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

		June 30, 2026		December 31, 2025		June 30, 2025	
	Assets	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
	Current assets						
1100	Cash and cash equivalents	$ 445,938	27	$ 162,797	10	$ 287,594	22
1140	Contract assets	353	-	346	-	291	-
1150	Notes receivable	2,293	-	2,424	-	102	-
1170	Accounts receivable, net	150,312	9	130,759	8	116,397	9
1200	Other receivables	4,827	-	288,940	19	2,208	-
130X	Inventories, net	197,115	12	135,098	9	122,647	9
1470	Other current assets	5,998	1	5,155	-	6,191	1
11XX	**Total current assets**	806,836	49	725,519	46	535,430	41
	Non-current assets						
1600	Property, plant and equipment, net	770,833	47	754,515	48	724,032	56
1780	Intangible assets	6,052	-	5,418	1	4,372	-
1840	Deferred income tax assets	15,172	1	15,625	1	20,148	2
1915	Prepayment for equipment	49,983	3	64,949	4	15,714	1
1990	Other non-current assets	4,083	-	1,360	-	726	-
15XX	**Total non-current assets**	846,123	51	841,867	54	764,992	59
1XXX	**Total assets**	$ 1,652,959	100	$ 1,567,386	100	$ 1,300,422	100

(Continued)

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

		June 30, 2026		December 31, 2025		June 30, 2025	
	Liabilities and Equity	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
	Liabilities						
	Current liabilities						
2100	Short-term borrowings	$ -	-	$ 50,000	3	$ -	-
2130	Contract liabilities	16,853	1	15,281	1	16,052	1
2170	Accounts payable	118,186	7	74,107	5	60,738	5
2200	Other payables	193,669	12	83,132	5	156,051	12
2230	Current income tax liabilities	67,724	4	55,576	4	22,608	2
2250	Provisions	4,833	-	4,842	-	4,968	-
2399	Other current liabilities	11,346	1	8,367	1	9,677	1
21XX	**Total current liabilities**	412,611	25	291,305	19	270,094	21
	Non-current liabilities						
2550	Provisions	110	-	110	-	110	-
2570	Deferred tax liabilities	244	-	342	-	332	-
2640	Net defined benefit liabilities	198	-	274	-	562	-
2670	Other non-current liabilities	3,867	-	2,169	-	-	-
25XX	**Total non-current liabilities**	4,419	-	2,895	-	1,004	-
2XXX	**Total liabilities**	417,030	25	294,200	19	271,098	21
	Equity						
	Share capital						
3110	Ordinary shares	374,451	23	374,451	24	374,451	29
3200	Capital surplus	248,453	15	248,450	16	248,450	19
	Retained earnings						
3310	Legal reserve	132,572	8	105,166	7	105,166	8
3350	Unappropriated retained earnings	473,546	29	537,969	34	311,976	24
3300	Total retained earnings	606,118	37	643,135	41	417,142	32
3400	Other equity interest	6,907	-	7,150	-	(10,719)	(1)
3XXX	**Total equity**	1,235,929	75	1,273,186	81	1,029,324	79
	Total liabilities and equity	$ 1,652,959	100	$ 1,567,386	100	$ 1,300,422	100

