

CALITECH TECHNOLOGY CORPORATION AND SUBSIDIARIES CONSOLIDATED
BALANCE SHEETS
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS)

Assets		September 30, 2025		December 31, 2024		September 30, 2024	
		(Reviewed)		(Audited)		(Reviewed)	
		Amount	%	Amount	%	Amount	%
Current assets							
1100	Cash and cash equivalents	\$ 238,862	18	\$ 226,202	18	\$ 141,583	12
1140	Contract assets - current	291	-	2,723	-	3,501	-
1150	Notes receivable, net	330	-	254	-	305	-
1170	Accounts receivable, net	110,377	8	129,039	10	123,072	10
1200	Other receivables	4,324	-	3,066	-	5,028	-
130X	Inventories, net	132,439	10	150,797	12	157,843	13
1410	Prepayments	4,709	-	5,348	1	5,475	1
1460	Non-current assets held for sale, net	64,920	5	-	-	-	-
1470	Other current assets	105	-	51	-	84	-
11XX	Total current assets	556,357	41	517,480	41	436,891	36
Non-current assets							
1600	Property, plant and equipment, net	756,327	55	738,852	58	744,636	62
1755	Right-of-use assets	446	-	1,288	-	1,569	-
1780	Intangible assets	5,047	1	4,733	-	4,491	1
1840	Deferred income tax assets	16,695	1	11,588	1	14,630	1
1900	Other non-current assets	31,262	2	-	-	328	-
15XX	Total non-current assets	809,777	59	756,461	59	765,654	64
1XX X	Total assets	\$ 1,366,134	100	\$ 1,273,941	100	\$ 1,202,545	100

(Continued)

CALITECH TECHNOLOGY CORPORATION AND SUBSIDIARIES CONSOLIDATED
BALANCE SHEETS
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS)

Liabilities and Equity		September 30, 2025 (Reviewed)		December 31, 2024 (Audited)		September 30, 2024 (Reviewed)	
		Amount	%	Amount	%	Amount	%
Liabilities							
Current liabilities							
2100	Short-term borrowings	\$ 100,000	7	\$ -	-	\$ -	-
2130	Contract liabilities - current	13,049	1	19,284	1	15,976	1
2170	Accounts payable	81,396	6	76,122	6	74,675	6
2200	Other payables	62,175	5	59,373	5	48,406	4
2230	Current income tax liabilities	9,326	1	19,423	2	10,644	1
2250	Provisions - current	4,936	-	4,947	-	5,133	1
2280	Lease liabilities - current	456	-	1,139	-	1,134	-
2399	Other current liabilities	23,202	2	2,838	-	3,740	-
21XX	Total current liabilities	<u>294,540</u>	<u>22</u>	<u>183,126</u>	<u>14</u>	<u>159,708</u>	<u>13</u>
Non-current liabilities							
2550	Provisions - non - current	110	-	213	-	1,672	-
2570	Deferred tax liabilities	367	-	500	-	-	-
2580	Lease liabilities - non - current	-	-	169	-	456	-
2640	Net defined benefit liabilities - non - current	527	-	636	-	1,102	-
2645	Guarantee deposits	2,021	-	-	-	-	-
25XX	Total non-current liabilities	<u>3,025</u>	<u>-</u>	<u>1,518</u>	<u>-</u>	<u>3,230</u>	<u>-</u>
2XXX	Total liabilities	<u>297,565</u>	<u>22</u>	<u>184,644</u>	<u>14</u>	<u>162,938</u>	<u>13</u>
Equity attributable to owners of parent							
Share capital							
3110	Ordinary shares	374,451	27	374,451	29	374,451	31
Capital surplus							
3200	Capital surplus	248,450	18	248,416	20	248,416	21
Retained earnings							
3310	Legal reserve	105,166	8	90,054	7	90,054	8
3350	Unappropriated retained earnings	348,161	26	376,376	30	326,686	27
Other equity interest							
3400	Other equity interest	(7,659)	(1)	-	-	-	-
3XXX	Total equity	<u>1,068,569</u>	<u>78</u>	<u>1,089,297</u>	<u>86</u>	<u>1,039,607</u>	<u>87</u>
3X2X	Total liabilities and equity	<u>\$ 1,366,134</u>	<u>100</u>	<u>\$ 1,273,941</u>	<u>100</u>	<u>\$ 1,202,545</u>	<u>100</u>

