Interest rate range			
Secured loans	1.12%～4.31%	1.12%～4.11%	1.12%～4.36%
Credit borrowings	0.66%～2.20%	1.08%～2.20%	1.08%～2.20%

The Group entered into medium and long-term credit contracts with banks to replenish the medium and long-term working capital, which is used cyclically during the validity period. The Group's loan agreements contain covenants specifying that the current ratio, bank borrowing ratio, debt ratio, and interest coverage ratio must not fall below certain specified thresholds. In the event of non-compliance, the Group is required to submit a corrective action plan to the lending banks. As of March 31, 2026, the subsidiaries did not violate any of the financial ratio requirements stated above.

The Group has acquired a special low-interest bank credit facility of NT$10,980,045 thousand in accordance with the "Support Program for Supply Chain Exports in Response to U.S. Tariffs," "Action Plan for Accelerated Investment by Domestic Corporations," "Action Plan for Accelerated Investment by SMEs," and "Investment Incentives for Returning Taiwanese Businesses" and had drawn NT$5,251,005 thousand as of the end of March 2026, recognized and measured the loan at the market interest rate. The difference between the market interest rate and the actual preferential repayment rate is recognized as government subsidy.

19. BONDS PAYABLE

	March 31, 2026	December 31, 2025	March 31, 2025
Domestic unsecured bonds A 110-1 - issuance on June 23, 2021, 5 years, total amount NT$1,000,000 thousand, coupon rate 0.63%, bullet repayment, repaid NT$500,000 thousand in the 4th and 5th years respectively from the issuance date	$ 500,000	$ 500,000	$ 1,000,000
Domestic unsecured bonds B 110-1- issuance on June 23 2021, 7 years, total amount NT$1,000,000 thousand, coupon rate 0.73%, bullet repayment, repaid NT$500,000 thousand in the 6th and 7th years respectively from the issuance date	1,000,000	1,000,000	1,000,000
Domestic unsecured bonds A 110-2 - issuance on October 26, 2021, 5 years, total amount NT$700,000 thousand, coupon rate 0.63%, repaid NT$350,000 thousand in the 4th and 5th years respectively from the issuance date	350,000	350,000	700,000
Domestic unsecured bonds B 110-2 - issuance on October 26, 2021, 7 years, total amount NT$1,300,000 thousand, coupon rate 0.77%, repaid NT$650,000 thousand in the 6th and 7th years respectively from the issuance date	1,300,000	1,300,000	1,300,000
	3,150,000	3,150,000	4,000,000
Discounts on bonds payable	(1,662)	(1,962)	(3,011)
	3,148,338	3,148,038	3,996,989
Less: Current portions	849,847	849,742	849,849
	$ 2,298,491	$ 2,298,296	$ 3,147,140

In June 2021, the Company applied for the first issuance of unsecured ordinary corporate bonds issued in 2021 with the amount of NT$2,000,000 thousand in order to repay bank loans. The unsecured ordinary corporate bonds had a tenor of 5 to 7 years, and was fully issued in June 2021. A repayment of NT$500,000 thousand was made in June 2025, which was four years after the issuance date.

In October 2021, the Company applied for the second issuance of unsecured ordinary corporate bonds issued in 2021 with the amount of NT$2,000,000 thousand in order to reimburse the bank loans, and the unsecured ordinary corporate bonds with a

5-to-7-year maturity, due for repayment, were all issued in October 2021. The repayment of NT$350,000 thousand is scheduled at the end of Year 4, October 2025, from the issuance date.

In March 2022, the Company applied for the first issuance of unsecured ordinary corporate bonds issued in 2022 with the amount of NT$2,000,000 thousand in order to reimburse the bank loans as approved by resolution of the board of directors. As of the date the consolidated financial statements were authorized for issue, the unsecured ordinary corporate bonds have not yet been issued.

20. ACCOUNTS PAYABLE

	March 31, 2026	December 31, 2025	March 31, 2025
Operating			
Accounts payable	$ 2,999,117	$ 2,203,512	$ 2,980,204

The average credit period of the Group is between 1 and 3 months. The Group has financial risk management policies to ensure that all payables are paid within the credit terms.

21. OTHER LIABILITIES

	March 31, 2026	December 31, 2025	March 31, 2025
Current			
Other payables			
Payables for salaries and bonuses	$ 426,323	$ 648,854	$ 463,838
Payables for water electricity and gas	325,870	313,990	345,355
Payables for purchases of equipment	307,352	396,079	338,188
Payables for fares	164,453	152,495	181,872
Payable for taxes	52,267	32,279	52,615
Payables for insurance	43,424	43,654	38,258
Dividends payable	37,454	37,587	39,890
Payables for interests	21,425	14,862	25,019
Others	487,915	557,850	498,269
	1,866,483	2,197,650	1,983,304
Other Liabilities			
Refund liabilities	31,869	29,821	32,607
	$ 1,898,352	$ 2,227,471	$ 2,015,911

The provision for customer returns and rebates is based on historical experience, management's judgments and other known reasons for which estimated product returns and rebates may occur in the reporting period. The provision is recognized as a reduction of operating income in the periods in which the related goods are sold.

22. PROVISIONS

	March 31, 2026	December 31, 2025	March 31, 2025
Current			
Carbon fee (a)	$ 76,619	$ 69,289	$ 16,110
Non-current			
Litigation provision (b)	$ 136,375	$ 136,375	$ 136,375

a. Starting from 2025, the Group recognized a provision for carbon fees in accordance with the Regulations Governing the Collection of Carbon Fees and other relevant regulations in Taiwan. Except for certain subsidiaries that have assessed that it is highly probable they will obtain approval from the competent authorities for their voluntary reduction plans, achieve the designated targets for 2025, and submit the 2025 implementation progress reports by April 30, 2026, the Group calculates the provision for carbon fees using the general rate. For those subsidiaries, the provision is calculated using the preferential rate.

b. Litigation provision is a result of the first-instance judgment and reconciliation of the Kaohsiung gas explosion case on July 31, 2014 for which cash outflows may be recognized in the near future. Please refer to Note 35 (b) for the explanation related to the provision.

23. RETIREMENT BENEFIT PLANS

The pension expenses recognized for the defined benefit plans for the periods from January 1 to March 31, 2026 and 2025 were calculated based on the actuarially determined pension cost rates as of December 31, 2025 and 2024, respectively, and were recognized under the following items:

	From January 1 to March 31, 2026	From January 1 to March 31, 2025
Operating costs	$ 2,407	$ 3,000
Operating expenses	956	1,050
	$ 3,363	$ 4,050

24. GOVERNMENT SUBSIDY

ACME (KS) reached an agreement with Kunshan Zhoushizhen People's Government in 2006 in which ACME (KS) promised to relocate its new plant and raise its investment amount. Furthermore, Kunshan Zhoushizhen People's Government subsidized ACME (KS)'s acquisition of the land for its new plant and the external line project for high voltage power during the relocation process. ACME (KS) recognized the subsidy amount as long-term deferred revenues and it will be amortized over the use of the related assets.

In 2025 and 2023 respectively, ACME (GZ) received subsidies from the local government to cover depreciation arising from the use of assets. ACME (GZ) recognized the subsidy amount as long-term deferred revenues and it will be amortized over the use of the related asset.

As of March 31, 2026, December 31, 2025, and March 31, 2025, the amount of unamortized deferred revenues resulting from the aforementioned circumstances was RMB 11,558 thousand (NT$53,445 thousand), RMB 11,908 thousand (NT$53,249 thousand), and RMB 9,773 thousand (NT$45,206 thousand), respectively.

25. EQUITY

a. Share capital

	March 31, 2026	December 31, 2025	March 31, 2025
Number of shares authorized (in thousands)	1,342,602	1,342,602	1,342,602
Share authorized	$ 13,426,024	$ 13,426,024	$ 13,426,024
Number of shares issued and fully paid (in thousands)	1,188,763	1,188,763	1,188,763
Share issued	$ 11,887,635	$ 11,887,635	$ 11,887,635

The holders of issued ordinary shares with a par value of $10 are entitled to the right to one vote and to receive dividends.

b. Capital surplus

The capital surplus generated from donations and the excess of the issuance price over the par value of share capital (including the issuance of ordinary shares in excess of par value, the capital stock premium of shares issued due to merger, and treasury shares trading, etc.) may be used to offset a deficit; in addition, when the Company has no deficit, such capital surplus may be distributed as cash dividends or share dividends up to a certain percentage of the Company's paid-in capital. The capital surplus arising from investments accounted for using the equity method and from dividends had not been received during the given period by stockholders are used to offset a deficit only.

c. Retained earnings and dividends policy

In accordance with the dividends policy as set forth in the Company's Articles of Incorporation, where there is a profit in a fiscal year, the profit after tax shall be first utilized for offsetting losses of previous years, setting aside as a legal reserve 10% of the remaining profit, setting aside or reversing a special reserve in accordance with the laws and regulations, and then any remaining profit together with any undistributed retained earnings shall be used by the Company's board of directors as the basis for proposing a distribution plan, which should be resolved in the shareholders' meeting for the distribution of dividends and bonuses to shareholders. For the policies on the distribution of employees' compensation and remuneration of directors, please refer to Note 27 (g).

The industry that the Company operates in is in the maturity stage. Consequently, in order to take R&D needs and diversification into consideration, shareholders' dividends shall be no less than 10% of the distributable earnings in the current year, of which the cash dividends not be no less than 10% of the total dividends. However, dividends may be stopped if the distributable profit per share in the current fiscal year is less than NT$0.1.

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

The appropriation of earnings from January 1 to December 31, 2025 was proposed by the board of directors on March 12, 2026, while the appropriation from January 1 to December 31, 2024 was approved at the shareholders’ meeting held on May 29, 2025. The details are as follows:

	Appropriation of Earnings		Dividends Per Share (NT$)	
	From January 1 to December 31, 2025	From January 1 to December 31, 2024	From January 1 to December 31, 2025	From January 1 to December 31, 2024
Special reserve	$ 43,274	$ 93,106		
Cash dividends	178,315	237,753	$ 0.15	$ 0.2
	$ 221,589	$ 330,859		

The Appropriation of Earnings from January 1 to December 31, 2025 are subject to the resolution of the shareholders' meeting to be held on May 29, 2026.

d. Other equity

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

	From January 1 to March 31, 2026	From January 1 to March 31, 2025
Beginning balance	($ 229,360)	($ 34,266)
Incurred in the current period		
Exchange differences on translating the financial statements of foreign operations	158,193	109,776

(Continued)

(Continued)

	From January 1 to March 31, 2026	From January 1 to March 31, 2025
Related income tax of the profits and losses on translating the financial statements of foreign operations	($ 32,651)	($ 22,397)
Ending balance	($ 103,818)	$ 53,113

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

	From January 1 to March 31, 2026	From January 1 to March 31, 2025
Beginning balance	($ 200,518)	($ 103,950)
Incurred in the current period		
Unrealized gains (losses)		
Equity instruments	361,918	9,649
Related income tax	(170)	223
Ending balance	$ 161,230	($ 94,078)

e. Non-controlling interests

	From January 1 to March 31, 2026	From January 1 to March 31, 2025
Beginning balance	$ 17,943,234	$ 21,970,268
Net Loss for the Period	(531,773)	(872,595)
Other comprehensive income (loss) for the period		
Exchange differences on translating the financial statements of foreign operations	200,416	129,140
Income tax relating to exchange difference on translating foreign operations	(33,595)	(17,497)
Unrealized gain (loss) on financial assets at FVTOCI	(96,105)	18,854
Income tax relating to unrealized gain on financial assets at FVTOCI	(357)	466
Adjustments relating to changes accounted for using the equity method	(38)	(36)
Change in non-controlling interests	(27,520)	3,513
Ending balance	$ 17,454,262	$ 21,232,113

f. Treasury shares

Purpose of Buy-Back	Number of shares at January 1(in thousands)	Increase in the current period	Decrease in the current period	Number of shares at March 31(in thousands)
From January 1 to March 31, 2026				
Subsidiaries' holding of the Company's shares reclassified from investment into treasury stock	116,466	-	-	116,466
From January 1 to March 31, 2025				
Subsidiaries' holding of the Company's shares reclassified from investment into treasury stock	116,466	-	-	116,466

The Company's shares held by its subsidiaries at the balance sheet date were as follows:

Name of Subsidiary	Number of Shares Held (in thousands)	Carrying Amount	Market Price
March 31, 2026			
APC	101,356	$ 1,377,381	$ 1,849,741
TTC	15,110	81,875	275,756
		$ 1,459,256	$ 2,125,497
December 31, 2025			
APC	101,356	$ 1,377,381	$ 1,125,048
TTC	15,110	81,875	167,720
		$ 1,459,256	$ 1,292,768
March 31, 2025			
APC	101,356	$ 1,377,381	$ 1,089,574
TTC	15,110	81,875	162,431
		$ 1,459,256	$ 1,252,005

The Company's shares held by subsidiaries are regarded as treasury shares. Investments accounted for using the equity method are reclassified as treasury shares.

APC and TTC held shares of the Company that were presented as financial assets at FVTOCI. Using closing prices on the final trading dates as of March 31, 2026, December 31, 2025, and March 31, 2025, the two entities reported unrealized gains (losses) on financial assets at FVTOCI. The Company has adjusted its equity method investments and unrealized valuation gains (losses) based on its ownership percentages, recognizing NT$223,904 thousand, (NT$50,150 thousand), and (NT$63,566 thousand), respectively.

26. REVENUE

	From January 1 to March 31, 2026	From January 1 to March 31, 2025
Revenue from the sale of goods		
Plastic Raw Materials	$ 9,676,749	$ 11,184,120
Electronic Materials	698,869	627,815
Others	371,030	335,560
	$ 10,746,648	$ 12,147,495

Product sales revenue of the Group mainly comes from selling polyethylene plastic and other related products.

