

English Translation of Financial Statements and a Report Originally Issued in Chinese

Ticker: 4566

GLOBAL TEK FABRICATION CO., LTD. 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 Financial Statements and a Report Originally Issued in Chinese

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English Translation of Financial Statements and a Report Originally Issued in Chinese

REVIEW REPORT OF INDEPENDENT AUDITORS

To: The Board of Directors and Shareholders of
Global Tek Fabrication Co., Ltd.

Introduction

We have reviewed the accompanying consolidated balance sheets of Global Tek Fabrication Co., Ltd. (the “Company”) and its subsidiaries as of June 30, 2026 and 2025, and 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

Except as explained in the following paragraph, we conducted our reviews in accordance with the Standard on Review Engagements 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.



Unqualified 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 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/Cheng, Ching-Piao

/s/Fuh, Wen-Fun

Ernst & Young
August 10, 2026
Taipei, Taiwan
Republic of China

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 practices 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 auditing standards generally accepted in the 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.

English Translation of Consolidated Financial Statements Originally Issued in Chinese

Global Tek Fabrication Co., Ltd. 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	%
	Current assets							
1100	Cash and cash equivalents	6(1)	\$2,001,382	18	\$2,089,586	20	\$1,971,905	20
1110	Financial assets at fair value through profit or loss	6(2)	534	-	517	-	481	-
1136	Financial assets measured at amortized cost	6(4),8	69,158	-	39,645	-	16,201	-
1150	Notes receivables, net	6(5),8	130,944	1	231,661	2	233,688	2
1170	Accounts receivables, net	6(6),8	1,649,017	15	1,460,232	14	1,263,638	13
1197	Financing lease payments receivable, net	6(7)	1,868	-	7,135	-	14,348	-
1200	Other receivables		73,329	1	32,431	-	38,807	-
1220	Income tax assets		9,395	-	9,116	-	833	-
1310	Inventories, net	6(8)	1,144,366	10	1,125,564	11	1,046,664	11
1410	Prepayments		348,325	3	296,151	3	236,679	3
1470	Other current assets		5,130	-	4,217	-	5,618	-
11xx	Total current assets		5,433,448	48	5,296,255	50	4,828,862	49
	Non-current assets							
1510	Financial assets at fair value through profit or loss	6(2)	-	-	25	-	96	-
1517	Financial assets at fair value through other comprehensive income	6(3)	49,946	-	49,946	1	48,666	1
1535	Financial assets measured at amortized cost	6(4),8	3,120	-	3,115	-	17,122	-
1600	Property, plant and equipment	6(9),8,9	4,697,703	42	4,285,235	41	3,918,993	40
1755	Right-of-use asset	6(23)	619,148	6	639,898	6	656,150	7
1760	Investment property, net	6(10)	10,570	-	10,440	-	9,764	-
1780	Intangible assets	6(11)	116,299	1	121,120	1	124,246	1
1840	Deferred tax assets	4	99,629	1	104,101	1	125,800	1
1915	Prepayment for equipment	9	194,670	2	41,794	-	70,110	1
194D	Long-term financing lease payments receivable	6(7)	314	-	957	-	2,182	-
1990	Other non-current assets	6(12),8	26,447	-	21,470	-	19,875	-
15xx	Total non-current assets		5,817,846	52	5,278,101	50	4,993,004	51
1xxx	Total Assets		\$11,251,294	100	\$10,574,356	100	\$9,821,866	100

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

English Translation of Consolidated Financial Statements Originally Issued in Chinese

Global Tek Fabrication Co., Ltd. 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	%
	Current liabilities							
2100	Short-term loans	6(13),8	\$931,794	8	\$1,007,988	10	\$831,955	9
2130	Contract liabilities	6(21)	37,591	1	16,260	-	29,798	-
2150	Notes payables		137,752	1	123,306	1	113,169	1
2170	Accounts payables		844,220	8	748,810	7	674,389	7
2180	Accounts payable - related parties	7	-	-	-	-	5,555	-
2200	Other payables	6(14)	790,139	7	658,295	6	644,096	7
2220	Other payables - related parties	7	62	-	-	-	17,636	-
2230	Current income tax liabilities	4	11,866	-	9,925	-	14,628	-
2280	Lease liabilities	6(23)	32,385	-	26,339	-	26,876	-
2321	Current portion of bonds payable	6(15)	34,568	-	40,899	1	-	-
2322	Current portion of long-term loans	6(16),8	955,086	9	189,544	2	308,452	3
2399	Other current liabilities		8,167	-	6,023	-	5,983	-
21xx	Total current liabilities		<u>3,783,630</u>	<u>34</u>	<u>2,827,389</u>	<u>27</u>	<u>2,672,537</u>	<u>27</u>
	Non-current liabilities							
2530	Corporate bonds payable	6(15)	-	-	-	-	40,619	-
2540	Long-term loans	6(16),8	1,486,442	13	1,875,314	18	1,691,833	17
2570	Deferred income tax liabilities	4	269,846	2	252,445	2	242,693	3
2580	Lease liabilities	6(23)	530,863	5	550,284	5	563,133	6
2600	Other non-current liabilities	6(17)	31,910	-	32,450	-	10,462	-
25xx	Total non-current liabilities		<u>2,319,061</u>	<u>20</u>	<u>2,710,493</u>	<u>25</u>	<u>2,548,740</u>	<u>26</u>
2xxx	Total liabilities		<u>6,102,691</u>	<u>54</u>	<u>5,537,882</u>	<u>52</u>	<u>5,221,277</u>	<u>53</u>
31xx	Equity attributable to shareholders of the parent							
3100	Capital	6(19)						
3110	Common stock		1,103,810	10	1,098,118	10	1,098,097	11
3200	Capital surplus	6(19)	2,823,500	25	2,812,750	27	2,809,048	29
3300	Retained earnings	6(19)						
3310	Legal reserve		213,688	2	202,156	2	202,156	2
3320	Special reserve		-	-	26,425	-	26,425	-
3350	Unappropriated earnings		854,133	7	805,080	8	661,075	7
3400	Other components of equity		64,457	1	2,762	-	(274,575)	(3)
36xx	Non-controlling interests	6(19)	89,015	1	89,183	1	78,363	1
3xxx	Total equity		<u>5,148,603</u>	<u>46</u>	<u>5,036,474</u>	<u>48</u>	<u>4,600,589</u>	<u>47</u>
3x2x	Total liabilities and equity		<u>\$11,251,294</u>	<u>100</u>	<u>\$10,574,356</u>	<u>100</u>	<u>\$9,821,866</u>	<u>100</u>

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

English Translation of Consolidated Financial Statements Originally Issued in Chinese
Global Tek Fabrication Co., Ltd. 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 revenues	6(21),7	\$1,467,666	100	\$1,238,236	100	\$2,822,215	100	\$2,490,585	100
5000	Operating costs	6(8)	(1,109,166)	(76)	(960,945)	(78)	(2,167,260)	(77)	(1,912,075)	(77)
5900	Gross profit		358,500	24	277,291	22	654,955	23	578,510	23
6000	Operating expenses									
6100	Sales and marketing		(74,009)	(5)	(80,109)	(6)	(147,583)	(5)	(169,040)	(7)
6200	General and administrative		(126,464)	(9)	(110,454)	(9)	(255,305)	(9)	(217,767)	(9)
6300	Research and development		(78,521)	(5)	(40,950)	(3)	(136,781)	(5)	(83,640)	(3)
6450	Expected credit (losses) gains	6(22)	2,388	-	511	-	5,021	-	(2,298)	-
	Total operating expenses		(276,606)	(19)	(231,002)	(18)	(534,648)	(19)	(472,745)	(19)
6900	Operating income		81,894	5	46,289	4	120,307	4	105,765	4
7000	Non-operating incomes and expenses									
7100	Interest incomes	6(25),7	7,291	1	9,590	1	12,656	1	21,353	1
7010	Other incomes	6(25),7	32,733	2	28,691	2	64,683	2	55,911	2
7020	Other gains and losses	6(25)	(25,176)	(2)	(200,005)	(16)	(15,548)	(1)	(171,647)	(7)
7050	Finance costs	6(25)	(20,636)	(1)	(20,310)	(1)	(40,504)	(1)	(40,645)	(2)
	Total non-operating income and expenses		(5,788)	-	(182,034)	(14)	21,287	1	(135,028)	(6)
7900	Income (loss) before income tax		76,106	5	(135,745)	(10)	141,594	5	(29,263)	(2)
7950	Income tax (expense) benefit	4,6(27)	(9,578)	-	10,500	-	(32,274)	(1)	(10,974)	-
8200	Net income (loss)		66,528	5	(125,245)	(10)	109,320	4	(40,237)	(2)
8300	Other comprehensive income (loss)	6(26)								
8360	Items that may be reclassified subsequently to profit or loss									
8361	Exchange differences on translation of foreign operations		21,853	1	(293,707)	(23)	69,272	2	(248,262)	(10)
	Total other comprehensive income (loss), net of tax		21,853	1	(293,707)	(23)	69,272	2	(248,262)	(10)
8500	Total comprehensive income		\$88,381	6	\$(418,952)	(33)	\$178,592	6	\$(288,499)	(12)
8600	Net income (loss) attributable to:									
8610	Shareholders of the parent		68,751	5	\$(108,242)	(9)	\$109,160	4	\$(20,369)	(1)
8620	Non-controlling interests		(2,223)	-	(17,003)	(1)	160	-	(19,868)	(1)
			\$66,528	5	\$(125,245)	(10)	\$109,320	4	\$(40,237)	(2)
8700	Comprehensive income (loss) attributable to:									
8710	Shareholders of the parent		90,737	6	\$(401,566)	(32)	\$178,760	6	\$(268,607)	(11)
8720	Non-controlling interests		(2,356)	-	(17,386)	(1)	(168)	-	(19,892)	(1)
			\$88,381	6	\$(418,952)	(33)	\$178,592	6	\$(288,499)	(12)
9750	Earnings (losses) per share—basic (in NT\$)	6(28)	\$0.63		\$(0.99)		\$0.99		\$(0.19)	
9850	Earnings (losses) per share—diluted (in NT\$)	6(28)	\$0.62		\$(0.99)		\$0.99		\$(0.19)	

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

English Translation of Consolidated Financial Statements Originally Issued in Chinese

Global Tek Fabrication Co., Ltd. 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)

Code	Items	Equity Attributable to Shareholders of the Parent								Non-controlling Interests	Total Equity	
		Common Stock	Capital Surplus	Retained Earnings			Other Components of equity					Total
				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)	Cost of unearned employee compensation			
3100	3200	3310	3320	3350	3410	3420	3490	31XX	36XX	3XXX		
A1	Balance as of January 1, 2025 (Adjusted)(Note)	\$1,097,208	\$2,805,479	\$181,468	\$96,677	\$796,880	\$(39,809)	\$13,472	\$-	\$4,951,375	\$98,255	\$5,049,630
	Appropriation and distribution of 2024 earnings											
B1	Legal reserve appropriated			20,688		(20,688)				-		-
B5	Cash dividends - common shares					(165,000)				(165,000)		(165,000)
B17	Reversal of special reserve				(70,252)	70,252				-		-
D1	Net income (loss) for the six-month period ended June 30, 2025					(20,369)				(20,369)	(19,868)	(40,237)
D3	Other comprehensive income (loss), for the six-month period ended June 30, 2025						(248,238)			(248,238)	(24)	(248,262)
D5	Total comprehensive income (loss)	-	-	-	-	(20,369)	(248,238)	-	-	(268,607)	(19,892)	(288,499)
I1	Conversion of convertible bonds	889	3,569							4,458		4,458
Z1	Balance as of June 30, 2025	\$1,098,097	\$2,809,048	\$202,156	\$26,425	\$661,075	\$(288,047)	\$13,472	\$-	\$4,522,226	\$78,363	\$4,600,589
A1	Balance as of January 1, 2026	\$1,098,118	\$2,812,750	\$202,156	\$26,425	\$805,080	\$(8,644)	\$14,752	\$(3,346)	\$4,947,291	\$89,183	\$5,036,474
	Appropriation and distribution of 2025 earnings											
B1	Legal reserve appropriated			11,532		(11,532)				-		-
B5	Cash dividends - common shares					(75,000)				(75,000)		(75,000)
B17	Reversal of special reserve				(26,425)	26,425				-		-
D1	Net income (loss) for the six-month period ended June 30, 2026					109,160				109,160	160	109,320
D3	Other comprehensive income (loss), for the six-month period ended June 30, 2026						69,600			69,600	(328)	69,272
D5	Total comprehensive income (loss)	-	-	-	-	109,160	69,600	-	-	178,760	(168)	178,592
I1	Conversion of convertible bonds	1,362	5,336							6,698		6,698
T1	Restricted stock units for employees and others	4,330	5,414						(7,905)	1,839		1,839
Z1	Balance as of June 30, 2026	\$1,103,810	\$2,823,500	\$213,688	\$-	\$854,133	\$60,956	\$14,752	\$(11,251)	\$5,059,588	\$89,015	\$5,148,603

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

Note: The Group has completed the assessment of the fair value of AvioCast Inc. and Top Yes (Suzhou) Precision Industry Co., Ltd. on the day of gaining control.

Therefore, the consolidated statements of changes in equity for the the balance as of January 1, 2025, have been adjusted. For details, please refer to Note 6(29).

English Translation of Consolidated Financial Statements Originally Issued in Chinese

Global Tek Fabrication Co., Ltd. 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 period ended June 30,		Code	Items	For the six-month period ended June 30,	
		2026	2025			2026	2025
AAAA	Cash flows from operating activities:			BBBB	Cash flows from investing activities:		
A10000	Net income (loss) before tax	\$141,594	\$(29,263)	B00040	Disposal (acquisition) of financial assets measured at amortized cost	(29,518)	109,612
A20000	Adjustments:			B02200	Acquisition of property, plant and equipment	(315,135)	(143,849)
A20010	Income and expense adjustments:			B02800	Proceeds from disposal of property, plant and equipment	17,167	2,645
A20100	Depreciation (including right-of-use assets and investment properties)	175,701	163,663	B03700	Decrease in refundable deposits	(4,853)	1,104
A20200	Amortization	8,286	7,441	B04300	Decrease (increase) in other receivables - related parties	-	54
A20300	Expected credit losses (gain)	(5,021)	2,298	B04500	Acquisition of intangible assets	(2,987)	(6,170)
A20400	Net loss (gain) of financial assets at fair value through profit or loss	8	144	B06000	Decrease (increase) in financing lease payments receivable	6,134	28,694
A20900	Interest expense	40,504	40,645	B07100	Increase in prepayments for equipment	(289,378)	(64,087)
A21200	Interest income	(12,656)	(21,353)	BBBB	Net cash provided by (used in) investing activities	(618,570)	(71,997)
A21900	Share of profit or loss of associates and joint ventures accounted for under the equity method	1,839	-				
A22500	Loss on disposal of property, plant and equipment	(1,124)	370				
A29900	Loss (gain) on inventory valuation	10,283	(14,582)	CCCC	Cash flows from financing activities:		
A29900	Gain on government grants	(962)	(598)	C00100	Increase in (repayment of) short-term loans	(76,194)	314,693
A29900	Gain on lease modification	(40)	-	C01600	Increase in long-term loans	845,649	30,000
A30000	Changes in operating assets and liabilities:			C01700	Repayment of long-term loans	(474,616)	(141,487)
A31130	Notes receivables	100,717	27,461	C03000	Increase (decrease) in guarantee deposits	(682)	(926)
A31150	Accounts receivables	(189,460)	169,737	C04020	Cash payments for the principal portion of the lease liabilities	(21,652)	(21,859)
A31180	Other receivables	(41,240)	8,364	C04500	Cash dividends paid	(75,000)	(165,000)
A31200	Inventories	(36,604)	95,187	CCCC	Cash flows from financing activities	197,505	15,421
A31230	Prepayments	(44,937)	(6,444)				
A31240	Other current assets	(913)	4,707	DDDD	Effect of exchange rate changes	57,956	(132,660)
A32125	Contract liabilities	21,331	(16,212)				
A32130	Notes payables	14,446	(60,172)	EEEE	Increase (decrease) in cash and cash equivalents	(88,204)	33,203
A32150	Accounts payables	95,410	(65,569)	E00100	Cash and cash equivalents at beginning of period	2,089,586	1,938,702
A32180	Other payables	40,245	(29,232)	E00200	Cash and cash equivalents at end of period	\$2,001,382	\$1,971,905
A32190	Other payables - related parties	62	(14,226)				
A32230	Other current liabilities	2,144	1,140				
A32240	Net defined benefit liabilities	(50)	(284)				
A33000	Cash generated from (used in) operations	319,563	263,222				
A33100	Interest received	13,032	22,621				
A33300	Interest paid	(32,361)	(31,228)				
A33500	Income tax paid	(25,329)	(32,176)				
AAAA	Net cash provided by (used in) operating activities	274,905	222,439				

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

English Translation of Consolidated Financial Statements and Footnotes Originally Issued in Chinese
Global Tek Fabrication Co., Ltd. and subsidiaries
Notes to the Consolidated Financial Statements
As of June 30, 2026 and 2025 and for the six-month periods then ended
(Amounts Expressed in Thousands of New Taiwan Dollars unless Otherwise Specified)

1. HISTORY AND ORGANIZATION

Global Tek Fabrication Co., Ltd. (the “Company”) was incorporated on November 7, 2008. Its main business activities include the manufacture of precision machining, and the main products are industrial automatic control parts, communication parts, aviation equipment parts, etc. The Company's stocks were publicly listed on the Taiwan Stock Exchange (TWSE) on February 5, 2018. The Company’s registered office is at 15th floor, No. 94, Section 1, Xintai 5th Road, Xizhi District, New Taipei City, Taiwan 22102.