CALITECH TECHNOLOGY CORPORATION AND SUBSIDIARIES CONSOLIDATED
STATEMENTS OF COMPREHENSIVE INCOME
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS, EXCEPT EARNINGS PER SHARE DATA)

		For the Three-Month Periods Ended September 30				For the Nine-Month Periods Ended September 30			
		2025		2024		2025		2024	
		Amount	%	Amount	%	Amount	%	Amount	%
4000	Operating revenue	\$ 152,852	100	\$ 181,927	100	\$ 508,726	100	\$ 524,797	100
5000	Operating costs	(97,100)	(64)	(110,611)	(61)	(327,271)	(64)	(343,057)	(65)
5900	Gross profit	55,752	36	71,316	39	181,455	36	181,740	35
	Operating expenses								
6100	Selling expenses	(2,500)	(1)	(1,676)	(1)	(7,565)	(2)	(8,395)	(2)
6200	General and administrative expenses	(15,367)	(10)	(14,507)	(8)	(42,018)	(8)	(43,357)	(9)
6300	Research and development expenses	(4,215)	(3)	(3,898)	(2)	(11,454)	(2)	(10,746)	(2)
6450	Expected credit impairment gains (losses)	209	-	(146)	-	1,118	-	(688)	-
6000	Total operating expenses	(21,873)	(14)	(20,227)	(11)	(59,919)	(12)	(63,186)	(13)
6900	Operating profit	33,879	22	51,089	28	121,536	24	118,554	22
	Non-operating income and expenses								
7100	Interest income	357	-	430	-	2,390	-	1,200	-
7010	Other income	3,001	2	266	-	3,310	1	662	-
7020	Other gains and losses	7,719	5	(3,143)	(1)	(20,296)	(4)	3,832	1
7050	Finance costs	(541)	-	(92)	-	(553)	-	(114)	-
7000	Total non-operating income and expenses	10,536	7	(2,539)	(1)	(15,149)	(3)	5,580	1
7900	Profit before income tax	44,415	29	48,550	27	106,387	21	124,134	23
7950	Income tax expense	(8,230)	(5)	(9,670)	(6)	(22,133)	(4)	(22,708)	(4)
8200	Profit for the period	<u>\$ 36,185</u>	<u>24</u>	<u>\$ 38,880</u>	<u>21</u>	<u>\$ 84,254</u>	<u>17</u>	<u>\$ 101,426</u>	<u>19</u>
	Items that may be reclassified subsequently to profit or loss								
8361	Exchange differences on translation of foreign financial statements	\$ 3,060	2	\$ -	-	(\$ 7,659)	(2)	\$ -	-
8300	Total Other Comprehensive income (loss), net of tax	<u>\$ 3,060</u>	<u>2</u>	<u>\$ -</u>	<u>-</u>	<u>(\$ 7,659)</u>	<u>(2)</u>	<u>\$ -</u>	<u>-</u>
8500	Total Comprehensive income for the period	<u>\$ 39,245</u>	<u>26</u>	<u>\$ 38,880</u>	<u>21</u>	<u>\$ 76,595</u>	<u>15</u>	<u>\$ 101,426</u>	<u>19</u>
	Earnings Per Share (in dollars)								
9750	Basic Earnings Per Share	\$ 0.97		\$ 1.04		\$ 2.25		\$ 2.71	
9850	Diluted Earnings Per Share	\$ 0.96		\$ 1.03		\$ 2.24		\$ 2.70	

CALITECH TECHNOLOGY CORPORATION AND SUBSIDIARIES CONSOLIDATED
CHANGES IN EQUITY
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS)