Contract balances

	March 31, 2026	December 31, 2025	March 31, 2025	January 1, 2025
Notes and accounts receivables (Note 10)	$ 5,727,222	$ 4,598,486	$ 6,110,310	$ 5,863,714
Contract liabilities (presented in other current liabilities)				
Merchandise sales	$ 377,961	$ 361,237	$ 411,891	$ 356,786

27. NET LOSS FOR THE PERIOD

Net loss includes the following:

a. Interest income

	From January 1 to March 31, 2026	From January 1 to March 31, 2025
Bank deposits	$ 38,699	$ 57,592
Reserve repurchase agreements collateralized by bonds	2,840	7,421
Beneficiary securities	-	984
Others	254	946
	$ 41,793	$ 66,943

b. Other income

	From January 1 to March 31, 2026	From January 1 to March 31, 2025
Rental income	$ 32,993	$ 33,230
Income from management services (Note 33)	8,643	9,188
Income from grants (Notes 18 and 24)	3,610	1,032
Others	16,104	19,070
	$ 61,350	$ 62,520

c. Other gains and losses

	From January 1 to March 31, 2026	From January 1 to March 31, 2025
Depreciation expense	($ 7,678)	($ 11,796)
Net gain on financial assets and liabilities at FVTPL	5,518	4,613
Net (loss) gain on disposal and scrapping of property, plant and equipment	(426)	3,846
Net foreign exchange gain	78,036	69,352
Other gains and losses	(36,454)	(31,349)
	$ 38,996	$ 34,666

d. Finance costs

	From January 1 to March 31, 2026	From January 1 to March 31, 2025
Interest on bank loans	$ 78,037	$ 70,333
Interest on bonds payable	5,966	7,406
Interest on lease liabilities	11,634	12,516
Less: Capitalized interest (presented under construction in progress)	(6,098)	(1,833)
	$ 89,539	$ 88,422

Information about capitalized interest is as follows:

	From January 1 to March 31, 2026	From January 1 to March 31, 2025
Capitalized interest	$ 6,098	$ 1,833
Capitalization rate	0.76%～1.87%	1.10%~1.89%

e. Depreciation and amortization

	From January 1 to March 31, 2026	From January 1 to March 31, 2025
Property, plant and equipment	$ 636,124	$ 618,357
Right-of-use assets	45,520	42,184
Investment properties	7,678	10,157
Intangible assets	2,080	2,401
Others	13,462	13,828
	$ 704,864	$ 686,927
Summary of depreciation by function		
Operating costs	$ 633,495	$ 608,240
Operating expenses	48,149	50,662
Other gains and losses	7,678	11,796
	$ 689,322	$ 670,698
An analysis of amortization by function		
Operating costs	$ 13,942	$ 14,133
Selling and marketing expenses	1	629
Administrative expenses	1,579	1,422
Research and development expenses	20	45
	$ 15,542	$ 16,229

f. Employee benefits expense

	From January 1 to March 31, 2026	From January 1 to March 31, 2025
Retirement benefits		
Defined contribution plans	$ 53,614	$ 51,126
Defined benefit plans (Note 23)	3,363	4,050
	56,977	55,176
Other employee benefits	1,108,934	1,129,331
Total employee benefits expenses	$ 1,165,911	$ 1,184,507
An analysis of employee benefits expense by function		
Operating costs	$ 817,176	$ 808,694
Operating expenses	348,735	375,813
	$ 1,165,911	$ 1,184,507

g. Employees' compensation and remuneration of directors

The Company accrued employees' compensation and remuneration of directors at the rate of no less than 1% and no higher than 1%, respectively, of net profit before income tax. Pursuant to the amendments to the Securities and Exchange Act effective August 2024, the Company plans to propose an amendment to its Articles of Incorporation at the 2025 shareholders' meeting to stipulate that no less than 40% of the annual employee compensation shall be allocated to base-level employees.

Due to losses made in the period from January 1 to March 31, 2026 and 2025, employees' compensation (including those for base-level employees) and remuneration of directors were not estimated.

h. Foreign exchange gains (losses)

	From January 1 to March 31, 2026	From January 1 to March 31, 2025
Gross foreign exchange gains	$ 134,086	$ 146,106
Foreign exchange losses	(56,050)	(76,754)
Net gain	$ 78,036	$ 69,352

28. INCOME TAX

a. Income tax recognized in profit or loss

The major components of income tax (gain) expense were as follows:

	From January 1 to March 31, 2026	From January 1 to March 31, 2025
Current tax		
Incurred in the current period	($ 361)	$ 14,726
Adjustments for prior years	(1,520)	(20,668)
	(1,881)	(5,942)
Deferred tax		
Incurred in the current period	(106,294)	(97,347)
Adjustments for prior years	(961)	2,361
Changes in tax rates	(7,550)	-
	(114,805)	(94,986)
Income tax gain recognized in profit or loss	($ 116,686)	($ 100,928)

The income tax rate of the Company and its domestic subsidiaries is 20%. The income tax rate of subsidiaries in China is 25%. The tax amount generate by other jurisdictions is calculated based on the applicable tax rate in each relevant jurisdiction.

The countries where certain subsidiaries of the Group are registered have enacted the Pillar 2 Income Tax Act. Under the law, the Group is required to pay a top-up tax on the profits of its subsidiaries that are subject to an effective tax rate below 15%. There was no relevant current tax impact for the year 2026 and from January 1 to March 31, 2025 regarding current tax expense of the Pillar 2 income tax.

b. Income tax recognized in other comprehensive income

	From January 1 to March 31, 2026	From January 1 to March 31, 2025
Deferred tax		
Incurred in the current period		
— Exchange differences on translating the financial statements of foreign operations	($ 66,246)	($ 39,894)
— Unrealized gain (loss) on financial assets at FVTOCI	(527)	689
Income tax recognized in other comprehensive income	($ 66,773)	($ 39,205)

c. Income tax assessments

The income tax returns of the Company, ACME, CGPC, TVCM, GGT, USIO, APC, APCIC, TUVM, SG, UPIIC, CGTD, UM, and CLT have been assessed by the tax authorities through 2024. The income tax returns of TTC, CGPCPOL, USII, TUVC, SPC, and STC have been assessed by the tax authorities through 2023.

29. LOSSES PER SHARE

Unit: NT$ Per Share

	From January 1 to March 31, 2026	From January 1 to March 31, 2025
Basic loss per share	($ 0.41)	($ 0.59)
Diluted loss per share	($ 0.41)	($ 0.59)

The losses and weighted average number of shares used for calculating loss per share is explained below:

Net loss for the period

	From January 1 to March 31, 2026	From January 1 to March 31, 2025
Net loss attributable to owners of the Company (the net loss used for calculating basic and diluted loss per share)	($ 439,887)	($ 633,454)

Share Unit: thousands of shares

	From January 1 to March 31, 2026	From January 1 to March 31, 2025
Weighted average number of ordinary shares used in the calculation of basic and diluted loss per share	1,072,298	1,072,298

If the Group has the option to distribute employees' compensation either in cash or in shares, then the calculation of diluted loss per share shall be made by assuming full share-based payment. In which case, the number of potential common shares is added to the calculation of weighted-average outstanding shares as soon as they become dilutive, and this is the basis used for calculating diluted loss per share. Dilutive effects of potential common shares will continue to be taken into account when calculating diluted loss per share for next year's decision of share-based employees' compensation.

30. CASH FLOW INFORMATION

a. Non-cash transactions

Except as disclosed in other notes, the following non-cash investing and financing activities of the Group from January 1 to March 31, 2026 and 2025, were:

1) As of March 31, 2026, December 31, 2025, and March 31, 2025, the amounts of payables for purchases of equipment were NT$307,352 thousand, NT$396,079 thousand, and NT$338,188 thousand, respectively.

2) As of March 31, 2026, December 31, 2025, and March 31, 2025, the amounts of payables for dividends declared but not issued were NT$37,454 thousand, NT$37,587 thousand, and NT$39,890 thousand, respectively.

b. Changes in liabilities arising from financing activities

			Non-cash Changes				
	January 1, 2026	Cash flow	New Leases	Amortization of Finance Costs	Changes in Foreign Currency Exchange Rates	Others	March 31, 2026
Short-term borrowings	$ 3,590,616	$ 1,033,699	$ -	$ -	$ -	$ -	$ 4,624,315
Short-term notes payable	309,903	98,000	-	-	-	(229)	407,674
Bonds payable (including those due within 1 year)	3,148,038	-	-	300	-	-	3,148,338
Long-term borrowings (including those due within 1 year)	11,461,266	(36,466)	-	3,117	-	-	11,427,917
Guarantee deposits received	40,426	1,324	-	-	-	-	41,750
Lease liabilities (including those due within 1 year)	2,316,816	(6,303)	923	11,634	1,266	(11,634)	2,312,702
Other non-current liabilities	156,903	5,128	-	-	-	(4,528)	157,503
	$ 21,023,968	$ 1,095,382	$ 923	$ 15,051	$ 1,266	($ 16,391)	$ 22,120,199

			Non-cash Changes				
	January 1, 2025	Cash flow	New Leases	Amortization of Finance Costs	Changes in Foreign Currency Exchange Rates	Others	March 31, 2025
Short-term borrowings	$ 4,837,886	$ 215,455	$ -	$ -	$ -	$ -	$ 5,053,341
Short-term notes payable	419,841	186,000	-	-	-	(102)	605,739
Bonds payable (including those due within 1 year)	3,996,588	-	-	401	-	-	3,996,989
Long-term borrowings (including those due within 1 year)	9,156,164	(445,860)	-	5,671	-	-	8,715,975
Guarantee deposits received	43,284	(1,535)	-	-	-	-	41,749
Lease liabilities (including those due within 1 year)	2,470,966	(38,457)	-	12,516	1,206	(12,387)	2,433,844
Other non-current liabilities	122,969	3,296	-	-	-	-	126,265
	$ 21,047,698	($ 81,101)	$ -	$ 18,588	$ 1,206	($ 12,489)	$ 20,973,902

31. CAPITAL MANAGEMENT

The Group manages its capital to ensure that entities in the Group will be able to continue as going concern while maximizing the return to stakeholders through the optimization of the debt and equity balance. The Group's overall management strategy remains unchanged from the past year.

The capital structure of the Group consists of its net debt and equity.

Key management personnel of the Group review the capital structure periodically. As part of this review, the key management personnel consider the cost of capital and the risks associated with each class of capital. Based on recommendations of the key management personnel, in order to balance the overall capital structure, the Group may adjust the amount of dividends paid to shareholders, and the amount of new debt issued or existing debt redeemed.

32. FINANCIAL INSTRUMENTS

a. Fair value of financial instruments not measured at fair value

March 31, 2026

	Carrying Amount	Fair Value Level 1	Level 2	Level 3	Total
Financial liabilities					
Financial liabilities at amortized cost					
- Domestic corporate bonds	$ 3,148,338	$ -	$ 3,134,478	$ -	$ 3,134,478

December 31, 2025

	Carrying Amount	Fair Value Level 1	Level 2	Level 3	Total
Financial liabilities					
Financial liabilities at amortized cost					
- Domestic corporate bonds	$ 3,148,038	$ -	$ 3,132,366	$ -	$ 3,132,366

March 31, 2025

	Carrying Amount	Fair Value Level 1	Level 2	Level 3	Total
Financial liabilities					
Financial liabilities at amortized cost					
- Domestic corporate bonds	$ 3,966,989	$ -	$ 3,968,037	$ -	$ 3,968,037

Expect for the above, the management of the Group considers that the carrying amounts of financial assets and financial liabilities recognized in the consolidated financial statements approximate their fair values. Otherwise, the fair values cannot be reliably measured.

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

1) Fair value hierarchy

March 31, 2026

	Level 1	Level 2	Level 3	Total
Financial assets at FVTPL				
Derivatives	$ -	$ 2,177	$ -	$ 2,177
Domestic publicly traded shares	413,060	-	-	413,060
Foreign listed shares	64,824	-	-	64,824
Mutual funds	522,991	-	-	522,991
Beneficiary securities	227,683	-	-	227,683
Total	$ 1,228,558	$ 2,177	$ -	$ 1,230,735

(Continued)

(Continued)

	Level 1	Level 2	Level 3	Total
Financial assets at FVTOCI				
Investments in equity instruments				
- Domestic publicly traded shares	$ 1,684,984	$ -	$ -	$ 1,684,984
- Domestic unlisted shares	-	-	287,958	287,958
- Foreign listed shares	8,272	-	-	8,272
- Foreign unlisted shares	-	-	220,342	220,342
Total	$ 1,693,256	$ -	$ 508,300	$ 2,201,556
Financial liabilities at FVTPL				
Derivatives	$ -	$ 6,838	$ -	$ 6,838

December 31, 2025

	Level 1	Level 2	Level 3	Total
Financial assets at FVTPL				
Derivatives	$ -	$ 1,623	$ -	$ 1,623
Domestic publicly traded shares	396,560	-	-	396,560
Foreign listed shares	64,139	-	-	64,139
Mutual funds	1,312,114	-	-	1,312,114
Beneficiary securities	230,890	-	-	230,890
Total	$ 2,003,703	$ 1,623	$ -	$ 2,005,326
Financial assets at FVTOCI				
Investments in equity instruments				
- Domestic publicly traded shares	$ 1,397,446	$ -	$ -	$ 1,397,446
- Domestic unlisted shares	-	-	307,132	307,132
- Foreign listed shares	8,053	-	-	8,053
-Foreign unlisted shares	-	-	211,783	211,783
Total	$ 1,405,499	$ -	$ 518,915	$ 1,924,414
Financial liabilities at FVTPL				
Derivatives	$ -	$ 4,982	$ -	$ 4,982

March 31, 2025

	Level 1	Level 2	Level 3	Total
Financial assets at FVTPL				
Derivatives	$ -	$ 1,786	$ -	$ 1,786
Domestic publicly traded shares	320,500	-	-	320,500
Foreign listed shares	58,129	-	-	58,129
Mutual funds	963,090	-	-	963,090
Beneficiary securities	240,831	-	-	240,831
Total	$ 1,582,550	$ 1,786	$ -	$ 1,584,336

(Continued)

(Continued)

	Level 1	Level 2	Level 3	Total
Financial assets at FVTOCI				
Investments in equity instruments				
- Domestic publicly traded shares	$ 1,511,366	$ -	$ -	$ 1,511,366
- Domestic unlisted shares	-	-	307,946	307,946
- Foreign listed shares	7,361	-	-	7,361
- Foreign unlisted shares	-	-	221,448	221,448
Total	$ 1,518,727	$ -	$ 529,394	$ 2,048,121
Financial liabilities at FVTPL				
Derivatives	$ -	$ 4,177	$ -	$ 4,177

There were no transfers between Levels 1 and 2 fair value measurement from January 1 to March 31, 2026 and 2025.

