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

		March 31, 2026		December 31, 2025		March 31, 2025	
	Assets	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
	Current assets						
1100	Cash and cash equivalents	$ 422,060	27	$ 162,797	10	$ 272,230	21
1140	Contract assets	355	-	346	-	471	-
1150	Notes receivable	2,397	-	2,424	-	178	-
1170	Accounts receivable, net	123,523	8	130,759	8	131,851	10
1200	Other receivables	4,868	1	288,940	19	3,680	-
130X	Inventories, net	158,816	10	135,098	9	138,944	11
1470	Other current assets	4,602	-	5,155	-	4,366	-
11XX	**Total current assets**	716,621	46	725,519	46	551,720	42
	Non-current assets						
1600	Property, plant and equipment, net	770,083	49	754,515	48	729,576	56
1780	Intangible assets	5,220	1	5,418	1	4,683	-
1840	Deferred income tax assets	16,943	1	15,625	1	11,760	1
1915	Prepayment for equipment	48,938	3	64,949	4	13,915	1
1990	Other non-current assets	3,758	-	1,360	-	1,007	-
15XX	**Total non-current assets**	844,942	54	841,867	54	760,941	58
1XXX	**Total assets**	$ 1,561,563	100	$ 1,567,386	100	$ 1,312,661	100

(Continued)

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

		March 31, 2026		December 31, 2025		March 31, 2025	
	Liabilities and Equity	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
	Liabilities						
	Current liabilities						
2100	Short-term borrowings	$ -	-	$ 50,000	3	$ -	-
2130	Contract liabilities	12,107	1	15,281	1	10,746	1
2170	Accounts payable	88,733	6	74,107	5	71,194	6
2200	Other payables	181,464	11	83,132	5	149,200	11
2230	Current income tax liabilities	64,705	4	55,576	4	31,438	3
2250	Provisions	4,833	-	4,842	-	5,016	-
2399	Other current liabilities	10,205	1	8,367	1	3,891	-
21XX	**Total current liabilities**	362,047	23	291,305	19	271,485	21
	Non-current liabilities						
2550	Provisions	110		110	-	110	-
2570	Deferred tax liabilities	357	-	342	-	656	-
2640	Net defined benefit liabilities	229	-	274	-	597	-
2670	Other non-current liabilities	3,688	-	2,169	-	33	-
25XX	**Total non-current liabilities**	4,384	-	2,895	-	1,396	-
2XXX	**Total liabilities**	366,431	23	294,200	19	272,881	21
	Equity						
	Share capital						
3110	Ordinary shares	374,451	24	374,451	24	374,451	28
3200	Capital surplus	248,454	16	248,450	16	248,450	19
	Retained earnings						
3310	Legal reserve	105,166	7	105,166	7	90,054	7
3350	Unappropriated retained earnings	456,986	29	537,969	34	327,333	25
3300	Total retained earnings	562,152	36	643,135	41	417,387	32
3400	Other equity interest	10,075	1	7,150	-	(508)	-
3XXX	**Total equity**	1,195,132	77	1,273,186	81	1,039,780	79
	Total liabilities and equity	$ 1,561,563	100	$ 1,567,386	100	$ 1,312,661	100

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

		For the Three Months Ended March 31			
		2026		2025	
			%		%
4000	Operating revenue	$ 155,737	100	$ 192,561	100
5000	Operating costs	98,223	63	116,002	61
5900	Gross profit	57,514	37	76,559	39
	Operating expenses				
6100	Selling expenses	2,566	2	2,640	1
6200	General and administrative expenses	15,628	10	15,719	8
6300	Research and development expenses	4,151	3	3,514	2
6450	Expected credit loss (gain)	2,379	1	(469)	-
6000	Total operating expenses	24,724	16	(21,404)	11
6900	Operating profit	32,790	21	55,155	28
	Non-operating income and expenses				
7100	Interest income	654	-	1,169	1
7010	Other income	837	1	166	-
7020	Other gains and losses	5,005	3	3,910	2
7050	Finance costs	(93)	-	(8)	-
7000	Total non-operating income and expenses	6,403	4	5,237	3
7900	**Profit before income tax**	39,193	25	60,392	31
7950	Income tax expense	7,841	5	12,078	6
8200	**Profit for the period**	31,352	20	48,314	25
	Items that may be reclassified subsequently to profit or loss				
8361	Exchange differences arising on translation of foreign operations	$ 2,925	2	($ 508)	-
8300	**Total other comprehensive income (loss), net of tax**	2,925	2	(508)	-
8500	**Total comprehensive income (loss) for the period**	$ 34,277	22	$ 47,806	25
	Earnings per share				
9750	Basic earnings per share	$ 0.84		$ 1.29	
9850	Diluted earnings per share	$ 0.83		$ 1.28	