2. DATE AND PROCEDURE OF AUTHORIZATION FOR FINANCIAL STATEMENTS ISSUANCE

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 August 10, 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 had no material impact on the Group.

(2) Standards or interpretations issued, revised or amended, by 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"	January 1, 2027 (Note)
B	Disclosure Initiative – Subsidiaries without Public Accountability: Disclosures (IFRS 19)	January 1, 2027
C	Translation to a Hyperinflationary Presentation Currency (Amendments to IAS 21 and IAS 29)	January 1, 2027
D	Amendments to the Fair Value Option for Investments in Associates and Joint Ventures (Amendments to IAS 28)	January 1, 2027 (Note)

Note: On September 25, 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:

(1) 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.

(2) 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.

(3) 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:

- (1) 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.
- (2) 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.

- (3) 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:

- (1) 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
- (2) 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 January 1, 2027. Except for the standards, amendments and interpretations described in (A), 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"	January 1, 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 Group has assessed that 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 for 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.

Global Tek Fabrication Co., Ltd. and subsidiaries

Notes to the Consolidated Financial Statements – (Continued)

(Amounts Expressed in Thousands of New Taiwan Dollars unless Otherwise Specified)

The consolidated entities are listed as follows:

Investor	Subsidiary	Main businesses	Percentage of ownership (%)		
			As of		
			Jun. 30, 2026	Dec. 31, 2025	Jun. 30, 2025
The Company	Global Tek Co., Ltd.	Precision machining	100.00%	100.00%	100.00%
The Company	Global Tek Fabrication Co., Ltd. (Samoa)	Investing activities	100.00%	100.00%	100.00%
The Company	Global Tek GmbH	Trading activities	100.00%	100.00%	100.00%
The Company	AvioCast Inc.	Aerospace aluminum alloy manufacturing	59.56%	59.56%	59.56%
The Company	GLOBAL TEK 株式会社	Trading activities	90.00%	90.00%	90.00%
The Company	GLOBAL TEK GROUP (THAI) CO., LTD.	Precision machining	100.00%	100.00%	100.00%
The Company	GLOBAL TEK AVIATION(THAI) CO., LTD.	Precision machining	100.00%	100.00%	100.00%
Global Tek Co., Ltd.	Global Tek, Inc. (Formerly named: GP TECH, INC.) (Note 3)	Trading activities	100.00%	100.00%	100.00%
Global Tek Fabrication Co., Ltd. (Samoa)	Global Tek Co., Ltd. (Samoa)	Investing activities	100.00%	100.00%	100.00%

Global Tek Fabrication Co., Ltd. and subsidiaries

Notes to the Consolidated Financial Statements – (Continued)

(Amounts Expressed in Thousands of New Taiwan Dollars unless Otherwise Specified)

Investor	Subsidiary	Main businesses	Percentage of ownership (%)		
			As of		
			Jun. 30, 2026	Dec. 31, 2025	Jun. 30, 2025
Global Tek Fabrication Co., Ltd. (Samoa)	Global Tek Fabrication Co., Ltd. (HK)	Investing activities	92.76%	92.76%	92.76%
Global Tek Fabrication Co., LTD. (Samoa)	Global Tek (Suzhou) Precision Industry Co., Ltd. (Formerly named: Top Yes (Suzhou) Precision Industry Co., Ltd.) (Note 1)	Precision machining	22.10% (Note 1)	22.10% (Note 1)	22.10% (Note 1)
Global Tek Co., Ltd. (Samoa)	Global Tek Fabrication Co., LTD. (HK)	Investing activities	7.24%	7.24%	7.24%
Global Tek Co., Ltd. (Samoa)	Global Tek (Xi'An) Co., Ltd.	Precision machining	100.00%	100.00%	100.00%
Global Tek Co., Ltd. (Samoa)	Global Tek (Wuxi) Co., Ltd.	Precision machining	47.02%	47.02%	47.02%
Global Tek Fabrication Co., Ltd. (HK)	Global Tek (Wuxi) Co., Ltd.	Precision machining	52.98%	52.98%	52.98%

Global Tek Fabrication Co., Ltd. and subsidiaries

Notes to the Consolidated Financial Statements – (Continued)

(Amounts Expressed in Thousands of New Taiwan Dollars unless Otherwise Specified)

Investor	Subsidiary	Main businesses	Percentage of ownership (%)		
			As of		
			Jun. 30, 2026	Dec. 31, 2025	Jun. 30, 2025
Global Tek (Wuxi) Co., Ltd.	Global Tek (Suzhou) Precision Industry Co., Ltd. (Formerly named: Top Yes Precision Industry Co., Ltd.) (Note 1)	Precision machining	68.24% (Note 1)	68.24% (Note 1)	31.21% (Note 1)
Global Tek (Xi' An) Co., Ltd.	Globaltek (Xi' An) Machinery Manufacturing Co., Ltd.	Trading activities	-% (Note 2)	-% (Note 2)	100.00%
Global Tek (Xi' An) Co., Ltd.	Global Tek Metal Manufacturing (Shaanxi) Co., Ltd.	Trading activities	100.00%	100.00%	100.00%

Note 1: The Group's equity percentage increased from 31.21% to 68.24% through its subsidiary Global Tek (Wuxi) Co., Ltd. by purchased 37.03% interests from Top Yes Precision Metal Products Co., LTD, the shareholder of Global Tek (Suzhou) Precision Industry Co., Ltd. The transfer of shareholding rights has completed in July 2025.

Top Yes (Suzhou) Precision Industry Co., Ltd. completed its name change on September 26, 2025, and is now known as Global Tek (Suzhou) Precision Industry Co., Ltd.

Note 2: Globaltek (Xi' An) Machinery Manufacturing Co., Ltd. completed its deregistration on July 2025.

Note 3: GP TECH, INC. completed its company name change on December 29, 2025, and was renamed Global Tek, Inc.

(4) Post-employment benefits

Pension cost for an interim period is calculated on a year-to-date basis by using the actuarially determined pension cost rate at the end of the prior financial year, adjusted and disclosed for significant market fluctuations since that time and for significant curtailments, settlements, or other significant one-off events.

(5) Income tax

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. Only current income tax expense is using the estimated average annual effective income tax rate while deferred income tax is recognized and measured in consistent with annual financial reporting in accordance with IAS 12, “Income Tax.” The impact of tax rate change in interim period, if any, is recognized in earnings, other comprehensive income or directly equity.

5. SIGNIFICANT ACCOUNTING JUDGMENTS, ESTIMATES AND ASSUMPTIONS

The preparation of the Group’s consolidated financial statements requires management to make judgments, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities, and the accompanying disclosures, and the disclosure of contingent liabilities. 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 periods 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.

Global Tek Fabrication Co., Ltd. and subsidiaries

Notes to the Consolidated Financial Statements – (Continued)

(Amounts Expressed in Thousands of New Taiwan Dollars unless Otherwise Specified)

6. CONTENTS OF SIGNIFICANT ACCOUNTS

(1) Cash and cash equivalents

	As of		
	Jun. 30, 2026	Dec. 31, 2025	Jun. 30, 2025
Cash and petty cash	\$2,559	\$1,673	\$2,029
Checkings and savings	1,394,636	1,492,910	1,281,728
Time deposit (Note)	604,187	595,003	688,148
Total	<u>\$2,001,382</u>	<u>\$2,089,586</u>	<u>\$1,971,905</u>

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 change in value.

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

	As of		
	Jun. 30, 2026	Dec. 31, 2025	Jun. 30, 2025
Mandatorily measured at fair value through profit or loss:			
Convertible corporate bond redemption rights	\$14	\$25	\$96
Non-derivative financial assets			
- Certificate of benefit of the fund	520	517	481
Total	<u>\$534</u>	<u>\$542</u>	<u>\$577</u>
Current	<u>\$534</u>	<u>\$517</u>	<u>\$481</u>
Non-current	<u>\$-</u>	<u>\$25</u>	<u>\$96</u>

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

Global Tek Fabrication Co., Ltd. and subsidiaries

Notes to the Consolidated Financial Statements – (Continued)

(Amounts Expressed in Thousands of New Taiwan Dollars unless Otherwise Specified)

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

	As of		
	Jun. 30, 2026	Dec. 31, 2025	Jun. 30, 2025
Equity instruments investments measured at fair value through other comprehensive income – Non-current:			
Unlisted companies stocks			
Techplasma Technology Co., Ltd.	\$49,946	\$49,946	\$48,666

(a) No financial assets at fair value through other comprehensive income was pledged as collateral.

(b) On January 9, 2020, the board of directors resolved to invest in Techplasma Technology Co., Ltd. according to the medium and long-term strategy, and expected to make profits through long-term investment.

In 2023, the Group increased investing NT\$5,193 thousand in Techplasma Technology Co., Ltd., and obtained 164 thousand shares.

(c) On December 24, 2020, the board of directors resolved to invest in Formtechnology GmbH according to the medium and long-term strategy, and it is expected to make profits through long-term investment. The investment was completed in April 2021.

Formtechnology GmbH filed the bankruptcy to local Court in Germany and the local Court appointed provisional assignee in December 2024. As of June 30, 2026, the bankruptcy and liquidation has not been completed. Details on derecognition of such investments for the year ended June 30, 2026 is as follows:

	For the year ended December 31,
	2024
The fair value of the investments at the date of derecognition	\$-
The cumulative loss on disposal reclassified from other equity to retained earnings	(17,758)

Global Tek Fabrication Co., Ltd. and subsidiaries

Notes to the Consolidated Financial Statements – (Continued)

(Amounts Expressed in Thousands of New Taiwan Dollars unless Otherwise Specified)

(4) Financial assets measured at amortized cost

	As of		
	Jun. 30, 2026	Dec. 31, 2025	Jun. 30, 2025
Restricted of deposits	\$72,278	\$42,760	\$33,323
Current	\$69,158	\$39,645	\$16,201
Non-current	\$3,120	\$3,115	\$17,122

The Group transacts with financial institutions with good credit rating. Consequently, there is no significant credit risk.

The Group classified certain financial assets as financial assets measured at amortized cost. Please refer to Note 8 for more details on financial assets measured at amortized cost under pledge.

(5) Notes receivables

	As of		
	Jun. 30, 2026	Dec. 31, 2025	Jun. 30, 2025
Notes receivables arising from operating activities	\$130,944	\$231,661	\$233,688
Less: loss allowance	-	-	-
Total	\$130,944	\$231,661	\$233,688

Please refer to Note 8 for more details on assets pledged as collaterals.

The Group follows the requirement of IFRS 9 to assess the impairment. Please refer to Note 6(22) for more details on loss allowance and Note 12 for more details on credit risk.

Global Tek Fabrication Co., Ltd. and subsidiaries

Notes to the Consolidated Financial Statements – (Continued)

(Amounts Expressed in Thousands of New Taiwan Dollars unless Otherwise Specified)

(6) Accounts receivable and accounts receivable - related parties, net

(a) Accounts receivables and accounts receivable - related parties, net

	As of		
	Jun. 30, 2026	Dec. 31, 2025	Jun. 30, 2025
Accounts receivables, gross	\$1,788,172	\$1,598,712	\$1,302,207
Less: loss allowance	(139,155)	(138,480)	(38,569)
Subtotal	1,649,017	1,460,232	1,263,638
Accounts receivables-related parties, gross	-	-	100,538
Less: loss allowance	-	-	(100,538)
Subtotal	-	-	-
Total	\$1,649,017	\$1,460,232	\$1,263,638

(b) Please refer to Note 8 for more details on assets pledged as collaterals.

(c) Accounts receivable are generally on 60~120 day terms. The total carrying amount as of June 30, 2026, December 31, 2025 and June 30, 2025, were NT\$1,788,172 thousand, NT\$1,598,712 thousand and NT\$1,402,745 thousand, respectively. Please refer to Note 6 (22) for more details on loss allowance of accounts receivables for the six-month periods ended June 30, 2026 and 2025, respectively. Please refer to Note 12 for more details on credit risk management.

Global Tek Fabrication Co., Ltd. and subsidiaries

Notes to the Consolidated Financial Statements – (Continued)

(Amounts Expressed in Thousands of New Taiwan Dollars unless Otherwise Specified)

(7) Financial lease payments receivable

	As of			
	Jun. 30, 2026		Dec. 31, 2025	
	Net investment in leases	Present value of receivables on minimum lease payments	Net investment in leases	Present value of receivables on minimum lease payments
Not more than one year	\$1,895	\$1,868	\$7,188	\$7,135
More than one year but less than five years	315	314	966	957
Total non-discounted lease payments	2,210	\$2,182	8,154	\$8,092
Less: Unearned finance income	(28)		(62)	
Gross investment in the lease (Financing lease payments receivable)	\$2,182		\$8,092	
Current	\$1,868		\$7,135	
Non-current	314		957	
Total	\$2,182		\$8,092	

Global Tek Fabrication Co., Ltd. and subsidiaries

Notes to the Consolidated Financial Statements – (Continued)

(Amounts Expressed in Thousands of New Taiwan Dollars unless Otherwise Specified)

	As of	
	Jun. 30, 2025	
	Net investment in leases	Present value of receivables on minimum lease payments
Not more than one year	\$14,446	\$14,348
More than one year but less than five years	2,211	2,182
Total non-discounted lease payments	16,657	\$16,530
Less: Unearned finance income	(127)	
Gross investment in the lease (Financing lease payments receivable)	\$16,530	
Current	\$14,348	
Non-current	2,182	
Total	\$16,530	

- (a) Financial lease payments receivable were not pledged.
- (b) The Group has signed financial lease agreements for some machines and equipment. All leases are presented in New Taiwan Dollars, and the average financial lease period is 1 to 5 years.

The implied interest rate of the lease during the lease period will not change after the contract date is determined. As of June 30, 2026, December 31, 2025 and June 30, 2025, the implied interest rate of the financial lease is 2.0% to 2.5% per annum.

Finance lease receivables are secured by leased equipment. The Group shall not sell or re-pledge the collateral unless the lessee defaults.

Global Tek Fabrication Co., Ltd. and subsidiaries

Notes to the Consolidated Financial Statements – (Continued)

(Amounts Expressed in Thousands of New Taiwan Dollars unless Otherwise Specified)

- (c) The Group adopts the simplified approach of IFRS 9 to measure the allowance loss of lease receivables based on expected credit losses during the duration. Lease receivables are secured by leased equipment. As of June 30, 2026, December 31, 2025 and June 30, 2025, there were no overdue lease receivables, and at the same time, the counterparty's past record of default, the future development of the relevant properties of the leased object and collateral, the Group believes that the above-mentioned lease receivables have no impairment.