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

	From January 1 to March 31, 2026	From January 1 to March 31, 2025
Financial assets at FVTOCI		
Beginning balance	$ 518,915	$ 536,871
Recognized in other comprehensive income (included in unrealized gain (loss) on financial assets at FVTOCI)	(10,615)	(1,501)
Return of capital from capital reduction	-	(5,976)
Ending balance	$ 508,300	$ 529,394

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

Categories of financial instruments	Valuation Techniques and Inputs
Financial liabilities - domestic corporate bonds	The corporate bond interest rate announced by Taipei Exchange, of which per-hundred price is calculated according to the credit rating and the maturity date through interpolation method.

(Continued)

(Continued)

Categories of financial instruments	Valuation Techniques and Inputs
Derivatives - foreign exchange forward contracts and foreign rate swap contracts	Discounted cash flow: Future cash flows are estimated based on observable forward exchange rates at the end of the reporting period and contract forward rates, discounted at a rate that reflects the credit risk of various counterparties.

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

The Group applied the valuation techniques and inputs for Level 3 fair value measurement for its independent fair value authentication of financial instruments which was carried out by the financial department. The Group values domestic and overseas unlisted equity investments using the asset approach, in which fair value is determined by taking into consideration the latest net worth and observable financial and operating factors of the investee. A reduction in liquidity discount would increase the fair value of the investee. When the discount for lack of marketability increases/decreases by 10%, the fair value would have decreased/increased by NT$50,830 thousand and NT$52,939 thousand, respectively, as of March 31, 2026 and 2025.

c. Categories of financial instruments

	March 31, 2026	December 31, 2025	March 31, 2025
Financial assets			
Measured at FVTPL			
Mandatorily classified at FVTPL	$ 1,230,735	$ 2,005,326	$ 1,584,336
Measured at amortized cost			
Cash and cash equivalents	5,125,916	3,897,651	6,797,387
Pledged and restricted deposits	734,114	725,365	720,870
Bank fixed-term deposits with a maturity over 3 months	4,140,497	4,616,667	3,828,249
Reserve repurchase agreements collateralized by bonds with a maturity over 3 months	347,496	446,063	861,272
Bank fixed-term deposits with a maturity over 12 months	99,416	96,140	145,713
Notes receivable	304,971	335,394	521,174

(Continued)

(Continued)

	March 31, 2026	December 31, 2025	March 31, 2025
Accounts receivable (including related parties)	$ 5,422,251	$ 4,263,092	$ 5,589,136
Other receivables (including related parties, excluding tax refund receivable)	68,942	131,831	76,272
Refundable deposits	228,849	217,970	220,203
Measured at FVTOCI - investments in equity instruments	2,201,556	1,924,414	2,048,121
Financial liabilities			
Measured at FVTPL - held for trading	6,838	4,982	4,177
Measured at amortized cost			
Short-term borrowings	4,624,315	3,590,616	5,053,341
Short-term notes payable	407,674	309,903	605,739
Accounts payable	2,999,117	2,203,512	2,980,204
Other payables (including related parties and excluding salaries payable and taxes payable)	1,387,893	1,516,517	1,466,851
Current portion of long-term borrowings	2,828,576	3,395,535	3,287,595
Bonds payable	2,298,491	2,298,296	3,147,140
Long-term borrowings	9,449,188	8,915,473	6,278,229
Guarantee deposits received	41,750	40,426	41,749

d. Financial Risk Management Objectives and Policies

The Group's conduct of risk controlling and hedging strategy is influenced by the operational environment. The Group monitors and manages the financial risk by business nature and risk dispersion. These risks include market risk (including foreign currency risk, interest rate risk and other price risks), credit risk and liquidity risk.

1) Market risk

The Group's activities exposed it primarily to the financial risks of changes in foreign currency exchange rates, interest rates and other price risks.

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

(1) Foreign currency risk

The Group had conducted foreign currency sales and purchases, which exposed the Group to foreign currency risk. In order to avoid the impact of foreign currency exchange rate changes, which lead to deductions in foreign currency denominated assets and fluctuations in their future cash flows, the Group used foreign exchange forward contracts to eliminate foreign currency exposure and thus mitigate the impact of the risk. The use of foreign exchange forward contracts was governed by the Group's policies approved by the board of directors. Compliance with policies and exposure limits was reviewed by internal auditors on a continuous basis. The Group did not engage in any derivative transactions for speculative purposes.

For the carrying amount of monetary assets and monetary liabilities denominated in non-functional currencies of the Group as of the balance sheet date, please refer to Note 38. For carrying amount of derivatives exposed to exchange rate risk, please refer to Note 7.

Sensitivity analysis

The sensitivity analysis of foreign currency risk mainly focuses on the computation of foreign currency monetary items at the end of the financial reporting period (USD and RMB denominated items). When the Group's individual functional currency relative to the USD and RMB appreciates/depreciates by 3%, net loss before income tax of the Group would have increased/decreased by NT$116,716 thousand and NT$120,848 thousand from January 1 to March 31, 2026 and 2025.

In management's opinion, the sensitivity analysis was unrepresentative of the inherent foreign currency risk because the exposure at the end of the reporting period did not reflect the exposure during the period.

(2) Interest rate risk

The Group was exposed to the fair value risk of interest rate fluctuations for the fixed interest rate bearing financial assets and financial liabilities; the Group was exposed to the cash flow risk of interest rate fluctuations for the floating interest rate bearing financial assets and financial liabilities. The Group's management regularly monitors the fluctuations in market rates and then adjusted its balance of floating rate bearing financial liabilities to make the Group's interest rates more closely approach market rates in response to the interest rate risk.

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

	March 31, 2026	December 31, 2025	March 31, 2025
Fair value interest rate risk			
- Financial assets	$ 8,003,191	$ 7,498,763	$ 9,928,411
- Financial liabilities	11,351,562	10,221,913	12,255,353
Cash flow interest rate risk			
- Financial assets	2,316,798	2,139,324	2,346,075
- Financial liabilities	10,569,384	10,604,726	8,550,535

Sensitivity analysis

Regarding the sensitivity analysis of interest risk, the Group's computation was based on the balance sheet date of financial assets and financial liabilities with cash flow interest rate risk. A 0.5% increase/decrease of market interest was used when reporting interest rate risk internally to key management personnel and represents management's assessment of the reasonably possible change in interest rate. While maintaining all other variables unchanged, a 0.5% increase/decrease in market rate would increase/decrease net loss before income tax of the Group by NT$10,316 thousand and NT$7,756 thousand from January 1 to March 31, 2026 and 2025.

(3) Other price risks

The Group was exposed to equity price risk through its investments in domestic and foreign listed, OTC, and emerging market shares, fund beneficiary certificates, and other investments. The Group manages this exposure by maintaining a portfolio of investments with different risks. In addition, the Group has appointed a special team to monitor the price risk.

Sensitivity analysis

The following sensitivity analysis was determined based on the price of equity securities on the balance sheet date. However, the fund beneficiary certificates held by the Group are mainly money market funds, which have very low price volatility risk, so it is not included in sensitivity analysis.

If the equity price had increased/decreased by 5%, net losses before tax from January 1 to March 31, 2026 and 2025, would have increased/decreased by NT$35,278 thousand and NT$30,973 thousand, respectively, as a result of the changes in fair value of financial assets at FVTPL (excluding fund beneficiary certificates). If the fair value of financial assets measured at FVTOCI had increased/decreased, other comprehensive income before tax from January 1 to March 31, 2026 and 2025 would have increased/decreased by NT$110,078 thousand and NT$102,406 thousand, respectively.

2) Credit risk

Credit risk refers to the risk that a counterparty will default on its contractual obligations and result in financial loss to the Group. As of the balance sheet date, the Group's maximum exposure to credit risk, which would cause a financial loss to the Group due to the failure of the counterparty to discharge its obligation, could arise from:

(1) The carrying amount of the financial assets recognized in the consolidated balance sheets; and

(2) The maximum amount payable by the Group due to financial guarantees provided by the Group.

The Group adopted a policy of only dealing with creditworthy counterparties as a means of mitigating the risk of financial loss from defaults.

The Group's exposure and the credit ratings of its counterparties are continuously monitored. The counterparties of the Group's accounts receivable included numerous clients distributed over a variety of areas and were not centered on a single client or location. Furthermore, the Group continuously assesses the financial condition of its clients, and then the Group's credit risk was limited. On the balance sheet date, the Group's maximum exposure to credit risk is approximately the carrying amounts respective recognized financial assets as stated in the balance sheet.

3) Liquidity risk

The Group operations and mitigate the effects of the Group's operating cash flow fluctuations by managing and maintaining sufficient cash and cash equivalents.

(1) Liquidity of non-derivative financial liabilities and interest risk table

The following table details the Group's remaining contractual maturity for its non-derivative financial liabilities with agreed repayment periods. The table was drawn up based on the undiscounted cash flows of financial liabilities from the earliest date on which the Group can be required to pay. The table includes both interest and principal cash flows.

March 31, 2026

	On demand or less than 1 year	1-5 years	More than 5 years
Non-derivative financial liabilities			
Non-interest bearing liabilities	$ 4,387,010	$ -	$ -
Lease liabilities	219,730	706,151	1,746,525
Floating interest rate liabilities	3,001,596	6,261,849	1,883,705
Fixed interest rate liabilities	5,359,946	3,779,327	-
	$ 12,968,282	$ 10,747,327	$ 3,630,230

Additional information about the maturity analysis for lease liabilities:

	Less than 1 Year	1-5 years	5-10 years	10-15 years	15-20 years	More than 20 years
Lease liabilities	$ 219,730	$ 706,151	$ 938,165	$ 614,314	$ 194,046	$ -

December 31, 2025

	On demand or less than 1 year	1-5 years	More than 5 years
Non-derivative financial liabilities			
Non-interest bearing liabilities	$ 3,720,029	$ -	$ -
Lease liabilities	201,389	756,391	1,791,593
Floating interest rate liabilities	3,412,937	5,676,255	1,923,418
Fixed interest rate liabilities	4,604,450	3,373,977	-
	$ 11,938,805	$ 9,806,623	$ 3,715,011

Additional information about the maturity analysis for lease liabilities:

	Less than 1 Year	1-5 years	5-10 years	10-15 years	15-20 years	More than 20 years
Lease liabilities	$ 201,389	$ 756,391	$ 951,489	$ 615,019	$ 225,085	$ -

March 31, 2025

	On demand or less than 1 year	1-5 years	More than 5 years
Non-derivative financial liabilities			
Non-interest bearing liabilities	$ 4,447,055	$ -	$ -
Lease liabilities	191,417	728,393	1,960,722
Floating interest rate liabilities	3,215,922	5,439,677	195,054
Fixed interest rate liabilities	5,855,795	4,054,678	-
	$ 13,710,189	$ 10,222,748	$ 2,155,776

Additional information about the maturity analysis for lease liabilities:

	Less than 1 Year	1-5 years	5-10 years	10-15 years	15-20 years	More than 20 years
Lease liabilities	$ 191,417	$ 728,393	$ 975,516	$ 655,513	$ 327,367	$ 2,326

(2) Liquidity of derivative financial liabilities and the interest risk table

Liquidity analysis of derivative financial instruments with gross delivery is prepared on the basis of undiscounted gross cash inflows and outflows. When the amount payable or receivable is not fixed, the amount disclosed is determined by the expected interest rate derived from the yield curve on the balance sheet date.

