English Translation of Consolidated Financial Statements Originally Issued in Chinese

Ticker: 6491

PEGAVISION CORPORATION AND SUBSIDIARIES
CONSOLIDATED FINANCIAL STATEMENTS
WITH REVIEW REPORT OF INDEPENDENT AUDITORS
AS OF JUNE 30, 2026 AND 2025
AND FOR THE SIX-MONTH PERIODS THEN ENDED

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The reader is advised that these consolidated financial statements have been prepared originally in Chinese. In the event of a conflict between these financial statements and the original Chinese version or difference in interpretation between the two versions, the Chinese language financial statements shall prevail.

English Translation of Consolidated Financial Statements Originally Issued in Chinese

Consolidated Financial Statements
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REVIEW REPORT OF INDEPENDENT ACCOUNTANTS

To : the Board of Directors and Shareholders of
Pegavision Corporation

Introduction

We have reviewed the accompanying consolidated balance sheets of Pegavision Corporation (the "Company") and its subsidiaries as of June 30, 2026 and 2025, the related consolidated statements of comprehensive income for the three-month and six-month periods then ended, the related consolidated statements of changes in equity and cash flows for the six-month periods then ended, and notes to the consolidated financial statements, including the summary of significant accounting policies (together "the consolidated financial statements"). Management is responsible for the preparation and fair presentation of these consolidated financial statements in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and International Accounting Standard 34, "Interim Financial Reporting" as endorsed and became effective by Financial Supervisory Commission of the Republic of China. Our responsibility is to express a conclusion on these consolidated financial statements based on our reviews.

Scope of Review

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

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Conclusion

Based on our reviews, nothing has come to our attention that causes us to believe that the accompanying consolidated financial statements do not present fairly, in all material respects, the consolidated financial position of the Company and its subsidiaries as of June 30, 2026 and 2025 and their consolidated financial performance for the three-month and six-month periods then ended and consolidated cash flows for the six-month periods then ended, in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and International Accounting Standard 34, "Interim Financial Reporting" as endorsed and became effective by Financial Supervisory Commission of the Republic of China.

/s/Chang, Chih-Ming

/s/Chen, Kuo-Shuai

Ernst & Young
Taiwan, R.O.C.
July 31th, 2026

Notice to Readers

The accompanying consolidated financial statements are intended only to present the consolidated financial position, results of operations 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 practice to review such consolidated financial statements are those generally accepted and applied in the Republic of China.

Accordingly, the accompanying consolidated financial statements and report of independent accountants are not intended for use by those who are not informed about the accounting principles or standards on auditing of Republic of China, and their applications in practice. As the financial statements are the responsibility of the management, Ernst & Young cannot accept any liability for the use of, or reliance on, the English translation or for any errors or misunderstandings that may derive from the translation.

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English Translation of Consolidated Financial Statements Originally Issued in Chinese

Pegavision Corporation and Subsidiaries

Consolidated Balance Sheets

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

(Amounts Expressed In Thousands of New Taiwan Dollars)

Assets			As of June 30, 2026		As of December 31, 2025		As of June 30, 2025	
Code	Accounts	Notes	Amount	%	Amount	%	Amount	%
11xx	Current assets							
1100	Cash and cash equivalents	6(1)	$744,989	4	$1,708,677	11	$1,509,092	10
1110	Financial assets at fair value through profit or loss	6(2)	1,506,322	9	1,108,186	7	1,038,952	7
1136	Financial assets measured at amortized cost	6(4)	2,069,642	12	1,664,233	10	2,224,259	14
1170	Accounts receivable, net	6(5), 6(20), 7	1,199,128	7	938,058	6	832,531	5
1200	Other receivables	7	44,556	-	28,960	-	13,708	-
1220	Current tax assets		85	-	114	-	45	-
1310	Inventories, net	6(6)	1,136,796	7	881,342	5	798,178	5
1410	Prepayments		116,226	1	130,359	1	121,132	1
1470	Other current assets		132,842	1	76,078	-	75,431	-
	Total current assets		6,950,586	41	6,536,007	40	6,613,328	42
15xx	Non-current assets							
1517	Financial assets at fair value through other comprehensive income	6(3)	1,295	-	1,295	-	50,880	-
1535	Financial assets measured at amortized cost	6(4), 8	1,212	-	37,107	-	-	-
1550	Investment accounted for using equity method	6(7)	19,236	-	19,408	-	19,589	-
1600	Property, plant and equipment, net	6(8), 8, 9	8,532,026	50	8,729,232	54	8,245,089	52
1755	Right-of-use assets, net	6(21)	419,016	3	419,915	3	339,911	2
1780	Intangible assets, net	6(9)	43,942	-	43,996	-	34,816	-
1840	Deferred tax assets	4, 6(25)	76,927	1	83,074	1	77,488	1
1900	Other non-current assets	6(8), 6(10), 8, 9	917,355	5	304,293	2	412,949	3
	Total non-current assets		10,011,009	59	9,638,320	60	9,180,722	58
	Total Assets		$16,961,595	100	$16,174,327	100	$15,794,050	100

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

English Translation of Consolidated Financial Statements Originally Issued in Chinese

Pegavision Corporation and Subsidiaries

Consolidated Balance Sheets (Continued)

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

(Amounts Expressed In Thousands of New Taiwan Dollars)

Liabilities and Equity			As of June 30, 2026		As of December 31, 2025		As of June 30, 2025	
Code	Accounts	Notes	Amount	%	Amount	%	Amount	%
21xx	Current liabilities							
2100	Short-term borrowings	6(11)	$439,815	3	$564,632	3	$641,617	4
2130	Contract liabilities	6(19), 7	247,051	1	83,976	1	72,434	-
2150	Notes payable		2,301	-	17,362	-	2,320	-
2170	Accounts payable	7	351,269	2	310,216	2	258,174	2
2200	Other payables	6(12), 7	2,725,879	16	2,048,806	13	2,787,370	18
2230	Current tax liabilities	4, 6(25)	457,784	3	336,858	2	151,578	1
2250	Provisions	6(13)	3,157	-	4,800	-	2,400	-
2280	Lease liabilities	6(21)	40,155	-	38,155	-	34,655	-
2300	Other current liabilities	6(14), 6(15), 8	438,498	3	412,961	3	300,033	2
	Total current liabilities		4,705,909	28	3,817,766	24	4,250,581	27
25xx	Non-current liabilities							
2540	Non-current portion of long-term borrowings	6(15), 8	421,339	2	454,375	3	484,694	3
2570	Deferred tax liabilities	4, 6(25)	87,765	1	84,738	1	80,062	1
2580	Lease liabilities	6(21)	74,651	-	77,794	-	72,673	-
2645	Guarantee deposits received	7	5,262	-	3,792	-	3,596	-
2670	Other non-current liabilities		-	-	-	-	48	-
	Total non-current liabilities		589,017	3	620,699	4	641,073	4
	Total liabilities		5,294,926	31	4,438,465	28	4,891,654	31
31xx	Equity Attributable to Shareholders of the Parent							
3100	Capital	6(17)						
3110	Common stock		780,000	5	780,000	5	780,000	5
3200	Capital surplus	6(17)	4,283,882	25	4,269,544	26	4,269,544	27
3300	Retained earnings	6(17)						
3310	Legal reserve		1,031,789	6	868,985	5	868,985	6
3320	Special reserve		125,061	1	19,760	-	19,760	-
3350	Unappropriated retained earnings		5,786,338	34	5,817,922	36	4,992,528	32
3400	Other equity interest		(106,168)	(1)	(125,061)	(1)	(119,927)	(1)
3500	Treasury Shares	4, 6(17)	(340,652)	(2)	-	-	-	-
36xx	Non-controlling interests	6(17)	106,419	1	104,712	1	91,506	-
	Total equity		11,666,669	69	11,735,862	72	10,902,396	69
	Total liabilities and equity		$16,961,595	100	$16,174,327	100	$15,794,050	100

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

English Translation of Consolidated Financial Statements Originally Issued in Chinese

Pegavision Corporation and Subsidiaries

Consolidated Statements of Comprehensive Incomes

For the three-month and six-month periods ended June 30, 2026 and 2025

(Amounts Expressed in Thousands of New Taiwan Dollars, Except for Earnings per Share)

Code	Items	Notes	For the three-month period ended June 30,				For the six-month period ended June 30,			
			2026		2025		2026		2025	
			Amount	%	Amount	%	Amount	%	Amount	%
4000	Operating revenue	6(19), 7	$2,114,505	100	$1,626,814	100	$4,000,172	100	$3,220,313	100
5000	Operating costs	6(6), 7	(994,095)	(47)	(799,009)	(49)	(1,874,215)	(47)	(1,514,035)	(47)
5900	Gross profit		1,120,410	53	827,805	51	2,125,957	53	1,706,278	53
6000	Operating expenses	7								
6100	Selling expenses		(224,820)	(11)	(188,994)	(12)	(412,333)	(10)	(356,469)	(11)
6200	Administrative expenses		(150,762)	(7)	(113,839)	(7)	(286,694)	(7)	(229,367)	(7)
6300	Research and development expenses		(161,584)	(7)	(145,472)	(9)	(300,140)	(8)	(310,612)	(10)
6450	Expected credit gains (losses)	6(20)	1,324	-	(605)	-	587	-	150	-
	Operating expenses total		(535,842)	(25)	(448,910)	(28)	(998,580)	(25)	(896,298)	(28)
6900	Operating income		584,568	28	378,895	23	1,127,377	28	809,980	25
7000	Non-operating income and expenses	6(23)								
7100	Interest income		11,589	1	11,794	1	23,637	1	23,039	1
7010	Other income	7	56,720	3	12,045	1	71,311	2	142,775	5
7020	Other gains or losses		8,516	-	(4,994)	-	15,669	-	15,469	-
7050	Finance costs	7	(11,447)	(1)	(12,723)	(1)	(21,592)	(1)	(25,472)	(1)
7060	Share of profit or loss of associates and joint ventures accounted	6(7)	(127)	-	(106)	-	(172)	-	(162)	-
	Total non-operating incomes and expenses		65,251	3	6,016	1	88,853	2	155,649	5
7900	Income from continuing operations before income tax		649,819	31	384,911	24	1,216,230	30	965,629	30
7950	Income tax	4, 6(25)	(100,743)	(5)	(64,257)	(4)	(189,269)	(5)	(151,696)	(5)
8200	Net income		549,076	26	320,654	20	1,026,961	25	813,933	25
8300	Other comprehensive income (loss)	6(24)								
8360	Items that may be reclassified subsequently to profit or loss									
8380	Exchange differences resulting from translating the financial statements of a foreign operation		(4,322)	-	(122,807)	(8)	21,761	1	(103,329)	(3)
8399	Income tax relating to components of other comprehensive income		(1,162)	-	596	-	(1,575)	-	97	-
	Total other comprehensive income, net of tax		(5,484)	-	(122,211)	(8)	20,186	1	(103,232)	(3)
8500	Total comprehensive income		$543,592	26	$198,443	12	$1,047,147	26	$710,701	22
8600	Net income (loss) attributable to:									
8610	Shareholders of the parent		$544,246	26	$313,464	19	$1,016,521	25	$802,650	25
8620	Non-controlling interests		4,830	-	7,190	1	10,440	-	11,283	-
			$549,076	26	$320,654	20	$1,026,961	25	$813,933	25
8700	Comprehensive income (loss) attributable to:									
8710	Shareholders of the parent		$538,566	26	$194,832	12	$1,035,414	26	$702,483	22
8720	Non-controlling interests		5,026	-	3,611	-	11,733	-	8,218	-
			$543,592	26	$198,443	12	$1,047,147	26	$710,701	22
9750	Earnings per share-basic (in NTD)	6(26)	$7.08		$4.02		$13.13		$10.29	
9850	Earnings per share-diluted (in NTD)	6(26)	$7.04		$4.00		$13.03		$10.21	

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

English Translation of Consolidated Financial Statements Originally Issued in Chinese

Pegavision Corporation and Subsidiaries

Consolidated Statements of Changes in Equity

For the six-month periods ended June 30, 2026 and 2025

(Amounts Expressed In Thousands of New Taiwan Dollars)

		Equity Attributable to Shareholders of the Parent										
				Retained Earnings			Other Equity interest					
Code	Items	Capital	Capital Surplus	Legal Reserve	Special reserve	Unappropriated Earnings	Exchange differences arising on translation of foreign operations	Unrealized gain (loss) on financial assets at fair value through other comprehensive income (loss)	Treasury Shares	Total	Non-controlling Interests	Total Equity
		3100	3200	3310	3320	3350	3410	3420	3500	31XX	36XX	3XXX
A1	Balance as of January 1, 2025	$780,000	$4,269,544	$685,917	$27,786	$5,222,920	$(19,760)	$-	$-	$10,966,407	$92,288	$11,058,695
	Appropriation and distribution of 2024 earnings											
B1	Legal reserve appropriated			183,068		(183,068)				-		-
B5	Cash dividends-common share					(858,000)				(858,000)		(858,000)
B17	Special reserve appropriated				(8,026)	8,026				-		-
D1	Net income for the six-month period ended June 30, 2025					802,650				802,650	11,283	813,933
D3	Other comprehensive income (loss), net of tax, for the six-month period ended June 30, 2025						(100,167)			(100,167)	(3,065)	(103,232)
D5	Total comprehensive income (loss)	-	-	-	-	802,650	(100,167)	-	-	702,483	8,218	710,701
O1	Non-controlling interests										(9,000)	(9,000)
Z1	Balance as of June 30, 2025	$780,000	$4,269,544	$868,985	$19,760	$4,992,528	$(119,927)	$-	$-	$10,810,890	$91,506	$10,902,396
A1	Balance as of January 1, 2026	$780,000	$4,269,544	$868,985	$19,760	$5,817,922	$(75,476)	$(49,585)	$-	$11,631,150	$104,712	$11,735,862
	Appropriation and distribution of 2025 earnings											
B1	Legal reserve appropriated			162,804		(162,804)				-		-
B3	Special reserve appropriated				105,301	(105,301)				-		-
B5	Cash dividends-common share					(780,000)				(780,000)		(780,000)
D1	Net income for the six-month period ended June 30, 2026					1,016,521				1,016,521	10,440	1,026,961
D3	Other comprehensive income (loss), net of tax, for the six-month period ended June 30, 2026						18,893			18,893	1,293	20,186
D5	Total comprehensive income (loss)	-	-	-	-	1,016,521	18,893	-	-	1,035,414	11,733	1,047,147
L1	Purchase of treasury shares								(340,652)	(340,652)		(340,652)
M7	Changes in ownership interests in subsidiaries		2,349							2,349	474	2,823
N1	Share-based payment transactions		11,989							11,989		11,989
O1	Non-controlling interests										(10,500)	(10,500)
Z1	Balance as of June 30, 2026	$780,000	$4,283,882	$1,031,789	$125,061	$5,786,338	$(56,583)	$(49,585)	$(340,652)	$11,560,250	$106,419	$11,666,669