(8) Inventories

(a) Details of inventories are listed below:

	As of		
	Jun. 30, 2026	Dec. 31, 2025	Jun. 30, 2025
Raw materials	\$179,343	\$162,833	\$161,654
Work in progress	461,029	365,071	368,534
Finished goods	443,567	513,395	424,301
Merchandises	60,427	84,265	92,175
Total	<u>\$1,144,366</u>	<u>\$1,125,564</u>	<u>\$1,046,664</u>

- (b) The cost of inventories recognized in expenses amounted to NT\$1,109,166 thousand, NT\$960,945 thousand, NT\$2,167,260 thousand and NT\$1,912,075 thousand for the three-month and six-month periods ended June 30, 2026 and 2025, respectively. The following losses were included in cost of sales:

Item	For the three-month period ended June 30,		For the six-month period ended June 30,	
	2026	2025	2026	2025
Loss (Gain) from inventory market decline	\$128	\$(10,504)	\$10,283	\$(14,582)
Unallocated manufacturing overhead	20,254	9,417	37,203	17,618
Loss from inventory write-off obsolescence	5,008	3,507	12,711	4,760
Total	<u>\$25,390</u>	<u>\$2,420</u>	<u>\$60,197</u>	<u>\$7,796</u>

Global Tek Fabrication Co., Ltd. and subsidiaries

Notes to the Consolidated Financial Statements – (Continued)

(Amounts Expressed in Thousands of New Taiwan Dollars unless Otherwise Specified)

For the six-month period ended June 30, 2025, evaluating the previous slow moving inventories has been disposed, the Group recognized the reversal gain, which loss from inventory market decline.

(c)The inventories were not pledged.

(9) Property, plant and equipment

	As of		
	Jun. 30, 2026	Dec. 31, 2025	Jun. 30, 2025
Owner occupied property, plant and equipment	\$4,697,703	\$4,285,235	\$3,918,993

(a) Owner occupied property, plant and equipment

	Land	Buildings	Machinery and equipment	Office equipment	Transportation equipment	Other equipment	Lease Improvements	Construction in progress and equipment awaiting examination	Total
Cost:									
As of Jan. 1, 2026	\$1,633,201	\$1,434,124	\$1,785,088	\$24,951	\$29,972	\$458,939	\$66,431	\$327,817	\$5,760,523
Additions	-	3,340	15,016	1,175	83	19,330	469	367,795	407,208
Disposals	-	-	(19,372)	(23)	(577)	(7,839)	-	-	(27,811)
Exchange differences	(7,422)	38,213	46,632	349	758	12,428	-	(9,628)	81,330
Reclassification	-	21,027	78,365	250	1,419	28,119	396	31	129,607
As of Jun. 30, 2026	\$1,625,779	\$1,496,704	\$1,905,729	\$26,702	\$31,655	\$510,977	\$67,296	\$686,015	\$6,350,857
As of Jan. 1, 2025	\$1,434,398	\$1,408,410	\$1,604,377	\$23,354	\$27,972	\$389,699	\$63,370	\$236,068	\$5,187,648
Additions	-	579	117,302	3,452	181	22,876	2,660	39,474	186,524
Disposals	-	-	(12,402)	(2,944)	(1,510)	(376)	-	-	(17,232)
Exchange differences	-	(78,138)	(92,770)	(854)	(1,426)	(20,736)	-	(15,144)	(209,068)
Reclassification	-	18,194	41,213	602	1,519	31,986	-	(43,009)	50,505
As of Jun. 30, 2025	\$1,434,398	\$1,349,045	\$1,657,720	\$23,610	\$26,736	\$423,449	\$66,030	\$217,389	\$5,198,377

Global Tek Fabrication Co., Ltd. and subsidiaries

Notes to the Consolidated Financial Statements – (Continued)

(Amounts Expressed in Thousands of New Taiwan Dollars unless Otherwise Specified)

	Land	Buildings	Machinery and equipment	Office equipment	Transportation equipment	Other equipment	Lease Improvements	Construction in progress and equipment awaiting examination	Total
Depreciation and impairment:									
As of Jan. 1, 2026	\$3,119	\$187,169	\$951,391	\$12,572	\$19,283	\$272,792	\$28,962	\$-	\$1,475,288
Depreciation	-	22,810	90,339	2,162	1,960	29,638	3,697	-	150,606
Disposals	-	-	(6,654)	(20)	(537)	(4,557)	-	-	(11,768)
Exchange differences	-	4,228	27,141	220	418	7,021	-	-	39,028
As of Jun. 30, 2026	<u>\$3,119</u>	<u>\$214,207</u>	<u>\$1,062,217</u>	<u>\$14,934</u>	<u>\$21,124</u>	<u>\$304,894</u>	<u>\$32,659</u>	<u>\$-</u>	<u>\$1,653,154</u>
As of Jan. 1, 2025	\$3,119	\$142,871	\$798,370	\$12,584	\$17,779	\$227,971	\$22,649	\$-	\$1,225,343
Depreciation	-	21,494	84,307	1,655	1,515	25,906	3,258	-	138,135
Disposals	-	-	(9,679)	(2,728)	(1,434)	(376)	-	-	(14,217)
Exchange differences	-	(6,427)	(49,830)	(550)	(735)	(12,335)	-	-	(69,877)
Reclassification	-	-	(130)	130	-	-	-	-	-
As of Jun. 30, 2025	<u>\$3,119</u>	<u>\$157,938</u>	<u>\$823,038</u>	<u>\$11,091</u>	<u>\$17,125</u>	<u>\$241,166</u>	<u>\$25,907</u>	<u>\$-</u>	<u>\$1,279,384</u>
Net carrying amount as of:									
Jun. 30, 2026	<u>\$1,622,660</u>	<u>\$1,282,497</u>	<u>\$843,512</u>	<u>\$11,768</u>	<u>\$10,531</u>	<u>\$206,083</u>	<u>\$34,637</u>	<u>\$686,015</u>	<u>\$4,697,703</u>
Dec. 31, 2025	<u>\$1,630,082</u>	<u>\$1,246,955</u>	<u>\$833,697</u>	<u>\$12,379</u>	<u>\$10,689</u>	<u>\$186,147</u>	<u>\$37,469</u>	<u>\$327,817</u>	<u>\$4,285,235</u>
Jun. 30, 2025	<u>\$1,431,279</u>	<u>\$1,191,107</u>	<u>\$834,682</u>	<u>\$12,519</u>	<u>\$9,611</u>	<u>\$182,283</u>	<u>\$40,123</u>	<u>\$217,389</u>	<u>\$3,918,993</u>

(b) Significant components of buildings primarily comprised the main buildings and the facilities, which are depreciated based on their respective useful economic life of 20 to 51 years and 3 to 20 years.

(c) Please refer to Note 8 for more details on property, plant and equipment under pledge.

Global Tek Fabrication Co., Ltd. and subsidiaries

Notes to the Consolidated Financial Statements – (Continued)

(Amounts Expressed in Thousands of New Taiwan Dollars unless Otherwise Specified)

(d) The land owned by Group located at No. 631 and No. 635, Xinzhou Section, Xinwu District, Taoyuan City, belongs to the general agricultural land that is not urban planning area. According to Article 33 of the Agricultural Development Regulation “Private legal persons shall not be subject to restrictions on agricultural land”, temporarily registered in the name of General Manager Huang Ya-Hsing and handled the setting with the Company as the right holder.

(e) Investing activities with only partial cash payments:

	For the six-month period ended June 30, 2026	For the six-month period ended June 30, 2025
Purchase of property, plant and equipment	\$407,208	\$186,524
Add: Payables at the beginning of the period	17,467	27,523
Less: Payables at the end of the period	(109,540)	(70,198)
Cash payments for the current period	<u>\$315,135</u>	<u>\$143,849</u>

(10) Investment property

The Group’s investment properties include owned investment properties. The Group has entered into commercial property leases on its owned investment properties with terms of 15 years. These leases include a clause to enable upward revision of the rental charge on an annual basis according to prevailing market conditions.

	Buildings	Land use rights	Total
Cost:			
As of Jan. 1, 2026	\$62,239	\$2,064	\$64,303
Exchange differences	2,614	87	2,701
As of Jun. 30, 2026	<u>\$64,853</u>	<u>\$2,151</u>	<u>\$67,004</u>
As of Jan. 1, 2025	\$61,956	\$2,055	\$64,011
Exchange differences	(5,402)	(179)	(5,581)
As of Jun. 30, 2025	<u>\$56,554</u>	<u>\$1,876</u>	<u>\$58,430</u>

Global Tek Fabrication Co., Ltd. and subsidiaries

Notes to the Consolidated Financial Statements – (Continued)

(Amounts Expressed in Thousands of New Taiwan Dollars unless Otherwise Specified)

	Buildings	Land use rights	Total
Depreciation and impairment:			
As of Jan. 1, 2026	\$53,712	\$151	\$53,863
Amortization	265	39	304
Exchange differences	2,260	7	2,267
As of Jun. 30, 2026	\$56,237	\$197	\$56,434
As of Jan. 1, 2025	\$52,932	\$75	\$53,007
Amortization	264	37	301
Exchange differences	(4,633)	(9)	(4,642)
As of Jun. 30, 2025	\$48,563	\$103	\$48,666
Net carrying amount as of:			
Jun. 30, 2026	\$8,616	\$1,954	\$10,570
Dec. 31, 2025	\$8,527	\$1,913	\$10,440
Jun. 30, 2025	\$7,991	\$1,773	\$9,764
	For the three-month period ended June 30,		For the six- period ended
	2026	2025	2026
Rental income from investment property	\$2,103	\$1,930	\$4,173
Less:Direct operating expenses from investment property generating rental income	(149)	(146)	(304)
Total	\$1,954	\$1,784	\$3,869

(a) No investment property was pledged.

(b) Investment properties held by the Group are not measured at fair value but for which the fair value is disclosed. The fair value measurements of the investment properties are categorized within Level 3.

Global Tek Fabrication Co., Ltd. and subsidiaries

Notes to the Consolidated Financial Statements – (Continued)

(Amounts Expressed in Thousands of New Taiwan Dollars unless Otherwise Specified)

(c)The fair value of investment properties were NT\$79,686 thousand, NT\$79,686 thousand and NT\$78,226 thousand, as of June 30, 2026, December 31, 2025 and June 30, 2025, respectively. The fair value has been determined based on valuations performed by an independent valuer. The valuation method used is the cost method.

(11) Intangible assets

	Computer software	Specialized Technology	Other	Goodwill	Total
Cost:					
As of Jan. 1, 2026	\$84,790	\$46,958	\$8,494	\$141,626	\$281,868
Additions – acquired separately	2,987	-	-	-	2,987
Exchange differences	(371)	493	-	-	122
As of Jun. 30, 2026	<u>\$87,406</u>	<u>\$47,451</u>	<u>\$8,494</u>	<u>\$141,626</u>	<u>\$284,977</u>
As of Jan. 1, 2025	\$69,629	\$46,905	\$8,494	\$141,663	\$266,691
Additions – acquired separately	6,170	-	-	-	6,170
Deduction	(1,901)	-	-	-	(1,901)
Other change	11,744	-	-	-	11,744
Exchange differences	(408)	(1,018)	-	1,306	(120)
As of Jun. 30, 2025	<u>\$85,234</u>	<u>\$45,887</u>	<u>\$8,494</u>	<u>\$142,969</u>	<u>\$282,584</u>
Depreciation and impairment:					
As of Jan. 1, 2026	\$47,775	\$8,664	\$8,494	\$95,815	\$160,748
Amortization	5,667	2,619	-	-	8,286
Exchange differences	(489)	133	-	-	(356)
As of Jun. 30, 2026	<u>\$52,953</u>	<u>\$11,416</u>	<u>\$8,494</u>	<u>\$95,815</u>	<u>\$168,678</u>
As of Jan. 1, 2025	\$43,930	\$3,461	\$8,494	\$95,852	\$151,737
Amortization	4,862	2,579	-	-	7,441
Deduction	(1,901)	-	-	-	(1,901)
Exchange differences	(92)	(153)	-	1,306	1,061
As of Jun. 30, 2025	<u>\$46,799</u>	<u>\$5,887</u>	<u>\$8,494</u>	<u>\$97,158</u>	<u>\$158,338</u>

Global Tek Fabrication Co., Ltd. and subsidiaries

Notes to the Consolidated Financial Statements – (Continued)

(Amounts Expressed in Thousands of New Taiwan Dollars unless Otherwise Specified)

	Computer software	Specialized Technology	Other	Goodwill	Total
Carrying amount, net:					
As of Jun. 30, 2026	\$34,453	\$36,035	\$-	\$45,811	\$116,299
As of Dec. 31, 2025	\$37,015	\$38,294	\$-	\$45,811	\$121,120
As of Jun. 30, 2025	\$38,435	\$40,000	\$-	\$45,811	\$124,246

(a) The other intangible assets refer to the expenditures incurred during the development phase by the Group's subsidiaries, where discoveries or knowledge from research are applied to a project or design before the mass production or use of the product. These expenditures are recognized as intangible assets because the technological feasibility of the intangible asset has been achieved, and other criteria for recognizing an intangible asset have also been met.

(b) Amortization of intangible assets is as follows:

Item	For the three-month period ended June 30,		For the six-month period ended June 30,	
	2026	2025	2026	2025
Operating costs	\$514	\$393	\$936	\$916
Sales and marketing	801	792	1,602	1,273
General and administrative	2,751	3,939	5,565	5,056
Research and development	92	95	183	196
Total	\$4,158	\$5,219	\$8,286	\$7,441

(12) Other non-current assets

	As of		
	Jun. 30, 2026	Dec. 31, 2025	Jun. 30, 2025
Refundable deposits	\$22,393	\$17,540	\$16,847
Net defined benefit assets	4,054	3,930	3,028
Total	\$26,447	\$21,470	\$19,875

Global Tek Fabrication Co., Ltd. and subsidiaries

Notes to the Consolidated Financial Statements – (Continued)

(Amounts Expressed in Thousands of New Taiwan Dollars unless Otherwise Specified)

(13) Short-term loans

	As of		
	Jun. 30, 2026	Dec. 31, 2025	Jun. 30, 2025
Secured financial structure loans	\$300,707	\$189,581	\$222,319
Unsecured financial structure loans	631,087	818,407	609,636
Total	<u>\$931,794</u>	<u>\$1,007,988</u>	<u>\$831,955</u>
Interest Rates (%)	<u>1.80%~3.20%</u>	<u>1.70%~3.40%</u>	<u>1.75%~3.75%</u>

The Group's unused short-term lines of credits amounted to NT\$2,610,846 thousand, NT\$2,278,046 thousand and NT\$2,440,632 thousand as of June 30, 2026, December 31, 2025 and June 30, 2025, respectively.

Please refer to Note 8 for more details of assets pledged as collaterals.

(14) Other payables

	As of		
	Jun. 30, 2026	Dec. 31, 2025	Jun. 30, 2025
Payable of salary and bonuses	\$147,067	\$148,655	\$122,689
Accrued interest	750	1,003	997
Accrued compensation to employees and directors	8,084	5,246	7,591
Payable on equipment	109,540	17,467	70,198
Payable of processing fees	226,724	259,746	213,571
Other	297,974	226,178	229,050
Total	<u>\$790,139</u>	<u>\$658,295</u>	<u>\$644,096</u>

Global Tek Fabrication Co., Ltd. and subsidiaries

Notes to the Consolidated Financial Statements – (Continued)

(Amounts Expressed in Thousands of New Taiwan Dollars unless Otherwise Specified)

(15) Bonds payable

A. The details of the bonds payable as of June 30, 2026, December 31, 2025 and June 30, 2025, respectively, is as follows:

	As of		
	Jun. 30, 2026	Dec. 31, 2025	Jun. 30, 2025
Liability component:			
Unsecured domestic convertible bonds	\$34,900	\$41,600	\$41,700
Less: discounts on bonds payable	(332)	(701)	(1,081)
Subtotal	34,568	40,899	40,619
Less: current portion	(34,568)	(40,899)	-
Net	\$-	\$-	\$40,619
Embedded derivative - redemption, put options	\$14	\$25	\$96
Equity component - conversion right	\$4,171	\$4,383	\$4,394

For the details of the gain and loss from valuation through profit and loss on embedded derivative, redemption, put options, and the interest expense on the convertible bonds payable, please refer to Notes 6(25) (c) and (d).