March 31, 2026

	On demand or less than 1 month	1~3 months	3 months to 1 year
Gross settled			
Foreign exchange forward contracts			
- Inflow	$ 245,557	$ 57,719	$ 24,004
- Outflow	(245,988)	(59,319)	(25,596)
	($ 431)	($ 1,600)	($ 1,592)
Gross settled			
Foreign rate swap contracts			
- Inflow	$ 290,234	$ -	$ -
- Outflow	(294,354)	-	-
	($ 4,120)	$ -	$ -

December 31, 2025

	On demand or Less than 1 month	1~3 months	3 months to 1 year
Gross settled			
Foreign exchange forward contracts			
- Inflow	$ 180,880	$ 196,517	$ -
- Outflow	(182,712)	(199,266)	-
	($ 1,832)	($ 2,749)	$ -

March 31, 2025

	On demand or Less than 1 month	1~3 months	3 months to 1 year
Gross settled			
Foreign exchange forward contracts			
- Inflow	$ 247,057	$ 153,238	$ 19,073
- Outflow	(251,395)	(157,008)	(19,923)
	($ 4,338)	($ 3,770)	($ 850)

(3) Financing facilities

The Group relies on bank loans as a significant source of liquidity. As of the balance sheet date, the unused amounts of bank financing facilities were as follows:

	March 31, 2026	December 31, 2025	March 31, 2025
Bank loan facilities			
- Amount undrawn	$ 33,878,744	$ 34,714,241	$ 35,565,241

33. RELATED PARTY TRANSACTIONS

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

a. Name of the related party and their relationship

Name of the related party	Relationship with the Group
Gulei	Joint ventures
Delmind	Associate (ceased to be related a party starting from September 12, 2025)
USI Educational Foundation (USIF)	Other related parties

b. Other operating income (classified as sales revenue)

Related Party Category/Name	From January 1 to March 31, 2026	From January 1 to March 31, 2025
Joint ventures	$ 3	$ 15,695

Sales to related parties had no material differences in price or collection terms compared to transactions with unrelated parties.

c. Purchase (classified as cost of goods sold)

Related Party Category/Name	From January 1 to March 31, 2026	From January 1 to March 31, 2025
Joint ventures	$ 2,235	$ 2,726

Purchases from related parties had no material differences in price or payment terms compared to transactions with unrelated parties.

d. Donation (classified as administrative expenses)

Related Party Category/Name	From January 1 to March 31, 2026	From January 1 to March 31, 2025
Other related parties		
USIF	$ 8,000	$ 12,000

e. Management service income (classified as other revenue)

Related Party Category/Name	From January 1 to March 31, 2026	From January 1 to March 31, 2025
Joint ventures	$ 8,508	$ 8,607
Associate	-	581
	$ 8,508	$ 9,188

f. Rental income (classified as other income)

Related Party Category/Name	From January 1 to March 31, 2026	From January 1 to March 31, 2025
Associate	$ -	$ 78

The Group lease the office buildings to the associates and the rental income was received monthly according to the contract. The associates have no preferential purchase rights at the end of the lease terms.

g. Accounts receivable, net

Related Party Category/Name	March 31, 2026	December 31, 2025	March 31, 2025
Joint ventures	$ -	$ 5,503	$ 6,346

No guarantee deposits were received for the outstanding accounts receivable from related parties. No impairment loss was provided on related party receivables from January 1 to March 31, 2026 and 2025.

h. Other receivables

Related Party Category/Name	March 31, 2026	December 31, 2025	March 31, 2025
Joint ventures	$ 7,815	$ 18,748	$ 7,889

i. Other payables

Related Party Category/Name	March 31, 2026	December 31, 2025	March 31, 2025
Associate	$ -	$ -	$ 13,408

j. Acquisition of property, plant and equipment

	Acquisition price	
Related Party Category/Name	From January 1 to March 31, 2026	From January 1 to March 31, 2025
Associate	$ -	$ 3,800

k. Compensation of key management personnel

Remuneration to directors and the key management personnel was as follows:

	From January 1 to March 31, 2026	From January 1 to March 31, 2025
Short-term employee benefits	$ 9,382	$ 9,366
Retirement benefits	108	158
	$ 9,490	$ 9,524

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

34. PLEDGED ASSETS

The following assets of the Group have been pledged as collateral for material purchase, outward documentary bill, long-term and short-term financing quotas, guarantee for gas explosion case and third-party application for leave to court for seizure and execution:

	March 31, 2026	December 31, 2025	March 31, 2025
Pledged time deposits (recorded as financial assets at amortized cost)	$ 709,739	$ 708,089	$ 706,633
Property, plant and equipment	2,286,916	2,305,354	2,307,896
Land use right (classified as right-of-use assets)	26,062	25,731	25,571
Refundable deposits (classified as other non-current assets)	126,066	126,209	131,050
	$ 3,148,783	$ 3,165,383	$ 3,171,150

35. SIGNIFICANT CONTINGENT LIABILITY AND UNRECOGNIZED CONTRACTUAL COMMITMENTS

a. As of March 31, 2026, December 31, 2025, and March 31, the Group had NT$2,081,294 thousand, NT$1,519,615 thousand, and NT$2,401,072 thousand of letters of credit that were issued but undrawn.

b. Regarding the Company's associate, CGTD, which was commissioned to operate the propylene pipeline of LCY Chemical Corp. (LCY) resulting in a gas explosion on July 31, 2014, the appeal was dismissed by the Supreme Court on September 15, 2021, and all three employees of CGTD were declared not guilty.

On February 12, 2015, CGTD entered into an agreement with the Kaohsiung City Government to provide the Kaohsiung City Government with a pledge over a bank deposit certificate of NT$238,306 thousand (including interests) as the guarantee for the loss caused by the gas explosion. Kaohsiung City Government has also filed civil lawsuits against LCY, CGTD and CPC Corporation. Taiwan Power Company applied for provisional seizure against CGTD's property on August 27 and November 26, 2015. CGTD had deposited cash of NT$99,207 thousand to the court to avoid provisional seizure. Taiwan Water Corporation also applied for provisional seizure against CGTD's property on February 3 and March 2, 2017. As of April 30, 2026, the provisionally seized Bank deposits of CGTD was worth NT$6,401 thousand.

For the victims of the gas explosion, CGTD, LCY and the Kaohsiung City Government signed a tripartite agreement for severe injuries on July 17, 2015 agreeing to negotiate the compensation first with the 32 severely injured victims, agreeing to negotiate compensation in advance for all the heirs and claimants of the 32 victims (hereinafter referred to as the families of the victims), paying the families of the victims NT$12,000 thousand for each victim, with a total settlement of NT$384,000 thousand. LCY paid the compensation first and also represented the three parties in the settlement negotiation and the signing of settlement agreements with the family of the deceased. In addition, according to the tripartite agreement, CGTD had paid NT$157,347 thousand to LCY on August 10, 2022 according to the proportion of fault liability, 30%, in the first-instance judgments of this case. Follow-up still awaits the determination of the civil lawsuit, and then make up for it according to the determined liability proportion.

For the severely injured, CGTD, LCY and the Kaohsiung City Government signed a tripartite agreement for severe injuries on October 25, 2017 agreeing to negotiate the compensation first with the 65 severely injured victims. The compensation was paid by CGTD and the Kaohsiung City Government, and CGTD was in charge of negotiating the compensation with the seriously injured victims' families and signing the settlement agreement on behalf of the three parties with the 64 seriously injured victims' families.

As of April 30, 2026, the victims and victims' families had written letters or filed civil lawsuits (including criminal lawsuits) against LCY, CGTD, and CPC for compensation claims. To reduce the lawsuit costs, CGTD came to a compromise and reduced the original claim of NT$46,677 thousand and settled for a compensation amount of NT$4,519 thousand instead. Along with the case still under litigation and the above-mentioned compensation, the accumulated amount of compensation is NT$3,831,211 thousand. The first-instance judgments of some of the above-mentioned civil cases (with a total amount of compensation of approximately NT$1,616,883 thousand) have been gradually announced, starting from June 22, 2018. The proportion of fault liability of the Kaohsiung City Government, LCY and CGTD is 4:3:3 in most judgments. The total amount of compensation that CGTD, LCY and the other defendants should pay is around NT$489,861 thousand. (In particular, CGTD was exempted from paying NT$6,194 thousand according to the court's judgment.)

The civil lawsuit that has been awarded the first-instance decision but not yet settled was appealed to the court of second instance, which started announcing its decisions from July 10, 2024. By April 30, 2026, the court had issued rulings for 9 claims made by the Kaohsiung City Government (totaling approximately NT$1,137,677 thousand). In 8 of these cases, the court found CGTD and LCY to be jointly accountable for 10% (5 cases) or 20% (3 cases) of the fault, for which they shall jointly pay a compensation totaling NT$79,726 thousand. In one other case, CGTD was found solely accountable for 10% of the fault, requiring CGTD to pay a compensation of NT$297 thousand. Additionally, the second-instance court ruled that CGTD and LCY are jointly liable to pay compensations totaling NT$120,143 thousand to Taiwan Power Company (claims amounted to NT$265,822 thousand), National Health Insurance Administration (claims amounted to NT$35,688 thousand), and Taiwan Water Corporation (claims amounted to NT$28,643 thousand). CGTD has raised appeals to the above cases ruled by the second-instance court, except those that can not be appealed further. The remaining cases are still pending in the court of first instance (with claims totaling approximately NT$1,711,504 thousand).

Based on the accountability ratios that the court has ruled for the gas explosion incident, the Company was able to estimate the amount of settlement with victims and the severely injured and the amount of compensation in civil cases (including cases that have been settled). After taking into consideration the maximum insurance claim and deductibles, the estimated amount that should be borne by CGTD has been recognized at NT$136,375 thousand. However, the actual amount of the aforementioned relevant settlements and compensation will not be confirmed until the proportion of the liabilities that should be borne by CGTD is determined in the civil case judgment in the future.

36. LOSSES FROM MAJOR DISASTERS

On October 19, 2024, a fire broke out at the tape factory of CGPC, one of the Company's subsidiaries, which caused partial damage to the equipment and inventory in the factory. As of March 31, 2026, the accumulative property loss was NT$158,602 thousand. CGPC had purchased property insurance and negotiated with the insurance company for claims. However, due to the fact that insurance claim requires an inspection of the damage suffered, CGPC will recognize insurance claims income once the amount can be determined with reasonable certainty. Based on a preliminary assessment of the damages and claims, CGPC considers the fire to have no material impact on overall operations.

37. SIGNIFICANT CONTRACTS

a. TVCM signed an ethylene or dichloroethane purchase contract with CPC Corporation, Mitsubishi Corporation, and others. The purchase price was negotiated by both parties according to a pricing formula.

b. Significant operating agreements

CGTD is commissioned by the Company, TTC, APC, TVCM, TSRC Corporation, Oriental Union Chemical Corporation, and others to operate the storage and transportation of any items of petrochemical raw materials; operating service charges are calculated in accordance with the actual operation quantities and at the rate per ton stated in the contracts. The insurance expenses of petrochemical raw materials are borne by individual commissioned companies.

38. SIGNIFICANT FINANCIAL ASSETS AND LIABILITIES DENOMINATED IN FOREIGN CURRENCIES

The following represents the aggregated values of foreign currencies other than the functional currencies of the Group entities, and the disclosed exchange rates refer to the rates at which these foreign currencies were translated into their respective functional currencies. Significant financial assets and liabilities denominated in foreign currencies were as follows:

Unit: Foreign and Functional Currencies in Thousands

	March 31, 2026				
	Foreign currency	Exchange Rate (In Single Dollars)		Functional Currencies	Carrying amount
Foreign currency assets					
Monetary items					
USD	$ 154,579	32.00	(USD/NTD)	$ 4,945,798	$ 4,945,798
USD	4,144	6.92	(USD/RMB)	28,671	116,746
USD	5,908	4.18	(USD/MYR)	24,701	199,215
RMB	39,953	4.62	(RMB/NTD)	184,741	184,741
RMB	3,840	0.14	(RMB/USD)	555	17,756
AUD	2,762	21.96	(AUD/NTD)	60,655	60,655
EUR	678	36.71	(EUR/NTD)	24,893	24,893
Non-monetary items					
Joint ventures accounted for using the equity method					
RMB	178,929	0.14	(RMB/USD)	25,859	827,362
Derivatives					
USD	2,523	32.00	(USD/NTD)	2,170	2,170
USD	200	4.18	(USD/MYR)	1	7
Foreign currency liabilities					
Monetary items					
USD	36,210	32.00	(USD/NTD)	1,158,503	1,158,503
USD	9,816	6.92	(USD/RMB)	67,922	295,242
USD	1,247	4.18	(USD/MYR)	5,216	25,946
RMB	20,336	4.62	(RMB/NTD)	94,032	94,032
Non-monetary items					
Derivatives					
USD	15,681	32.00	(USD/NTD)	6,374	6,374
USD	1,200	4.18	(USD/MYR)	61	464

	December 31, 2025				
	Foreign currency	Exchange Rate (In Single Dollars)		Functional Currencies	Carrying amount
Foreign currency assets					
Monetary items					
USD	$ 114,871	31.43	(USD/NTD)	$ 3,610,379	$ 3,610,379
USD	15,265	7.03	(USD/RMB)	19,013	134,187
USD	6,884	4.20	(USD/MYR)	28,926	216,377
RMB	23,610	4.47	(RMB/NTD)	105,577	105,577
RMB	288	0.14	(RMB/USD)	41	1,288
AUD	2,361	21.01	(AUD/NTD)	49,594	49,594
EUR	493	36.90	(EUR/NTD)	18,215	18,215

(Continued)

(Continued)

	December 31, 2025				
	Foreign currency	Exchange Rate (In Single Dollars)		Functional Currencies	Carrying amount
Non-monetary items					
Joint ventures accounted for using the equity method					
RMB	$ 291,422	0.14	(RMB/USD)	$ 41,461	$ 1,303,125
Derivatives					
USD	2,540	31.43	(USD/NTD)	882	882
USD	400	4.20	(USD/MYR)	99	741
Foreign currency liabilities					
Monetary items					
USD	29,944	31.43	(USD/NTD)	941,160	941,160
USD	10,753	7.03	(USD/RMB)	75,577	316,669
USD	1,178	4.20	(USD/MYR)	4,948	37,102
RMB	19,312	4.47	(RMB/NTD)	86,356	86,356
Non-monetary items					
Derivatives					
USD	9,240	31.43	(USD/NTD)	4,982	4,982

	March 31, 2025				
	Foreign currency	Exchange Rate (In Single Dollars)		Functional Currencies	Carrying amount
Foreign currency assets					
Monetary items					
USD	$ 157,300	33.21	(USD/NTD)	$ 5,223,164	$ 5,223,164
USD	3,356	7.18	(USD/RMB)	24,088	111,426
USD	6,064	4.60	(USD/MYR)	27,890	201,357
RMB	89,862	4.63	(RMB/NTD)	415,684	415,684
RMB	3,176	0.14	(RMB/USD)	442	14,691
AUD	1,830	20.81	(AUD/NTD)	38,070	38,070
EUR	1,249	35.97	(EUR/NTD)	44,919	44,919
Non-monetary items					
Joint ventures accounted for using the equity method					
RMB	1,035,096	0.14	(RMB/USD)	144,200	4,788,158
Derivatives					
USD	2,540	33.21	(USD/NTD)	1,435	1,435
USD	1,200	4.60	(USD/MYR)	35	250
EUR	55	4.98	(EUR/MYR)	4	27
JPY	120,000	0.01	(JPY/USD)	2	74

(Continued)

(Continued)

	March 31, 2025				
	Foreign currency	Exchange Rate (In Single Dollars)		Functional Currencies	Carrying amount
Foreign currency liabilities					
Monetary items					
USD	45,801	33.21	(USD/NTD)	1,520,827	1,520,827
USD	9,908	7.18	(USD/RMB)	71,123	314,808
USD	944	4.60	(USD/MYR)	4,340	31,334
RMB	15,366	4.63	(RMB/NTD)	71,079	71,079
Non-monetary items					
Derivatives					
USD	600	4.60	(USD/MYR)	6	45
RMB	54,300	4.63	(RMB/NTD)	4,105	4,105
EUR	165	4.98	(EUR/MYR)	4	27

The net realized and unrealized foreign exchange gains of the Group from January 1 to March 31, 2026 and 2025 were NT$78,036 thousand and NT$69,352 thousand, respectively. Due to the wide variety of foreign currency transactions and the diverse functional currencies of the Group's entities, the exchange gains and losses could not be disclosed by individual foreign currencies with significant impact.