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

English Translation of Consolidated Financial Statements Originally Issued in Chinese

Pegavision Corporation and Subsidiaries

Consolidated Statements of Cash Flows

For the six-month periods ended June 30, 2026 and 2025

(Amounts Expressed in Thousands of New Taiwan Dollars)

Code	Items	For the six-month periods ended June 30, 2026	For the six-month periods ended June 30, 2025	Code	Items	For the six-month periods ended June 30, 2026	For the six-month periods ended June 30, 2025
AAAA	Cash flows from operating activities:			BBBB	Cash flows from investing activities:		
A10000	Income before income tax	$1,216,230	$965,629	B00010	Disposal (acquisition) of financial assets	(14,728)	(50,880)
A20000	Adjustments:				at fair value through other comprehensive income		
A20010	Profit or loss not effecting cash flows:			B00040	Financial assets measured at amortized cost (increase) decrease	(369,514)	(1,089,327)
A20100	Depreciation (including right-of-use assets)	436,861	352,611	B02700	Acquisition of property, plant and equipment	(1,003,429)	(785,302)
A20200	Amortization	12,719	11,232	B02800	Proceeds from disposal of property, plant and equipment	275	57
A20300	Expected credit losses (gain)	(587)	(150)	B03800	(Increase) decrease in refundable deposits	29,694	676
A20400	Net loss (gain) of financial assets (liabilities) at fair value	(10,388)	(8,635)	B04500	Acquisition of intangible assets	(12,664)	(23,994)
	through profit or loss			BBBB	Net cash provided by (used in) investing activities	(1,370,366)	(1,948,770)
A20900	Interest expense	21,592	25,472				
A21200	Interest income	(23,637)	(23,039)	CCCC	Cash flows from financing activities:		
A21900	Share-based payment compensation expense	14,812	-	C00100	Increase in (repayment of) short-term borrowings	(124,817)	290,114
A22300	Share of profit or loss of associates and joint ventures	172	162	C01600	Increase in long-term borrowings	4,275	-
A22500	Loss (gain) on disposal of property, plant and equipment	(252)	1,376	C01700	Repayment of long-term borrowings	(30,813)	(65,194)
A29900	Gain on lease modification	(16)	(578)	C03000	Increase (decrease) in guarantee deposits received	1,470	(19)
A29900	Gain on government grants	-	(145)	C04020	Payments of lease liabilities	(23,582)	(19,018)
A30000	Changes in operating assets and liabilities:			C04900	Purchase to acquire treasury shares	(340,652)	-
A31115	Financial assets at fair value through profit or loss	(387,748)	91,061	CCCC	Net cash provided by (used in) financing activities	(514,119)	205,883
A31150	Accounts receivable	(260,503)	(26,162)				
A31180	Other receivables	(12,493)	9,393	DDDD	Effect of exchange rate changes	6,701	(47,857)
A31200	Inventories	(255,454)	(127,155)				
A31230	Prepayments	14,133	(2,066)	EEEE	Increase (decrease) in cash and cash equivalents	(963,688)	(493,084)
A31240	Other current assets	(56,764)	(34,451)	E00100	Cash and cash equivalents at beginning of period	1,708,677	2,002,176
A32125	Contract liabilities	163,075	17,105	E00200	Cash and cash equivalents at end of period	$744,989	$1,509,092
A32130	Notes payable	(15,061)	58				
A32150	Accounts payable	41,053	61,885				
A32180	Other payables	62,223	136,378				
A32200	Provision	(1,643)	2,400				
A32230	Other current liabilities	17,721	(49,633)				
A33000	Cash generated from operations	976,045	1,402,748				
A33100	Interest received	20,562	20,914				
A33300	Interest paid	(22,027)	(23,827)				
A33500	Income tax paid	(60,484)	(102,175)				
AAAA	Net cash provided by (used in) operating activities	914,096	1,297,660				

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

1. HISTORY AND ORGANIZATION

Pegavision Corporation (referred to "the Company") was established on August 12, 2009. Its main business activities include the manufacture of medical device, optical instrument, precision instrument and sales of the previous related products. The Company's stocks have been governmentally approved on October 7, 2014 to be listed and traded in Taiwan Over-The-Counter Securities Exchanges starting December 30, 2014 and traded in Taiwan Stock Exchange starting on October 7, 2019. The registered business premise and main operation address is at No.5 Shing Yeh Street, GuiShan District, Taoyuan City, Taiwan 33341.

Kinsus Interconnect Technology Corp. is the Company's parent, while Pegatron Corporation is the ultimate controller of the Group to which the Company belongs.

2. DATE AND PROCEDURE OF AUTHORIZATION OF FINANCIAL STATEMENTS FOR ISSUE

The consolidated financial statements of the Company and its subsidiaries ("the Group") for the six-month periods ended June 30, 2026 and 2025 were authorized for issue by the Board of Directors on July 31th, 2026.

3. NEWLY ISSUED OR REVISED STANDARDS AND INTERPRETATIONS

(1)Changes in accounting policies resulting from applying for the first time certain standards and amendments

The Group applied for the first time International Financial Reporting Standards, International Accounting Standards, and Interpretations issued, revised, or amended which are recognized by Financial Supervisory Commission ("FSC") and become effective for annual periods beginning on or after January 1, 2026. The adoption of these new standards and amendments and interpretations of initial application has no material impact on the Group.

(2)Standards or interpretations issued, revised or amended, by International Accounting Standards Board ("IASB") which have been endorsed by FSC, and not yet adopted by the Group as at the date when the Group's financial statements were authorized for issue, are listed below.

Items	New, Revised or Amended Standards and Interpretations	Effective Date issued by IASB
A	IFRS 18 "Presentation and Disclosure in Financial Statements"	1 January 2027 (Note)
B	Disclosure Initiative – Subsidiaries without Public Accountability: Disclosures (IFRS 19)	1 January 2027
C	Translation to a Hyperinflationary Presentation Currency (Amendments to IAS 21 and IAS 29)	1 January 2027
D	Amendments to the Fair Value Option for Investments in Associates and Joint Ventures (Amendments to IAS 28)	1 January 2027 (Note)

Note: On 25 September 2025, the FSC announced in a press release that Taiwan will adopt IFRS 18 in 2028. In addition, entities in Taiwan with a need for early adoption may elect to early adopt IFRS 18.

A.IFRS 18 "Presentation and Disclosure in Financial Statements"

IFRS 18 replaces IAS 1 Presentation of Financial Statements. The main changes are as below:

a.Improved comparability in the statement of profit or loss (income statement)

IFRS 18 requires entities to classify all income and expenses within their statement of profit or loss into one of five categories: operating; investing; financing; income taxes; and discontinued operations. The first three categories are new, to improve the structure of the income statement, and requires all entities to provide new defined subtotals, including operating profit or loss. The improved structure and new subtotals will give investors a consistent starting point for analyzing entities' performance and make it easier to compare entities.

b.Enhanced transparency of management-defined performance measures

IFRS 18 requires entities to disclose explanations of those entity-specific measures that are related to the income statement, referred to as management-defined performance measures.

c.Useful grouping of information in the financial statements

IFRS 18 sets out enhanced guidance on how to organize information and whether to provide it in the primary financial statements or in the notes. The changes are expected to provide more detailed and useful information. IFRS 18 also requires entities to provide more transparency about operating expenses, helping investors to find and understand the information they need.

B.Disclosure Initiative – Subsidiaries without Public Accountability: Disclosures (IFRS 19)

This new standard and its amendment permit subsidiaries without public accountability to provide reduced disclosures when applying IFRS Accounting Standards in their financial statements. IFRS 19 is optional for subsidiaries that are eligible and sets out the disclosure requirements for subsidiaries that elect to apply it.

C.Translation to a Hyperinflationary Presentation Currency (Amendments to IAS 21 and IAS 29)

The amendments include:

a.Clarify that when the entity's functional currency is that of a non-hyperinflationary economy but its presentation currency is the currency of a hyperinflationary economy, the entity shall translate its results and financial position using the closing rate at the date of the most recent statement of financial position.

b.In the above circumstances, when the presentation currency ceases to be hyperinflationary economy, the entity shall not retranslate amounts that arose before the beginning of the reporting period.

c.When the entity's functional currency and presentation currency are the currency of a hyperinflationary economy, the entity shall apply the relevant accounting treatment in accordance with paragraph 34 of IAS 29.

D.Amendments to the Fair Value Option for Investments in Associates and Joint Ventures (Amendments to IAS 28)

The amendments are:

a.Clarify that the entity that has a main business activity of investing in particular types of assets (as set out in paragraph 49(a) of IFRS 18) is eligible to elect the fair value option in IAS 28; and
b.Require the entity to apply the amendments to IAS 28 at the same time, and on the same basis, as it applies IFRS 18.

The abovementioned standards, amendments and interpretations have been issued by the IASB, endorsed by the FSC, and are effective for annual reporting periods beginning on or after 1 January 2027. Except for the standards, amendments and interpretations described in (1), which are expected to affect the presentation and disclosures of the Group's financial statements, the Group has assessed that the remaining new or amended standards and interpretations have no material impact on the Group.

(3)Standards or interpretations issued, revised or amended, by IASB which have not been endorsed by FSC, and not yet adopted by the Group as at the date when the Group's financial statements were authorized for issue, are listed below.

Items	New, Revised or Amended Standards and Interpretations	Effective Date issued by IASB
a	IFRS 10 "Consolidated Financial Statements" and IAS 28 "Investments in Associates and Joint Ventures" — Sale or Contribution of Assets between an Investor and its Associate or Joint Ventures	To be determined by IASB
b	IFRS 20 "Regulatory Assets and Regulatory Liabilities"	1 January 2029

A.IFRS 10 "Consolidated Financial Statements" and IAS 28 "Investments in Associates and Joint Ventures" — Sale or Contribution of Assets between an Investor and its Associate or Joint Ventures

The amendments address the inconsistency between the requirements in IFRS 10 *Consolidated Financial Statements and IAS 28 Investments in Associates and Joint Ventures*, in dealing with the loss of control of a subsidiary that is contributed to an associate or a joint venture. IAS 28 restricts gains and losses arising from contributions of non-monetary assets to an associate or a joint venture to the extent of the interest attributable to the other equity holders in the associate or joint ventures. IFRS 10 requires full profit or loss recognition on the loss of control of the subsidiary. IAS 28 was amended so that the gain or loss resulting from the sale or contribution of assets that constitute a business as defined in IFRS 3 between an investor and its associate or joint venture is recognized in full.

IFRS 10 was also amended so that the gains or loss resulting from the sale or contribution of a subsidiary that does not constitute a business as defined in IFRS 3 between an investor and its associate or joint venture is recognized only to the extent of the unrelated investors' interests in the associate or joint venture.

B.IFRS 20 "Regulatory Assets and Regulatory Liabilities"

This Standard sets out the requirements for the recognition, measurement, presentation and disclosure of regulatory assets, regulatory liabilities, regulatory income and regulatory expense, and will replace IFRS 14 Regulatory Deferral Accounts.

The abovementioned standards and interpretations issued by the IASB have not yet endorsed by FSC at the date when the Group's financial statements were authorized for issue, the local effective dates are to be determined by FSC. The new or amended standards and interpretations have no material impact on the Group.

4.SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

(1)Statement of compliance

The consolidated financial statements of the Group for the six-month periods ended June 30, 2026 and 2025 have been prepared in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers (“the Regulations”) and IAS 34 Interim Financial Reporting as endorsed and became effective by the FSC.

Except the following 4(3) ~ 4(5), the accounting policies applied in these consolidated financial statements are consistent with those applied in the consolidated financial statements for the year ended December 31, 2025. For more details, please refer to Note 4 of the Company’s consolidated financial statements for the year ended December 31, 2025.

(2)Basis of preparation

The consolidated financial statements have been prepared on a historical cost basis, except for financial instruments that have been measured at fair value. The consolidated financial statements are presented in thousands of New Taiwan Dollars (“NT$”) unless otherwise specified.

(3)Basis of consolidation

The same principles of consolidation have been applied in the Company’s consolidated financial statements as those applied in the Company’s consolidated financial statements for the year ended December 31, 2025. For the principles of consolidation, please refer to Note 4(3) of the Company’s consolidated financial statements for the year ended December 31, 2025.