B. On November 27, 2023, the Group issued the 3rd unsecured domestic convertible bonds. The terms of the bonds are as follows:

- (A) Issue amount: NT\$800,000 thousand
- (B) Issue date: November 27, 2023
- (C) Issue price: Issued at 106.15% of the par value
- (D) Coupon rate: 0%
- (E) Period: November 27, 2023 to November 27, 2026

Global Tek Fabrication Co., Ltd. and subsidiaries

Notes to the Consolidated Financial Statements – (Continued)

(Amounts Expressed in Thousands of New Taiwan Dollars unless Otherwise Specified)

- (F)Settlement or Conversion period:
- (a)From the day following the issuance of corporate bonds for three months (February 28, 2024) to 40 days before the expiration of the issuance period (October 18, 2026), when the agreed conditions are met, request the redemption of corporate bonds from corporate bond holders according to the par value of the bonds.
- (b)For corporate bond holders, from the day following the first three months of the corporate bond issuance date (February 28, 2024) to the maturity date (November 27, 2026), except for the period stipulated in the conversion method. In addition, the Company may request to be converted into the Company's ordinary shares at any time at the conversion price at that time. If it is not converted at that time, it shall be repaid in cash according to the par value of the bond within five business days after the maturity date.
- (c)The price of the conversion corporate bonds is determined based on November 7, 2023 as the conversion price determination base date, and the simple arithmetic average of the company's common stock closing prices on the three business days prior to the base date (excluding). The base price is NT\$50.63, and then the base price is multiplied by the conversion premium rate of 102.71%, which is the conversion price of the converted corporate bonds (calculated to NT dollars, rounded up to the following points). According to the above method, the conversion price is NT\$52 per share. The conversion price of the third domestic unsecured conversion corporate bond of the Company is adjusted according to the relevant anti-dilution provisions of the conversion method. The Company adjusted the conversion price from NT\$52 to NT\$50.60 starting from May 3, 2024 (the ex-dividend base date). The Company adjusted the conversion price from NT\$50.60 to NT\$49.60 starting from April 25, 2025 (the ex-dividend base date). The Company adjusted the conversion

Global Tek Fabrication Co., Ltd. and subsidiaries

Notes to the Consolidated Financial Statements – (Continued)

(Amounts Expressed in Thousands of New Taiwan Dollars unless Otherwise Specified)

price from NT\$49.60 to NT\$49.00 starting from April 15, 2026
(the ex-dividend base date).

C. The 3rd unsecured convertible bonds in the amount of NT\$6,700 thousand have been converted to 136 thousand common shares for the six month period ended June 30, 2026. The conversion net amount exceeds the par value of converted ordinary shares and is transferred to capital reserve - convertible corporate bonds, with a conversion premium of NT\$5,336 thousand. The unsecured convertible bonds in the amount of NT\$4,500 thousand have been converted to 89 thousand common shares for the six month period ended June 30, 2025. The conversion net amount exceeds the par value of converted ordinary shares and is transferred to capital reserve - convertible corporate bonds, with a conversion premium of NT\$3,569 thousand.

(16) Long-term loans

The details of long-term loans as of June 30, 2026, December 31, 2025 and June 30, 2025, respectively, are as follows:

Debtor	Type of Loan	Loan period	As of Jun. 30, 2026	Repayment
Bank of Taiwan	Secured loan	2025.01.15- 2030.01.15	\$358,333	The principal and interest will be amortized monthly.
Bank of Taiwan	Secured loan	2023.02.15- 2028.02.15	41,667	The principal and interest will be amortized monthly.
Bank of Taiwan	Secured loan	2023.02.15- 2028.02.15	106,667	The principal and interest will be amortized monthly.
The Shanghai Commercial & Savings Bank, Ltd	Secured loan	2025.06.23- 2032.05.30	30,000	The principal and interest will be amortized monthly.
The Shanghai Commercial & Savings Bank, Ltd	Secured loan	2026.05.08- 2033.06.30	400,000	The principal and interest will be amortized monthly.

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(Amounts Expressed in Thousands of New Taiwan Dollars unless Otherwise Specified)

Debtor	Type of Loan	Loan period	As of Jun. 30, 2026	Repayment
Land Bank of Taiwan	Secured loan	2022.03.28-2027.03.18	650,000	Interest is paid monthly, and the principal is paid at maturity.
Bank SinoPac	Secured loan (Note 1)	2025.05.13-2030.10.31	405,500	The principal and interest will be amortized monthly.
Bank of Ningbo	Credit loan	2026.05.07-2027.06.07	33,668	Interest is paid-quarterly, and the principal is repaid at maturity.
Bank of Ningbo	Credit loan	2026.06.09-2027.07.03	20,423	Interest is paid-quarterly, and the principal is repaid at maturity.
Bank of Ningbo	Credit loan	2025.07.23-2026.08.21	44,541	Interest is paid-quarterly, and the principal is repaid at maturity.
China CITIC Bank	Credit loan	2025.08.29-2027.08.28	161,753	Interest is paid monthly, and the principal is repaid every six months.
China CITIC Bank	Credit loan	2025.08.29-2027.08.28	21,098	Interest is paid monthly, and the principal is repaid every six months.
Mega International Commercial Bank	Secured loan	2026.04.22-2036.04.22	71,948	The principal and interest will be amortized monthly.
Mega International Commercial Bank	Secured loan	2026.05.20-2036.05.20	95,930	The principal and interest will be amortized monthly.
Total			2,441,528	
Less: current portion			(955,086)	
Non-current portion			<u>\$1,486,442</u>	

Global Tek Fabrication Co., Ltd. and subsidiaries

Notes to the Consolidated Financial Statements – (Continued)

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Debtor	Type of Loan	Loan period	As of Dec.	Repayment
			31, 2025	
Bank of Taiwan	Secured loan	2025.01.15- 2030.01.15	\$330,000	The principal and interest will be amortized monthly.
Land Bank of Taiwan	Secured loan	2022.03.28- 2027.03.28	850,000	Interest is paid monthly, and the principal is paid at maturity.
Bank of Taiwan	Secured loan	2023.02.15- 2028.02.15	138,667	The principal and interest will be amortized monthly.
Bank of Taiwan	Secured loan	2023.02.15- 2028.02.15	54,166	The principal and interest will be amortized monthly.
The Shanghai Commercial & Savings Bank, Ltd.	Credit loan	2025.06.23- 2032.05.30	30,000	The principal and interest will be amortized monthly.
Bank SinoPac	Secured loan (Note 1)	2024.11.01- 2027.10.31	437,500	The principal and interest will be amortized monthly.
Bank of Ningbo	Credit loan	2025.07.23- 2026.08.21	44,545	Interest is paid quarterly, and the principal is repaid at maturity.
China CITIC Bank	Credit loan	2025.08.29- 2027.08.28	157,483	Interest is paid monthly, and the principal is repaid every six months.
China CITIC Bank	Credit loan	2025.09.08- 2027.09.07	22,497	Interest is paid monthly, and the principal is repaid every six months.
Total			2,064,858	
Less: current portion			(189,544)	
Non-current portion			\$1,875,314	

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Debtor	Type of Loan	Loan period	As of Jun. 30, 2025	Repayment
Bank of Taiwan	Secured loan	2025.01.15- 2026.10.20	\$236,000	The principal and interest will be amortized monthly.
Land Bank of Taiwan	Secured loan	2022.03.28- 2027.03.28	850,000	Interest is paid monthly, and the principal is paid at maturity.
Bank of Taiwan	Secured loan	2023.02.15- 2028.02.15	170,667	The principal and interest will be amortized monthly.
Bank of Taiwan	Secured loan	2023.02.15- 2028.02.15	66,667	The principal and interest will be amortized monthly.
The Shanghai Commercial & Savings Bank, Ltd.	Credit loan	2025.04.23- 2032.05.30	30,000	The principal and interest will be amortized monthly.
Bank SinoPac	Secured loan (Note 1)	2024.11.01- 2027.10.31	487,500	The principal and interest will be amortized monthly.
China Zheshang Bank Co., Ltd	Secured loan	2022.08.24- 2025.08.23	101,190	Interest is paid monthly, and the principal is repaid every six months.
China Zheshang Bank Co., Ltd	Secured loan	2022.08.26- 2025.08.26	58,261	Interest is paid monthly, and the principal is repaid every six months.
Total			2,000,285	
Less: current portion			(308,452)	
Non-current portion			\$1,691,833	

Note 1: The collateral for the aforementioned syndicated loan includes real estate, plant, and equipment, and it is jointly guaranteed by the Small and Medium Enterprise Credit Guarantee Fund and the responsible person of AvioCast Inc.

(a) Please refer to Note 8 for more detail of assets pledged as collaterals.

(b) As of June 30, 2026, December 31, 2025 and June 30, 2025, the interest rate intervals for long-term loans were all between 1.475%~4.90%.

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(17) Other non-current liabilities

(a) Details of other non-current liabilities were as follows:

	As of		
	Jun. 30, 2026	Dec. 31, 2025	Jun. 30, 2025
Net defined benefit liability	\$469	\$395	\$61
Guarantee deposits	6,460	7,142	6,617
Deferred revenue	24,981	24,913	3,784
Total	<u>\$31,910</u>	<u>\$32,450</u>	<u>\$10,462</u>

(b) The details of the deferred government grants income for the six-month period ended June 30, 2026 and 2025 are as follows:

	For the six-month period ended June 30,	
	2026	2025
Beginning balance	\$24,913	\$4,756
Released to the statement of comprehensive income	(962)	(598)
Exchange differences	1,030	(374)
Ending balance	<u>\$24,981</u>	<u>\$3,784</u>

The Group received government grants for the purchase of property, plant and equipment for specific projects. The recognized government grants have no unfulfilled conditions and other contingencies.

Note: The Group's Wuxi Shishuo Metal Company (which has been merged by Global Tek (Wuxi) Co., Ltd.) signed an investment agreement with the People's Government of Xishan District, Wuxi City on January 17, 2018. The government will provide land for the necessary infrastructure construction and there is a commitment item of "increasing the registered capital to US\$20 million", for which the capital increase will reach US\$8 million before the listing of the land, and the rest of the funding will gradually be in place after the listing. Therefore, on March 16, 2018, when the Group obtained the land use right of Anzhen Street in Wuxi City, it was temporarily exempted from the payment of RMB 100,000 per mu for infrastructure supporting

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construction costs totaling NT\$20,279 thousand (RMB 4,361 thousand). It is estimated that the government subsidy will be recognized after the output reaches the standard in the fifth year, and it will be amortized according to the remaining useful life of the new land use right. However, if the Group fails to meet the output standard in the fifth year after obtaining the new land use right, it will have to pay a total of NT\$20,279 thousand (RMB 4,361 thousand) for supporting infrastructure construction.

The Group applied for the planning permission after obtaining the land use rights in March 2018. The local government required that the project undergo an environmental impact assessment by a qualifying body. After the Group complied with this requirement, it was not able to continue with the subsequent construction project approval process until it received approval from the Department of Safety and Environmental Protection of Xishan District in May 2019, resulting in a delay in project progress. During the process of obtaining construction planning permission, the Group was required to adhere to hygienic buffer zone standards, which necessitated a redesign of the project plans. Subsequently, the COVID-19 pandemic further delayed the commencement of the construction, with the Group receiving the construction planning permission in June 2020. Due to the impact of the pandemic, the construction was not completed and accepted until the end of May 2022. Later, the construction and installation of production facilities inside the factory were carried out. In late October of the same year, the Xinwu District government approved the change of the business license and tax registration to Xishan District. On December 3 of the same year, the Group submitted an explanation of the delayed production to the People's Government of Xishan District, Wuxi City. As of December 31, 2024, the Group has estimated a total of NT\$20,279 thousand (RMB 4,361 thousand) for infrastructure and supporting construction costs over a period of five years, which was booked as other payables, if production standards are not met.

In October 2025, the Group submitted the relevant tax certificates to the government authorities and reclassified the amounts as deferred government grant income. The income is recognized based on the remaining useful life of the land.

(18) 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\$5,223 thousand and NT\$5,079 thousand, respectively, while for the six-month periods ended June 30, 2026 and 2025 were NT\$10,415 thousand and NT\$10,010 thousand, respectively.

Defined benefits plan

Expenses under the defined benefits plan for the three-month periods ended June 30, 2026 and 2025 were NT\$135 thousand and NT\$8 thousand, while for the six-month periods ended June 30, 2026 and 2025 were NT\$228 thousand and NT\$16 thousand.

(19) Equities

(a) Common stock

As of June 30, 2026, December 31, 2025 and June 30, 2025, the Company's authorized capital were NT\$1,500,000 thousand, each share at par value of NT\$10. The Company's paid-in capital were NT\$1,103,810 thousand, NT\$1,098,118 thousand, and NT\$1,098,097 thousand, respectively, divided into 110,381 thousand shares, 109,812 thousand shares and 109,810 thousand shares, respectively. Each share has one voting right and a right to receive dividends.

For the six month periods ended June 30, 2026 and 2025, the 3rd unsecured convertible bonds in amount of NT\$6,700 thousand and NT\$4,500 thousand, respectively were converted into 136 thousand shares and 89 thousand shares.

The Company's shareholders' meeting held on June 19, 2025 resolved to issue 500 thousand new shares with restricted rights to employees. The issuance was approved and became effective by the Financial Supervisory Commission on September 19, 2025, under letter No. Jin-Guan-Zheng-Fa-Zi 1140358505. The Board of Directors resolved to set January 15, 2026 and May 11, 2026, as the capital increase record date, issuing 143 thousand shares and 290 thousand shares, respectively, at a par value of NT\$10 per share.

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(Amounts Expressed in Thousands of New Taiwan Dollars unless Otherwise Specified)

(b)Capital surplus

	As of		
	Jun. 30, 2026	Dec. 31, 2025	Jun. 30, 2025
Additional paid-in capital	\$2,809,502	\$2,803,420	\$2,803,332
Employee stock option	1,322	1,322	1,322
Components of convertible corporate bonds	3,637	4,383	4,394
Restricted stock units	9,039	3,625	-
Total	<u>\$2,823,500</u>	<u>\$2,812,750</u>	<u>\$2,809,048</u>

According to the Company Act, the capital reserve shall not be used except for making good the deficit of the Company. When a company incurs no loss, it may distribute the capital reserves 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 either 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)Retained earnings and dividend policies

(1)Retained 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 Company's dividends are distributed to shareholders, surplus reserve and capital reserve paid in 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 shareholders' meeting.

(2) Dividend policies

The Company's life cycle is currently at the growing stage. The Company's dividend policy shall be determined pursuant to the factors, such as financial structure, operating conditions, and capital budgets. The distribution of shareholders' dividend shall be not lower than 10% of the distributable current-year earnings. However, the shareholders may resolve not to distribute dividends if the accumulated earnings were lower than 1% of the paid-in capital. The dividend can be distributed by cash not be less than 10% of total dividends and be adjusted by the actual situation of the company.

(3) Legal reserve

According to Taiwan's Company Act, the Company needs to set aside an amount as legal reserve unless where such legal reserve amounts to the amount of total paid-in capital. The legal reserve can be used to make good the deficit. When the Company incurs no loss, it may distribute the portion of legal reserve which exceeds 25% of the paid-in capital by issuing new shares or by cash held by each of the shareholders.

(4) Special reserve

The FSC issued Order No. Jin-Guan-Cheng-Fa-Zi-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 of the special reserve first appropriated and distribute it.

Global Tek Fabrication Co., Ltd. and subsidiaries

Notes to the Consolidated Financial Statements – (Continued)

(Amounts Expressed in Thousands of New Taiwan Dollars unless Otherwise Specified)

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

(5)The appropriations of earnings for 2025 and 2024 were approved through the board meetings and shareholders' meetings held on June 9, 2026 and June 19, 2025, respectively. The details of the distributions are as follows:

	Appropriation of earnings		Dividend per share (in NT\$)	
	2025	2024	2025	2024
Legal reserve	\$11,532	\$20,688		
Appropriation (reversal) of special reserve	(26,425)	(70,252)		
Common Stock-Cash dividend (Note 1)	75,000	165,000	\$0.68	\$1.50
Total	<u>\$60,107</u>	<u>\$115,436</u>		

Note1: The number of shares calculated for shareholder dividends amounted to 109,850 thousand shares and 109,754 thousand shares as of February 28, 2026 and February 28, 2025, respectively (after deducting treasury shares and restricted stock units).

Please refer to Note 6(24) for details on employees' compensation and remuneration to directors.

(d)Non-controlling interests

	For the six-month period ended June 30,	
	2026	2025
Beginning balance	\$89,183	\$98,255
Profit (loss) attributable to non-controlling interests	160	(19,868)
Other comprehensive income, attributable to non-controlling interests, net of tax:		
Exchange differences arising on translating of a foreign operation	(328)	(24)
Total	<u>\$89,015</u>	<u>\$78,363</u>

(20) Share-based Payment Plans

(a) The Group Parent Compensatory Restricted Stock Unit Plan

Compensatory Restricted Stock Unit Plan

The issuance of 500 thousand restricted stock units to employees was approved at the shareholders' meeting held on June 19, 2025. The grant is limited to employees of the Company who meet specific criteria and has been filed with and approved by the Securities and Futures Bureau of the Financial Supervisory Commission. On November 13, 2025, the board of directors resolved to issue 500 thousand shares, with the capital increase record date set as January 15, 2026. The actual number of new shares issued was 143 thousand, valued at NT\$51.8 per share on the grant date.