39. SEPARATELY DISCLOSED ITEMS

a. Information on significant transactions:

1) Financing provided to others.(Table 1)

2) Endorsements/guarantees provided.(Table 2)

3) Significant marketable securities held at period-end (excluding investments in subsidiaries and joint ventures).(Table 3)

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

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

6) Others: The Business Relationships and Significant Transactions and Amounts between Parent and Subsidiaries and between Subsidiaries.(Table 8)

b. Information on investees: Table 6

c. Information on Investments in Mainland China:

1) Information on the investee company in mainland China, including the company names, major business activities, paid-in capital, method of investment, inward and outward remittance of funds, ownership percentage, current profit and loss and recognized investment income or loss, carrying amount of the investment at the end of the period, repatriations of

investment income, and limit on the amount of investment in the mainland China.(Table 7)

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

(1) The amount and percentage of purchases and the balance and percentage of the related payables at the end of the period: Table 4 and 8.

(2) The amount and percentage of sales and the balance and percentage of the related receivables at the end of the period: Table 4 and 8.

(3) The amount of property transactions and the amount of the resultant gains or losses: None.

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

(5) The highest balance during the period, the end of period balance, the interest rate range, and total current period interest with respect to the financing of funds: Table 1.

(6) Other transactions that have a material effect on the profit or loss for the period or on the financial position, such as the rendering or receipt of services: None.

40. SEGMENT INFORMATION

Information reported to the chief operating decision maker for the purpose of resource allocation and assessment of segment performance focuses on the financial information of each individual company. The following was the information of the Group's reporting segments:

a. Profit or Loss of Reporting Segment

	From January 1 to March 31, 2026						
	USI	CGPC and CGPC's subsidiaries	TTC and TTC's subsidiaries	ACME and ACME's subsidiaries	APC and APC's subsidiaries	Others	Total
Segment revenue	$ 1,789,349	$ 2,673,905	$ 3,333,032	$ 852,861	$ 1,301,918	$ 1,038,884	$ 10,989,949
Interest income	746	2,354	8,684	3,185	3,556	23,268	41,793
Finance costs	(17,427)	(27,610)	(10,300)	(11,609)	(3,475)	(19,393)	(89,814)
Depreciation and amortization	(157,551)	(207,493)	(54,349)	(101,418)	(90,834)	(98,023)	(709,668)
Reportable segment loss before income tax	(476,472)	(167,562)	(262,340)	15,509	(115,776)	(691,319)	(1,697,960)
Income tax gain (expense) of reporting segment	36,584	32,403	50,144	(2,827)	(4,459)	4,841	116,686
Net (loss) gain of reporting segment	(439,888)	(135,159)	(212,196)	12,682	(120,235)	(686,478)	(1,581,274)

	From January 1 to March 31, 2025						
	USI	CGPC and CGPC's subsidiaries	TTC and TTC's subsidiaries	ACME and ACME's subsidiaries	APC and APC's subsidiaries	Others	Total
Segment revenue	$ 2,336,825	$ 2,462,129	$ 4,232,767	$ 719,282	$ 1,534,387	$ 1,136,042	$ 12,421,432
Interest income	3,374	8,519	9,467	4,246	5,602	35,735	66,943
Finance costs	(15,377)	(27,538)	(11,877)	(11,313)	(4,047)	(20,420)	(90,572)
Depreciation and amortization	(156,277)	(209,159)	(54,011)	(92,143)	(85,418)	(94,939)	(691,947)
Reportable segment loss before income tax	(664,800)	(360,318)	(52,856)	(32,905)	(225,331)	(1,284,548)	(2,620,758)
Income tax gain (expense) of reporting segment	31,346	76,261	(1,228)	1,880	(11,650)	4,319	100,928
Net loss of reporting segment	(633,454)	(284,057)	(54,084)	(31,025)	(236,981)	(1,280,229)	(2,519,830)

b. Profit and loss of reporting segment and other major adjustments

1) Segment revenue and results

	From January 1 to March 31, 2026	From January 1 to March 31, 2025
Reportable segment loss before income tax	($ 1,006,641)	($ 1,336,210)
Income tax gain of reporting segment	111,845	96,609
Total after-tax net loss of reporting segment	(894,796)	(1,239,601)
Loss of other non-reportable segments	(686,478)	(1,280,229)
Deduction of inter-segment loss	609,614	1,013,781
Consolidated net after-tax loss	($ 971,660)	($ 1,506,049)

2) Other significant items reconciliation

	From January 1 to March 31, 2026							
	USI	CGPC and CGPC's subsidiaries	TTC and TTC's subsidiaries	ACME and ACME's subsidiaries	APC and APC's subsidiaries	Others	Adjustments	Total
Finance costs	($ 17,427)	($ 27,610)	($ 10,300)	($ 11,609)	($ 3,475)	($ 19,393)	$ 275	($ 89,539)
Depreciation and amortization	(157,551)	(207,493)	(54,349)	(101,418)	(90,834)	(98,023)	4,804	(704,864)

	From January 1 to March 31, 2025							
	USI	CGPC and CGPC's subsidiaries	TTC and TTC's subsidiaries	ACME and ACME's subsidiaries	APC and APC's subsidiaries	Others	Adjustments	Total
Finance costs	($ 15,377)	($ 27,538)	($ 11,877)	($ 11,313)	($ 4,047)	($ 20,420)	$ 317	($ 90,255)
Depreciation and amortization	(156,277)	(209,159)	(54,011)	(92,143)	(85,418)	(94,939)	5,020	(686,927)

Since the Group's individual segment assets were not included in the segment information provided chief operating decision-maker, the measured amount of operating segment assets was not disclosed herein.

USI CORPORATION AND SUBSIDIARIES
Financing Provided to Others
From January 1 to March 31, 2026

Table 1

(In Thousands of New Taiwan Dollars, Unless Stated Otherwise)

No.	Lender	Borrower	Financial Statement Account	Related Party (Yes/ No)	Highest balance for the period	Ending balance(Note 3)	Actual Borrowing Amount(Note 3)	Interest rate (%)	Financing provided to others Nature (Note 2)	Business Transaction Amounts	Reasons for Short-term Financing	Allowance for Impairment Loss	Collateral		Financing limit for each borrower (Note 1)	Aggregate financing limit(Note 1)	Remark
													Item	Value			
1	CGPC	CGPCPOL	Other receivables	Yes	$ 500,000	$ 500,000	$ -	-	2	$ -	Business turnover	$ -	—	—	$3,055,809	$3,055,809	
2	ACME (GZ)	ACME (KS)	Other receivables	Yes	138,720	138,720	23,120	3	2	-	Business turnover	-	—	—	426,107	426,107	
3	SPS	SPD	Other receivables	Yes	111,983	111,983	111,983	3.69-5.4	2	-	Business turnover	-	—	—	422,409	422,409	
4	ASK	SPT	Other receivables	Yes	166,464	166,464	166,464	3	2	-	Business turnover	-	—	—	479,509	479,509	

Note 1: The total amount of aggregate financing provided to others shall not exceed 40% of the net value of the lender.
Note 2: The nature of financing is provided as follows:
(1) Business relationship is coded "1."
(2) Short-term financing is coded "2."
Note 3: The amount was converted using spot exchange rate as of March 31, 2026.
Note 4: All the transactions were eliminated when preparing the consolidated financial statements.

USI CORPORATION AND SUBSIDIARIES
Endorsements/Guarantees Provided
From January 1 to March 31, 2026

Table 2 (In Thousands of New Taiwan Dollars, Unless Stated Otherwise)

No.	Endorsement and guarantee Company Name	Endorsee/Guarantee		Limits on Endorsement/ Guarantee Made for Each Party(Note 1)	Maximum Amount Endorsed/ Guaranteed During the Period	Outstanding Endorsement/ Guarantee at the end of the period	Actual Borrowing Amount	Amount Endorsed/ Guaranteed by Collateral	Ratio of accumulated Endorsement/ Guarantee to net equity in latest financial statements (%)	Aggregate Endorsement/ Guarantee Limit(Note 1)	Endorsement/ Guarantee Made by Parent for Subsidiaries	Endorsement/ Guarantee Made by Subsidiaries for Parent	Endorsement/ Guarantee Made for Companies in Mainland China	Remark
		Company Name	Relationship											
0	USI	SG	2	$ 8,779,233	$ 830,000	$ 830,000	$ 264,599	$ -	4.74	$10,535,080	Yes	No	No	
1	SPC	FY	2	4,461,124	37,758	-	-	-	-	5,576,405	No	No	No	
1	SPC	SPS	2	4,461,124	57,271	57,271	-	-	2.57	5,576,405	No	No	No	
1	SPC	SPM	2	4,461,124	38,394	38,394	-	-	1.72	5,576,405	No	No	No	
1	SPC	SPK	2	4,461,124	63,990	63,990	-	-	2.87	5,576,405	No	No	Yes	
1	SPC	SPI	2	4,461,124	27,464	27,040	-	-	1.21	5,576,405	No	No	No	
1	SPC	SPT	2	4,461,124	31,995	31,995	-	-	1.43	5,576,405	No	No	Yes	
1	SPC	SPD	2	4,461,124	63,990	63,990	-	-	2.87	5,576,405	No	No	No	
1	SPC	STK	2	4,461,124	31,995	31,995	-	-	1.43	5,576,405	No	No	Yes	
1	SPC	STC	2	4,461,124	408,162	408,162	-	-	18.30	5,576,405	No	No	No	
2	ACME (MA)	ACME Ferrite	2	787,955	144,407	142,214	96,816	-	12.63	900,520	No	No	No	
2	ACME (MA)	ACME Advanced	2	787,955	7,770	7,653	7,653	-	0.68	900,520	No	No	No	
3	TTC	TAITA (BVI)	2	5,762,846	95,985	95,985	-	-	1.67	8,644,269	No	No	No	
4	CGPC	CGPCPOL	1,2	4,583,714	1,100,320	1,100,320	420,320	-	14.4	7,639,522	No	No	No	

Note 1: The total amount of guarantee that may be provided by USI shall not exceed 60% of USI's net worth stated on its latest financial statements; the total amount of guarantee provided by USI to any individual entity shall not exceed 50% of USI's net worth stated on its latest financial statements.

The total of guarantee that may be provided by USI and the subsidiaries shall not exceed 200% of USI's net worth stated on the latest financial statements; the total amount of guarantee provided by USI and its subsidiaries to any individual entity shall not exceed 150% of USI's net worth stated on the latest financial statements.

The total amount of ACME (MA)'s external endorsement/guarantee shall not exceed 80% of its net worth; the limit of ACME (MA)'s endorsement/guarantee for an individual entity shall not exceed 70% of its net worth.

The amount of endorsements/guarantees for an individual entity shall not exceed 200% of SPC's equity stated on the latest financial statements. The maximum amount of total endorsements/guarantees shall not exceed 250% of SPC's equity stated on the latest financial statements.

The total amount of guarantee that may be provided by CGPC shall not exceed 100% of the net worth of shareholders' equity stated on the latest financial statements. The amount of guarantee that may be provided to any individual entity shall not exceed 60% of the net worth of shareholders' equity stated on the latest financial statements.

The total amount of guarantee that may be provided by TTC shall not exceed 150% of TTC's net worth stated on its latest financial statements; the total amount of guarantee provided by TTC to any individual entity shall not exceed 100% of TTC's net worth stated on its latest financial statements.

The total of guarantee that may be provided by TTC and the subsidiaries shall not exceed 200% of TTC's net worth stated on the latest financial statements; the total amount of guarantee provided by TTC and its subsidiaries to any individual entity shall not exceed 150% of TTC's net worth stated on the latest financial statements.

Note 2: The amount was converted using spot exchange rate as of March 31, 2026.

Note 3: The relationships between the endorser/guarantor and the endorsed/guaranteed party fall into the following seven categories:

1. A company with business dealings with the Company.
2. A company in which the Company directly or indirectly holds more than 50% of the voting shares.
3. A company that directly or indirectly hold more than 50% of the Company's voting shares.
4. Companies in which the Company directly and indirectly holds 90% or more of the voting shares.
5. A company that is mutually guaranteed with its peers or co-constructors in accordance with contractual agreements due to the needs of undertaking construction projects.
6. A company to which all contributing shareholders provide endorsements/guarantees in proportion to their shareholding percentages due to a joint investment relationship.
7. Joint and several guarantees for performance bonds of pre-sold house sales contracts among companies in the same industry in accordance with the Consumer Protection Act.