The consolidated entities are listed as follows:

			Percentage of Ownership (%)			
Investor	Subsidiary	Main business	30 Jun. 2026	31 Dec. 2025	30 Jun. 2025	Note
The Company	Pegavision Japan Inc.	Selling medical equipment	100.00%	100.00%	100.00%	None
The Company	Pegavision (Jiangsu) Limited	Producing and selling medical equipment	100.00%	100.00%	100.00%	None
The Company	Mayin Investment Co., Ltd.	Investing activities	100.00%	100.00%	100.00%	None
The Company	PEGAVISION VIETNAM COMPANY LIMITED	Producing and selling medical equipment	100.00%	100.00%	100.00%	None
The Company	Pegavision (Shanghai) Limited	Selling medical equipment	100.00%	100.00%	100.00%	Note 1
The Company	PEGAVISION NETHERLANDS B.V.	Selling medical equipment	100.00%	100.00%	100.00%	None
Mayin Investment Co., Ltd.	BeautyTech Platform Corporation	Selling medical equipment and cosmetic products	85.00%	85.00%	85.00%	None
Mayin Investment Co., Ltd.	FacialBeau International Corporation	Selling medical equipment and cosmetic products	55.00%	55.00%	55.00%	None

Investor	Subsidiary	Main business	Percentage of Ownership (%)			Note
			30 Jun. 2026	31 Dec. 2025	30 Jun. 2025	
BeautyTech Platform Corporation	Pegavision (Shanghai) Limited	Selling medical equipment	-	-	100.00%	Note 2
BeautyTech Platform Corporation	BeautyTech Platform (Shanghai) Corporation	Selling medical equipment and cosmetic products	100.00%	100.00%	100.00%	Note 2
BeautyTech Platform Corporation	BEAUTYTECH PLATFORM (SINGAPORE) PTE. LTD.	Selling medical equipment and cosmetic products	-	-	100.00%	Note 3
BeautyTech Platform Corporation	FORIMART Corporation	Selling medical equipment and cosmetic products	100.00%	100.00%	100.00%	None
BeautyTech Platform Corporation	BEAUTYTECH PLATFORM (VIETNAM) LIMITED LIABILITY COMPANY	Selling medical equipment and cosmetic products	70.00%	70.00%	70.00%	None
Pegavision (Shanghai) Limited	Gemvision Technology (Zhejiang) Limited	Selling medical equipment and cosmetic products	-	-	100.00%	Note2
BeautyTech Platform (Shanghai) Corporation	Gemvision Technology (Zhejiang) Limited	Selling medical equipment and cosmetic products	100.00%	100.00%	-	Note 2

			Percentage of Ownership (%)			
Investor	Subsidiary	Main business	30 Jun. 2026	31 Dec. 2025	30 Jun. 2025	Note
FacialBeau International Corporation	FacialBeau (Jiangsu) Corporation	Selling medical equipment and cosmetic products	100.00%	100.00%	100.00%	Note 1
FacialBeau International Corporation	IKIDO Inc.	Selling medical equipment and cosmetic products	100.00%	100.00%	100.00%	None
FacialBeau International Corporation	RODNA Co., Ltd.	Selling medical equipment and cosmetic products	100.00%	100.00%	100.00%	None
FacialBeau International Corporation	Aquamax Vision Corporation	Selling medical equipment and cosmetic products	100.00%	100.00%	100.00%	None

Note 1: To improve the synergy of the Group, the board of directors decided to reorganize and set up the Subsidiaries on July 26, 2021:

a.FacialBeau (Jiangsu) Corporation which is 100% held by FacialBeau International Corporation was registered on February 25, 2022. The investment amount has not been remitted as of June 30, 2026.

b.Pegavision (Shanghai) Company Limited which is 100% held by the Company was registered on April 23, 2024. The investment amount has not been remitted as of June 30, 2026.

Note 2: As part of the Group’s business reorganization, BeautyTech Platform (Shanghai) Corporation has merged with Pegavision (Shanghai) Limited in 2025. BeautyTech Platform (Shanghai) Corporation is the surviving entity, and Pegavision (Shanghai) Limited was dissolved upon the completion of the merger.

Note 3: BEAUTYTECH PLATFORM (SINGAPORE) PTE. LTD. has completed the cancellation of registration in 2025 due to group business adjustments.

(4)Treasury shares

Own equity instruments which are reacquired (treasury shares) are recognized at cost and deducted from equity. Any difference between the carrying amount and the consideration is recognized in equity.

(5)Income taxes

Interim period income tax expense is accrued using the tax rate that would be applicable to expected total annual earnings, that is, the estimated average annual effective income tax rate applied to the pre-tax income of the interim period. The estimated average annual effective income tax rate only includes current income tax. The recognition and measurement of deferred tax follows annual financial reporting requirements in accordance with IAS 12. The Group recognizes the effect of change in tax rate for deferred taxes in full if the new tax rate is enacted by the end of the interim reporting period, by charging to profit or loss, other comprehensive income, or directly to equity.

5.SIGNIFICANT ACCOUNTING JUDGMENTS, ESTIMATES AND ASSUMPTIONS

The preparation of the consolidated financial statements requires management to make judgments, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities, and the disclosure of contingent liabilities at the end of the reporting period. However, uncertainty about these assumptions and estimates could result in outcomes that require a material adjustment to the carrying amount of assets or liabilities affected in future periods.

The same significant accounting judgments, estimates and assumptions have been applied in the Company's consolidated financial statements for the six-month period ended June 30, 2026 as those applied in the Company's consolidated financial statements for the year ended December 31, 2025. For significant accounting judgments, estimates and assumptions, please refer to Note 5 of the Company's consolidated financial statements for the year ended December 31, 2025.

6.CONTENTS OF SIGNIFICANT ACCOUNTS

(1)Cash and cash equivalents

	As of		
	30 Jun. 2026	31 Dec. 2025	30 Jun. 2025
Cash and petty cash	$4,069	$5,084	$5,869
Checkings and savings	705,678	799,025	447,320
Time deposit (note)	35,242	904,568	1,055,903
Total	$744,989	$1,708,677	$1,509,092

Note: The contract will expire within three months and it must be readily convertible to a known amount of cash and be subject to an insignificant risk of changes in value.

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

	As of		
	30 Jun. 2026	31 Dec. 2025	30 Jun. 2025
Mandatorily measured at fair value through profit or loss:			
Money market fund	$1,498,198	$1,104,707	$1,032,373
Valuation adjustment	8,124	3,479	6,579
Total	$1,506,322	$1,108,186	$1,038,952
Current	$1,506,322	$1,108,186	$1,038,952
Non-current	-	-	-
Total	$1,506,322	$1,108,186	$1,038,952

No financial assets at fair value through profit or loss were pledged as collateral.

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

	As of		
	30 Jun. 2026	31 Dec. 2025	30 Jun. 2025
Equity instrument investments measured at fair value through other comprehensive income – Non-current:			
Unlisted companies stocks	$50,880	$50,880	$50,880
Valuation adjustment	(49,585)	(49,585)	-
Total	$1,295	$1,295	$50,880

No financial assets at fair value through other comprehensive income were pledged as collateral.

(4)Financial assets measured at amortized cost

	As of		
	30 Jun. 2026	31 Dec. 2025	30 Jun. 2025
Time deposit	$2,069,642	$1,700,143	$2,224,259
Restricted time deposit	1,212	1,197	-
Less: loss allowance	-	-	-
Total	$2,070,854	$1,701,340	$2,224,259
Current	$2,069,642	$1,664,233	$2,224,259
Non-current	$1,212	$37,107	$-

The Group deals with financial institution with good credit, so there is no significant credit risk.

Please refer to Note 8 for more details on financial asset measured at amortized cost under pledged.

(5)Accounts receivable, net

A. Accounts receivable, net

	As of		
	30 Jun. 2026	31 Dec. 2025	30 Jun. 2025
Accounts receivable, gross	$1,205,326	$944,689	$838,956
Less: loss allowance	(6,221)	(6,788)	(6,435)
Net of allowances	1,199,105	$937,901	832,521
Accounts receivable - related parties, gross	23	157	10
Less: loss allowance	-	-	-
Net of allowances	23	157	10
Total accounts receivable, net	$1,199,128	$938,058	$832,531

B. Accounts receivable were not pledged.

C. Accounts receivables are generally on T/T to 90 days terms. The total carrying amount is NT$1,205,349 thousand, NT$944,846 thousand and NT$838,966 thousand as of June 30, 2026, December 31, 2025, and June 30, 2025, respectively. Please refer to Note 6 (20) for more details on loss allowance of accounts receivable for the six-month periods ended June 30, 2026 and 2025. Please refer to Note 12 for more details on credit risk management.

(6)Inventory

A. Details of inventory:

	As of		
	30 Jun. 2026	31 Dec. 2025	30 Jun. 2025
Merchandises	$174,813	$73,717	$43,456
Raw materials	216,907	127,588	102,736
Supplies	14,602	11,847	10,760
Work in process	332,401	324,258	251,048
Finished goods	398,073	343,932	390,178
Total	$1,136,796	$881,342	$798,178

B. For the three-month periods ended June 30, 2026 and 2025, the Group recognized NT$ 994,095 thousand and NT$799,009 thousand under the caption of costs of sale, respectively. For the six-month periods ended June 30, 2026 and 2025, the Group recognized NT$ 1,874,215 thousand and NT$1,514,035 thousand under the caption of costs of sale, respectively. The following items were also included in cost:

	For the three-month period ended June 30,		For the six-month period ended June 30,	
Item	2026	2025	2026	2025
Loss (Gain) from inventory market decline	$2,391	$15,200	$(2,834)	$28,553
Loss from inventory write-off obselencense	11,202	2,416	18,241	2,416
Total	$13,593	$17,616	$15,407	$30,969

For the six-month period ended June 30, 2026, the Group disposed of certain slow-moving inventory, resulting in a decrease in inventory write-downs and obsolescence losses; therefore, a reversal of inventory write-downs and obsolescence losses was recognized.

C.The inventories were not pledged.

(7)Investments accounted for under the equity method

The following table lists the investments accounted for using the equity method of the Group:

	As of						
	Jun. 30, 2026		Dec. 31, 2025		Jun. 30, 2025		
Investees	Carrying amount	Percentage of ownership	Carrying amount	Percentage of ownership	Carrying amount	Percentage of ownership	Note
Unlisted company							
Zhuhe Investment Co., Ltd.	$19,236	10.00%	$19,408	10.00%	$19,589	10.00%	None

A. Investments in associates

The information regarding non-significant associates of the Group is as follows:

In August 2023, the Group invested cash in Zhuhe Investment Co., Ltd., holding 11.76% ownership and was appointed one seat of directorship. Therefore, the Group only has material influence but does not have control over Zhuhe Investment Co., Ltd.

Zhuhe Investment Co., Ltd. conducted a cash capital increase in June 2024. The Group did not subscribe to the shares proportionately, there by reducing its ownership from 11.76% to 10%. An additional capital surplus in the amount of NT$23 thousand was recognized for the non-proportionate subscription.

The Group's investment in Zhuhe Investment Co., Ltd. is not individually material. As of June 30, 2026, December 31, 2025 and June 30, 2025, the aggregated carrying amount of the Group's investment in Zhuhe Investment Co., Ltd. amounted to NT$19,236 thousand, NT$19,408 thousand and NT$19,589 thousand. The summarized financial information for the share of associates of the Group is as follows:

	For the three-month period June 30		For the six-month period June 30	
	2026	2025	2026	2025
Profit (loss) from continuing operations	$(127)	$(106)	$(172)	$(162)
Other comprehensive income (post-tax)	-	-	-	-
Total comprehensive loss	$(127)	$(106)	$(172)	$(162)

B. The associates and jointly controlled entities had no contingent liabilities or capital commitments and they were not pledged.

(8)Property, plant, and equipment

	Land	Buildings	Machinery and equipment	Transportation equipment	Computer equipment	Office equipment	Other equipment	Construction in progress and equipment awaiting inspection (including prepayment for equipment)	Total
Cost:									
As of 1/1/2026	$3,434,964	$3,064,784	$5,148,884	$2,197	$157,874	$2,251	$2,459,819	$332,291	$14,603,064
Addition	-	-	4,012	-	8,788	-	1,186	815,436	829,422
Disposals	-	-	(39,501)	-	(5,811)	-	(18,196)	-	(54,508)
Transfer	-	4,200	193,296	-	9,541	-	44,671	(251,708)	-
Effect of EX rate	(173)	5,391	201	5	134	(41)	6,208	2,647	14,372
As of 6/30/2026	$3,434,791	$3,074,375	$5,315,892	$2,202	$170,526	$2,210	$2,493,688	$898,666	$15,392,350
As of 1/1/2025	$3,435,281	$1,375,667	$4,965,274	$1,973	$94,639	$2,459	$1,510,266	$1,775,809	$13,161,368
Addition	-	-	-	-	-	-	1,366	883,061	884,427
Disposals	-	-	(63,864)	-	(582)	-	(19,962)	-	(84,408)
Transfer	-	1,480,550	132,040	118	6,504	(115)	296,378	(1,915,475)	-
Effect of EX rate	(104)	(5,487)	-	-	(200)	(44)	(8,595)	(14,290)	(28,720)
As of 6/30/2025	$3,435,177	$2,850,730	$5,033,450	$2,091	$100,361	$2,300	$1,779,453	$729,105	$13,932,667

	Land	Buildings	Machinery and equipment	Transportation equipment	Computer equipment	Office equipment	Other equipment	Construction in progress and equipment awaiting inspection (including prepayment for equipment)	Total
Depreciation and impairment:									
As of 1/1/2026	$-	$180,489	$4,278,299	$1,792	$88,152	$350	$1,070,887	$-	$5,619,969
Depreciation	-	41,084	232,271	125	13,077	82	124,136	-	410,775
Impairment loss	-	-	-	-	-	-	-	-	-
Disposal	-	-	(30,478)	-	(5,811)	-	(18,196)	-	(54,485)
Transfer	-	-	-	-	-	-	-	-	-
Effect of EX rate	-	216	54	1	94	1	1,808	-	2,174
As of 6/30/2026	$-	$221,789	$4,480,146	$1,918	$95,512	$433	$1,178,635	$-	$5,978,433
As of 1/1/2025	$-	$106,921	$3,980,252	$1,567	$85,887	$229	$903,286	$-	$5,078,142
Depreciation	-	33,750	205,391	104	3,270	69	88,075	-	330,659
Impairment loss	-	-	-	-	-	-	-	-	-
Disposal	-	-	(63,864)	-	(582)	-	(18,529)	-	(82,975)
Transfer	-	-	-	-	-	-	-	-	-
Effect of EX rate	-	(152)	-	-	(190)	(11)	(2,511)	-	(2,864)
As of 6/30/2025	$-	$140,519	$4,121,779	$1,671	$88,385	$287	$970,321	$-	$5,322,962

	Land	Buildings	Machinery and equipment	Transportation equipment	Computer equipment	Office equipment	Other equipment	Construction in progress and equipment awaiting inspection (including prepayment for equipment)	Total
Net carrying amount:									
As of 6/30/2026	$3,434,791	$2,852,586	$835,746	$284	$75,014	$1,777	$1,315,053	$898,666	$9,413,917
As of 12/31/2025	$3,434,964	$2,884,295	$870,585	$405	$69,722	$1,901	$1,388,932	$332,291	$8,983,095
As of 6/30/2025	$3,435,177	$2,710,211	$911,671	$420	$11,976	$2,013	$809,132	$729,105	$8,609,705

A.Details of property, plant & equipment and prepayment for equipment is as follows:

	As of		
	30 Jun. 2026	31 Dec. 2025	30 Jun. 2025
Property, plant, and equipment	$8,532,026	$8,729,232	$8,245,089
Prepayment for equipment	881,891	253,863	364,616
Total	$9,413,917	$8,983,095	$8,609,705

B.Please refer to Note 8 for more details on property, plant and equipment under pledged.