	Equity attributable to owners of the parent				Other equity	Total
	Retained Earnings			Unappropriated Retained Earnings	Financial statements translation differences of foreign operations	
	Ordinary Shares	Capital Surplus	Legal Reserve	Unappropriated Retained Earnings	Financial statements translation differences of foreign operations	Total
For the Nine-month period ended September 30, 2024						
Balance at January 1, 2024	\$ 374,451	\$ 248,408	\$ 76,613	\$ 328,569	\$ -	\$ 1,028,041
Profit for the period	-	-	-	101,426	-	101,426
Other comprehensive income (loss) for the period	-	-	-	-	-	-
Total comprehensive income (loss)	-	-	-	101,426	-	101,426
Distribution of retained earnings of 2023:						
Legal reserve appropriated	-	-	13,441	(13,441)	-	-
Cash dividends	-	-	-	(89,868)	-	(89,868)
Unclaimed dividends	-	8	-	-	-	8
Balance at September 30, 2024	\$ 374,451	\$ 248,416	\$ 90,054	\$ 326,686	\$ -	\$ 1,039,607
For the Nine-month period ended September 30, 2025						
Balance at January 1, 2025	\$ 374,451	\$ 248,416	\$ 90,054	\$ 376,376	\$ -	\$ 1,089,297
Profit for the period	-	-	-	84,254	-	84,254
Other comprehensive income (loss) for the period	-	-	-	-	(7,659)	(7,659)
Total comprehensive income (loss)	-	-	-	84,254	(7,659)	76,595
Distribution of retained earnings of 2024:						
Legal reserve appropriated	-	-	15,112	(15,112)	-	-
Cash dividends	-	-	-	(97,357)	-	(97,357)
Unclaimed dividends	-	34	-	-	-	34
Balance at September 30, 2025	\$ 374,451	\$ 248,450	\$ 105,166	\$ 348,161	(\$ 7,659)	\$ 1,068,569

CALITECH TECHNOLOGY CORPORATION AND SUBSIDIARIES CONSOLIDATED
STATEMENTS OF CASH FLOWS
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS)

	For the Nine-Month Periods Ended September 30	
	2025	2024
<u>CASH FLOWS FROM OPERATING ACTIVITIES</u>		
Profit before tax for the period	\$ 106,387	\$ 124,134
Adjustments to reconcile profit before tax to net cash		
Income and expenses having no effect on cash flows		
Depreciation	31,448	31,111
Amortisation	1,286	1,113
Expected credit impairment(gains) losses	(1,118)	688
Interest expense	553	114
Interest income	(2,390)	(1,200)
Gain on disposal of property, plant and equipment	(65)	-
Changes in assets/ liabilities relating to operating activities		
Net changes in assets relating to operating activities		
Contract assets - current	2,432	(2,314)
Notes receivable	(76)	135
Accounts receivable	19,780	(18,100)
Other receivables	(927)	(2,617)
Inventories	18,358	(16,199)
Prepayments	639	2,219
Other current assets	(54)	(84)
Net changes in liabilities relating to operating activities		
Contract liabilities	(6,235)	(812)
Accounts payable	5,274	2,774
Other payables	632	(1,874)
Provisions - current	(11)	73
Other current liabilities	5,364	1,652
Provisions - non - current	(103)	802
Net defined benefit liabilities	(109)	(108)
Cash inflow generated from operations	181,065	121,507
Interest received	2,060	995
Interest paid	(432)	(114)
Income tax paid	(37,470)	(30,116)
Net cash flows from operating activities	145,223	92,272
<u>CASH FLOWS FROM INVESTING ACTIVITIES</u>		
Acquisition of property, plant and equipment	(141,101)	(10,618)
Proceeds from disposal of property, plant and equipment	65	-
Increase in refundable deposits	(1,114)	-
Acquisition of intangible assets	(1,600)	(1,175)
Net cash used in investing activities	(143,750)	(11,793)
<u>CASH FLOWS FROM FINANCING ACTIVITIES</u>		
Increase in short-term loans	405,000	60,000
Repayments of short-term loans	(305,000)	(60,000)
Increase in guarantee deposits received	2,021	-
Cash payments for the principal portion of the lease liability	(852)	(837)
Cash dividends paid	(97,357)	(89,868)
Other financing activities	15,034	8
Net cash flows from (used in) financing activities	18,846	(90,697)
Net effect of changes in foreign currency exchange rates	(7,659)	-
Net Increase (Decrease) in cash and cash equivalents	12,660	(10,218)
Cash and cash equivalents at beginning of period	226,202	151,801
Cash and cash equivalents at end of period	\$ 238,862	\$ 141,583