USI CORPORATION AND SUBSIDIARIES
Significant Marketable Securities Held
March 31, 2026

Table 3

(In Thousands of New Taiwan Dollars, Unless Stated Otherwise)

Holding Company Name	Name of Marketable Securities	Relationship with the Holding Company	Financial Statement Account	End of the Period				Remark
				Unit/Share	Carrying Amount	Percentage of Ownership (%)	Fair Value	
	Shares							
USI	CTCI Corporation	–	Financial assets measured at FVTOCI - non-current	16,646,570	$ 590,121	1.85	$ 590,121	
USI	KHL IB Venture Capital Co., Ltd.	–	Financial assets measured at FVTOCI - non-current	11,951,984	98,006	11.90	98,006	
USI	AU Optronics Corporation	–	Financial assets measured at FVTOCI - non-current	6,811,204	98,762	0.09	98,762	
USI	PELL Bio-Med Technology Co. Ltd.	–	Financial assets measured at FVTOCI - non-current	199,158	111,728	0.31	111,728	
USI	TTC Group Holdings Co., Ltd.	–	Financial assets measured at FVTPL - current	2,000,000	46,000	0.03	46,000	
USI	Tai-tech Advanced Electronics Co., Ltd.	–	Financial assets measured at FVTPL - current	200,000	28,400	0.18	28,400	
USI	Rechi Precision Co., Ltd.	–	Financial assets measured at FVTPL - current	300,000	7,845	0.06	7,845	
USI	EVA Airways Corporation	–	Financial assets measured at FVTPL - current	300,000	10,185	0.01	10,185	
USI	Quanta Storage Inc.	–	Financial assets measured at FVTPL - current	200,000	17,320	0.07	17,320	
USI	Zeon Corporation	–	Financial assets measured at FVTPL - current	39,500	13,923	0.02	13,923	
USI	Kyushu Electric Power Co., Inc.	–	Financial assets measured at FVTPL - current	20,000	7,250	-	7,250	
USI	Teratech Corporation	–	Financial assets measured at FVTPL - non-current	110,000	-	0.65	-	Note 2
	Mutual funds							
USI	Taishin 1699 Money Market Fund	–	Financial assets measured at FVTPL - current	7,626,179	110,000	-	110,000	
	Beneficiary securities							
USI	Cathay No. 1 Real Estate Investment Trust Fund	–	Financial assets measured at FVTPL - current	4,054,000	57,566	-	57,566	
	Shares							
UPIIC	Asia Polymer Corporation	Investments accounted for using the equity method	Financial assets measured at FVTOCI - non-current	22,182,486	410,376	3.74	410,376	
UPIIC	China General Plastics Corporation	Investments accounted for using the equity method	Financial assets measured at FVTOCI - non-current	4,469,307	77,543	0.77	77,543	
UPIIC	Taita Chemical Company, Ltd.	Investments accounted for using the equity method	Financial assets measured at FVTOCI - non-current	456,253	10,516	0.11	10,516	
	Mutual funds							
UPIIC	Taishin 1699 Money Market Fund	–	Financial assets measured at FVTPL - current	542,763	7,829	-	7,829	
	Shares							
Swanlake	SOHOware Inc.	–	Financial assets measured at FVTOCI - non-current	1,150,000	-	1.05	-	Note 2
Swanlake	TGF Linux Communications Inc.	–	Financial assets measured at FVTOCI - non-current	300,000	-	2.14	-	Note 2
Swanlake	Neuro Sky Inc. Preferred Stock D	–	Financial assets measured at FVTOCI - non-current	2,397,364	-	0.70	-	Note 2
	Shares							
USII	AU Optronics Corporation	–	Financial assets measured at FVTOCI - current	1,012,849	14,687	0.01	14,687	
USII	AU Optronics Corporation	–	Financial assets measured at FVTOCI - non-current	1,012,849	14,687	0.01	14,687	

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Holding Company Name	Name of Marketable Securities	Relationship with the Holding Company	Financial Statement Account	End of the Period				Remark
				Unit/Share	Carrying Amount	Percentage of Ownership (%)	Fair Value	
USII	Wafer Works Corporation	–	Financial assets measured at FVTOCI - non-current	1,502,875	$ 49,218	0.26	$ 49,218	
USII	Solargiga Energy Holdings Limited	–	Financial assets measured at FVTOCI - non-current	10,876,111	3,480	0.34	3,480	
USII	Dah Chung Bills Finance Corp.	–	Financial assets measured at FVTOCI - non-current	506,894	8,450	0.10	8,450	
USII	Swanson Plastics Corporation	Same chairman	Financial assets measured at FVTOCI - non-current	12,166,447	150,256	7.88	150,256	
USII	USI Optronics Corporation	Same chairman	Financial assets measured at FVTOCI - non-current	165,279	21	0.25	21	
USII	Digimax Inc.	–	Financial assets measured at FVTOCI - non-current	23,234	-	0.05	-	
USII	Zuoy Wing Technology Co., Ltd.	–	Financial assets measured at FVTOCI - non-current	784,000	19,991	5.12	19,991	
USII	Silicon Technology Investment (Cayman) Corp.	–	Financial assets measured at FVTOCI - non-current	911,849	97,933	1.77	97,933	
USII	TTC Group Holdings Co., Ltd.	–	Financial assets measured at FVTPL - current	1,000,000	23,000	0.01	23,000	
USII	China General Plastics Corporation	Same chairman	Financial assets measured at FVTPL - current	550,722	9,555	0.09	9,555	
USII	Asia Polymer Corporation	Same chairman	Financial assets measured at FVTPL - current	1,714,180	31,712	0.29	31,712	
USII	Taita Chemical Company, Limited	Same chairman	Financial assets measured at FVTPL - current	1,415,368	32,624	0.36	32,624	
USII	Acme Electronics Corporation	Same chairman	Financial assets measured at FVTPL - current	500,000	11,450	0.23	11,450	
USII	EVA Airways Corporation	–	Financial assets measured at FVTPL - current	200,000	6,790	-	6,790	
USII	Tai-Tech Advanced Electronics Co., Ltd.	–	Financial assets measured at FVTPL - current	50,000	7,100	0.05	7,100	
USII	Rechi Precision Co., Ltd.	–	Financial assets measured at FVTPL - current	200,000	5,230	0.04	5,230	
USII	Quanta Storage Inc.	–	Financial assets measured at FVTPL - current	100,000	8,660	0.04	8,660	
USII	Zeon Corporation	–	Financial assets measured at FVTPL - current	21,600	7,614	0.01	7,614	
USII	Kyushu Electric Power Co., Inc.	–	Financial assets measured at FVTPL - current	10,000	3,625	-	3,625	
	Mutual funds							
USII	Yuanta De-Li Money Market Fund	–	Financial assets measured at FVTPL - current	913,842	15,820	-	15,820	
	Shares							
TUVC	Innovation & Infinity Global Corp.	–	Financial assets measured at FVTPL - non-current	720,804	-	0.73	-	Note 2
TUVC	Teratech Corporation	–	Financial assets measured at FVTOCI - non-current	90,000	-	0.58	-	Note 2
TUVC	Leadwell Cnc Machines Mfg., Corp.	–	Financial assets measured at FVTOCI - non-current	419,753	14,356	0.68	14,356	
TUVC	Digimax Inc.	–	Financial assets measured at FVTOCI - non-current	518,898	-	1.18	-	Note 2
TUVC	Hexawave Inc.	–	Financial assets measured at FVTOCI - non-current	109,109	132	0.27	132	
TUVC	Uranus Chemicals Co., Ltd.	–	Financial assets measured at FVTOCI - non-current	15,351	2,072	0.02	2,072	
TUVC	Neuro Sky, Inc. Preferred Stock A	–	Financial assets measured at FVTOCI - non-current	10,000,000	-	1.21	-	Note 2
TUVC	Neuro Sky, Inc. Preferred Stock B	–	Financial assets measured at FVTOCI - non-current	12,595,523	-	1.53	-	Note 2
TUVC	Neuro Sky, Inc. Preferred Stock C	–	Financial assets measured at FVTOCI - non-current	4,532,823	-	0.55	-	Note 2
	Mutual funds							
TUVC	Cathay Taiwan Money Market Fund	–	Financial assets measured at FVTPL - current	1,091,738	14,383	-	14,383	
	Mutual funds							
UM	Taishin 1699 Money Market Fund	–	Financial assets measured at FVTPL - current	2,426,629	35,001	-	35,001	
	Mutual funds							
USIO	Taishin Ta-Chong Money Market Fund	–	Financial assets measured at FVTPL - current	400,275	6,045	-	6,045	
USIO	Taishin 1699 Money Market Fund	–	Financial assets measured at FVTPL - current	1,810,520	26,115	-	26,115	

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Holding Company Name	Name of Marketable Securities	Relationship with the Holding Company	Financial Statement Account	End of the Period				Remark
				Unit/Share	Carrying Amount	Percentage of Ownership (%)	Fair Value	
	Mutual funds							
CLT	Fubon Money Market Fund	–	Financial assets measured at FVTPL - current	2,546,379	$ 40,140	-	$ 40,140	
	Beneficiary securities							
CGPC	Cathay No. 1 Real Estate Investment Trust Fund	–	Financial assets measured at FVTPL - current	3,964,000	56,289	-	56,289	
	Mutual funds							
CGPC	Taishin 1699 Money Market Fund	–	Financial assets measured at FVTPL - current	3,882,418	56,000	-	56,000	
	Shares							
CGPC	TTC Group Holdings Co., Ltd.	–	Financial assets measured at FVTPL - current	2,000,000	46,000	0.03	46,000	
CGPC	KHL IB Venture Capital Co., Ltd.	–	Financial assets measured at FVTOCI - non-current	5,975,992	49,003	5.95	49,003	
	Fund beneficiary certificates							
TVCM	Fubon Money Market Fund	–	Financial assets measured at FVTPL - current	1,128,216	20,001	-	20,001	
	Shares							
TVCM	Asia Polymer Corporation	With the same main shareholders as CGPC	Financial assets measured at FVTOCI - non-current	130,244	2,410	0.02	2,410	
	Mutual funds							
CGPCPOL	Fubon Chi-Hsiang Money Market Fund	–	Financial assets measured at FVTPL - current	902,440	15,016	-	15,016	
CGPCPOL	Taishin 1699 Money Market Fund	–	Financial assets measured at FVTPL - current	3,258,593	47,002	-	47,002	
	Shares							
CGPC (BVI)	Teratech Corporation	–	Financial assets measured at FVTPL - non-current	112,000	-	0.65	-	Note 2
CGPC (BVI)	SOHOware, Inc. - preferred shares	–	Financial assets measured at FVTPL - non-current	100,000	-	-	-	Note 2, 3
	Mutual funds							
GGT	Taishin 1699 Money Market Fund	–	Financial assets measured at FVTPL - current	1,515,446	21,859	-	21,859	
	Shares							
TTC	USI Corporation	Ultimate parent company	Financial assets measured at FVTOCI - non-current	15,109,901	275,755	1.27	275,755	
TTC	Harbinger Venture Capital Corp.	–	Financial assets measured at FVTOCI - non-current	990	5	0.50	5	
TTC	TTC Group Holdings Co., Ltd.	–	Financial assets measured at FVTPL - current	2,000,000	46,000	0.03	46,000	
	Mutual funds							
TTC	Taishin 1699 Money Market Fund	–	Financial assets measured at FVTPL - current	2,080,227	30,005	-	30,005	
	Beneficiary securities							
TTC	Cathay No. 1 Real Estate Investment Trust Fund	–	Financial assets measured at FVTPL - current	3,963,000	56,275	-	56,275	

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Holding Company Name	Name of Marketable Securities	Relationship with the Holding Company	Financial Statement Account	End of the Period				Remark
				Unit/Share	Carrying Amount	Percentage of Ownership (%)	Fair Value	
	Shares							
TAITA (BVI)	Budworth Investment Ltd.	–	Financial assets measured at FVTOCI - non-current	20,219	$ -	2.22	$ -	Note 2
TAITA (BVI)	Teratech Corporation	–	Financial assets measured at FVTPL - non-current	112,000	-	0.74	-	Note 2
TAITA (BVI)	SOHOware, Inc. - preferred shares	–	Financial assets measured at FVTPL - non-current	100,000	-	-	-	Note 2, 3
	Shares							
APC	Harbinger Venture Capital Corp.	–	Financial assets measured at FVTOCI - non-current	2,377	9	1.20	9	
APC	KHL IB Venture Capital Co., Ltd.	–	Financial assets measured at FVTOCI - non-current	11,951,984	98,006	11.90	98,006	
APC	USI Corporation	Ultimate parent company	Financial assets measured at FVTOCI - non-current	101,355,673	1,849,741	8.53	1,849,741	
APC	CTCI Corporation	–	Financial assets measured at FVTOCI - non-current	15,893,437	563,422	1.78	563,422	
APC	AU Optronics Corporation	–	Financial assets measured at FVTOCI - non-current	7,694,812	111,575	0.10	111,575	
APC	PELL Bio-Med Technology Co. Ltd.	–	Financial assets measured at FVTOCI - current	199,158	111,728	0.31	111,728	
APC	Wafer Works Corporation	–	Financial assets measured at FVTOCI - current	518,605	16,984	0.09	16,984	
APC	TTC Group Holdings Co., Ltd.	–	Financial assets measured at FVTPL - current	2,000,000	46,000	0.03	46,000	
APC	EVA Airways Corporation	–	Financial assets measured at FVTPL - current	300,000	10,185	0.01	10,185	
APC	Rechi Precision Co., Ltd.	–	Financial assets measured at FVTPL - current	300,000	7,845	0.06	7,845	
APC	Tai-Tech Advanced Electronics Co., Ltd.	–	Financial assets measured at FVTPL - current	200,000	28,400	0.18	28,400	
APC	Quanta Storage Inc.	–	Financial assets measured at FVTPL - current	200,000	17,320	0.18	17,320	
APC	Zeon Corporation	–	Financial assets measured at FVTPL - current	39,500	13,923	0.02	13,923	
APC	Kyushu Electric Power Co., Inc.	–	Financial assets measured at FVTPL - current	20,000	7,250	-	7,250	
	Beneficiary securities							
APC	Cathay No. 1 Real Estate Investment Trust Fund	–	Financial assets measured at FVTPL - current	4,053,000	57,553	-	57,553	
	Beneficiary certificates							
APC	Taishin 1699 Money Market Fund	–	Financial assets measured at FVTPL - current	1,871,971	27,001	-	27,001	
	Shares							
APC (BVI)	Budworth Investment Ltd.	–	Financial assets measured at FVTOCI - non-current	40,467	-	4.45	-	Note 2
APC (BVI)	Silicon Technology Investment (Cayman) Corp. - Preferred Shares	–	Financial assets measured at FVTOCI - non-current	1,139,776	122,409	2.21	122,409	
APC (BVI)	Neuro Sky Inc. Preferred Stock D	–	Financial assets measured at FVTOCI - non-current	2,397,364	-	0.37	-	Note 2
APC (BVI)	Solargiga Energy Holdings Ltd.	–	Financial assets measured at FVTOCI - non-current	14,863,333	4,792	0.45	4,792	
APC (BVI)	Teratech Corporation	–	Financial assets measured at FVTOCI - non-current	112,000	-	0.67	-	Note 2
APC (BVI)	TGF Linux Communication, Inc. -Preferred Shares	–	Financial assets measured at FVTPL - non-current	300,000	-	-	-	Note 2, 3
APC (BVI)	SOHOware, Inc. - preferred shares	–	Financial assets measured at FVTPL - non-current	450,000	-	-	-	Note 2, 3
APC (BVI)	Boldworks, Inc. - Preferred Shares	–	Financial assets measured at FVTPL - non-current	100,000	-	-	-	Note 2, 3