(9)Intangible assets

	Computer software
Cost:	
As of January 1, 2026	$124,218
Additions – acquired separately	12,664
Depreciation – delete column	(5,394)
Effect of EX rate	1
As of June 30, 2026	$131,489
As of January 1, 2025	$79,924
Additions – acquired separately	23,994
Depreciation – delete column	(196)
Effect of EX rate	-
As of June 30, 2025	$103,722
Amortization and Impairment:	
As of January 1, 2026	$80,222
Amortization	12,719
Depreciation – delete column	(5,394)
Effect of EX rate	-
As of June 30, 2026	$87,547

	Computer software
As of January 1, 2025	$57,870
Amortization	11,232
Depreciation – delete column	(196)
Effect of EX rate	-
As of June 30, 2025	$68,906
Carrying amount, net:	
As of June 30, 2026	$43,942
As of December 31, 2025	$43,996
As of June 30, 2025	$34,816

Amounts of amortization recognized for intangible assets are as follows:

	For the three-month period ended June 30,		For the six-month period ended June 30,	
	2026	2025	2026	2025
Manufacturing expense	$8	$-	$16	$21
Administrative expense	5,615	5,931	11,881	10,254
Research and development expense	390	476	822	957
Total	$6,013	$6,407	$12,719	$11,232

(10)Other non-current assets

	As of		
	30 Jun. 2026	31 Dec. 2025	30 Jun. 2025
Refundable deposits	$20,736	$50,430	$48,333
Prepayment for equipment	881,891	253,863	364,616
Prepayment for investment	14,728	-	-
	$917,355	$304,293	$412,949

Please refer to Note 8 for more details on refundable deposits under pledged.

(11)Short-term borrowings

A.Details of Short-term borrowings

	As of		
	30 Jun. 2026	31 Dec. 2025	30 Jun. 2025
Unsecured bank loans	$439,815	$564,632	$641,617
Interest Rate (%)	2.70%~4.48%	2.70%~4.38%	4.82%~4.95%

B.The Group's unused short-term lines of credits amounts to NT$1,147,883 thousand, NT$1,103,349 thousand, and NT$777,939 thousand as of June 30, 2026, December 31, 2025, and June 30, 2025, respectively.

(12)Other payables

	As of		
	30 Jun. 2026	31 Dec. 2025	30 Jun. 2025
Accrued expenses	$1,776,757	$1,714,534	$1,701,160
Accrued interest payable	1,821	3,242	3,815
Payable to equipment suppliers	157,023	331,030	215,395
Dividends payable	790,278	-	867,000
Total	$2,725,879	$2,048,806	$2,787,370

(13)Provisions

	Carbon fees	
	For the six-month period ended June 30,	
	2026	2025
Beginning balance	$4,800	$-
Arising during the period	2,400	2,400
Using during the period	(4,043)	-
Ending balance	$3,157	$2,400

	Carbon fees	
	For the six-month period ended June 30,	
	2026	2025
Current	$3,157	$2,400
Non-current	-	-
Total	$3,157	$2,400

A provision is recognized for the carbon fees levied in accordance with the "Climate Change Response Act" and its related sub-laws. Based on the relevant regulations and the greenhouse gases emissions within the scope in the current year's inventory, the Group is subject to the carbon fees levy. However, due to uncertainties related to factors such as emission verification or the implementation of related self-determined reduction plan , the Group has made its best estimate based on applicable regulations and available information. The payment will be made by the end of May in the following year.

(14)Other current liabilities

A.Details of other current liabilities

	As of		
	30 Jun. 2026	31 Dec. 2025	30 Jun. 2025
Other current liabilities	$82,444	$18,553	$39,717
Refund liability	339,632	385,581	251,604
Deferred government grants income	-	-	85
Long-term borrowings-current portion	16,422	8,827	8,627
Total	$438,498	$412,961	$300,033

B.The changes in the Group's balances of deferred government grants income are as follows:

	For the six-month period ended June, 30	
	2026	2025
Beginning balance	$-	$278
Received during the period	-	-
Released to the statement of comprehensive income	-	(145)
Ending Balance	$-	$133
Current	$-	$85
Non-current	$-	$48

C.Please refer to Note 6(15) for more details on interest rate of deferred government grants income.

(15)Long-term borrowings

A. Details of long-term borrowings

			As of			
Debtor	Type of Loan	Maturity	30 Jun. 2026	31 Dec. 2025	30 Jun. 2025	Repayment
The Shanghai Commercial & Savings Bank – ZhongLi Branch	Secured loan	2020.11.10-2030.10.15	$5,420	$6,043	$6,653	Note 1
The Shanghai Commercial & Savings Bank – ZhongLi Branch	Secured loan	2021.04.08-2030.10.15	21,367	23,864	26,303	Note 1
Chang Hwa Commercial Bank – Beitou Branch	Secured loan	2022.06.22-2031.06.21	92,494	95,399	138,503	Note 2
Mega International Commercial Bank – Lan-Ya Branch	Credit loan	2023.12.15-2030.12.15	127,392	125,682	119,404	Note 3

			As of			
Debtor	Type of Loan	Maturity	30 Jun. 2026	31 Dec. 2025	30 Jun. 2025	Repayment
Mega International Commercial Bank – Lan-Ya Branch	Credit loan	2024.03.12-2031.03.12	95,544	94,261	89,553	Note 3
Mega International Commercial Bank – Lan-Ya Branch	Credit loan	2024.09.16-2031.09.16	95,544	94,261	89,553	Note 3
Industrial and Commercial Bank of China	Secured loan	2024.10.09-2034.10.08	-	23,692	23,352	Note 4
Total			437,761	463,202	493,321	
Less: current portion			(16,422)	(8,827)	(8,627)	
Non-current portion			$421,339	$454,375	$484,694	

Note 1: A term is defined as every 1 months starting from the initial draw-down date. Grace period is 2 years (24 terms). The rest is repayable in installments of equal amount for 96 terms.

Note 2: A term is defined as every 1 month starting from the initial draw-down date. Grace period is 3 years (36 terms). The rest is repayable in installments of equal amount for 204 terms.

Note 3: A term is defined as every 3 months starting from the initial draw-down date. Grace period is 3 years (12 terms). The rest is repayable in installments of equal amount for 16 terms.

Note 4: A term is defined as every 1 month starting from the initial draw-down date. The rest is repayable in installments of equal amount for 120 terms.The loan was fully settled before maturity during the current period.

B.The interest rate intervals for long-term borrowings are as follows:

	As of		
	30 Jun. 2026	31 Dec. 2025	30 Jun. 2025
The interest rate intervals (%)	1.35%~4.605%	1.305%~4.605%	1.33%~5.16%

The Group obtained from the Ministry of Economy a low-interest government loan amounting NT$60,000 thousand with a term of 5~10 years and annual interest rates of 0.50% and monthly interest payment on the 15th of each month. The loan was recorded under the caption of other liabilities-deferred government grants income. The Group shall recognize the government grant income when it is reasonably assured that the Group satisfy all the terms of the government grant agreement.

C.Please refer to Note 8 for more details regarding assets pledged for secured bank borrowings.

(16)Post-employment benefits

Defined contribution plan

Expenses under the defined contribution plan for the three-month periods ended June 30, 2026 and 2025 were NT$16,682 thousand and NT$14,747 thousand, respectively. Expenses under the defined contribution plan for the six-month periods ended June 30, 2026 and 2025 were NT$32,711 thousand and NT$28,960 thousand, respectively.

Defined benefits plan

Pension for the three-month periods ended June 30, 2026 and 2025 were NT$82 thousand and NT$33 thousand, respectively. Pension for the six-month periods ended June 30, 2026 and 2025 were NT$120 thousand and NT$49 thousand, respectively.

(17)Equity

A.Common stock

As of June 30, 2026, December 31, 2025, and June 30, 2025, the Company’s authorized capital was NT$1,000,000 thousand, and paid-in capital was NT$780,000 thousand, each share at par value of NT$10, divided into NT$78,000 thousand shares. Each share has one voting right and a right to receive dividends.

B.Capital surplus

	As of		
	30 Jun. 2026	31 Dec. 2025	30 Jun. 2025
Additional paid-in capital	$4,204,928	$4,204,928	$4,204,928
Changes in ownership interests in subsidiaries	6,958	4,609	4,609
Changes in associates and joint ventures accounted for using the equity method	23	23	23
Share-based payment transaction	71,348	59,359	59,359
Expired employee stock warrants	625	625	625
Total	$4,283,882	$4,269,544	$4,269,544

According to Taiwan Company Act, the capital surplus shall not be used except for making good the deficit of the Company. When a company incurs no loss, it may distribute the capital surplus related to the income derived from the issuance of new shares at a premium or income from endowments received by the company. The distribution could be made in cash or in the form of dividend shares to its shareholders in proportion to the number of shares being held by each of them. Capital surplus related to long-term equity investments cannot be used for any purpose.

C.Treasury shares

As at June 30 ,2026, December 31 ,2025, and June 30 ,2025, the treasury stock held by the Company was NT$304,652 thousand, NT$0, and NT$0, respectively, and the number of treasury stock held by the Company was 1,200, 0 and 0, respectively.

The above-mentioned treasury shares were repurchased under the share buyback plan approved by the Board of Directors on March 16, 2026, to be transferred to employees. The repurchase plan was completed on April 14, 2026, with a total of 1,200 thousand shares repurchased at a total amount of NT$340,652 thousand.

D.Appropriation of earnings and dividend policies

a.Distribution of earnings

According to the Company's Articles of Incorporation, current year's earnings, if any, shall be distributed in the following order:

I. Payment of all taxes and dues;
II.Offset prior years' operation losses;
III.Set aside 10% of the remaining amount as legal reserve. There is no requirement to further make such reserve when legal reserve reaches the capital amount.
IV.Set aside or reverse special reserve in accordance with law and regulations; and
V.The distribution of the remaining portion, if any, will be recommended by the Board of Directors and resolved in the shareholders' meeting.

If the above-mentioned dividends are distributed to shareholders in the form of cash, the Board of Directors have been authorized to approve by a resolution adopted by a majority vote at a meeting of Board of Directors attended by two-thirds of the total number of directors, and report to the shareholder's meeting.

b.Dividend policies

The Company is in an industry with versatile environment. For long-term finance planning requirements and to meet the shareholders' demand for cash, the Group's dividend policy aims for steadiness and balancing. Dividends to be distributed in cash for each year shall not be less than 10% of the total dividends paid.

c.Legal reserve

According to the Company Act, legal reserve shall be set aside until such amount equal total authorized capital. Legal reserve can be used to offset deficits. If the Company does not incur any loss, the portion of legal reserve exceeding 25% of the paid-in capital may be distributed to shareholders by issuing new shares or by cash in proportion to the number of shares held by each shareholder.

d.Special reserve

When the Company distributing distributable earnings, it shall set aside to special reserve, an amount equal to "other net deductions from shareholders" equity for the current fiscal year, provided that if the Company has already set aside special reserve according to the requirements for the adoption of IFRS, it shall set aside supplemental special reserve based on the difference between the amount already set aside and other net deductions from shareholders' equity. For any subsequent reversal of other net deductions from shareholders' equity, the amount reversed may be distributed from the special reserve.

The FSC issued Order No. Financial-Supervisory-Securities-Corporate-1090150022 on March 31, 2021, which sets out the following provisions for compliance:

On a public company's first-time adoption of the IFRS, for any unrealized revaluation gains and cumulative translation adjustments (gains) recorded to shareholders' equity that the company elects to transfer to retained earnings by application of the exemption under IFRS 1, the company shall set aside special reserve. For any subsequent use, disposal or reclassification of related assets, the company can reverse the special reserve by proportion and transfer to retained earnings.

The Company did not incur any special reserve upon the first-time adoption of T-IFRS.

e.The appropriations of earnings for the Years 2025 and 2024 were approved through the shareholders' meetings held on May 20, 2026 and May 21, 2025, respectively. The details of the distributions are as follows.

	Appropriation of earnings		Dividend per share (in NT$)	
	2025	2024	2025	2024
Legal reserve	$162,804	$183,068		
Special reserve (reversal)	105,301	(8,026)		
Cash dividend	780,000	858,000	$10.0	$11.0

Please refer to Note 6(22) for details on employees' compensation and remuneration to directors and supervisors.

D.Non-controlling interests

	For the six-month period ended June 30,	
	2026	2025
Beginning balance	$104,712	$92,288
Dividend distribution of the subsidiary	(10,500)	(9,000)
Comprehensive income attributable to NCIs	11,733	8,218
Changes in ownership interests in subsidiaries	474	-
Ending balance	$106,419	$91,506

(18)Share-based payment plans

Certain employees of the Company are entitled to share-based payment as part of their remunerations; Services are provided by the employees in return for the equity instruments granted. These plans are accounted for as equity-settled share-based payment transactions.

A.The Company's Board of Directors resolved on March 16, 2026 to repurchase shares for transfer to employees. The grant date was set on May 8, 2026.

a.Detail information relevant to the Treasury shares repurchased for transfer to employees is as follows:

	For the six-month period ended June 30,	
	Treasury shares repurchased for transfer to employees	
		Weighted average Exercise Price
	2026	(NT$ per share)
Outstanding at beginning of period	$-	$-
Granted	12,000	283.88
Exercised	-	-
Expired	-	-
Outstanding at end of period	$12,000	
Weighted-average fair value of options granted during the period	$10.48	

b.The Company used the Black-Scholes valuation model for the treasury shares repurchased for transfer to employees during the six-month period ended June 30, 2026. The following parameters were adopted:

	May 8, 2026
Value of stock right(dollar/shares)	$283
Exercise price(dollar/shares)	$283.88
Expected volatility (%)	21.27%
Expected life (Years)	0.195 years
Risk free interest rate (%)	1.1263%

The expected volatility is the average annualized volatility of the Company's stock price for the one-year period prior to the grant date.