In addition, on May 11, 2026, the board of directors resolved to issue 357 thousand shares, with the capital increase record date set as June 25, 2026. The actual number of new shares issued was 290 thousand, valued at NT\$68.30 per share on the grant date.

The fair value information of the Company's restricted stock units is as follows:

Type of Agreement:	Grant Date	Share Price	Exercise Price	Fair Value per Share
Restricted Stock Unit Plan	Nov. 13, 2025	\$51.80	\$26.45	\$25.35
Restricted Stock Unit Plan	May 11, 2026	\$68.30	\$33.60	\$34.70

Employees granted the above restricted stock units may subscribe to the allocated shares at the exercise price of NT\$26.45 and NT\$33.60 per share, respectively. The vesting conditions from the subscription date are as follows:

Vesting Conditions	Percentage of Vested Shares Issued
Upon completion of 1 year from the grant date	40%
Upon completion of 2 years from the grant date	30%
Upon completion of 3 years from the grant date	30%

The rights restricted for employees before meeting the vesting conditions after being granted restricted stock units are as follows:

- (1) After being granted the restricted stock units, employees shall not sell, transfer, gift, pledge, request the Company to repurchase, or dispose of the restricted stock units in any other manner before meeting the vesting conditions, except for inheritance.
 - (2) Before meeting the vesting conditions of the restricted stock units, the attendance, proposal submission, speech, and voting rights at shareholders' meetings related to the restricted stock units shall be exercised in accordance with the trust custody agreement.
 - (3) The restricted stock units granted do not entitle employees to dividends, bonuses, or capital surplus distribution rights before meeting the vesting conditions. Other shareholder rights are the same as those of the Company's issued common shares.
 - (4) From fifteen business days before the record date for the Company's stock dividend suspension and cash dividend suspension until the rights distribution record date, employees who meet the vesting conditions during this period shall not enjoy profit distribution rights for the released restricted stocks.
 - (5) If employees violate labor contracts, work rules, or terminate the Company's agency authorization after being granted restricted stock units but before meeting the vesting conditions, the Company shall repurchase and cancel the unvested restricted stock units at the issue price.
 - (6) If employees voluntarily resign, are dismissed, laid off, or retire before meeting the vesting conditions, they shall lose the qualification of having met the vesting conditions from the effective date of such events. The Company shall repurchase and cancel the unvested restricted stock units at the issue price.
- (b) On November 13, 2025, the Company increased capital by issuing 143 thousand shares to employees, resulting in capital reserve – restricted stock units in the amount of NT\$3,625 thousand. As of June 30, 2026, the unearned employee compensation balance amounted to NT\$2,315 thousand.

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Notes to the Consolidated Financial Statements – (Continued)

(Amounts Expressed in Thousands of New Taiwan Dollars unless Otherwise Specified)

On May 11, 2026, the Company increased capital by issuing 290 thousand shares to employees, resulting in capital reserve – restricted stock units in the amount of NT\$9,744 thousand. As of June 30, 2026, the unearned employee compensation balance amounted to NT\$8,936 thousand.

(c) The Group recognized expenses for the employee share-based payment plans as follows:

	For the six-month period ended June 30, 2026
Expenses recognized from share-based payment transactions	<u>\$1,839</u>
(All are equity-settled share-based payments)	

(d) The Company did not cancel or modify any share-based payment plans for the six-month period ended June 30, 2026.

(21) Operating revenue

	For the three-month period ended June 30,		For the six-month period ended June 30,	
	2026	2025	2026	2025
Revenue from contracts with customer				
Sale of goods	\$1,457,578	\$1,229,031	\$2,805,812	\$2,476,697
Other operating revenue	10,088	9,205	16,403	13,888
Total	<u>\$1,467,666</u>	<u>\$1,238,236</u>	<u>\$2,822,215</u>	<u>\$2,490,585</u>

Global Tek Fabrication Co., Ltd. and subsidiaries

Notes to the Consolidated Financial Statements – (Continued)

(Amounts Expressed in Thousands of New Taiwan Dollars unless Otherwise Specified)

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

(a) Disaggregation of revenue

	For the three-month period ended June 30,		For the six-month period ended June 30,	
	2026	2025	2026	2025
Sale of goods	\$1,457,578	\$1,229,031	\$2,805,812	\$2,476,697
Other	10,088	9,205	16,403	13,888
Total	<u>\$1,467,666</u>	<u>\$1,238,236</u>	<u>\$2,822,215</u>	<u>\$2,490,585</u>

The timing for revenue recognition:

At a point in time	<u>\$1,467,666</u>	<u>\$1,238,236</u>	<u>\$2,822,215</u>	<u>\$2,490,585</u>
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For the analysis of each major product, please refer to Note 14 "Segment Information".

(b) Contract balances

A. Contract liabilities

	As of			
	Jun. 30, 2026	Dec. 31, 2025	Jun. 30, 2025	Dec. 31, 2024
Sales of goods	<u>\$37,591</u>	<u>\$16,260</u>	<u>\$29,798</u>	<u>\$46,010</u>

Analysis of contract liabilities for the six-month period ended June 30, 2026 are as follows:

	Sales of goods
The opening balance transferred to revenue	\$(15,157)
Increase in receipts in advance during the period (excluding the amount incurred and transferred to revenue during the period)	36,488

Global Tek Fabrication Co., Ltd. and subsidiaries

Notes to the Consolidated Financial Statements – (Continued)

(Amounts Expressed in Thousands of New Taiwan Dollars unless Otherwise Specified)

Analysis of contract liabilities for the six-month period ended June 30, 2025 are as follows:

	Sales of goods
The opening balance transferred to revenue	\$(24,302)
Increase in receipts in advance during the period (excluding the amount incurred and transferred to revenue during the period)	8,090

(22) Expected credit (losses) gains

	For the three-month period ended June 30,		For the six-month period ended June 30,	
	2026	2025	2026	2025
Operating expenses – Expected credit (losses) gains				
Account receivables	\$2,388	\$511	\$5,021	\$(2,298)

Please refer to Note 12 for more details on credit risk.

Global Tek Fabrication Co., Ltd. and subsidiaries

Notes to the Consolidated Financial Statements – (Continued)

(Amounts Expressed in Thousands of New Taiwan Dollars unless Otherwise Specified)

The Group measures the loss allowance of its accounts receivable (including notes receivable and accounts receivable) at an amount equal to lifetime expected credit losses. The assessment of the Group's loss allowance as of June 30, 2026, December 31, 2025 and June 30, 2025, respectively, are as follows:

(a) The Group considers the grouping of account receivables by counter-parties' credit rating, by geographical region and by industry sector and its loss allowance is measured by using a provision matrix, details are as follows:

As of Jun. 30, 2026

	Not due (Note)	Overdue				Total
		Less than 60 days	61-120 days	121-180 days	More than 181 days	
Gross carrying amount	\$1,684,369	\$104,285	\$6,095	\$826	\$123,541	\$1,919,116
Loss ratio	0.00%~0.41%	0.00%~6.76%	0.00%~33.55%	0.00%~62.28%	0.00%~100%	
Lifetime expected credit losses	(13,938)	(1,631)	(227)	(119)	(123,240)	(139,155)
Carrying amount of accounts receivables	<u>\$1,670,431</u>	<u>\$102,654</u>	<u>\$5,868</u>	<u>\$707</u>	<u>\$301</u>	<u>\$1,779,961</u>

As of Dec. 31, 2025

	Not due (Note)	Overdue				Total
		Less than 60 days	61-120 days	121-180 days	More than 181 days	
Gross carrying amount	\$1,595,964	\$97,800	\$6,175	\$2,331	\$128,103	\$1,830,373
Loss ratio	0.00%~0.61%	0.00%~9.70%	0.00%~7.19%	0.00%~62.04%	30.23%~100%	
Lifetime expected credit losses	(7,216)	(2,641)	(319)	(1,444)	(126,860)	(138,480)
Carrying amount of accounts receivables	<u>\$1,588,748</u>	<u>\$95,159</u>	<u>\$5,856</u>	<u>\$887</u>	<u>\$1,243</u>	<u>\$1,691,893</u>

Global Tek Fabrication Co., Ltd. and subsidiaries

Notes to the Consolidated Financial Statements – (Continued)

(Amounts Expressed in Thousands of New Taiwan Dollars unless Otherwise Specified)

As of Jun. 30, 2025

	Not due (Note)	Overdue				Total
		Less than 60 days	61-120 days	121-180 days	More than 181 days	
Gross carrying amount	\$1,429,221	\$71,489	\$2,286	\$6,368	\$127,069	\$1,636,433
Loss ratio	0.00%~0.78%	0.147%~9.58%	0.906%~43.36%	4.066%~60.74%	51.807%~100%	
Lifetime expected credit losses	(9,322)	(1,964)	(292)	(3,654)	(123,875)	(139,107)
Carrying amount of accounts receivables	\$1,419,899	\$69,525	\$1,994	\$2,714	\$3,194	\$1,497,326

Note: The Group's note receivables were not overdue.

(b)The movement in the provision for impairment of notes receivables and accounts receivables for the six-month periods ended June 30, 2026 and 2025 are as follows:

	Notes receivables	Accounts receivables	Other receivables
As of Jan. 1, 2026	\$-	\$138,480	\$4,057
Addition (reversal) for the current period	-	(5,021)	-
Exchange differences	-	5,696	(69)
As of Jun. 30, 2026	\$-	\$139,155	\$3,988
As of Jan. 1, 2025	\$-	\$149,940	\$3,757
Addition (reversal) for the current period	-	2,298	-
Exchange differences	-	(13,131)	19
As of Jun. 30, 2025	\$-	\$139,107	\$3,776

Global Tek Fabrication Co., Ltd. and subsidiaries

Notes to the Consolidated Financial Statements – (Continued)

(Amounts Expressed in Thousands of New Taiwan Dollars unless Otherwise Specified)

(23) Leases

(a) Group as a lessee

The Group leases various properties, including real estate such as land and buildings, transportation equipment, office equipment and other equipment. The lease terms range from 1 to 39 years. The Group is not allowed to loan, sublease or sell without obtaining the consent from the lessors.

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

A. Amounts recognized in the balance sheet

(i) Right-of-use assets

The carrying amount of right-of-use assets

	As of		
	Jun. 30, 2026	Dec. 31, 2025	Jun. 30, 2025
Land	\$541,212	\$553,472	\$561,039
Buildings	72,268	78,599	84,930
Machinery and equipment	945	1,069	1,145
Transportation equipment	4,372	6,707	8,873
Office equipment	351	51	163
Total	<u>\$619,148</u>	<u>\$639,898</u>	<u>\$656,150</u>

The Group's right-of-use assets increased by NT\$1,865 thousand and NT\$2,946 thousand for the six-month periods ended June 30, 2026 and 2025, respectively.

Global Tek Fabrication Co., Ltd. and subsidiaries

Notes to the Consolidated Financial Statements – (Continued)

(Amounts Expressed in Thousands of New Taiwan Dollars unless Otherwise Specified)

(ii) Lease liabilities

	As of		
	Jun. 30, 2026	Dec. 31, 2025	Jun. 30, 2025
Lease liabilities	\$563,248	\$576,623	\$590,009
Current	\$32,385	\$26,339	\$26,876
Non-current	530,863	550,284	563,133
Total	\$563,248	\$576,623	\$590,009

Please refer to Note 6(25) (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 at June 30, 2026, December 31, 2025, and June 30, 2025.

B. Amounts recognized in the income statement

Depreciation of right-of-use assets

	For the three-month period ended June 30,		For the six-month period ended June 30,	
	2026	2025	2026	2025
Land	\$8,054	\$8,039	\$16,098	\$16,041
Buildings	3,165	3,165	6,330	6,331
Machinery and equipment	77	73	153	149
Transportation equipment	991	1,263	2,087	2,640
Other equipment	80	24	123	66
Total	\$12,367	\$12,564	\$24,791	\$25,227

Global Tek Fabrication Co., Ltd. and subsidiaries

Notes to the Consolidated Financial Statements – (Continued)

(Amounts Expressed in Thousands of New Taiwan Dollars unless Otherwise Specified)

C. 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 lease expenses	<u><u>\$(2,055)</u></u>	<u><u>\$(2,108)</u></u>	<u><u>\$(4,093)</u></u>	<u><u>\$(4,198)</u></u>

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

D. Cash outflow relating to leasing activities

During the six-month periods ended June 30, 2026 and 2025, the Group's total cash outflow for leases amounted to NT\$25,745 thousand and NT\$26,057 thousand, respectively.

(b) Group as a lessor

The Group has entered leases on plants. These leases have terms of between one and two years. These leases are classified as operating leases as they do not transfer substantially all the risks and rewards incidental to ownership of underlying assets.

	For the three-month period ended June 30,		For the six-month period ended June 30,	
	2026	2025	2026	2025
Lease income for operating leases				
Income relating to fixed lease payments	\$15,179	\$12,217	\$29,591	\$25,199
Finance lease income recognized				
Finance income on the net investment in the lease	15	130	34	493
Total	<u><u>\$15,194</u></u>	<u><u>\$12,347</u></u>	<u><u>\$29,625</u></u>	<u><u>\$25,692</u></u>

Global Tek Fabrication Co., Ltd. and subsidiaries

Notes to the Consolidated Financial Statements – (Continued)

(Amounts Expressed in Thousands of New Taiwan Dollars unless Otherwise Specified)

For operating leases entered by the Group, the undiscounted lease payments to be received and a total of the amounts for the remaining years as of June 30, 2026, December 31, 2025 and June 30, 2025 are as follows:

	As of		
	Jun. 30, 2026	Dec. 31, 2025	Jun. 30, 2025
Less than one year	\$47,924	\$27,221	\$35,544
More than one year but less than five years	57,782	66,573	123,146
Total	<u>\$105,706</u>	<u>\$93,794</u>	<u>\$158,690</u>

The Group enters into a financial lease agreement, and the undiscounted lease payment and the total amount for the remaining years will be received as of June 30, 2026, December 31, 2025 and June 30, 2025 are as follows:

	As of		
	Jun. 30, 2026	Dec. 31, 2025	Jun. 30, 2025
Undiscounted lease payments			
Year 1	\$1,895	\$7,188	\$14,446
Year 2	315	966	1,895
Year 3	-	-	316
Total undiscounted lease payments	<u>2,210</u>	<u>8,154</u>	<u>16,657</u>
Less: lease payment unearned revenue	<u>(28)</u>	<u>(62)</u>	<u>(127)</u>
Net investment in the lease (Finance lease receivables)	<u>\$2,182</u>	<u>\$8,092</u>	<u>\$16,530</u>
Current	\$1,868	\$7,135	\$14,348
Non-current	314	957	2,182
Total	<u>\$2,182</u>	<u>\$8,092</u>	<u>\$16,530</u>

Global Tek Fabrication Co., Ltd. and subsidiaries

Notes to the Consolidated Financial Statements – (Continued)

(Amounts Expressed in Thousands of New Taiwan Dollars unless Otherwise Specified)

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

Function Nature	For the three-month periods ended June 30,					
	2026			2025		
	Operating costs	Operating expense	Total	Operating costs	Operating expense	Total
Employee benefits						
Salaries and wages	\$146,064	\$122,617	\$268,681	\$125,205	\$92,062	\$217,267
Labor and health insurance	12,782	10,620	23,402	10,025	10,434	20,459
Pension	2,414	2,944	5,358	2,631	2,456	5,087
Other employee benefits expense	13,575	8,680	22,255	11,112	6,189	17,301
Depreciation	66,891	20,469	87,360	66,842	18,453	85,295
Amortization	514	3,644	4,158	393	4,826	5,219

Function Nature	For the six-month periods ended June 30,					
	2026			2025		
	Operating costs	Operating expense	Total	Operating costs	Operating expense	Total
Employee benefits						
Salaries and wages	\$274,724	\$255,535	\$530,259	\$249,710	\$204,648	\$454,358
Labor and health insurance	25,299	21,304	46,603	19,742	21,769	41,511
Pension	4,831	5,812	10,643	5,158	4,868	10,026
Other employee benefits expense	26,465	19,695	46,160	22,765	16,316	39,081
Depreciation	133,943	41,758	175,701	120,122	43,541	163,663
Amortization	936	7,350	8,286	916	6,525	7,441

According to the amended Articles of Incorporation approved through the shareholders' meeting held on June 19, 2025, between 1% to 10% of profit (referring to profit before tax less employee compensation and director remuneration) of the current year, if any, shall be allocated as employees' compensation, of which 25% shall be distributed to non-managerial employees, and no more than 2% profit of the current year is distributable as remuneration to directors. However, the Company's accumulated losses shall first have been covered.