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Holding Company Name	Name of Marketable Securities	Relationship with the Holding Company	Financial Statement Account	End of the Period				Remark
				Unit/Share	Carrying Amount	Percentage of Ownership (%)	Fair Value	
	Shares							
APCIC	USI Corporation	Ultimate parent company	Financial assets measured at FVTPL - current	44,808	$ 818	-	$ 818	
APCIC	TTC Group Holdings Co., Ltd.	–	Financial assets measured at FVTPL - current	1,000,000	23,000	0.01	23,000	
APCIC	EVA Airways Corporation	–	Financial assets measured at FVTPL - current	200,000	6,790	-	6,790	
APCIC	Rechi Precision Co., Ltd.	–	Financial assets measured at FVTPL - current	200,000	5,230	0.04	5,230	
APCIC	Quanta Storage Inc.	–	Financial assets measured at FVTPL - current	100,000	8.660	0.04	8.660	
APCIC	Tai-Tech Advanced Electronics Co., Ltd.	–	Financial assets measured at FVTPL - current	50,000	7,100	0.05	7,100	
APCIC	Zeon Corporation	–	Financial assets measured at FVTPL - current	21,600	7,613	0.01	7,613	
APCIC	Kyushu Electric Power Co., Inc.	–	Financial assets measured at FVTPL - current	10,000	3,625	-	3,625	
	Mutual funds							
APCIC	Cathay Taiwan Money Market Fund	–	Financial assets measured at FVTPL - current	1,158,802	15,268	-	15,268	
	Shares							
CGTD	Asia Polymer Corporation	Investee that accounted for CGTD using the equity method	Financial assets measured at FVTOCI - non-current	5,290,482	97,874	0.89	97,874	
CGTD	China General Plastics Corporation	Investee that accounted for CGTD using the equity method	Financial assets measured at FVTOCI - non-current	2,940,788	51,023	0.51	51,023	
CGTD	Taita Chemical Company, Ltd.	Investee that accounted for CGTD using the equity method	Financial assets measured at FVTOCI - non-current	2,278,217	52,513	0.57	52,513	
	Mutual funds							
CGTD	Taishin 1699 Money Market Fund	–	Financial assets measured at FVTPL - current	1,736,827	25,052	-	25,052	
CGTD	Yuanta U.S. Treasury 20+ Year Bond ETF Fund	–	Financial assets measured at FVTPL - current	380,000	10,454	-	10,454	

Note 1: All securities in the table include stocks, bonds, beneficiary certificates and the securities derived from the items above which are regulated by IFRS 9 "Financial Instruments." None of which was placed as collateral, pledged for loan, or subjected to other encumbrances.

Note 2: The amount is already recognized as impairment losses.

Note 3: As these are preferred shares, the shareholding ratio is not calculated.

Note 4: Please refer to Tables 6 and 7 for detailed information on subsidiaries and associates.

USI CORPORATION AND SUBSIDIARIES
Total Purchases From Or Sales To Related Parties Amounting To At Least Nt$100 Million Or 20% Of The Paid-In Capital
From January 1 to March 31, 2026

Table 4

(In Thousands of New Taiwan Dollars, Unless Stated Otherwise)

Buyer/Seller	Counterparty	Relationship	Transaction Details				Distinctive terms of trade and reasons		Notes/Accounts Receivable (Payable)		Remark
			Purchase (Sale)	Amount	As a percentage of total purchase (sale) (%)	Credit Terms	Unit Price	Credit Terms	Ending Balance	As a percentage of total notes or accounts receivable (payable) (%)	
ACME	ACME (GZ)	(1)	Purchase (including processing fees)	$ 103,517	42	55 days	No significant difference	No significant difference	($ 92,572)	64	
ACME (GZ)	ACME	(2)	Sale (including processing fees)	(103,517)	(53)	55 days	No significant difference	No significant difference	92,572	25	
TVCM	CGPC	(2)	Sale	(312,474)	(21)	45 days	No significant difference	No significant difference	211,025	17	
TVCM	CGPCPOL	(3)	Sale	(806,691)	(55)	75 days	No significant difference	No significant difference	847,025	67	

Note 1: Payment and collection terms and pricing of the transactions were not significantly different from those of ordinary transactions.

Note 2: Investment types are as follows:

(1) The parent company to its subsidiary.

(2) The subsidiary to the parent company.

(3) Between subsidiaries.

Note 3: All the transactions were written off when preparing the consolidated financial statements.

USI CORPORATION AND SUBSIDIARIES
Receivables From Related Parties Amounting To At Least Nt$100 Million Or 20% Of The Paid-In Capital
March 31, 2026

Table 5

(In Thousands of New Taiwan Dollars)

Company Name	Counterparty	Relationship	Financial Statement Account and Ending Balance		Turnover Rate	Overdue		Financial Statement Account and Ending Balance Amounts Received in Subsequent Period (Note 2)	Allowance for Impairment Loss (Note 1)
						Amount	Actions Taken		
SPS	SPD	Subsidiary	Other receivables - related parties	$ 112,919	-	$ -	—	$ -	
ASK	SPT	Fellow company	Other receivables - related parties	169,335	-	-	—	-	
CGPC	CGPC-America	Subsidiary	Accounts receivables - related parties	184,151	1.60	-	—	53,215	
TVCM	CGPC	Parent company	Accounts receivables - related parties	211,025	4.53	-	—	66,057	
TVCM	CGPCPOL	Fellow company	Accounts receivables - related parties	847,025	4.39	-	—	351,822	
TTC	TTC (TJ)	Subsidiary	Other receivables - related parties	292,059	-	292,059	Continuous Collection	-	Note 3

Note 1: It is assessed that no allowance for impairment loss is needed.

Note 2: Refers to the period from April 1 to April 24, 2026.

Note 3: The other receivables of TTC are from selling raw materials to TTC (TJ), and transferred to other receivables since it had exceeded the normal credit term by a certain period.

Note 4: All the transactions were written off when preparing the consolidated financial statements.

USI CORPORATION AND SUBSIDIARIES
Information On Investees
From January 1 to March 31, 2026

Table 6

(In Thousands of New Taiwan Dollars, Unless Stated Otherwise)

Investor	Investee	Location	Main Businesses and Products	Original Investment Amount		End of the Period			Net Income (Loss) of Investee	Investment gains (losses) recognized for the period	Remark
				Ending balance of the period	Ending balance of the prior year	Number of Shares	Percentage (%)	Carrying Amount			
USI	USII	Taiwan	Investment business	$ 550,000	$ 550,000	89,647,000	100.00	$ 920,235	$ 22,709	$ 22,709	
USI	Swanlake	British Virgin Islands	Investment business	728,439	728,439	30,000,000	100.00	850,938	(2,893)	(2,893)	
USI	USI (HK)	Hong Kong	Trading and investment	63,482	63,482	159,999	100.00	55,280	(1,229)	(1,229)	
USI	UPIIC	Taiwan	Investment business	3,490,255	3,490,255	918,324,656	100.00	8,440,892	(144,886)	(144,886)	
USI	TUVC	Taiwan	Venture capital	226,800	226,800	7,000,000	70.00	23,929	(391)	(274)	
USI	CLT	Taiwan	Import and export trade	28,323	28,323	9,070,320	99.96	108,335	4,973	4,971	
USI	SPC	Taiwan	Production and sales of stretch film and industrial-use multi-layer wrap	171,210	171,210	62,616,299	40.58	904,936	(34,103)	(13,838)	
USI	ACME	Taiwan	Production and sales of manganese-zinc soft ferrite powder	470,158	470,158	61,682,967	28.96	574,683	22,241	6,441	
USI	UM	Taiwan	Providing management services	1,000	1,000	1,092,852	100.00	14,982	1	1	
USI	ECGL	British Virgin Islands	Investment business	7,645,980	7,645,980	246,670,000	59.13	883,139	(286,348)	(169,326)	
USI	USIO	Taiwan	Manufacturing and marketing of sapphire single crystal	330,000	330,000	33,000,000	50.85	5,172	(4,836)	(2,459)	
USI	SG	Taiwan	Renewable energy power generation business	357,506	357,506	36,616,004	100.00	282,791	1	(413)	
USI	CURE	Taiwan	Energy Technology Services	10,000	10,000	1,000,000	33.33	8,800	64	21	
ECGL	EVG	British Virgin Islands	Investment business	13,346,554	13,346,554	417,145,000	67.40	1,493,481	(424,832)		
EVG	DEI	Hong Kong	Investment business	18,840,256	18,840,256	588,850,000	85.00	1,080,811	(512,226)		
UPIIC	TTC	Taiwan	Manufacturing and marketing of plastic products	1,749,212	1,749,212	145,807,007	36.67	2,326,406	(212,195)		
UPIIC	APC	Taiwan	Manufacturing and marketing of plastic products	1,965,437	1,965,437	192,063,336	32.35	4,068,217	(120,235)		
UPIIC	CGPC	Taiwan	Manufacturing and marketing of plastic products	1,320,045	1,320,045	140,609,929	24.20	1,978,384	(120,414)		
USII	ACME	Taiwan	Production and sales of manganese-zinc soft ferrite powder	222,752	222,752	19,780,230	9.29	198,678	22,241		
USII	STC	Taiwan	Planting agriculture, marketing, and research and development of agricultural products, and the production and sale of EVA packaging films and other high value-added plastic products	52,500	52,500	3,000,015	15.00	12,762	(5,592)		
USII	TUVM	Taiwan	Corporate management consulting	8,000	8,000	800,000	100.00	11,444	(547)		
Swanlake	ACME (Cayman)	Cayman Islands	Investment business	347,485	347,485	13,825,368	18.93	345,163	(23,958)		
ACME	ACME (Cayman)	Cayman Islands	Investment business	1,108,637	1,108,637	43,887,521	60.10	1,095,131	(23,958)		
ACME	GAEL	British Virgin Islands	Investment business	669,072	669,072	20,800,000	100.00	1,067,344	1,399		
ACME	USIO	Taiwan	Manufacturing and marketing of sapphire single crystal	646,200	646,200	22,064,224	34.00	3,458	(4,836)		
ACME (Cayman)	ACME (MA)	Malaysia	Investment business	764,393	764,393	96,808,000	100.00	1,135,288	(21,813)		
ACME (MA)	ACME Ferrite	Malaysia	Manufacturing and sales of manganese- zinc soft ferrite core	290,520	290,520	9,120,000	100.00	798,384	(11,708)		
ACME (MA)	ACME Advanced	Malaysia	Manufacturing and sale of silicon carbide	414,827	414,827	54,208,000	100.00	145,445	(9,919)		
SPC	SPS	Singapore	Manufacturing and marketing of plastic products	808,506	808,506	36,862,980	100.00	1,693,656	(5,017)		
SPC	Forever Young	British Virgin Islands	Trading and agency businesses	1,297	1,297	50,000	100.00	538	(102)		
SPC	SIL	Cayman Islands	Investment business	499,996	499,996	16,041,205	100.00	1,351,825	20,356		
SPC	STC	Taiwan	Planting agriculture, marketing, and research and development of agricultural products, and the production and sale of EVA packaging films and other high value-added plastic products	385,000	385,000	14,000,070	70.00	59,557	(5,592)		

(Continued)