B.On May 15, 2026, the Board of Directors of BeautyTech Platform Corporation, a subsidiary of the Company, resolved to issue new shares through a cash capital increase, with 300,000 shares reserved for employee subscription. The Company used the Black-Scholes valuation model to determine the fair value of the employee stock options granted under the cash capital increase. The fair value of each option granted was NT$7.45.

C.The compensation expense arising from the treasury share transfer to employees plan and the employee stock subscription rights reserved under the cash capital increase amounted to NT$14,812 thousand for the six-month period ended June 30, 2026.

(19)Operating revenue

	For the three-month period ended June 30,		For the six-month period ended June 30,	
	2026	2025	2026	2025
Revenue from customer contracts				
Sales of goods	$2,114,505	$1,626,814	$4,000,172	$3,220,313

Analysis of revenue from contracts with customers for the three-month and six-month periods ended June 30, 2026 and 2025 are as follows:

A.The Group's revenue from contracts with customers is sales of goods. And revenue recognition is at a pontin time.

B.Contract balances

a.Contract liabilities – current

	As of			
	30 Jun. 2026	31 Dec. 2025	30 Jun. 2025	1 Jan. 2025
Sales of goods	$245,638	$82,550	$70,994	$53,710
Customer loyalty programmes	1,413	1,426	1,440	1,619
Total	$247,051	$83,976	$72,434	$55,329

The changes in the Group's balances of contract liabilities for the six-month periods ended June 30, 2026 are as follows:

	Sales of goods	Customer loyalty programs
The opening balance transferred to revenue	$(79,811)	$(1,426)
Increase in receipts in advance during the period (excluding the amount incurred and transferred to revenue during the period)	242,899	1,413

The changes in the Group's balances of contract liabilities for the six-month periods ended June 30, 2025 are as follows:

	Sales of goods	Customer loyalty programs
The opening balance transferred to revenue	$(61,017)	$(1,619)
Increase in receipts in advance during the period (excluding the amount incurred and transferred to revenue during the period)	78,301	1,440

(20)Expected credit gains (losses)

	For the three-month period ended June 30,		For the six-month period ended June 30,	
	2026	2025	2026	2025
Operating expenses – Expected credit gains (losses)				
Accounts receivable	$1,324	$(605)	$587	$150

A.The Gruop considers the grouping of trade receivables by counterparties' credit rating, by geographical region and by industry sector and its loss allowance is measured by using a provision matrix, details are as follow:

June 30, 2026

		Past due				
	Not past due	<=60 days	61-90 days	91-240 days	>=241 days	Total
Gross carrying amount	$1,178,420	$26,927	$-	$2	$-	$1,205,349
Loss rate	0.51%	1%	-%	15%	-%	
Lifetime expected credit losses	(5,951)	(269)	-	(1)	-	(6,221)
Carrying amount of accounts receivable	$1,172,469	$26,658	$-	$1	$-	$1,199,128

December 31, 2025

		Past due				
	Not past due	<=60 days	61-90 days	91-240 days	>=241 days	Total
Gross carrying amount	$941,552	$3,294	$-	$-	$-	$944,846
Loss rate	0.72%	1.00%	-%	-%	-%	
Lifetime expected credit losses	(6,755)	(33)	-	-	-	(6,788)
Carrying amount of accounts receivable	$934,797	$3,261	$-	$-	$-	$938,058

June 30, 2025

		Past due				
	Not past due	<=60 days	61-90 days	91-240 days	>=241 days	Total
Gross carrying amount	$838,927	$-	$-	$39	$-	$838,966
Loss rate	0.77%	-%	-%	30.00%	-%	
Lifetime expected credit losses	(6,423)	-	-	(12)	-	(6,435)
Carrying amount of accounts receivable	$832,504	$-	$-	$27	$-	$832,531

B. The movement in the provision for impairment of accounts receivable for the six-month periods ended June 30, 2026 and 2025 are as follows:

	Accounts receivable
As of January 1, 2026	$6,788
Addition (reversal)	(587)
Effect of EX rate	20
As of June 30, 2026	$6,221

As of January 1, 2025	$6,616
Addition (reversal)	(150)
Effect of EX rate	(31)
As of June 30, 2025	$6,435

(21) Leases

A. Group as a lessee

The Group leases various properties, including real estate such as land, buildings, and transportation equipment. The lease terms range from 1 to 46.92 years. The Group may not allow to lend, sublease, sell without obtaining the consent from the lessors.

The effect of leases on the Group's consolidated financial position, financial performance and cash flows are as follow:

a.Amounts recognized in the consolidated balance sheet

I.Right-of-use assets

	Land	Buildings	Transportation equipment	Total
Cost:				
As of 1/1/2026	$318,494	$189,478	$1,533	$509,505
Addition	-	27,472	100	27,572
Disposal	-	(15,655)	-	(15,655)
Effect of EX rate	3,991	1,316	(28)	5,279
As of 6/30/2026	$322,485	$202,611	$1,605	$526,701
As of 1/1/2025	$274,647	$182,035	$-	$456,682
Addition	-	30,892	-	30,892
Disposal	-	(34,316)	-	(34,316)
Effect of EX rate	(31,059)	(4,166)	-	(35,225)
As of 6/30/2025	$243,588	$174,445	$-	$418,033
Depreciation and impairment:				
As of 1/1/2026	$9,614	$79,722	$254	$89,590
Depreciation	3,430	22,381	275	26,086
Impairment loss	-	-	-	-
Disposal	-	(8,941)	-	(8,941)
Effect of EX rate	137	822	(9)	950
As of 6/30/2026	$13,181	$93,984	$520	$107,685

	Land	Buildings	Transportation equipment	Total
As of 1/1/2025	$4,391	$81,417	$-	$85,808
Depreciation	2,831	19,121	-	21,952
Impairment loss	-	-	-	-
Disposal	-	(27,185)	-	(27,185)
Effect of EX rate	(732)	(1,721)	-	(2,453)
As of 6/30/2025	$6,490	$71,632	$-	$78,122
Net carrying amount:				
As of 6/30/2026	$309,304	$108,627	$1,085	$419,016
As of 12/31/2025	$308,880	$109,756	$1,279	$419,915
As of 6/30/2025	$237,098	$102,813	$-	$339,911

II.Lease liabilities

	As of		
	30 Jun. 2026	31 Dec. 2025	30 Jun. 2025
Lease liabilities	$114,806	$115,949	$107,328
Current	$40,155	$38,155	$34,655
Non-current	$74,651	$77,794	$72,673

Please refer to Note 6(23) (d) for the interest on lease liabilities recognized for the three-month and six-month periods ended June 30, 2026 and 2025, and refer to Note 12(5) Liquidity Risk Management for the maturity analysis for lease liabilities as of June 30, 2026, December 31, 2025 and June 30, 2025.

b.Income and costs relating to leasing activities

	For the three-month period ended June 30,		For the six-month period ended June 30,	
	2026	2025	2026	2025
The expense relating to short-term leases	$(4,159)	$(5,750)	$(8,241)	$(8,402)
The expense relating to leases of low-value assets	(249)	(90)	(423)	(1,566)
Income from subleasing right-of-use assets	35	68	738	68

As of June 30, 2026 and 2025, the portfolio of short-term leases of the Group to which it is committed at the end of the reporting period is dissimilar to the portfolio of short-term leases to which the short-term lease expense disclosed above and the amount of its lease commitments is NT$0.

c.Cash outflow relating to leasing activities

	For the six-month period ended June 30,	
	2026	2025
Cash outflow for leases	$32,246	$28,986

(22)Summary statement of employee benefits, depreciation and amortization by function is as follows:

Function / Nature	For the three-month period ended June 30,					
	2026			2025		
	Operating Costs	Operating expenses	Total	Operating Costs	Operating expenses	Total
Employee benefit expense						
Salaries	$333,172	$241,429	$574,601	$270,454	$191,730	$462,184
Labor and health insurance	27,503	11,186	38,689	27,860	10,899	38,759
Pension	9,533	7,231	16,764	7,833	6,947	14,780
Other employee benefit expense	16,261	10,168	26,429	14,395	9,153	23,548
Depreciation	182,385	39,583	221,968	158,078	24,056	182,134
Amortization	8	6,005	6,013	-	6,407	6,407

Function / Nature	For the six-month period ended June 30,					
	2026			2025		
	Operating Costs	Operating expenses	Total	Operating Costs	Operating expenses	Total
Employee benefit expense						
Salaries	$645,120	$459,638	$1,104,758	$525,343	$408,872	$934,215
Labor and health insurance	54,069	22,509	76,578	50,461	21,576	72,037
Pension	18,605	14,226	32,831	15,216	13,793	29,009
Other employee benefit expense	32,466	19,775	52,241	25,151	18,698	43,849
Depreciation	359,624	77,237	436,861	304,711	47,900	352,611
Amortization	16	12,703	12,719	21	11,211	11,232

According to the Article of Incorporation, not lower than 10% of profit of the current year is distributable as employees' compensation and no higher than 1% of profit of the current year is distributable as remuneration to directors and supervisors. However, the Group's accumulated losses shall have been covered.

The Company may, by a resolution adopted by a majority vote at a meeting of Board of Directors attended by two-thirds of the total number of directors, have the profit distributable as employees' compensation in the form of shares or in cash; and in addition thereto a report of such distribution is submitted to the shareholders' meeting. According to the amended Articles of Incorporation approved through the shareholders' meeting held on May 21, 2025, not lower than 25% of employee remuneration shall be allocated to grassroots employees. Information on the Board of Directors' resolution regarding the employees' compensation and remuneration to directors and supervisors can be obtained from the "Market Observation Post System" on the website of the TWSE.

Based on profit, the Company estimated the amounts of the employees' compensation and remuneration to directors for the three-month periods ended June 30, 2026 and 2025 amounted to NT$81,802 thousand, NT$7,113 thousand, and NT$47,231thousand, NT$4,107 thousand, respectively; the employees' compensation and remuneration to directors for the six-month periods ended June 30, 2026 and 2025 amounted to NT$153,021 thousand, NT$13,306 thousand, and NT$120,902 thousand, NT$10,513 thousand, respectively, recognized as employee benefits.

For the year ended December 31, 2025, the Company distributed the employees' compensation and directors' renumeration in the amount of NT$252,044 thousand and NT$21,914 thousand, respectively, which were not significantly different from the amount accounted for in the financial statements.

For the year ended December 31, 2024, the Company distributed the employees' compensation and directors' renumeration in the amount of NT$267,906 thousand and NT$23,294 thousand, respectively, which were not significantly different from the amount accounted for in the financial statements.

(23)Non-operating incomes and expenses

A.Interest income

	For the three-month period ended June 30,		For the six-month period ended June 30,	
	2026	2025	2026	2025
Financial assets measured at amortized cost	$11,589	$11,794	$23,637	$23,039

B.Other incomes

	For the three-month period ended June 30,		For the six-month period ended June 30,	
	2026	2025	2026	2025
Rental income	$14,962	$11,810	$27,783	$22,960
Government grants income	-	71	-	145
Construction contract penalty income	-	-	-	108,182
Other income - others	41,758	164	43,528	11,488
Total	$56,720	$12,045	$71,311	$142,775

C.Other gains and losses

	For the three-month period ended June 30,		For the six-month period ended June 30,	
	2026	2025	2026	2025
Gain (loss) from disposal of property, plant and equipment	$-	$96	$252	$(1,376)
Foreign exchange gain (loss), net	2,604	(9,889)	5,149	7,752
Gains (losses) on financial assets at fair value through profit or loss	5,874	4,881	10,388	8,635
Gains on lease modification	113	(18)	16	578
Other losses	(75)	(64)	(136)	(120)
Total	$8,516	$(4,994)	$15,669	$15,469

D.Finance costs

	For the three-month period ended June 30,		For the six-month period ended June 30,	
	2026	2025	2026	2025
Interests on borrowings from bank	$10,964	$12,339	$20,612	$24,707
Interests on lease liabilities	483	384	980	765
Total	$11,447	$12,723	$21,592	$25,472

(24)Components of other comprehensive income (loss)

For the three-month period ended June 30, 2026

	Arising during the period	Reclassification during the period	Subtotal	Income tax benefit (expense)	OCI, Net of tax
May be reclassified to profit or loss in subsequent period:					
Exchange differences arising on translation of foreign operations	$(4,322)	$-	$(4,322)	$(1,162)	$(5,484)

For the three-month period ended June 30, 2025

	Arising during the period	Reclassification during the period	Subtotal	Income tax benefit (expense)	OCI, Net of tax
May be reclassified to profit or loss in subsequent period:					
Exchange differences arising on translation of foreign operations	$(122,807)	$-	$(122,807)	$596	$(122,211)

For the six-month period ended June 30, 2026

	Arising during the period	Reclassification during the period	Subtotal	Income tax benefit (expense)	OCI, Net of tax
May be reclassified to profit or loss in subsequent period:					
Exchange differences arising on translation of foreign operations	$21,761	$-	$21,761	$(1,575)	$20,186

For the six-month period ended June 30, 2025

	Arising during the period	Reclassification during the period	Subtotal	Income tax benefit (expense)	OCI, Net of tax
May be reclassified to profit or loss in subsequent period:					
Exchange differences arising on translation of foreign operations	$(103,329)	$-	$(103,329)	$97	$(103,232)

(25)Income tax

A.The major components of income tax expense (income) are as follows:

Income tax expense (benefit) recognized in profit or loss

	For the three-month period ended June 30,		For the six-month period ended June 30,	
	2026	2025	2026	2025
Current income tax expense (income):				
Current income tax expense	$92,915	$74,773	$187,676	$149,583
Adjustments in respect of current income tax of prior periods	(2,198)	(8,236)	(5,963)	(12,969)
Deferred tax expense (income):				
Deferred tax expense (income) relating to origination and reversal of temporary differences	10,026	(2,280)	7,556	15,082
Total income tax expense (income)	$100,743	$64,257	$189,269	$151,696

B.The assessment of income tax return

	The assessment of income tax return
The Company	Assessed and approved up to 2024.
Subsidiary - BeautyTech Platform Corporation	Assessed and approved up to 2024.
Subsidiary - Mayin Investment Co., Ltd.	Assessed and approved up to 2024.
Subsidiary - FacialBeau International Corporation	Assessed and approved up to 2024.
Subsidiary - FORIMART Corporation	Assessed and approved up to 2024.