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

	Equity attributable to owners of the parent							
	Ordinary Shares			Retained Earnings			Other equity interest	
	Shares (In Thousands)	Amount	Capital Surplus	Legal Reserve	Unappropriated Retained Earnings	Total	Financial statements translation differences of foreign operations	Total Equity
For the Three Months Ended March 31 , 2025								
Balance at January 1, 2025	37,455	$ 374,451	$ 248,416	$ 90,054	$ 376,376	$ 466,430	$ -	$ 1,089,297
Distribution of retained earnings of 2024:								
Cash dividends	-	-	-	-	(97,357)	(97,357)	-	(97,357)
Other changes in capital surplus: Unclaimed dividend	-	-	34	-	-	-	-	34
Net profit for the three months ended March 31, 2025	-	-	-	-	48,314	48,314	-	48,314
Other comprehensive income (loss) for the three months ended March 31, 2025, net of income tax	-	-	-	-	-	-	(508)	(508)
Total comprehensive income (loss) for the three months ended March 31, 2025	-	-	-	-	48,314	48,314	(508)	47,806
Balance at March 31, 2025	37,455	$ 374,451	$ 248,450	$ 90,054	$ 327,333	$ 417,387	($ 508)	$ 1,039,780
For the Three Months Ended March 31 , 2026								
Balance at January 1, 2026	37,455	$ 374,451	$ 248,450	$ 105,166	$ 537,969	$ 643,135	$ 7,150	$ 1,273,186
Distribution of retained earnings of 2025:								
Cash dividends	-	-	-	-	(112,335)	(112,335)	-	(112,335)
Other changes in capital surplus: Unclaimed dividend	-	-	4	-	-	-	-	4
Net profit for the three months ended March 31, 2026	-	-	-	-	31,352	31,352	-	31,352
Other comprehensive income (loss) for the three months ended March 31, 2026, net of income tax	-	-	-	-	-	-	2,925	2,925
Total comprehensive income (loss) for the three months ended March 31, 2026	-	-	-	-	31,352	31,352	2,925	34,277
Balance at March 31 , 2026	37,455	$ 374,451	$ 248,454	$ 105,166	$ 456,986	$ 562,152	$ 10,075	$ 1,195,132

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

	For the Three Months Ended March 31	
	2026	**2025**
CASH FLOWS FROM OPERATING ACTIVITIES		
Profit before income tax	$ 39,193	$ 60,392
Adjustments for:		
Depreciation	11,125	10,378
Amortization	448	400
Expected credit loss (reserved gain) recognized on trade receivables	2,379	(469)
Interest income	(654)	(1,169)
Interest expense	93	8
Gain on disposal of property, plant and equipment	-	(65)
Changes in operating assets and liabilities		
Contract assets	(9)	2,252
Notes receivable	27	76
Accounts receivable	4,857	(2,343)
Other receivables	(3,156)	(405)
Inventories	(23,718)	11,853
Other current assets	553	1,033
Contract liabilities	(3,174)	(8,538)
Accounts payable	14,626	(4,928)
Other payables	(15,967)	(5,524)
Provisions	(9)	(34)
Other current liabilities	936	61
Net defined benefit liabilities	(45)	(39)
Cash generated from operations	27,505	62,939
Interest received	203	960
Interest paid	(96)	(8)
Income taxes paid	(14)	(80)
Net cash provided by operating activities	27,598	63,811
CASH FLOWS FROM INVESTING ACTIVITIES		
Acquisition of property, plant and equipment	(2,249)	(2,827)
Proceeds from disposal of property, plant and equipment	-	65
Acquisition of intangible assets	(250)	(350)
Increase in refundable deposits	(27)	-
Decrease in other receivables	287,679	-
Increase in payments for equipment	(3,737)	(13,779)
Net cash provided by (used in) investing activities	281,416	(16,891)
CASH FLOWS FROM FINANCING ACTIVITIES		
Increase in short-term loans	-	5,000
Decrease in short-term loans	(50,000)	(5,000)
Increase in guarantees deposits	50	-
Payment of the principal portion of lease liabilities	(272)	(283)
Unclaimed dividend	4	34
Net cash used in financing activities	(50,218)	(249)
Effect of exchange rate changes on cash and cash equivalents	467	(643)
Increase in cash and cash equivalents	259,263	46,028
Cash and cash equivalents at beginning of the period	162,797	226,202
Cash and cash equivalents at end of the period	$ 422,060	$ 272,230