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

		For the Three Months Ended June 30				For the Six Months Ended June 30			
		2026		2025		2026		2025	
		Amount	%	Amount	%	Amount	%	Amount	%
4000	Operating revenue	$ 207,257	100	$ 163,313	100	$ 362,994	100	$ 355,874	100
5000	Operating costs	121,821	59	114,169	70	220,044	61	230,171	64
5900	Gross profit	85,436	41	49,144	30	142,950	39	125,703	36
	Operating expenses								
6100	Selling expenses	3,027	2	2,425	1	5,593	1	5,065	1
6200	General and administrative expenses	19,109	9	10,932	7	34,737	10	26,651	8
6300	Research and development expenses	4,623	2	3,725	2	8,774	2	7,239	2
6450	Expected credit loss (gain)	98	-	(440)	-	2,477	1	(909)	-
6000	Total operating expenses	26,857	13	16,642	10	51,581	14	38,046	11
6900	Operating profit	58,579	28	32,502	20	91,369	25	87,657	25
	Non-operating income and expenses								
7100	Interest income	1,546	1	864	1	2,200	1	2,033	1
7010	Other income	73	-	143	-	910	-	309	-
7020	Other gains and losses	369	-	(31,925)	(20)	5,374	2	(28,015)	(8)
7050	Finance costs	(33)	-	(4)	-	(126)	-	(12)	-
7000	Total non-operating income and expenses	1,955	1	(30,922)	(19)	8,358	3	(25,685)	(7)
7900	**Profit before income tax**	60,534	29	1,580	1	99,727	28	61,972	18
7950	Income tax expense	16,568	8	1,825	1	24,409	7	13,903	4
8200	**Profit for the period**	43,966	21	(245)	-	75,318	21	48,069	14
	Items that may be reclassified subsequently to profit or loss								
8361	Exchange differences arising on translation of foreign operations	(3,168)	(1)	(10,211)	(6)	(243)	-	(10,719)	(3)
8300	**Total other comprehensive income (loss), net of tax**	(3,168)	(1)	(10,211)	(6)	(243)	-	(10,719)	(3)
8500	**Total comprehensive income (loss) for the period**	$ 40,798	20	($ 10,456)	(6)	$ 75,075	21	$ 37,350	11
	Earnings per share								
9750	Basic earnings per share	$ 1.17		($ 0.01)		$ 2.01		$ 1.28	
9850	Diluted earnings per share	$ 1.17		($ 0.01)		$ 2.00		$ 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 Six Months Ended June 30 , 2025								
Balance at January 1, 2025	37,445	$ 374,451	$ 248,416	$ 90,054	$ 376,376	$ 466,430	$ -	$ 1,089,297
Distribution of retained earnings of 2024:								
Legal reserve appropriated	-	-	-	15,112	(15,112)		-	-
Cash dividends	-	-	-	-	(97,357)	(97,357)	-	(97,357)
Other changes in capital surplus: Unclaimed dividend	-	-	34	-	-	-	-	34
Net profit for the six months ended June 30, 2025	-	-	-	-	48,069	48,069	-	48,069
Other comprehensive income (loss) forthe six months ended June 30, 2025, net of income tax	-	-	-	-	-	-	(10,719)	(10,719)
Total comprehensive income (loss) for the six months ended June 30, 2025	-	-	-	-	48,069	48,069	(10,719)	37,350
Balance at June 30, 2025	37,445	$ 374,451	$ 248,450	$ 105,166	$ 311,976	$ 417,142	($ 10,719)	$ 1,029,324
For the Six Months Ended June 30 , 2026								
Balance at January 1, 2026	37,445	$ 374,451	$ 248,450	$ 105,166	$ 537,969	$ 643,135	$ 7,150	$ 1,273,186
Distribution of retained earnings of 2025:								
Legal reserve appropriated	-	-	-	27,406	(27,406)	-	-	-
Cash dividends	-	-	-	-	(112,335)	(112,335)	-	(112,335)
Other changes in capital surplus: Unclaimed dividend	-	-	3	-	-	-	-	3
Net profit for the six months ended June 30, 2026	-	-	-	-	75,318	75,318	-	75,318
Other comprehensive income (loss) for the six months ended June 30, 2026, net of income tax	-	-	-	-	-	-	(243)	(243)
Total comprehensive income (loss) for the six months ended June 30, 2026	-	-	-	-	75,318	75,318	(243)	75,075
Balance at June 30, 2026	37,445	$ 374,451	$ 248,453	$ 132,572	$ 473,546	$ 606,118	$ 6,907	$ 1,235,929

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

	For the Six Months Ended June 30	
	2026	**2025**
CASH FLOWS FROM OPERATING ACTIVITIES		
Profit before income tax	$ 99,727	$ 61,972
Adjustments for:		
Depreciation	22,616	20,847
Amortization	888	816
Expected credit loss (reserved gain) recognized on trade receivables	2,477	(909)
Interest expense	126	12
Interest income	(2,200)	(2,033)
Gain on disposal of property, plant and equipment	-	(65)
Contract assets	(7)	2,432
Notes receivable	131	152
Accounts receivable	(22,030)	13,551
Other receivables	(3,041)	831
Inventories	(62,017)	28,150
Other current assets	(843)	(792)
Contract liabilities	1,572	(3,232)
Accounts payable	44,079	(15,384)
Other payables	(3,798)	(2,581)
Provisions	(9)	(82)
Other current liabilities	1,938	6,098
Net defined benefit liabilities	(76)	(74)
Cash generated from operations	79,533	109,709
Interest received	1,675	2,060
Interest paid	(129)	(12)
Income taxes paid	(11,906)	(19,446)
Net cash provided by operating activities	69,173	92,311
CASH FLOWS FROM INVESTING ACTIVITIES		
Acquisition of property, plant and equipment	(13,260)	(3,563)
Proceeds from disposal of property, plant and equipment	-	65
Decrease in other receivables	287,679	-
Acquisition of intangible assets	(1,522)	(455)
Increase in payments for equipment	(7,293)	(15,714)
Net cash provided by (used in) investing activities	265,604	(19,667)
CASH FLOWS FROM FINANCING ACTIVITIES		
Increase in short-term loans	10,000	5,000
Decrease in short-term loans	(60,000)	(5,000)
Payment of the principal portion of lease liabilities	(599)	(567)
Unclaimed dividend	3	34
Net cash used in financing activities	(50,596)	(533)
Effect of exchange rate changes on cash and cash equivalents	(1,040)	(10,719)
Increase in cash and cash equivalents	283,141	61,392
Cash and cash equivalents at beginning of the period	162,797	226,202
Cash and cash equivalents at end of the period	$ 445,938	$ 287,594