(26)Earnings per share

Basic earnings per share is calculated by dividing net profit for the year attributable to the common shareholders of the parent entity by the weighted average number of common stocks outstanding during the year.

Diluted earnings per share are calculated by dividing the net profit attributable to ordinary equity holders of the parent entity (after adjusting any influences) by the weighted average number of common stocks outstanding during the year plus the weighted average number of common stocks that would be issued on conversion of all the dilutive potential common stocks into common stocks.

A.Basic earnings per share

	For the three-month period ended June 30,		For the six-month period ended June 30,	
	2026	2025	2026	2025
Net income available to common shareholders of the parent	$544,246	$313,464	$1,016,521	$802,650
Weighted average number of common stocks outstanding (in thousand shares)	76,864	78,000	77,410	78,000
Basic earnings per share (in NT$)	$7.08	$4.02	$13.13	$10.29

B.Diluted earnings per share

	For the three-month period ended June 30,		For the six-month period ended June 30,	
	2026	2025	2026	2025
Net income available to common shareholders of the parent	$544,246	$313,464	$1,016,521	$802,650
Net income available to common shareholders of the parent after dilution	$544,246	$313,464	$1,016,521	$802,650

	For the three-month period ended June 30,		For the six-month period ended June 30,	
	2026	2025	2026	2025
Weighted average number of common stocks outstanding (in thousand shares)	76,864	78,000	77,410	78,000
Effect of dilution:				
Employee bonus (compensation) - stock (in thousand shares)	457	407	603	587
Repurchase of treasury shares	40	-	20	-
Weighted average number of common stocks outstanding after dilution (in thousand shares)	77,361	78,407	78,033	78,587
Diluted earnings per share (in NT$)	$7.04	$4.00	$13.03	$10.21

No other transactions that would significantly change the outstanding common stocks or potential common stocks incurred during the period subsequent to reporting date and up to the approval date of financial statements.

7.RELATED PARTY TRANSACTIONS

(1)Deal with related parties as of the end of the reporting period

Related parties and Relationship

Related parties	Relation
Pegatron Corporation	Ultimate parent company
Kinsus Interconnect Technology Corp.	Parent company
Pegatron Japan Inc.	Other related party
Pegatron Czech S.R.O.	Other related party
PEGA INTERNATIONAL LIMITED	Other related party

(2)Significant transactions with related parties

A. Sales

	For the three-month period ended June 30,		For the six-month period ended June 30,	
Related parties	2026	2025	2026	2025
Kinsus Interconnect Technology Corp.	$58	$-	$60	$21
Pegatron Corporation	46	10	61	10
Total	$104	$10	$121	$31

Selling prices is set by the fixed price for sale to other customers and taking into account the cost of its after-sales services plus reasonable profit. Collection terms for related parties were 90 days after monthly closing and 30 days after monthly closing.

B.For the three-month and six-month periods ended June 30, 2026, the Group recognized revenue of NT$6 thousand for providing distribution services to PEGA INTERNATIONAL LIMITED.

C. Purchases

	For the three-month period ended June 30,		For the six-month period ended June 30,	
Related parties	2026	2025	2026	2025
Pegatron Corporation	$-	$940	$-	$940

The Group purchases goods from related parties at price negotiated by both parties with reference to prevailing market rates. The payment terms for such transactions are comparable to those offered to unrelated suppliers, 90 days after monthly closing.

D.Lease-related parties

a.Rent income

Related parties	Rental Period	Rental subject	Payment term	For the three-month period ended June 30		For the six-month period ended June 30	
				2026	2025	2026	2025
Kinsus Corporation	2026.03.16~ 2026.12.31	Buildings	Redeemed on the 10th of each month	$1,337	$-	$1,337	$-
Pegatron Corporation	2026.04.01~ 2029.03.31	Buildings	Redeemed on the 10th of each month	$7,497	$7,173	$14,658	$14,321

b.Interest expenses(Deposit included in interest computation)

Related parties	For the three-month period ended June 30		For the six-month period ended June 30	
	2026	2025	2026	2025
Kinsus Corporation	$3	$-	$3	$-
Pegatron Corporation	13	13	26	26
Total	$16	$13	$29	$26

E. Operating expense

Related parties	Nature	For the three-month period ended June 30,		For the six-month period ended June 30,	
		2026	2025	2026	2025
Pegatron Corporation	Provide services	$-	$5	$-	$5
Pegatron Japan Inc.	Provide services	$18	$20	$36	$39
Pegatron Czech S.R.O.	Provide services	$151	$42	$270	$83

F.Accounts receivable

	As of		
Related parties	30 Jun. 2026	31 Dec. 2025	30 Jun. 2025
Kinsus Interconnect Technology Corp.	$-	$156	$-
Pegatron Corporation	23	1	10
Total	$23	$157	$10

G.Other receivables

	As of		
Related parties	30 Jun. 2026	31 Dec. 2025	30 Jun. 2025
Kinsus Interconnect Technology Corp.	$400	$-	$-
Pegatron Corporation	1,474	-	2,140
Total	$1,874	$-	$2,140

H. Contract liabilities

	As of		
Related parties	30 Jun. 2026	31 Dec. 2025	30 Jun. 2025
Kinsus Interconnect Technology Corp.	$76	$76	$82

I. Account payable

	As of		
Related parties	30 Jun. 2026	31 Dec. 2025	30 Jun. 2025
Pegatron Corporation	$-	$-	$987

J. Other payables

	As of		
Related parties	30 Jun. 2026	31 Dec. 2025	30 Jun. 2025
Pegatron Corporation	$-	$-	$5
PEGATRON CZECH S.R.O	39	14	13
Pega International Limited	-	3	-
Total	$39	$17	$18

K. Deposit

	As of		
Related parties	30 Jun. 2026	31 Dec. 2025	30 Jun. 2025
Kinsus Interconnect Technology Corp.	$1,200	$-	$-
Pegatron Corporation	3,000	3,000	3,000
Total	$4,200	$3,000	$3,000

L. Payment on behalf of others

		For the three-month period ended June 30,		For the six-month period ended June 30,	
Related parties	Nature	2026	2025	2026	2025
Kinsus Interconnect Technology Corp.	Advance payment	$34	$-	$34	$-
Pegatron Corporation	Pay maintenance fee	$32	$25	$57	$50
Pegatron Corporation	Pay utilities expense	$-	$4,556	$-	$7,938

M. Salaries and rewards to key management of the Group

	For the three-month period ended June, 30		For the six-month period ended June, 30	
	2026	2025	2026	2025
Short-term employee benefits and post-employment benefits	$19,306	$10,857	$32,137	$24,265

8. ASSETS PLEDGED AS COLLATERAL

The following table lists assets of the Group pledged as collateral:

	Carrying Amount As of			
Item	30 Jun. 2026	31 Dec.2025	30 Jun. 2025	Secured liabilities
Property, plant and equipment - Land	$1,514,525	$196,960	$196,960	Secured borrowings
Property, plant and equipment - Buildings	147,912	147,809	146,297	Secured borrowings
Refundable deposits	2,000	2,000	2,000	Security deposit to custom authority
Financial assets measured at amortized cost	1,212	1,197	-	Performance deposit
Total	$1,665,649	$347,966	$345,257	

9. SIGNIFICANT CONTINGENCIES AND UNRECOGNIZED CONTRACT COMMITMENTS

As of June 30, 2026, the Group's outstanding contracts relating to significant construction in progress and purchased property, plant and equipment were as follows:

Nature of Contract	Contract Amount	Amount Paid	Amount unpaid
Buildings	$348,995	$126,074	$222,921
Machinery and equipment	508,696	170,592	338,104
Total	$857,691	$296,666	$561,025

Contract amount paid recorded above is recorded at Construction in progress and equipment awaiting inspection.

10. LOSSES DUE TO MAJOR DISASTERS

None.

11. SIGNIFICANT SUBSEQUENT EVENTS

None.

12.OTHERS

(1)Categories of financial instruments

Financial assets

	As of		
	30 Jun. 2026	31 Dec.2025	30 Jun. 2025
Financial assets at fair value through profit or loss:			
Mandatorily measured at fair value through profit or loss	$1,506,322	$1,108,186	$1,038,952
Financial assets at fair value through other comprehensive income:			
Equity instument investments measured at fair value through other comprehensive income	1,295	1,295	50,880
Financial assets measured at amortized cost			
Cash and cash equivalents (exclude cash on hand)	740,920	1,703,593	1,503,223
Financial assets measured at amortized cost	2,070,854	1,701,340	2,224,259
Accounts receivables	1,199,128	938,058	832,531
Other receivables	44,556	28,960	13,708
Refundable deposits	18,736	50,430	48,333
Subtotal	4,074,194	4,422,381	4,622,054
Total	$5,581,811	$5,531,862	$5,711,886

Financial liabilities

	As of		
	30 Jun. 2026	31 Dec.2025	30 Jun. 2025
Financial liabilities at amortized cost:			
Short-term borrowings	$439,815	$564,632	$641,617
Payables	3,079,449	2,376,384	3,047,864
Long-term borrowings (including current portion with maturity less than 1 year)	437,761	463,202	493,321
Lease liabilities	114,806	115,949	107,328
Guarantee deposit received	5,262	3,792	3,596
Total	$4,077,093	$3,523,959	$4,293,726

(2)Financial risk management objectives and policies

The Group's principal financial risk management objective is to manage the market risk, credit risk and liquidity risk related to its operating activates. The Group identifies, measures, and manages the aforementioned risks based on its policy and risk appetite.

The Group has established appropriate policies, procedures, and internal controls for financial risk management. Before entering into significant transactions, due approval process by the Board of Directors and Audit Committee must be carried out based on related protocols and internal control procedures. The Group complies with its financial risk management policies at all times.

(3)Market risk

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of the changes in market prices. Market risk comprises currency risk and interest rate risk.

In practice, it is rarely the case that a single risk variable will change independently from other risk variables. There are usually interdependencies between risk variables. However, the sensitivity analysis disclosed below does not take into account the interdependencies between risk variables.

Foreign currency risk

The Group's exposure to the risk of change in foreign exchange rates relates primarily to the Group's operating activities (when revenue or expense are denominated in a different currency from the Group's functional currency) and the Group's net investments in foreign operations.

The Group has certain foreign currency receivables denominated in the same foreign currency with certain foreign currency payables, therefore natural hedge is received. Therefore, hedge accounting is not adopted.

The foreign currency sensitivity analysis of possible change in foreign exchange rates on the Group's profit/loss and equity is performed on significant monetary items denominated in foreign currencies as of the reporting period-end. The Group's foreign currency risk is mainly related to volatility in the exchange rates of US dollars. The information of the sensitivity analyses is as follows:

When NTD appreciates/depreciates against USD by 1%, net income (loss) for the six-month periods ended June 30, 2026 and 2025 would increase/decrease by NT$4,065 thousand and decrease/increase NT$ 2,228thousand, respectively.

Interest rate risk

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The Group's exposure to interest rate risk relates primarily to the Group's investments with variable interest rates and loans with fixed and variable interest rates, which are all categorized as loans and receivables.

The interest rate sensitivity analysis is performed on items exposed to interest rate risk as of the end of the reporting period and presumed to be held for one accounting year, including investments and bank borrowing with variable interest rates. If interest rate increases/decreases by 0.1%, the net income (loss) for the six-month periods ended June 30, 2026 and 2025 would increase / decrease by NT$267 thousand and NT$601 thousand, respectively.

Equity price risk

The fair value of the Group's unlisted equity securities to market price risk arising from uncertainties about future values of the investment securities. The Group's unlisted equity securities measured at fair value through other comprehensive income. The Group manages the equity price risk through diversification and placing limits on individual and total equity instruments. Reports on the equity portfolio are submitted to the Group's senior management on a regular basis. The Group's Board of Directors reviews and approves all equity investment decisions.

Please refer to Note 12(8) for sensitivity analysis information of other equity instruments or derivatives that are linked to such equity instruments whose fair value measurement is categorized under Level 3.

(4)Credit risk management

Credit risk is the risk that counterparty will not meet its obligations under a contract and result in a financial loss. The Group is exposed to credit risk from operating activities (primarily for accounts and notes receivable) and from its financing activities, including bank deposits and other financial instruments.

Credit risk is managed by each business unit subject to the Group's established policy, procedures and control relating to credit risk management. Credit risk of all customers are assessed based on a comprehensive review of the customers' financial status, credit ratings from credit institutions, past transactions, current economic conditions and the Group's internal credit ratings. The Group also employs some credit enhancement instruments (e.g. prepayment or insurance) to reduce certain customers' credit risk.

As of June 30, 2026, December 31, 2025 and June 30, 2025, receivables from the top ten customers were accounted for 76.50%, 77.55% and 77.28% of the Group's total accounts receivable, respectively. The concentration of credit risk is relatively insignificant for the remaining receivables.

Credit risk from balances with banks, fixed-income securities and other financial instruments is managed by the Group's finance division in accordance with the Group's policy. The counterparties that the Group transacts with are determined by internal control procedures.

They are banks with fine credit ratings and financial institutions, corporate and government agencies with investment-grade credit ratings. Thus, there is no significant default risk. Conclusively, there is no significant credit risk for these counter parties.

The Group adopted IFRS 9 to assess the expected credit losses. Except for contract assets and trade receivables, the remaining debt instrument investments which are not measured at fair value through profit or loss, low credit risk for these investments is a prerequisite upon acquisition and by using their credit risk as a basis for the distinction of categories.

Financial assets are written off when there is no realistic prospect of future recovery (the issuer or the debtor is in financial difficulties or bankruptcy).

(5)Liquidity risk management

The Group maintains financial flexibility through the use of cash and cash equivalents, highly-liquid marketable securities, bank loans, etc. The table below summarizes the maturity profile of the Group's financial liabilities based on the contractual undiscounted payments and contractual maturity. The payment amount includes the contractual interest. The undiscounted interest payment relating to borrowings with variable interest rates is extrapolated based on the estimated yield curve as of the end of the reporting period.