Global Tek Fabrication Co., Ltd. and subsidiaries

Notes to the Consolidated Financial Statements – (Continued)

(Amounts Expressed in Thousands of New Taiwan Dollars unless Otherwise Specified)

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, a report of such distribution is submitted to the shareholders' meeting. Information on the Board of Directors' resolution regarding the employees' compensation and remuneration to directors can be obtained from the "Market Observation Post System" on the website of the TWSE.

Based on profit, the Company estimated 2% of the employees' compensation and 1% of remuneration to directors for the three-month period ended June 30, 2026 amounted to NT\$1,436 thousand and NT\$718 thousand, respectively. The employees' compensation and remuneration to directors for the six-month period ended June 30, 2026 amounted to NT\$2,306 thousand and NT\$1,153 thousand, respectively. The employees' compensation and remuneration to directors were recognized as salary expenses.

The Company incurred a loss for the six-month period ended June 30, 2025, therefore no provisions for employee compensation and director remuneration were made.

The Company's Board of Directors' meeting has determined the employees' compensation and directors' remuneration, all in cash, to be NT\$3,153 thousand and NT\$1,577 thousand, respectively for the year ended December 31, 2025, in a meeting held on March 12, 2026. No differences exist between the estimated amount and the actual distribution of the employee compensation and remuneration to directors for the year ended December 31, 2025.

The Company's Board of Directors' meeting has determined the employees' compensation and directors' remuneration, all in cash, to be NT\$5,899 thousand and NT\$2,950 thousand, respectively for the year ended December 31, 2024 in a meeting held on March 13, 2025. No differences exist between the estimated amount and the actual distribution of the employee compensation and remuneration to directors for the year ended December 31, 2024.

Global Tek Fabrication Co., Ltd. and subsidiaries

Notes to the Consolidated Financial Statements – (Continued)

(Amounts Expressed in Thousands of New Taiwan Dollars unless Otherwise Specified)

(25) 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
Interest income				
Financial assets measured at amortized cost	\$7,247	\$9,447	\$12,556	\$20,818
Other	44	143	100	535
Total	<u>\$7,291</u>	<u>\$9,590</u>	<u>\$12,656</u>	<u>\$21,353</u>

(b) Other income

	For the three-month period ended June 30,		For the six-month period ended June 30,	
	2026	2025	2026	2025
Rental income	\$15,179	\$12,217	\$29,591	\$25,199
Others	17,554	16,474	35,092	30,712
Total	<u>\$32,733</u>	<u>\$28,691</u>	<u>\$64,683</u>	<u>\$55,911</u>

(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
Gains (losses) on disposal of property, plant and equipment	\$1,091	\$(572)	\$1,124	\$(370)
Gains on lease modification	40	-	40	-
Foreign exchange (losses) gains, net	(13,714)	(186,368)	5,810	(150,141)
Losses on financial assets at fair value through profit or loss	-	(95)	(8)	(144)
Others	<u>(12,593)</u>	<u>(12,970)</u>	<u>(22,514)</u>	<u>(20,992)</u>
Total	<u>\$ (25,176)</u>	<u>\$ (200,005)</u>	<u>\$ (15,548)</u>	<u>\$ (171,647)</u>

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Notes to the Consolidated Financial Statements – (Continued)

(Amounts Expressed in Thousands of New Taiwan Dollars unless Otherwise Specified)

(d) Finance costs

	For the three-month period ended June 30,		For the six-month period ended June 30,	
	2026	2025	2026	2025
Interest on borrowings from bank	\$16,416	\$15,959	\$32,022	\$31,900
Interests on convertible bonds	183	188	367	390
Interests on lease liabilities	4,037	4,163	8,115	8,355
Total	<u>\$20,636</u>	<u>\$20,310</u>	<u>\$40,504</u>	<u>\$40,645</u>

(26) Components of other comprehensive income

For the three-month period ended June 30, 2026:

	Arising during the period	Reclassification during the period	Other comprehensive income, pre-tax	Tax relating to components of other comprehensive income	Other comprehensive income, net of tax
May be reclassified to profit or loss in subsequent periods:					
Exchange differences arising on translating of foreign operations	<u>\$27,345</u>	<u>\$-</u>	<u>\$-</u>	<u>\$(5,492)</u>	<u>\$21,853</u>

For the three-month period ended June 30, 2025:

	Arising during the period	Reclassification during the period	Other comprehensive income, pre-tax	Tax relating to components of other comprehensive income	Other comprehensive income, net of tax
May be reclassified to profit or loss in subsequent periods:					
Exchange differences arising on translating of foreign operations	<u>\$(295,904)</u>	<u>\$-</u>	<u>\$-</u>	<u>\$1,387</u>	<u>\$(293,707)</u>

Global Tek Fabrication Co., Ltd. and subsidiaries

Notes to the Consolidated Financial Statements – (Continued)

(Amounts Expressed in Thousands of New Taiwan Dollars unless Otherwise Specified)

For the six-month period ended June 30, 2026:

	Arising during the period	Reclassification during the period	Other comprehensive income, pre-tax	Tax relating to components of other comprehensive income	Other comprehensive income, net of tax
May be reclassified to profit or loss in subsequent periods:					
Exchange differences arising on translating of foreign operations	\$84,521	\$-	\$-	\$(15,249)	\$69,272

For the six-month period ended June 30, 2025:

	Arising during the period	Reclassification during the period	Other comprehensive income, pre-tax	Tax relating to components of other comprehensive income	Other comprehensive income, net of tax
May be reclassified to profit or loss in subsequent periods:					
Exchange differences arising on translating of foreign operations	\$(238,368)	\$-	\$-	\$(9,894)	\$(248,262)

Global Tek Fabrication Co., Ltd. and subsidiaries

Notes to the Consolidated Financial Statements – (Continued)

(Amounts Expressed in Thousands of New Taiwan Dollars unless Otherwise Specified)

(27) Income taxes

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

Income tax expense (income) recognized in profit or loss

	<u>For the three-month period ended June 30,</u>		<u>For the six-month period ended June 30,</u>	
	<u>2026</u>	<u>2025</u>	<u>2026</u>	<u>2025</u>
Current income tax expense (income):				
Current income tax charge	\$9,572	\$9,390	\$26,637	\$22,505
Adjustments in respect of current income tax of prior periods	-	8,800	24	8,495
Deferred tax expense (income):				
Deferred tax expense (income) relating to origination and reversal of temporary differences	6	(28,690)	5,613	(20,026)
Total income tax expense	<u>\$9,578</u>	<u>\$(10,500)</u>	<u>\$32,274</u>	<u>\$10,974</u>

Income tax relating to components of other comprehensive income

	<u>For the three-month period ended June 30,</u>		<u>For the six-month period ended June 30,</u>	
	<u>2026</u>	<u>2025</u>	<u>2026</u>	<u>2025</u>
Deferred tax expense (income):				
Exchange differences on translation of foreign operations	<u>\$5,492</u>	<u>\$(1,387)</u>	<u>\$15,249</u>	<u>\$9,894</u>

Global Tek Fabrication Co., Ltd. and subsidiaries

Notes to the Consolidated Financial Statements – (Continued)

(Amounts Expressed in Thousands of New Taiwan Dollars unless Otherwise Specified)

(b) The assessment of income tax returns

As of June 30, 2026, the status of tax authority's assessment of the income tax returns of the Company and its subsidiaries were as follows:

	The assessment of income tax returns
The Company	Assessed and approved up to 2023
Subsidiary- Global Tek Co., Ltd.	Assessed and approved up to 2023
Subsidiary- AvioCast Inc.	Assessed and approved up to 2024

(28) Earnings per share

Basic earnings per share are calculated by dividing net profit for the period attributable to ordinary equity holders of the parent entity by the weighted average number of ordinary shares 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 influence) by the weighted average number of ordinary shares outstanding during the year plus the weighted average number of ordinary shares that would be issued on conversion of all the dilutive potential ordinary shares into ordinary shares.

(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
Profit (loss) attributable to ordinary equity holders of the Company (in thousand NT\$)	<u>\$68,751</u>	<u>\$(108,242)</u>	<u>\$109,160</u>	<u>\$(20,369)</u>
Weighted average number of ordinary shares outstanding for basic earnings per share (in thousand shares)	<u>109,812</u>	<u>109,810</u>	<u>109,812</u>	<u>109,786</u>
Earnings (loss) per share-basic (in NT\$)	<u>\$0.63</u>	<u>\$(0.99)</u>	<u>\$0.99</u>	<u>\$(0.19)</u>

Global Tek Fabrication Co., Ltd. and subsidiaries

Notes to the Consolidated Financial Statements – (Continued)

(Amounts Expressed in Thousands of New Taiwan Dollars unless Otherwise Specified)

	For the three-month period ended June 30,		For the six-month period ended June 30,	
	2026	2025	2026	2025
(b) Diluted earnings per share				
Profit (loss) attributable to ordinary equity holders of the Company (in thousand NT\$)	\$68,751	\$(108,242)	\$109,160	\$(20,369)
Effect of dilution:				
Gain or loss on valuation of redemption from convertible bonds	1	(Note)	(9)	(Note)
Interest expense from convertible bonds	146	(Note)	293	(Note)
Profit (loss) attributable to ordinary equity holders of the Company after dilution (in thousand NT\$)	<u>\$68,898</u>	<u>\$(108,242)</u>	<u>\$109,444</u>	<u>\$(20,369)</u>
Weighted average number of ordinary shares outstanding for basic earnings per share (in thousand shares)	109,812	109,810	109,812	109,786
Effect of dilution:				
Employee bonus — stock (in thousand shares)	23	-	60	-
Restricted employee stock option (in thousand shares)	14	(Note)	14	(Note)
Convertible bonds (in thousand shares)	712	(Note)	712	(Note)
Weighted average number of ordinary shares outstanding after dilution (in thousand shares)	<u>110,561</u>	<u>109,810</u>	<u>110,598</u>	<u>109,786</u>
Earnings (loss) per share - diluted (in NT\$)	<u>\$0.62</u>	<u>\$(0.99)</u>	<u>\$0.99</u>	<u>\$(0.19)</u>

Note: The calculation of earnings per share for potential common stock has an anti-dilutive effect; therefore, it has not been included.

There were no other transactions involving ordinary shares or potential ordinary shares between the reporting date and the date of completion of the financial statements.

(29) Business combination

Acquisition of AvioCast Inc.

To continue the vertical integration of its production supply chain and deepen its aerospace product line, the Group's Board of Directors resolved on March 14, 2024, to purchase 319 thousand shares from AvioCast Inc.'s shareholders, increasing its share interest from 49.03% to 50.23%. The Group gained control and included AvioCast Inc. as part of its consolidated financial statements in April 2024.

The Group has elected to measure the non-controlling interests in AvioCast Inc. based on the proportionate share of the acquiree's identifiable net assets.

The assets and liabilities of AvioCast Inc. as of the acquisition date are as follows:

	<u>Fair value as at the date of acquisition</u>
Assets	
Cash and cash equivalents	\$66,513
Financial assets measured at amortized cost	997
Account receivables	118,679
Other receivables	1,505
Inventories	138,202
Prepayments	37,944
Other current assets	146
Property, plant and equipment	457,261
Right-of-use asset	55,619
Intangible assets	48,425
Deferred tax assets	43,639
Prepayment for equipment	913
Other non-current assets	<u>4,823</u>
Total	<u>974,666</u>

Global Tek Fabrication Co., Ltd. and subsidiaries

Notes to the Consolidated Financial Statements – (Continued)

(Amounts Expressed in Thousands of New Taiwan Dollars unless Otherwise Specified)

	Fair value as at the date of acquisition
Liabilities	
Short-term loans	\$35,000
Contract liabilities	11,191
Note payables	16,348
Accounts payables	32,375
Other payables	22,691
Lease liabilities	57,328
Other current liabilities	1,394
Long-term loans	608,860
Deferred tax liabilities	12,679
Total	797,866
Total net assets	\$176,800

The amount of goodwill for AvioCast Inc. is as follows:

Purchase consideration – cash	\$3,190
Add: Fair value of equity held prior to acquisition date	131,428
Add: Non-controlling interests	87,993
Less: Provisional fair value of identifiable net assets	(176,800)
Goodwill	\$45,811

Cash consideration

Cash flow on acquisition	
Net cash acquired with the subsidiary	\$66,513
Cash paid	(3,190)
Net cash inflow	\$63,323

The Group had sought an independent appraisal of the assets held by AvioCast Inc. and the purchase price allocation was completed during the second quarter of 2025. According to the purchase price allocation result, the fair value on the acquisition date amounted to NT\$176,800 thousand, an increase of NT\$50,715 thousand compared to the provisional fair value.

Global Tek Fabrication Co., Ltd. and subsidiaries

Notes to the Consolidated Financial Statements – (Continued)

(Amounts Expressed in Thousands of New Taiwan Dollars unless Otherwise Specified)

Acquisition of Global Tek (Suzhou) Precision Industry Co., Ltd

Considering the Group's operational development plans and to strengthen strategic partnerships, the Group participated in the cash capital increase of Global Tek (Suzhou) Precision Industry Co., Ltd. The company completed its cash capital increase in May 2024. As a result, the Group, through its subsidiary Global Tek (Wuxi) Co., Ltd., increased its ownership percentage from 4.11% to 31.21%, and its subsidiary Global Tek Fabrication Co., Ltd. (Samoa) holds 22.10%. In May 2024, the Group obtained control and included Global Tek (Suzhou) Precision Industry Co., Ltd. as part of its consolidated financial statements.

The Group has elected to measure the non-controlling interests in Global Tek (Suzhou) Precision Industry Co., Ltd. at the non-controlling interest's proportionate share of the acquiree's identifiable net assets.

The assets and liabilities of Global Tek (Suzhou) Precision Industry Co., Ltd. as of the acquisition date are as follows:

	Fair value as at the date of acquisition
Assets	
Cash and cash equivalents	\$48,676
Note receivables	17,255
Account receivables	44,602
Other receivables	2,574
Inventories	72,283
Prepayments	25,754
Property, plant and equipment	287,687
Right-of-use asset	39,646
Intangible assets	16,454
Other non-current assets	64
Deferred tax assets	14,234
Subtotal	569,229

Global Tek Fabrication Co., Ltd. and subsidiaries

Notes to the Consolidated Financial Statements – (Continued)

(Amounts Expressed in Thousands of New Taiwan Dollars unless Otherwise Specified)

	Fair value as at the date of acquisition
Liabilities	
Short-term loans	\$45,843
Contract liabilities	9,704
Account payables	53,785
Other payables	96,943
Long-term loans	199,301
Deferred tax liabilities	4,368
Subtotal	409,944
Total net assets	\$159,285

The amount of goodwill for Global Tek (Suzhou) Precision Industry Co., Ltd. is as follows:

Purchase consideration – cash	\$172,977
Add: Fair value of equity held prior to acquisition date	7,762
Add: Non-controlling interests	74,361
Less: Provisional fair value of identifiable net assets	(159,285)
Goodwill	\$95,815

Cash consideration

Cash flows from acquisition	
Net cash acquired with the subsidiary	\$48,676
Cash paid(Note)	-
Net cash inflow	\$48,676

Note: The Group invested RMB36,000 thousand (approximately US\$5,669 thousand) in Global Tek (Suzhou) Precision Industry Co., Ltd. during the years 2022 to 2023. Global Tek (Suzhou) Precision Industry Co., Ltd. completed its cash capital increase in May 2024, resulting in the Group's final consolidated ownership ratio of 53.31%. In May 2024, the Group obtained control and included Global Tek (Suzhou) Precision Industry Co., Ltd. in its consolidated financial statements.

Global Tek Fabrication Co., Ltd. and subsidiaries

Notes to the Consolidated Financial Statements – (Continued)

(Amounts Expressed in Thousands of New Taiwan Dollars unless Otherwise Specified)

The Group had sought an independent appraisal the net assets held by Global Tek (Suzhou) Precision Industry Co., Ltd. and the purchase price allocation was completed during the second quarter of 2025. According to the purchase price allocation result, the fair value on the acquisition date amounted to NT\$159,285 thousand, which is a decrease of NT\$6,923 thousand compared to the provisional fair value.