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Investor	Investee	Location	Main Businesses and Products	Original Investment Amount		End of the Period			Net Income (Loss) of Investee	Investment gains (losses) recognized for the period	Remark
				Ending balance of the period	Ending balance of the prior year	Number of Shares	Percentage (%)	Carrying Amount			
SPC	SPD	Indonesia	Manufacturing and marketing of plastic products	$ 7,979	$ 7,979	261,010	1.00	$ 7,748	($ 973)		
SPC	SPI	India	Manufacturing and marketing of plastic products	0.007	0.007	1	-	0.007	(2,138)		
SPS	SPM	Malaysia	Manufacturing and marketing of plastic products	210,956	210,956	20,000,000	100.00	508,162	1,924		
SPS	SPI	India	Manufacturing and marketing of plastic products	560,217	560,217	115,651,389	100.00	279,316	(2,138)		
SPS	SPD	Indonesia	Manufacturing and marketing of plastic products	826,752	826,752	25,840,033	99.00	767,097	(973)		
SIL	ASH	U.K.	Investment business	226,975	226,975	3,156,993	100.00	489,375	9,402		
CGPC	TVCM	Taiwan	Manufacturing and sales of VCM	2,934,978	2,934,978	259,707,456	87.31	3,425,735	(116,226)		
CGPC	CGPCPOL	Taiwan	Manufacturing and marketing of PVC resins	1,300,000	1,300,000	72,508,657	100.00	605,101	(38,103)		
CGPC	CGPC (BVI)	British Virgin Islands	Investment business	1,059,344	1,059,344	14,808,258	100.00	399,299	4,390		
CGPC	CGTD	Taiwan	Warehousing and transportation of petrochemical raw materials	41,106	41,106	25,053,469	33.33	305,882	(18,025)		
CGPC	CGPC-America	USA	Sales of secondary and tertiary processed PVC products.	648,931	648,931	100	100.00	143,223	(1,095)		
CGPC	ACME	Taiwan	Production and sales of manganese-zinc soft ferrite powder	41,805	41,805	3,566,526	1.67	34,115	22,241		
TVCM	GGT	Taiwan	Environmental detection services	50,000	50,000	5,381,447	100.00	44,197	(10,591)		
TTC	TAITA (BVI)	British Virgin Islands	Investment business	2,871,167	2,871,167	89,738,000	100.00	3,281,904	(51,114)		
TTC	CGPC	Taiwan	Manufacturing and marketing of plastic products	65,365	65,365	11,516,174	1.98	151,413	(120,414)		
TTC	CGTD	Taiwan	Warehousing and transportation of petrochemical raw materials	41,082	41,082	25,053,468	33.33	305,882	(18,025)		
TTC	ACME	Taiwan	Production and sales of manganese-zinc soft ferrite powder	55,702	55,702	4,991,556	2.34	47,746	22,241		
TAITA (BVI)	ACME (Cayman)	Cayman Islands	Investment business	71,352	71,352	3,225,693	4.42	80,532	(23,958)		
APC	APC (BVI)	British Virgin Islands	Investment business	440,731	440,731	11,342,594	100.00	721,470	(1,807)		
APC	APCIC	Taiwan	Investment business	200,000	200,000	20,000,000	100.00	136,571	(2,546)		
APC	USIIC	British Virgin Islands	Investment business	67,190	67,190	2,100,000	70.00	67,173	(308)		
APC	CGPC	Taiwan	Manufacturing and marketing of plastic products	247,412	247,412	46,886,185	8.07	616,449	(120,414)		
APC	CGTD	Taiwan	Warehousing and transportation of petrochemical raw materials	41,082	41,082	25,053,469	33.33	305,882	(18,025)		
APC	SPC	Taiwan	Production and sales of stretch film and industrial-use multi-layer wrap	75,242	75,242	12,266,779	7.95	178,256	(34,103)		
APC	ACME	Taiwan	Production and sales of manganese zinc, soft ferrite, and magnetic cores.	76,241	76,241	6,801,315	3.19	65,057	22,241		
APC	TUVC	Taiwan	Venture capital	30,309	30,309	832,666	8.33	2,846	(391)		
APC	USIO	Taiwan	Manufacturing and marketing of sapphire single crystal	59,725	59,725	5,972,464	9.20	936	(4,836)		
APC	ECGL	British Virgin Islands	Investment business	5,454,348	5,454,348	170,475,000	40.87	610,342	(286,348)		
APC (BVI)	ACME (Cayman)	Cayman Islands	Investment business	220,126	220,126	9,951,820	13.63	248,456	(23,958)		
APC (BVI)	USIIC	British Virgin Islands	Investment business	28,796	28,796	900,000	30.00	28,788	(308)		
APCIC	ACME	Taiwan	Production and sales of manganese zinc, soft ferrite, and magnetic cores.	39,523	39,523	3,116,262	1.46	29,808	22,241		
APCIC	STC	Taiwan	Planting agriculture, marketing, and research and development of agricultural products, and the production and sale of EVA packaging films and other high value-added plastic products	52,500	52,500	3,000,015	15.00	12,762	(5,592)		

Note 1: Please refer to Table 7 for relevant information on mainland investee companies.

Note 2: The original investment amount and the year-end holding amount were converted using the spot exchange rate as of March 31, 2026.

Note 3: The current year's profit and loss amount of the investee and the investment gain or loss recognized for the current year are calculated based on the average exchange rate from January 1 to March 31, 2026.

Note 4: Except for CURE, the carrying amount of other investee companies and the recognized investment gain (loss) for the year have been fully written off when preparing the consolidated financial statements.

USI CORPORATION AND SUBSIDIARIES
Information On Investments In Mainland China
From January 1 to March 31, 2026

Table 7 (In Thousands of New Taiwan Dollars, Unless Stated Otherwise)

Investee Company	Main Businesses and Products	Paid-in Capital (Note 3)	Method of Investment (Note 1)	Accumulated Outward Remittance for Investment from Taiwan as of the beginning of the Period (Note 3)	Investment Flows for the Period		Accumulated Outward Remittance for Investment from Taiwan as of the End of Period(Note 3)	Net Income (Loss) of Investee(Note 2)	USI's Direct or Indirect Investment Ownership Percentage (%)	Investment gains (losses) recognized for the period (Note 2)	Carrying Amount as of the End of Period (Note 3)	Accumulated Repatriation of Investment Income as of the End of Period
					Outflow	Inflow						
ACME (KS)	Manufacturing and sales of manganese-zinc soft ferrite core	$ 983,046	(1)	$ 90,147	$ -	$ -	$ 90,147	($ 1,870)	18.93	($ 354)	$ 127,278	$ -
GUL	Import and distribution of various types of chemical raw materials and products	46,240	(1)	33,165	-	-	33,165	(508)	70.00	(356)	51,148	-
XUL	Import and distribution of various types of chemical raw materials and products	46,240	(1)	31,171	-	-	31,171	(3,401)	70.00	(2,381)	84,389	-
DEIP	Property management	97,104	(2)	31,270	-	-	31,270	(7)	33.88	(2)	33,392	-
Gulei	Crude oil processing and petroleum products manufacturing	43,069,786	(2)	7,309,249	-	-	7,309,249	(1,023,888)	16.94	(173,439)	280,298	-
ACME (KS)	Manufacturing and sales of manganese-zinc soft ferrite core	983,046	(3)	374,188	-	-	374,188	(1,870)	60.10	(1,124)	404,033	-
ACME (GZ)	Manufacturing and sales of manganese-zinc soft ferrite core	614,304	(4)	619,676	-	-	619,676	1,505	100.00	1,505	1,065,268	-
SPK	Production, sales and development of multi- functional film, optical film, etc.	425,214	(5)	223,930	-	-	223,930	10,955	100.00	10,955	862,428	221,875
ASK	Production and sales of PE release film and other release products	291,155	(5)	193,447	-	-	193,447	9,402	100.00	9,402	489,057	278,333
SPT	Production, sales and development of multi- functional film, optical film, etc.	342,347	(6)	170,754	-	-	170,754	(4,817)	100.00	(4,817)	(20,217)	-
STK	Marketing of plastic products, daily necessities, electrical appliances and their components and import and export of other high value added plastic products	13,872	(7)	13,464	-	-	13,464	(102)	100.00	(102)	13,395	-
CGPC(ZS)	Manufacturing and sales of PVC film and third-time processed products	639,900	(8)	639,900	-	-	639,900	3,575	100.00	3,575	303,605	-
TTC (ZS)	Production and sales of polystyrene derivatives	1,479,769	(9)	1,375,785	-	-	1,375,785	(53,985)	100.00	(53,985)	1,917,840	-
TTC (TJ)	Production and sales of polystyrene derivatives	875,063	(9)	831,870	-	-	831,870	3,072	100.00	3,072	(211,876)	-
TTC (ZZ)	Production and sales of polystyrene derivatives	1,554,303	(9)	-	-	-	-	983	100.00	983	1,475,412	-
ACME (KS)	Manufacturing and sales of manganese-zinc soft ferrite core	983,046	(9)	43,322	-	-	43,322	(1,870)	4.42	(83)	29,696	-
ACME (KS)	Manufacturing and sales of manganese-zinc soft ferrite core	983,046	(10)	133,655	-	-	133,655	(1,870)	11.63	(255)	91,617	-
USITA	Sales of chemical products and equipment, etc.	79,988	(10)	97,124	-	-	97,124	2,356	100.00	2,356	197,300	-
Gulei	Crude oil processing and petroleum products manufacturing	43,069,786	(11)	5,051,462	-	-	5,051,462	(1,023,888)	11.71	(119,865)	193,718	-
GUL	Sales of chemical products	46,240	(10)	13,872	-	-	13,872	(508)	30.00	(152)	21,921	-
XUL	Sales of chemical products	46,240	(10)	13,872	-	-	13,872	(3,401)	30.00	(1,020)	36,167	-
DEIP	Property management	97,104	(11)	22,736	-	-	22,736	(7)	23.41	(2)	23,077	-

Company Name	Accumulated Outward Investment to Mainland China from Taiwan at the End of the Current Period	Investment Amounts Authorized by Investment Commission, MOEA	Upper Limit on the Amount of Investment Stipulated by Investment Commission, MOEA	Remark
USI	$ 7,685,612	$ 10,060,773	$ -	Note 4
ACME	970,856	1,172,073	-	Note 4
SPC	588,131	1,048,980	-	Note 4
STC	13,464	13,872	80,000	Note 5
CGPC	818,496	956,651	-	Note 4
TTC	2,250,977	4,025,525	-	Note 4
APC	5,485,645	7,327,208	-	Note 4

Note 1: Method of Investment:

(1) USI invests indirectly through Swanlake.
(2) USI invests indirectly through ECGL.
(3) ACME invests indirectly through ACME (Cayman).
(4) ACME invests indirectly through GAEL.
(5) SPC invests indirectly through SIL.
(6) SPC invests indirectly through SPS.
(7) STC invests directly.
(8) CGPC invests indirectly through CGPC (BVI).
(9) TTC invests indirectly through TAITA (BVI).
(10) APC invests indirectly through APC (BVI).
(11) APC invests indirectly through ECGL.

Note 2: The amount is calculated based on the average exchange rate from January 1 to March 31, 2026.

Note 3: The amount was converted using spot exchange rate as of March 31, 2026.

Note 4: As a company that has obtained the certificate issued by the Industrial Development Bureau, MOEA, certifying that it meets the business scope requirements for an operational headquarters, no investment limit is applicable.

Note 5: Based on Article 3 of the "Principle of Examination on Investment and Technical Cooperation in Mainland China" issued by the Investment Commission on August 29, 2008, the limit is set at 60% of the net value or consolidated net value of the investment company, STC, or NT$80,000 thousand, whichever is higher.

Note 6: Except for Gulei, the recognized investment gain (loss) and carrying amount in the period have been fully written off when preparing the consolidated financial statements.

USI CORPORATION AND SUBSIDIARIES
Intercompany Relationships and Significant Intercompany Transactions
From January 1 to March 31, 2026

Table 8

(In Thousands of New Taiwan Dollars)

No. (Note 1)	Trading Company	Counterparty	Relationship with the transaction counterparty (Note 2)	Transactions Details			
				Financial Statement Account	Amount (Note 4)	Transaction Terms	As a percentage of total revenues or total assets (%) (Note 3)
0	USI	USI (HK)	1	Sales revenue	$ 57,569	No significant difference	0.54
0	USI	APC	1	Other receivables	141,636	No significant difference	0.22
1	CGPC	TVCM	3	Accounts Payable	211,025	No significant difference	0.33
1	CGPC	TVCM	3	Purchase	312,474	No significant difference	2.91
1	CGPC	CGPC-America	3	Accounts receivables	184,151	No significant difference	0.28
1	CGPC	CGPC-America	3	Sales revenue	74,622	No significant difference	0.69
2	TTC	TTC (TJ)	3	Other receivables	292,059	No significant difference	0.45
3	UM	USI	2	Income from management services	54,799	No significant difference	0.51
4	CGPCPOL	TVCM	3	Accounts Payable	847,025	No significant difference	1.31
4	CGPCPOL	TVCM	3	Purchase	806,691	No significant difference	7.51
5	ACME	ACME (KS)	3	Processing fees (classified as cost of goods sold)	102,998	No significant difference	0.96
5	ACME	ACME (GZ)	3	Notes/Accounts Payable	92,572	No significant difference	0.14
6	SPC	SPD	3	Accounts receivables	88,709	No significant difference	0.14
7	SPS	SPD	3	Other receivables	112,919	No significant difference	0.17
7	SPS	SPM	3	Cost of goods sold	58,575	No significant difference	0.55
8	SPK	ASK	3	Accounts receivables	71,827	No significant difference	0.11
8	SPK	ASK	3	Sales revenue	62,531	No significant difference	0.58
9	ASK	SPT	3	Other receivables	169,335	No significant difference	0.26

Note 1: The information about the transactions between the Company and the subsidiaries should be marked in the note column as follows:

1. The parent company: 0.
2. The subsidiaries: 1 onward.

Note 2: Investment types are as follows:

1. The parent company to its subsidiary.
2. The subsidiary to the parent company.
3. Between subsidiaries.

Note 3: The ratio of transactions related to total sales revenue or assets is calculated as follows: a. Assets or liabilities: The ratio was calculated based on the ending balance of total consolidated assets; and b. Income or loss: The ratio was calculated based on the ending accumulated amount of total consolidated sales revenue.

Note 4: All the transactions were written off when preparing the consolidated financial statements.