Non-derivative financial instruments

	Less than 1 year	1 to 2 years	2 to 3 years	3 to 4 years	4 to 5 years	>5 years	Total
As of June 30, 2026							
Borrowings	$481,840	$120,540	$98,026	$93,110	$56,381	$103,317	$953,214
Payables	3,079,449	-	-	-	-	-	3,079,449
Lease liabilities	41,643	34,267	25,342	13,363	3,193	-	117,808
As of December 31, 2025							
Borrowings	$598,660	$84,674	$103,027	$98,091	$98,005	$135,973	$1,118,430
Payables	2,376,384	-	-	-	-	-	2,376,384
Lease liabilities	39,599	31,617	24,202	15,263	7,474	1,011	119,166

	Less than 1 year	1 to 2 years	2 to 3 years	3 to 4 years	4 to 5 years	>5 years	Total
As of June 30, 2025							
Borrowings	$676,634	$55,787	$100,761	$96,076	$91,390	$216,071	$1,236,719
Payables	3,047,864	-	-	-	-	-	3,047,864
Lease liabilities	35,923	28,068	21,199	14,863	7,329	2,852	110,234

(6)Movement schedule of liabilities arising from financing activities

Movement schedule of liabilities for the six-month periods ended June 30, 2026:

	Short-term borrowings	Long-term borrowings	Refundable deposits	Lease liabilities	Total liabilities from financing activities
As of January 1, 2026	$564,632	$463,203	$3,792	$115,949	$1,147,576
Cash flows	(124,817)	(26,538)	1,470	(23,582)	(173,467)
Non-cash changes					
Lease range changes	-	-	-	20,842	20,842
Interests Expenses	-	6	-	980	986
Currency rate change	-	1,090	-	617	1,707
As of June 30, 2026	$439,815	$437,761	$5,262	$114,806	$997,644

Movement schedule of liabilities for the six-month periods ended June 30, 2025:

	Short-term borrowings	Long-term borrowings	Refundable deposits	Lease liabilities	Total liabilities from financing activities
As of January 1, 2025	$351,503	$558,429	$3,615	$105,119	$1,018,666
Cash flows	290,114	(65,194)	(19)	(19,018)	205,883
Non-cash changes					
Lease range changes	-	-	-	23,183	23,183
Interests expenses	-	86	-	765	851
Currency rate change	-	-	-	(2,721)	(2,721)
As of June 30, 2025	$641,617	$493,321	$3,596	$107,328	$1,245,862

(7)Fair values of financial instruments

A.The evaluation methods and assumptions applied in determining the fair value

Fair value is the price that would be received to sell a financial asset or paid to transfer a financial liability in an orderly transaction between willing market participants (not under coercion or liquidation). The following methods and assumptions are used by the Group in estimating the fair values of financial assets and liabilities:

a.The carrying amount of cash and cash equivalents, receivables, payables and other current liabilities approximate their fair value due to their short maturity.

b.For financial assets and liabilities traded in an active market with standard terms and conditions, their fair value is determined based on market quotation price (including listed equity securities and bonds).

c.Fair value of equity instruments without market quotations, bank borrowing and other non-current liabilities are determined based on the counterparty prices or valuation method (including private placement of listed equity securities, unquoted public Group and private Group equity securities) are estimated using the market method valuation techniques based on parameters such as prices based on market transactions of equity instruments of identical or comparable entities and other relevant information (for example, inputs such as discount for lack of marketability, P/E ratio of similar entities and Price-Book ratio of similar entities).

B.Fair value of financial instruments measured at amortized cost

The carrying amount of the Group’s financial assets and liabilities measure at amortized cost approximates their fair value.

C.Fair value measurement hierarchy for financial instruments

Please refer to Note 12(8) for fair value measurement hierarchy for financial instruments of the Group.

(8)Fair value measurement hierarchy

A.Fair value measurement hierarchy

All assets and liabilities for which fair value is measured or disclosed in the financial statements are categorized within the fair value hierarchy, based on the lowest level input that is significant to the fair value measurement as a whole. Level 1, 2 and 3 inputs are described as follows:

Level 1 – Quoted (unadjusted) market prices in active markets for identical assets or liabilities that the entity can access at the measurement date

Level 2 – Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly

Level 3 – Unobservable inputs for the asset or liability

For assets and liabilities that are recognized in the financial statements on a recurring basis, the Group determines whether transfers have occurred between Levels in the hierarchy by re-assessing categorization at the end of each reporting period.

B.Fair value measurement hierarchy of the Group's assets and liabilities

The Group does not have assets that are measured at fair value on a non-recurring basis. Fair value measurement hierarchy of the Group's assets and liabilities measured at fair value on a recurring basis is as follows:

As of June 30, 2026

	Level 1	Level 2	Level 3	Total
Financial assets:				
Financial assets at fair value through profit or loss				
Money market fund	$1,506,322	$-	$-	$1,506,322
Financial assets at fair value through other comprehensive income				
Equity instrument measured at fair value through other comprehensive income	$-	$-	$1,295	$1,295
Financial liabilities:				
None				

As of December 31, 2025

	Level 1	Level 2	Level 3	Total
Financial assets:				
Financial assets at fair value through profit or loss				
Money market fund	$1,108,186	$-	$-	$1,108,186
Financial assets at fair value through other comprehensive income				
Equity instrument measured at fair value through other comprehensive income	$-	$-	$1,295	$1,295
Financial liabilities:				
None				

As of June 30, 2025

	Level 1	Level 2	Level 3	Total
Financial assets:				
Financial assets at fair value through profit or loss				
Money market fund	$1,038,952	$-	$-	$1,038,952
Financial assets at fair value through other comprehensive income				
Equity instrument measured at fair value through other comprehensive income	$-	$-	$50,880	$50,880
Financial liabilities:				
None				

Transfers between Level 1 and Level 2 during the period

During the six-month periods ended June 30, 2026 and 2025, there were no transfers between Level 1 and Level 2 fair value measurements.

Reconciliation for fair value measurements in Level 3 of the fair value hierarchy for movements during the period is as follows:

	Asset	
	At fair value through other comprehensive income	
	Stock	
	For the six-month period ended June 30,	
	2026	2025
Beginning balances	$1,295	$-
Total gains and (losses):		
Amount recognized in OCI (presented in "Unrealized gains (losses) from equity instruments investments measured at fair value through other comprehensive income)	-	-
Acquisition/issues	-	50,880
Ending balances	$1,295	$50,880

Information on significant unobservable inputs to valuation

Description of significant unobservable inputs to valuation of recurring fair value measurements categorized within Level 3 of the fair value hierarchy is as follows:

As of June 30, 2026

	Valuation techniques	Significant unobservable inputs	Quantitative information	Relationship between inputs and fair value	Sensitivity of the input to fair value
Financial assets at fair value through other comprehensive income					
Unlisted companies stocks	Comparable Company law	discount for lack of marketability	20%	The higher the discount for lack of marketability, the lower the fair value of the stocks	5% increase (decrease) in the discount for lack of marketability would result in increase (decrease) in the Group's equity by NT$81 thousand

As of December 31, 2025

	Valuation techniques	Significant unobservable inputs	Quantitative information	Relationship between inputs and fair value	Sensitivity of the input to fair value
Financial assets at fair value through other comprehensive income					
Unlisted companies stocks	Comparable Company law	discount for lack of marketability	20%	The higher the discount for lack of marketability, the lower the fair value of the stocks	5% increase (decrease) in the discount for lack of marketability would result in increase (decrease) in the Group's equity by NT$81 thousand

As of June 30, 2025

	Valuation techniques	Significant unobservable inputs	Quantitative information	Relationship between inputs and fair value	Sensitivity of the input to fair value
Financial assets at fair value through other comprehensive income					
Unlisted companies stocks	Comparable Company law	discount for lack of marketability	20%	The higher the discount for lack of marketability, the lower the fair value of the stocks	5% increase (decrease) in the discount for lack of marketability would result in increase (decrease) in the Group's equity by NT$2,544 thousand

(9)Significant financial assets and liabilities denominated in foreign currencies

Information regarding the significant financial assets and liabilities denominated in foreign currencies was listed below. (In Thousands)

	As of					
	30 Jun. 2026			31 Dec. 2025		
	Foreign Currencies	Exchange Rate	NTD	Foreign Currencies	Exchange Rate	NTD
Financial assets						
Monetary items:						
USD	$33,940	31.8480	$1,080,927	$29,652	31.4205	$931,674
Financial liabilities						
Monetary items:						
USD	$21,177	31.8480	$674,447	$27,445	31.4205	$862,345
Foreign currency resulting in exchange gain or loss						
USD			$932	USD		$26,465
Other			$4,218	Other		$2,458

	As of		
	30 Jun. 2025		
	Foreign Currencies	Exchange Rate	NTD
Financial assets			
Monetary items:			
USD	$24,307	29.6310	$720,229
Financial liabilities			
Monetary items:			
USD	$31,590	29.8510	$942,984
Foreign currency resulting in exchange gain or loss			
USD			$12,209
Other			$(4,457)

(10)Capital management

The primary objective of the Group's capital management is to ensure that it maintains a strong credit rating and healthy capital ratios in order to support its business and maximize shareholder value. The Group manages and adjusts its capital structure in light of changes in economic conditions. To maintain or adjust the capital structure, the Group may adjust dividend payment to shareholders, return capital to shareholders or issue new shares.

13.ADDITIONAL DISCLOSURES

(1)Information on significant transactions

A.Financing provided to others: None.

B. Endorsement/Guarantee provided to others: None.

C. Material marketable securities held as of June 30, 2026 (excluding investments in subsidiaries, associates and joint ventures): Please refer to attachment 1.

D. Related party transactions with purchase or sales amount of at least NT$100 million or 20 percent of the paid-in capital for the three-month period ended June 30, 2026: Please refer to attachment 2.

E. Receivables from related parties of at least NT$100 million or 20 percent of the paid-in capital as of June 30, 2026: Please refer to attachment 3.

F. Inter Group relationships and significant inter Group transactions for the six-month period ended June 30, 2026: Please refer to attachment 7.

(2)Information on investees

A.Name, locations and related information of investees (excluding investees in Mainland China): Please refer to attachment 4.

B.Investees over which the Group exercises control shall be disclosed of information under Note 13(1):

a.Financing provided to others: None.

b.Endorsement/Guarantee provided to others: None.

c.Material marketable securities held as of June 30, 2026 (excluding investments in subsidiaries, associates and joint ventures): Please refer to attachment 5.

d.Related party transactions with purchase or sales amount of at least NT$100 million or 20 percent of the paid-in capital for the six-month period ended June 30, 2026: Please refer to attachment 6.

e.Receivables from related parties of at least NT$100 million or 20 percent of the paid-in capital as of June 30, 2026: None.

(3)Information on investments in Mainland China:

A.Name of investee in China, main business, paid-in capital, method of investment, investment flows, percentage of ownership, investment gain or loss, carrying amount at the end of reporting period, inward remittance of earning or loss and the upper limit on investment in China:

(In Thousands of New Taiwan Dollars/ In Thousands of foreign currency)

Name of Investee in China	Main Business	Paid-in Capital	Method of Investment (Note 1)	Accumulated Outflow of Investment from Taiwan as of January 1, 2026	Investment Flows		Accumulated Outflow of Investment from Taiwan as of June 30, 2026	Profit/ Loss of Investee	Percentage of Ownership (Direct or Indirect Investment)	Share of Profit/Loss	Carrying Amount as of June 30, 2026	Accumulated Inward Remittance of Earnings as of June 30, 2026	Accumulated Outflow of Investment from Taiwan to Mainland China as of June 30, 2026	Investment Amounts Authorized by Investment Commission, MOEA	Upper Limit on Investment in China by Investment Commission, MOEA
					Outflow	Inflow									
Pegavision (Jiangsu) Limited	Producing and selling medical equipment	$249,805 (USD 8,250)	(1)	$194,610	$55,195	$-	$249,805	$(15,230) (Note 5 and 6)	100%	$(15,230) (Note 5,6 and 7)	$165,766 (Note 5,6 and 7)	$-	$249,805	$249,805	$7,000,001

BeautyTech Platform (Shanghai) Corporation	Selling medical equipment and cosmetic products	$127,444 (USD 4,100)	(3) (Note 2)	$109,928	$-	$-	$109,928	$19,556 (Note 5 and 6)	85%	$16,623 (Note 5,6 and 7)	$191,280 (Note 5,6 and 7)	$-	$109,928	$109,928	$353,244
Gemvision Technology (Zhejiang) Limited	Selling medical equipment and cosmetic products	$102,873 (RMB 22,000)	(3) (Note 3)	$-	$-	$-	$-	$10,741 (Note 5 and 6)	85%	$9,130 (Note 5,6 and 7)	$132,641 (Note 5,6 and 7)	$-	$-	$-	

Note 1: The investment methods are divided into the following three types, just indicate the types:

(1) Go directly to the mainland China for investment.

(2) Reinvest in mainland China through a third-region company.

(3) Other methods.

Note 2: 100% Shares of BeautyTech Platform (Shanghai) Corporation owned and directly invested by BeautyTech Platform Corporation.

Note 3: As part of the Group's business reorganization, BeautyTech Platform (Shanghai) Corporation has merged with Pegavision (Shanghai) Limited in 2025. BeautyTech Platform (Shanghai) Corporation is the surviving entity, and Pegavision (Shanghai) Limited was dissolved upon the completion of the merger. BeautyTech Platform (Shanghai) Corporation assumed the investee companies originally fully held by Pegavision (Shanghai) Limited through its own capital investments.

Note 4: As of June 30, 2026, the following investments in investee companies in Mainland China had not yet been remitted:

(a) FacialBeau (Jiangsu) Corporation which is 100% held by FacialBeau International Corporation was registered on February 25, 2022.

(b) Pegavision (Shaghai) Limited which is 100% held by the Company was registered on April 23,2024.

Note 5: Amounts in foreign currencies are translated into New Taiwan dollars using the exchange rates on the balance sheet date.