(30) Subsidiaries that have material non-controlling interests

Financial information of subsidiaries that have material non-controlling interests are provided below:

Proportion of equity interest held by non-controlling interests:

Name	Country of Incorporation and Operation	Jun. 30, 2026	Dec. 31, 2025	Jun. 30, 2025
AvioCast Inc.	Taiwan	40.44%	40.44%	40.44%
Global Tek (Suzhou) Precision Industry Co., Ltd.	Suzhou	9.65% (Note)	9.65% (Note)	46.69%

Note: The Group, through its subsidiary Global Tek (Wuxi) Co., Ltd., purchased 37.03% interests from Top Yes Precision Metal Products Co., LTD, the shareholder of Global Tek (Suzhou) Precision Industry Co., Ltd. As a result, the Group's final consolidated ownership ratio increased from 53.31% to 90.34%.

Accumulated balances of material non-controlling interest:

	Jun. 30, 2026	Dec. 31, 2025	Jun. 30, 2025
AvioCast Inc.	\$100,334	\$94,399	\$82,562
Global Tek (Suzhou) Precision Industry Co., Ltd.	(Note)	(Note)	\$(4,032)

Global Tek Fabrication Co., Ltd. and subsidiaries

Notes to the Consolidated Financial Statements – (Continued)

(Amounts Expressed in Thousands of New Taiwan Dollars unless Otherwise Specified)

Profit/(loss) allocated to material non-controlling interest:

	For the six-month period ended June 30,	For the six-month period ended June 30,
	2026	2025
AvioCast Inc.	\$5,935	\$(103)
Global Tek (Suzhou) Precision Industry Co., Ltd.	(Note)	\$(19,935)

The summarized financial information of these subsidiaries is provided below. This information is based on amounts before inter-company eliminations.

The summarized information of profit or loss of AvioCast Inc. and Global Tek (Suzhou) Precision Industry Co., Ltd. for the six-month periods ended June 30, 2026, and 2025 is as follows:

	For the six-month period ended June 30,		For the six-month period ended June 30,	
	2026		2025	
	AvioCast Inc	Global Tek (Suzhou)	AvioCast Inc	Global Tek (Suzhou)
Operating revenue	\$275,632	(Note)	\$278,052	\$61,145
Profit/loss from continuing operation	16,629	(Note)	2,141	(41,252)
Total comprehensive income (loss)	16,629	(Note)	2,141	(41,252)

The summarized information of assets and liabilities of AvioCast Inc. as of June 30, 2026, December 31, 2025, and June 30, 2025 is as follows:

	As of		
	Jun. 30, 2026	Dec. 31, 2025	Jun. 30, 2025
Current assets	\$387,279	\$397,619	\$391,599
Non-current assets	931,679	930,608	943,242
Current liabilities	276,391	245,127	251,426
Non-current liabilities	841,996	899,158	930,894

Global Tek Fabrication Co., Ltd. and subsidiaries

Notes to the Consolidated Financial Statements – (Continued)

(Amounts Expressed in Thousands of New Taiwan Dollars unless Otherwise Specified)

The summarized information of assets and liabilities of Global Tek (Suzhou) Precision Industry Co., Ltd. as of June 30, 2026, December 31, 2025, and June 30, 2025 is as follows:

	As of		
	Jun. 30, 2026	Dec. 31, 2025	Jun. 30, 2025
Current assets	(Note)	(Note)	\$96,824
Non-current assets	(Note)	(Note)	300,239
Current liabilities	(Note)	(Note)	373,750
Non-current liabilities	(Note)	(Note)	1,889

The summarized cash flows information of AvioCast Inc. and Global Tek (Suzhou) Precision Industry Co., Ltd. for the six-month period ended June 30, 2026, and 2025 is as follows:

	For the six-month period ended June 30,		For the six-month period ended June 30,	
	2026		2025	
	AvioCast Inc	Global Tek (Suzhou)	AvioCast Inc	Global Tek (Suzhou)
Operating activities	\$114,162	(Note)	\$58,497	\$(11,407)
Investing activities	(40,329)	(Note)	(19,715)	1,182
Financing activities	(43,756)	(Note)	23,670	14,767
Net increase/(decrease) in cash and cash equivalents	30,077	(Note)	62,452	4,542

7. RELATED PARTY TRANSACTIONS

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

Related parties and Relationship

Related parties	Relationship
Honda Business Systems Ltd.	Associate (Note)
Top Yes Precision Metal Products Co., LTD (Shenzhen)	Associate (Note 1)
ACTION TOOLING INC.	Associate (Note 1)

Global Tek Fabrication Co., Ltd. and subsidiaries

Notes to the Consolidated Financial Statements – (Continued)

(Amounts Expressed in Thousands of New Taiwan Dollars unless Otherwise Specified)

Related parties	Relationship
BAO LI SHUN CORPORATION	Associate (Note 1)
TONG YEU ENTERPRISE CO., LTD.	Associate (Note 1)
CHANG, KUNG-TIEN	Shareholder of Subsidiary (Note 1)
TSAI, WEN- CHEN	Shareholder of Subsidiary (Note 1)
Key management of the Group	Personnel at the level of vice president and above

Note: Honda Business Systems Ltd. sold all of its interests in AvioCast Inc. on May 20, 2025, therefore on June 1, 2025, it was no longer a related party.

Note 1: Top Yes Precision Metal Products Co., LTD. sold its interests in Global Tek (Suzhou) Precision Industry Co., Ltd. in July 2025. Therefore, Top Yes Precision Metal Products Co., LTD. (Shenzhen), Bao Li Shun Corporation, Tong Yeu Enterprise Co., Ltd., Action Tooling Inc., Chang Kung-Tien, and Tsai Wen-Chen are no longer considered related parties from July 2025.

(2) Significant transactions with related parties

A. Sales

	For the six-month period ended June 30,	
	2026	2025
Honda Business Systems Ltd.	\$-	\$3,799

The sales price to the above related parties are comparable with third party customers. The collection period to related parties and third party customers was 90 days after monthly closing.

B. Accounts receivables

	As of		
	Jun. 30, 2026	Dec. 31, 2025	Jun. 30, 2025
ACTION TOOLING INC.	\$-	\$-	\$100,538
Less: Loss allowance	-	-	(100,538)
Total	\$-	\$-	\$-

Global Tek Fabrication Co., Ltd. and subsidiaries

Notes to the Consolidated Financial Statements – (Continued)

(Amounts Expressed in Thousands of New Taiwan Dollars unless Otherwise Specified)

C. Accounts payable

	As of		
	Jun. 30, 2026	Dec. 31, 2025	Jun. 30, 2025
ACTION TOOLING INC.	\$-	\$-	\$215
BAO LI SHUN CORPORATION	-	-	3,898
TONG YEU ENTERPRISE CO., LTD.	-	-	1,442
Total	\$-	\$-	\$5,555

D. Other payables

	As of		
	Jun. 30, 2026	Dec. 31, 2025	Jun. 30, 2025
Top Yes Precision Metal Products Co., LTD (Shenzhen)	\$-	\$-	\$10,686
CHANG, KUNG-TIEN	-	-	6,950
Total	\$-	\$-	\$17,636

E. 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 benefit	\$14,326	\$5,288	\$31,386	\$14,729
Post-employment benefit	199	108	380	216
Total	\$14,525	\$5,396	\$31,766	\$14,945

Global Tek Fabrication Co., Ltd. and subsidiaries

Notes to the Consolidated Financial Statements – (Continued)

(Amounts Expressed in Thousands of New Taiwan Dollars unless Otherwise Specified)

8. ASSETS PLEDGED AS COLLATERAL

The following assets of the Group are pledged as collaterals:

Item	Carrying Amount As of			Secured liabilities
	Jun. 30, 2026	Dec. 31, 2025	Jun. 30, 2025	
Accounts receivables	\$6,308	\$4,155	\$1,897	Short-term loans
Financial assets measured at amortized cost-current	69,158	39,645	16,201	Collateral for notes receivable account
Financial assets measured at amortized cost-non current	3,120	3,115	3,115	Custom bond
Financial assets measured at amortized cost-non current	-	-	14,007	Performance guarantees
Land	1,545,857	1,410,612	1,410,612	Long-term loans
Property, plant and equipment-buildings (net)	557,142	559,414	551,323	Short-term and Long-term loans
Refundable deposits	10,293	10,771	10,299	Long-term plant and land deposits and performance guarantees
Total	<u>\$2,191,878</u>	<u>\$2,027,712</u>	<u>\$2,007,454</u>	

9. SIGNIFICANT CONTINGENCIES AND UNRECOGNIZED CONTRACT COMMITMENTS

(a)As of June 30, 2026, December 31, 2025 and June 30, 2025, the outstanding contracts relating to purchased property, plant and equipment of Global Tek Fabrication Co., Ltd., Global Tek Co., Ltd., Global Tek (Wuxi) Co., Ltd. and GLOBAL TEK GROUP (THAI) CO., LTD. for business needs were as follows:

Purchased property, plant and equipment	As of		
	Jun. 30, 2026	Dec. 31, 2025	Jun. 30, 2025
Global Tek Fabrication Co., Ltd.	\$35,548	\$27,954	\$64,131
Global Tek Co., Ltd.	5,418	21,287	37,748
Global Tek (Wuxi) Co., Ltd.	172,528	4,218	6,766
GLOBAL TEK GROUP (THAI) CO., LTD.	435,327	331,010	-
Total	<u>\$648,821</u>	<u>\$384,469</u>	<u>\$108,645</u>

(b)As of June 30, 2026, December 31, 2025 and June 30, 2025, Global Tek Co., Ltd. issued guarantee notes as collateral for the purchase of materials were all NT\$88,960 thousand.

10. LOSSES DUE TO MAJOR DISASTERS

None.

11. SIGNIFICANT SUBSEQUENT EVENTS

None.

12. OTHERS

(1)Categories of financial instruments

Financial assets

	As of		
	Jun. 30, 2026	Dec. 31, 2025	Jun. 30, 2025
Financial asset at fair value through profit or loss:			
Mandatorily measured at fair value through profit or loss	\$534	\$542	\$577
Financial assets at fair value through other comprehensive income	49,946	49,946	48,666
Financial assets measured at amortized cost:			
Cash and cash equivalents (excluding cash on hand)	1,998,823	2,087,913	1,969,876
Financial assets measured at amortized cost	72,278	42,760	33,323
Accounts receivables (including related parties)	1,782,143	1,699,985	1,513,856
Other receivables (including related parties)	73,329	32,431	38,807
Refundable deposits	22,393	17,540	16,847
Total	<u>\$3,999,446</u>	<u>\$3,931,117</u>	<u>\$3,621,952</u>

Global Tek Fabrication Co., Ltd. and subsidiaries

Notes to the Consolidated Financial Statements – (Continued)

(Amounts Expressed in Thousands of New Taiwan Dollars unless Otherwise Specified)

Financial liabilities

	As of		
	Jun. 30, 2026	Dec. 31, 2025	Jun. 30, 2025
Financial liabilities at amortized cost:			
Short-term loans	\$931,794	\$1,007,988	\$831,955
Payables	1,772,173	1,530,411	1,454,845
Long-term loans (current portion included)	2,441,528	2,064,858	2,000,285
Bonds payable (current portion included)	34,568	40,899	40,619
Lease liabilities	563,248	576,623	590,009
Guarantee deposits received	6,460	7,142	6,617
Total	<u>\$5,749,771</u>	<u>\$5,227,921</u>	<u>\$4,924,330</u>

(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 activities. The Group identifies measures and manages the aforementioned risks based on the Group's 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 of future cash flows of a financial instrument will fluctuate because of the changes in market prices. Market prices comprise currency risk, interest rate risk and other price risk (such as equity risk).

In practice, it is rarely the case that a single risk variable will change independently from other risk variable. 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 changes 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 subsidiaries.

The Group has certain foreign currency receivables to be denominated in the same foreign currency with certain foreign currency payables, therefore natural hedge is received. Furthermore, as net investments in foreign subsidiaries are for strategic purposes, they are not hedged by the Group.

The foreign currency sensitivity analysis of the possible change in foreign exchange rates on the Group's profit is performed on significant monetary items denominated in foreign currencies as at the end of the reporting period. The Group's foreign currency risk is mainly related to the volatility in the exchange rates for foreign currency. The information of the sensitivity analysis is as follows:

When NTD dollars strengthens/weakens against USD dollars by 1%, the profit for the six-month periods ended June 30, 2026 and 2025 is decreased/increased by NT\$16,714 thousand and NT\$13,680 thousand, respectively.

Interest rate risk

Interest rate risk is the risk that the fair value of future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The Group's exposure to the risk of changes in market interest rates relates primarily to the Group's investments with variable interest rates, bank borrowings with fixed interest rates and variable interest rates.

The interest rate sensitivity analysis is performed on items exposed to interest rate risk as at the end of the reporting period, including investments and borrowings with variable interest rates. At the reporting date, a change of 10 basis points of interest rate in a reporting period could cause the profit for the six-month periods ended June 30, 2026 and 2025 to increase/ decrease by NT\$1,374 thousand and decrease/ increase by NT\$862 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 are 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.

At the reporting date, a change of 1% in the price of the unlisted equity securities measured at fair value through profit or loss could increase/decrease the Group's profit for the six-month periods ended June 30, 2026 and 2025 by NT\$500 thousand and NT\$486 thousand, respectively.

Please refer Note12(9) 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 the counterparty will not meet its obligations under a contract, leading to a financial loss. The Group is exposed to credit risk from operating activities (primarily for accounts receivables, notes receivables and lease payment 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 limits are established for all counter parties based on their financial position, rating from credit rating agencies, historical experience, prevailing economic condition and the Group's internal rating criteria etc. Certain counter parties' credit risk will also be managed by taking credit enhancing procedures, such as requesting for prepayment or insurance.

Credit risk from balances with banks and other financial instruments is managed by the Group's treasury in accordance with the Group's policy. The Group only transacts with counterparties approved by the internal control procedures, which are banks and financial institutions, companies and government entities with good credit ratings. Consequently, there is no significant credit risk for these counterparties.

The objects of accounts receivable cover a large number of customers, scattered in different industries and geographical regions. The Group evaluates the financial condition of its accounts receivable customers on an ongoing basis.

The Group adopted IFRS 9 to assess the expected credit losses. Except for accounts receivables, the remaining debt instrument investments which are not measured at fair value through profit or loss are purchased based on low credit risk, and the Group makes an assessment on each balance sheet date as to whether the credit risk rises significantly since original recognition and then further determines the method of measuring the loss allowance and the loss rate.

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's objective is to maintain a balance between continuity of funding and flexibility through the use of cash and cash equivalents, highly liquid equity investments, bank borrowings, convertible bonds 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.