Note 6: Gain/loss on investment is recognized based on the reviewed financial statements of the parent company's Auditors in Taiwan.

Note 7: Transaction between consolidated entities are eliminated in the consolidated financial statements.

B.Significant transactions with investees in China:

a.Purchase and balances of related accounts payable as of June 30, 2026: None.

b.Sale and balance of related accounts receivable as of June 30, 2026: Please refer to attachment 7.

c.Property transaction amounts and resulting gain or loss: None.

d.Ending balance of endorsements/guarantees or collateral provided and the purposes: None.

e.Maximum balance, ending balance, interest rate range and total interest for current period from financing provided to others: None.

f.Transactions that have significant impact on profit or loss of current period or the financial position, such as services provided or rendered: Please refer to attachment 7.

g.Above transactions are eliminated upon preparation of consolidated financial statements. Please refer to attachment 7 for details.

14.SEGMENT INFORMATION

The major operating revenues of the Group come from selling contact lenses. The chief operating decision maker reviewed the overall operating results to make decision about resources to be allocated to and evaluated the overall performance.

English Translation of Consolidated Financial Statements Originally Issued in Chinese

Pegavision Corporation and Subsidiaries

Marketable Securities Held as of June 30, 2026 (excluding investments in subsidiaries, associates and joint ventures)

Attachment 1

(In Thousands of New Taiwan Dollars)

Name of Held Company	Type and Name of Marketable Securities	Relationship with the Issuer	Financial Statement Account	As of March 31, 2026			Fair Value	Note
				Shares / Units	Carrying Amount	Shareholding %		
Pegavision Corporation	Money market funds:							
	FSITC Taiwan Money Market Fund	-	Financial assets at fair value through profit or loss	40,455,150	$659,822	-	$660,637	
	Fubon Money Market Fund	-	Financial assets at fair value through profit or loss	47,170,404	740,357	-	747,004	
	Add: Valuation Adjustment				7,462			
	Total				$1,407,641		$1,407,641	
	Stocks:							
	Azalea Vision BV	-	Financial assets at fair value through other comprehensive income	171,428	$50,880	7.79%	$1,295	
	Add: Valuation Adjustment				(49,585)			
	Total				$1,295			

English Translation of Consolidated Financial Statements Originally Issued in Chinese

Pegavision Corporation and Subsidiaries

Related Party Transactions with Purchase or Sales Amount of At least NT$100 Million or 20% of the Paid-in Capital

For the six-month periods ended June 30, 2026

Attachment 2

(In Thousands of New Taiwan Dollars)

Company Name	Related Party	Nature of Relationship	Transaction Details				Abnormal Transaction		Notes/ Accounts Payable or Receivable		Note
			Purchase/ Sale	Amount	% to Total	Payment/ Collection Term	Unit Price	Payment/ Collection Term	Ending Balance	% to Total	
Pegavision Corporation	Pegavision Japan Inc.	Subsidiary	Sales	$2,155,010	61.99%	90 days after monthly closing	Similar to those to third party customers.	T/T to 90 days after monthly closing	Accounts receivable $554,926	55.76%	Note
Pegavision Corporation	BeautyTech Platform Corporation	Subsidiary	Sales	188,463	5.42%	Within 120 days after monthly closing	Similar to those to third party customers.	T/T to 90 days after monthly closing	Accounts receivable 135,355	13.60%	Note

Note: Transactions are eliminated when preparing the consolidated financial statements.

English Translation of Consolidated Financial Statements Originally Issued in Chinese

Pegavision Corporation and Subsidiaries

Receivables from Related Parties of at Least NT$ 100 Million or 20% of the Paid-in Capital

As of June 30, 2026

Attachment 3

(In Thousands of New Taiwan Dollars)

Company Name	Related Party	Nature of Relationship	Ending Balance	Turnover Ratio	Overdue		Amount Received in Subsequent Periods	Loss allowance
					Amount	Action Taken		
Pegavision Corporation	Pegavision Japan Inc.	Subsidiary	$554,926 (Note)	6.59	$-	-	$356,503	$-
Pegavision Corporation	BeautyTech Platform Corporation	Subsidiary	$135,355 (Note)	2.65	$-	-	$38,220	$-

Note : Transactions are eliminated when preparing the consolidated financial statements.

English Translation of Consolidated Financial Statements Originally Issued in Chinese

Pegavision Corporation and Subsidiaries

Name, locations and related information (Excluding Investees in Mainland China)

As of June 30, 2026

Attachment 4

(In Thousands of Foreign Currency / New Taiwan Dollars)

Investor	Investee	Business Location	Main Business and Product	Original Investment Amount		Balance as of June 30, 2026			Net Income (Loss) of the Investee	Share of Income (Loss) of the Investee	Note
				As of June 30, 2026	As of December 31, 2025	Shares	%	Carrying Value			
Pegavision Corporation	Pagavision Japan Inc.	Japan	Selling medical equipment	JPY 9,900	JPY 9,900	198 shares	100.00%	$239,390	$32,864	$32,864	Note
Pegavision Corporation	Mayin Investment Co. , Ltd.	Taiwan	Investing activities	NTD 246,003	NTD 246,003	44,380,875 shares	100.00%	$805,272	$64,035	$64,035	Note
Pegavision Corporation	PEGAVISION VIETNAM COMPANY LIMITED	Vietnam	Selling and producing medical equipment	NTD 1,035,983	NTD 941,333	-	100.00%	$975,197	$(7,276)	$(7,276)	Note
Pegavision Corporation	Zhuhe Investment Co., Ltd.	Taiwan	Investing activities	NTD 20,000	NTD 20,000	2,000,000 shares	10.00%	$19,236	$(1,954)	$(173)	
Pegavision Corporation	PEGAVISION NETHERLANDS B.V.	Netherlands	Selling medical equipment	EUR 1,150	EUR 1,150	-	100.00%	$28,816	$(6,159)	$(6,159)	Note
Mayin Investment Co. , Ltd.	BeautyTech Platform Corporation	Taiwan	Selling medical equipment and cosmetic products	NTD 107,500	NTD 107,500	8,500,000 shares	85.00%	$500,429	$77,242	$65,656	Note
Mayin Investment Co. , Ltd.	FacialBeau International Corporation	Taiwan	Selling medical equipment and cosmetic products	NTD 27,500	NTD 27,500	2,750,000 shares	55.00%	$20,553	$(3,788)	$(2,083)	Note
BeautyTech Platform Corporation	FORIMART Corporation	Taiwan	Selling medical equipment and cosmetic products	NTD 65,000	NTD 65,000	6,500,000 shares	100.00%	$65,764	$612	$612	Note
BeautyTech Platform Corporation	BEAUTYTECH PLATFORM (VIETNAM) LIMITED LIABILITY COMPANY	Vietnam	Selling medical equipment and cosmetic products	NTD 6,923	NTD 6,923	-	70.00%	$3,728	$(150)	$(105)	Note
FacialBeau International Corporation	Aquamax Vision Corporation	USA	Selling medical equipment and cosmetic products	USD 1,100	USD 1,100	11,000,000 shares	100.00%	$6,450	$(73)	$(73)	Note
FacialBeau International Corporation	RODNA Co., Ltd.	Korea	Selling medical equipment and cosmetic products	KRW 100,000	KRW 100,000	100,000 shares	100.00%	$1,642	$(66)	$(66)	Note
FacialBeau International Corporation	IKIDO Inc.	Japan	Selling medical equipment and cosmetic products	JPY 9,900	JPY 9,900	198 shares	100.00%	$1,740	$(66)	$(66)	Note

Note : Transactions are eliminated when preparing the consolidated financial statements.

English Translation of Consolidated Financial Statements Originally Issued in Chinese

Pegavision Corporation and Subsidiaries

Marketable Securities Held as of June 30, 2026 (excluding investments in subsidiaries, associates and joint ventures)

Attachment 5

(In Thousands of New Taiwan Dollars)

Name of Held Company	Type and Name of Marketable Securities	Relationship with the Issuer	Financial Statement Account	As of March 31, 2026			Fair Value	Note
				Shares / Units	Carrying Amount	Shareholding %		
	Money market funds:							
Mayin Investment Co. , Ltd.	FSITC Taiwan Money Market Fund	-	Financial assets at fair value through profit or loss	970,261	$15,566	-	$15,844	
FacialBeau International Corporation	Mega Diamond Money Market Fund	-	Financial assets at fair value through profit or loss	735,888	12,008	-	12,017	
BeautyTech Platform Corporation	FSITC Taiwan Money Market Fund	-	Financial assets at fair value through profit or loss	2,491,716	40,445	-	40,690	
	Fubon Money Market Fund	-	Financial assets at fair value through profit or loss	1,903,479	30,000	-	30,130	
	Add: Valuation Adjustment				662			
	Total				$98,681		$98,681	

English Translation of Consolidated Financial Statements Originally Issued in Chinese

Pegavision Corporation and Subsidiaries

Related Party Transactions with Purchase or Sales Amount of At least NT$100 Million or 20% of the Paid-in Capital

For the six-month periods ended June 30, 2026

Attachment 6

(In Thousands of New Taiwan Dollars)

Company Name	Related Party	Nature of Relationship	Transaction Details				Abnormal Transaction		Notes/Accounts Payable or Receivable		Note
			Purchase/ Sale	Amount	% to Total	Payment/ Collection Term	Unit Price	Payment/ Collection Term	Ending Balance	% to Total	
Pegavision Japan Inc.	Pegavision Corporation	Subsidiary	Purchase	$2,155,010	100.00%	90 days after monthly closing	No suppliers to be compared with	No suppliers to be compared with	Accounts payable $554,926	100.00%	Note
BeautyTech Platform Corporation	Pegavision Corporation	Subsidiary	Purchase	$188,463	71.14%	Within 120 days after monthly closing	No suppliers to be compared with	No suppliers to be compared with	Accounts payable $135,355	65.38%	Note

Note : Transactions are eliminated when preparing the consolidated financial statements.

English Translation of Consolidated Financial Statements Originally Issued in Chinese

Pegavision Corporation and Subsidiaries

Intercompany Relationships and Significant Intercompany Transactions for the six-month periods ended June 30, 2026

Attachment 7

(In Thousands of New Taiwan Dollars)

No. (Note 1)	Company Name	Counter-Party	Nature of Relationship (Note 2)	Intercompany Transaction			
				Financial Statement Account	Amount	Terms	Percentage to Consolidated Net Revenue or Total Assets (Note 3)
	2026.01.01~2026.06.30						
0	Pegavision Corporation	Pegavision Japan Inc.	1	Sales revenue	$2,155,010	90 days after monthly closing	53.87%
0	Pegavision Corporation	Pegavision Japan Inc.	1	Accounts receivable	554,926	90 days after monthly closing	3.27%
0	Pegavision Corporation	Pegavision (Vietnam) Company Limited	1	Accounts receivable	6,193	90 days after monthly closing	0.04%
0	Pegavision Corporation	Pegavision (Vietnam) Company Limited	1	Other receivable	9,077	90 days after monthly closing	0.05%
0	Pegavision Corporation	Pegavision (Jiangsu) Limited	1	Sales revenue	27,906	Within 180 days after monthly closing	0.70%
0	Pegavision Corporation	Pegavision (Jiangsu) Limited	1	Accounts receivable	27,209	Within 180 days after monthly closing	0.16%
0	Pegavision Corporation	Pegavision (Jiangsu) Limited	1	Operating expense	7,813	Within 180 days after monthly closing	0.20%
0	Pegavision Corporation	BeautyTech Platform Corporation	1	Sales revenue	188,463	Within 120 days after monthly closing	4.71%
0	Pegavision Corporation	BeautyTech Platform Corporation	1	Accounts receivable	135,355	Within 120 days after monthly closing	0.80%
0	Pegavision Corporation	BeautyTech Platform Corporation	1	Operating expense	42,290	Within 120 days after monthly closing	1.06%
0	Pegavision Corporation	BeautyTech Platform Corporation	1	Other payables	9,031	Within 120 days after monthly closing	0.05%
0	Pegavision Corporation	Gemvision Technology (Zhejiang) Limited	1	Sales revenue	83,141	Within 180 days after monthly closing	2.08%
0	Pegavision Corporation	Gemvision Technology (Zhejiang) Limited	1	Contract liability	62,165	Within 180 days after monthly closing	0.37%
0	Pegavision Corporation	PEGAVISION NETHERLANDS B.V.	1	Sales revenue	5,549	Within 180 days after monthly closing	0.14%
0	Pegavision Corporation	FacialBeau International Corporation	1	Sales revenue	7,259	Within 90 days after monthly closing	0.18%
0	Pegavision Corporation	FacialBeau International Corporation	1	Accounts receivable	5,013	Within 90 days after monthly closing	0.03%
1	Mayin Investment Co., Ltd.	BeautyTech Platform Corporation	3	Lease revenue	6,000	Within 30 days after monthly closing	0.15%
1	Mayin Investment Co., Ltd.	BeautyTech Platform Corporation	3	Dividands receiveable	59,500	Within 30 days after monthly closing	0.35%
2	BeautyTech Platform Corporation	FacialBeau International Corporation	3	Sales revenue	7,572	Within 30 days after monthly closing	0.19%
2	BeautyTech Platform Corporation	FacialBeau International Corporation	3	Operating expense	10,800	Within 30 days after monthly closing	0.27%
3	BeautyTech Platform (Shanghai) Corporation	Gemvision Technology (Zhejiang) Limited	3	Service revenue	27,440	30 days after monthly closing	0.69%

Note 1: Transaction information between Parent company and its subsidiaries should be disclosed by codes below:

(1) Parent company is coded "0".

(2) The subsidiaries are coded from "1" in the order presented in the table above.

Note 2: Relationship are divided into the following three types and the types are required to be indicated:

(1) From the parent company to a subsidiary.

(2) From a subsidiary to the parent company.

(3) Between subsidiaries.

Note 3: Regarding the percentage of transaction amount to consolidated operating revenues or total assets, it is computed based on the ending balance to consolidated total assets for balance sheet items; and based on interim accumulated amount to consolidated net revenue for income statement items.

Note 4: Amounts in foregin currencies are translated into New Taiwan dollars using the exchange rates on the balance sheet date.

Note 5: Transactions exceeding NT$5,000 thousand have been disclosed.