Global Tek Fabrication Co., Ltd. and subsidiaries

Notes to the Consolidated Financial Statements – (Continued)

(Amounts Expressed in Thousands of New Taiwan Dollars unless Otherwise Specified)

Non-derivative financial instruments

	Less than 1 year	1 to 3 years	3 to 5 years	Over than 5 years	Total
As of Jun. 30, 2026					
Short-term loans	\$937,228	\$-	\$-	\$-	\$937,228
Long-term loans	1,001,472	748,972	547,899	296,385	2,594,728
Payables	1,772,173	-	-	-	1,772,173
Convertible bonds	34,900	-	-	-	34,900
Lease liabilities (Note)	47,291	101,194	104,225	444,706	697,416
As of Dec. 31, 2025					
Short-term loans	\$1,013,014	\$-	\$-	\$-	\$1,013,014
Long-term loans	233,339	1,428,158	379,610	121,359	2,162,466
Payables	1,530,411	-	-	-	1,530,411
Convertible bonds	41,600	-	-	-	41,600
Lease liabilities (Note)	41,425	104,010	102,172	470,756	718,363
As of Jun. 30, 2025					
Short-term loans	\$839,029	\$-	\$-	\$-	\$839,029
Long-term loans	467,877	1,292,825	179,560	150,205	2,090,467
Payables	1,454,845	-	-	-	1,454,845
Convertible bonds	-	41,700	-	-	41,700
Lease liabilities (Note)	43,238	100,605	102,356	496,980	743,179

Note: The table below provides further information on the lease liability maturity analysis:

	Due period			
	Less than 1 year	1 to 5 years	6 to 10 years	Total
As of Jun. 30, 2026	\$47,291	\$205,419	\$444,706	\$697,416
As of Dec. 31, 2025	41,425	206,182	470,756	718,363
As of Jun. 30, 2025	43,238	202,961	496,980	743,179

Global Tek Fabrication Co., Ltd. and subsidiaries

Notes to the Consolidated Financial Statements – (Continued)

(Amounts Expressed in Thousands of New Taiwan Dollars unless Otherwise Specified)

(6) Reconciliation schedule of liabilities arising from financing activities

Reconciliation schedule of liabilities for the six-month period ended June 30, 2026:

	Short-term loans	Long-term loans	Guarantee deposits	Lease liabilities	Bonds payable	Total liabilities from financing activities
As of Jan. 1, 2026	\$1,007,988	\$2,064,858	\$7,142	\$576,623	\$40,899	\$3,697,510
Cash flows	(76,194)	371,033	(682)	(21,652)	-	272,505
Non-cash changes						
Lease range changes	-	-	-	174	-	174
Interest expense	-	-	-	8,115	367	8,482
Other	-	-	-	(40)	(6,698)	(6,738)
Exchange differences	-	5,637	-	28	-	5,665
As of Jun. 30, 2026	<u>\$931,794</u>	<u>\$2,441,528</u>	<u>\$6,460</u>	<u>\$563,248</u>	<u>\$34,568</u>	<u>\$3,977,598</u>

Reconciliation schedule of liabilities for the six-month period ended June 30, 2025:

	Short-term loans	Long-term loans	Guarantee deposits	Lease liabilities	Bonds payable	Total liabilities from financing activities
As of Jan. 1, 2025	\$517,262	\$2,127,237	\$7,543	\$600,647	\$44,687	\$3,297,376
Cash flows	314,693	(111,487)	(926)	(21,859)	-	180,421
Non-cash changes						
Lease range changes	-	-	-	2,946	-	2,946
Interest expense	-	-	-	8,355	390	8,745
Other	-	-	-	-	(4,458)	(4,458)
Exchange differences	-	(15,465)	-	(80)	-	(15,545)
As of Jun. 30, 2025	<u>\$831,955</u>	<u>\$2,000,285</u>	<u>\$6,617</u>	<u>\$590,009</u>	<u>\$40,619</u>	<u>\$3,469,485</u>

(7) Fair value of financial instruments

(a) The methods and assumptions applied in determining the fair value of financial instruments:

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The following methods and assumptions were used by the Group to measure or disclose the fair values of financial assets and financial liabilities:

- i. The carrying amount of cash and cash equivalents, accounts receivables, accounts payables and other current liabilities approximate their fair value.
- ii. 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, beneficiary certificates bonds and futures etc.) at the reporting date.
- iii. Fair value of equity instruments without market quotations (including private placement of listed equity securities, unquoted public company and private company 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).
- iv. Fair value of debt instruments without market quotations, bank loans, bonds payable and other non-current liabilities are determined based on the counterparty prices or valuation method. The valuation method uses DCF method as a basis, and the assumptions such as the interest rate and discount rate are primarily based on relevant information of similar instrument (such as yield curves published by the Gre Tai Securities Market, average prices for Fixed Rate Commercial Paper published by Reuters and credit risk, etc.)

(b) Fair value of financial instruments measured at amortized cost

Other than cash and cash equivalents, accounts receivables, accounts payables and other current liabilities whose carrying amount approximate their fair value, the fair value of the Group's financial assets and financial liabilities measured at amortized cost is listed in the table below:

	Carrying amount as of		
	Jun. 30, 2026	Dec. 31, 2025	Jun. 30, 2025
Financial liabilities			
Bonds payable	\$34,568	\$40,899	\$40,619
	Fair value as of		
	Jun. 30, 2026	Dec. 31, 2025	Jun. 30, 2025
Financial liabilities			
Bonds payable	\$34,764	\$41,009	\$40,728

(c) Fair value measurement hierarchy for financial instruments

Please refer to Note 12(9) for fair value measurement hierarchy for financial instruments of the Group.

(8) Derivative financial instruments

As of June 30, 2026, December 31, 2025 and June 30, 2025, the Group's derivative financial instruments include embedded derivatives. The related information for derivative financial instruments not qualified for hedge accounting and not yet settled are as follows:

Embedded derivatives

The embedded derivatives arising from issuing convertible bonds have been separated from the host contract and carried at fair value through profit or loss. Please refer to Note 6 for further information on this transaction.

(9) 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.

Global Tek Fabrication Co., Ltd. and subsidiaries

Notes to the Consolidated Financial Statements – (Continued)

(Amounts Expressed in Thousands of New Taiwan Dollars unless Otherwise Specified)

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

<u>Financial assets:</u>	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Financial assets measured at fair value through profit or loss				
Convertible corporate bond redemption rights	\$-	\$14	\$-	\$14
Funds beneficiary certificates	520	-	-	520
Financial assets at fair value through other comprehensive income				
Equity instrument measured at fair value through other comprehensive income	-	-	49,946	49,946

Financial liabilities:

None

Global Tek Fabrication Co., Ltd. and subsidiaries

Notes to the Consolidated Financial Statements – (Continued)

(Amounts Expressed in Thousands of New Taiwan Dollars unless Otherwise Specified)

As of December 31, 2025

<u>Financial assets:</u>	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Financial asset measured at fair value through profit or loss				
Convertible corporate bond redemption rights	\$-	\$25	\$-	\$25
Funds beneficiary certificates	517	-	-	517
Financial assets at fair value through other comprehensive income				
Equity instrument measured at fair value through other comprehensive income	-	-	49,946	49,946

Financial liabilities:

None

As of June 30, 2025

<u>Financial assets:</u>	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Financial assets measured at fair value through profit or loss				
Convertible corporate bond redemption rights	\$-	\$96	\$-	\$96
Funds beneficiary certificates	481	-	-	481
Financial assets at fair value through other comprehensive income				
Equity instrument measured at fair value through other comprehensive income	-	-	48,666	48,666

Financial liabilities:

None

Global Tek Fabrication Co., Ltd. and subsidiaries

Notes to the Consolidated Financial Statements – (Continued)

(Amounts Expressed in Thousands of New Taiwan Dollars unless Otherwise Specified)

Transfers between Level 1 and Level 2 during the period

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

Valuation process used for fair value measurements categorized within Level 2 of the fair value hierarchy

The convertible corporate bond call (put) options is based on the discounted cash flow method, and the future cash flow is estimated based on the stock price volatility in the last year and the annual bond yield rate.

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

As of June 30, 2026

	Assets
	Financial asset at fair value through other comprehensive income
	Stock
As of Jan. 1, 2026	\$49,946
Amount recognized in OCI (presented in “Unrealized gains (losses) from equity instruments investments measured at fair value through other comprehensive income”)	-
As of Jun. 30, 2026	\$49,946

Global Tek Fabrication Co., Ltd. and subsidiaries

Notes to the Consolidated Financial Statements – (Continued)

(Amounts Expressed in Thousands of New Taiwan Dollars unless Otherwise Specified)

As of June 30, 2025

	Assets
	Financial asset at fair value through other comprehensive income
	Stock
As of Jan. 1, 2025	\$48,666
Amount recognized in OCI (presented in “Unrealized gains (losses) from equity instruments investments measured at fair value through other comprehensive income”)	-
As of Jun. 30, 2025	\$48,666

Valuation process used for fair value measurements categorized within Level 3 of the fair value hierarchy

Financial instrument category	Valuation techniques and inputs
Domestic unlisted (cabinet) stock investment	The fair value is estimated using the market method, and the determination is based on the industry category, the evaluation of the same type of company and the operating situation.
Foreign unlisted (cabinet) stock investment	Using the income method, the present value of the income expected to be derived from holding the investment is calculated by discounting cash flows.

Global Tek Fabrication Co., Ltd. and subsidiaries

Notes to the Consolidated Financial Statements – (Continued)

(Amounts Expressed in Thousands of New Taiwan Dollars unless Otherwise Specified)

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	Significant	Quantitative	Relationship	Sensitivity of the input to
	techniques	unobservable	information	between inputs and	fair value
		inputs		fair value	fair value
Financial liabilities:					
Fair value through profit or loss					
Embedded derivatives	A binomial-tree model for convertible bond pricing	Volatility	41.73%	The higher the volatility, the higher the fair value of embedded derivatives	1% increase (decrease) in the volatility would result in increase (decrease) in the Group's profit or loss by NT\$0 and NT\$(2) thousand

As of December 31, 2025

	Valuation	Significant	Quantitative	Relationship	Sensitivity of the input to
	techniques	unobservable	information	between inputs and	fair value
		inputs		fair value	fair value
Financial liabilities:					
Fair value through profit or loss					
Embedded derivatives	A binomial-tree model for convertible bond pricing	Volatility	42.63%	The higher the volatility, the higher the fair value of embedded derivatives	1% increase (decrease) in the volatility would result in increase (decrease) in the Group's profit or loss by NT\$2 thousand

Global Tek Fabrication Co., Ltd. and subsidiaries

Notes to the Consolidated Financial Statements – (Continued)

(Amounts Expressed in Thousands of New Taiwan Dollars unless Otherwise Specified)

As of June 30, 2025

	Valuation	Significant	Quantitative	Relationship	Sensitivity of the input to
	techniques	unobservable	information	between inputs and	fair value
		inputs		fair value	
Financial liabilities:					
Fair value through profit or loss					
Embedded derivatives	A binomial-tree model for convertible bond pricing	Volatility	53.15%	The higher the volatility, the higher the fair value of embedded derivatives	1% increase (decrease) in the volatility would result in increase (decrease) in the Group's profit or loss by NT\$21 thousand and NT\$(13) thousand

Valuation process used for fair value measurements categorized within Level 3 of the fair value hierarchy

The Group's financial department is responsible for validating the fair value measurements and ensuring that the results of the valuation are in line with market conditions, based on independent and reliable inputs which are consistent with other information, and represent exercisable prices. The Department analyses the movements in the values of assets and liabilities which are required to be re-measured or re-assessed as per the Group's accounting policies at each reporting date.

Global Tek Fabrication Co., Ltd. and subsidiaries

Notes to the Consolidated Financial Statements – (Continued)

(Amounts Expressed in Thousands of New Taiwan Dollars unless Otherwise Specified)

(c) Fair value measurement hierarchy of the Group's assets and liabilities not measured at fair value but for which the fair value is disclosed

As of June 30, 2026

	Level 1	Level 2	Level 3	Total
Financial assets not measured at fair value but for which the fair value is disclosed:				
Investment properties (please refer to Note 6(10))	\$-	\$-	\$79,686	\$79,686

Financial liabilities not measured at fair
value but for which the fair value is
disclosed:

Bonds payables (please refer to Note
6(15))

\$-	\$-	\$34,764	\$34,764
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As of December 31, 2025

	Level 1	Level 2	Level 3	Total
Financial assets not measured at fair value but for which the fair value is disclosed:				
Investment properties (please refer to Note 6(10))	\$-	\$-	\$79,686	\$79,686

Financial liabilities not measured at fair
value but for which the fair value is
disclosed:

Bonds payables (please refer to Note
6(15))

\$-	\$-	\$41,009	\$41,009
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Global Tek Fabrication Co., Ltd. and subsidiaries

Notes to the Consolidated Financial Statements – (Continued)

(Amounts Expressed in Thousands of New Taiwan Dollars unless Otherwise Specified)

As of June 30, 2025

	Level 1	Level 2	Level 3	Total
Financial assets not measured at fair value but for which the fair value is disclosed:				
Investment properties (please refer to Note 6(10))	\$-	\$-	\$78,226	\$78,226
Financial liabilities not measured at fair value but for which the fair value is disclosed:				
Bonds payables (please refer to Note 6(15))	\$-	\$-	\$40,728	\$40,728

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

Information regarding the Group's significant financial assets and liabilities denominated in foreign currencies was listed below:

	As of					
	Jun. 30, 2026			Dec. 31, 2025		
	Foreign Currencies	Exchange Rate	NTD	Foreign Currencies	Exchange Rate	NTD
<u>Financial assets</u>						
Monetary items:						
USD	\$59,794	31.846	\$1,904,184	\$50,688	31.429	\$1,593,087
EUR	7,673	36.255	278,192	5,393	36.885	198,926
RMB	63,256	4.689	296,576	66,956	4.4995	301,267
JPY	516,094	0.196	101,232	519,662	0.2008	104,322
<u>Financial liabilities</u>						
Monetary items:						
USD	\$7,330	31.846	\$233,419	\$7,194	31.429	\$226,099
EUR	2,168	36.255	78,591	1,391	36.885	51,304
RMB	42,892	4.689	201,101	34,074	4.4995	153,318

Global Tek Fabrication Co., Ltd. and subsidiaries

Notes to the Consolidated Financial Statements – (Continued)

(Amounts Expressed in Thousands of New Taiwan Dollars unless Otherwise Specified)

	As of		
	Jun. 30, 2025		
	Foreign Currencies	Exchange Rate	NTD
<u>Financial assets</u>			
Monetary items:			
USD	\$55,734	29.283	\$1,632,045
EUR	7,207	34.325	247,392
RMB	72,931	4.089	298,179
JPY	535,228	0.203	108,732

Financial liabilities

Monetary items:

USD	\$6,695	29.283	\$196,071
EUR	1,851	34.325	63,533
RMB	35,080	4.089	143,426

The above information is disclosed based on the carrying amount of foreign currency (after being converted to functional currency).

The Group's entities' functional currency are various and hence is not able to disclose the information of exchange gains and losses of monetary financial assets and liabilities by each significant assets and liabilities denominated in foreign currencies. The foreign exchange gain/(loss) were NT\$5,810 thousand and NT\$(150,141) thousand for the six-month periods ended June 30, 2026 and 2025, respectively.

(11) 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 its capital structure and makes adjustments to it, 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: Please refer to Attachment 1.
- b. Endorsement/Guarantee provided to others: Please refer to Attachment 2.
- c. Marketable securities held as of June 30, 2026. (excluding investments in subsidiaries, associates and joint ventures): Please refer to Attachment 3.
- d. Related party transactions for purchases and sales amounts exceeding the lower of NT\$100 million or 20 percent of capital stock for the six-month period ended June 30, 2026: Please refer to Attachment 5.
- e. Receivables from related parties with amounts exceeding the lower of NT\$100 million or 20 percent of capital stock as of June 30, 2026: Please refer to Attachment 6.
- 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 (not including investment in Mainland China): Please refer to Attachment 4.
- B. If an investee is controlled by an investor, the related information for the investee shall be disclosed as the same as Note 13(1):
 - (a) Financing provided to others: None.
 - (b) Endorsement/Guarantee provided to others: None.
 - (c) Marketable securities held as of June 30, 2026 (excluding investments in subsidiaries, associates and joint ventures): Please refer to Attachment 3.

Global Tek Fabrication Co., Ltd. and subsidiaries

Notes to the Consolidated Financial Statements – (Continued)

(Amounts Expressed in Thousands of New Taiwan Dollars unless Otherwise Specified)

- (d) Related party transactions for purchases and sales amounts exceeding the lower of NT\$100 million or 20 percent of capital stock for the six-month period ended June 30, 2026: Please refer to Attachment 5.

- (e) Receivables from related parties with amounts exceeding the lower of NT\$100 million or 20 percent of capital stock as of June 30, 2026: Please refer to Attachment 6.

Global Tek Fabrication Co., Ltd. and subsidiaries

Notes to the Consolidated Financial Statements – (Continued)

(Amounts Expressed in Thousands of New Taiwan Dollars unless Otherwise Specified)

(3) Information on investments in Mainland China:

- A. Investee company name, main businesses and products, total amount of capital, method of investment, accumulated inflow and outflow of investments from Taiwan, net income (loss) of investee company, percentage of ownership, investment income (loss), carrying value of investments, cumulated inward remittance of earnings and limits on investment in Mainland China:

Amount in thousand; Currency denomination in NTD unless otherwise specified

Investee company	Main Business and Product	Total Amount of Pain-in Capital (Note 3)	Method of Investment (Note 1)	Accumulated Outflow of Investment from Taiwan as of Jan. 1, 2026 (Note 5)	Investment Flows		Accumulated Outflow of Investment from Taiwan as of Jun. 30, 2026	Net income (loss) of investee company	Percentage of Ownership	Investment income (loss) recognized	Carrying Value as of Jun. 30, 2026	Accumulated Inward Remittance of Earnings as of Jun. 30, 2026
					Outflow	Inflow						
Global Tek (Xi'An) Co., Ltd.	Precision machining of industrial automatic control parts and aerospace equipment parts	\$159,450 (USD 5,100)	(2)A	\$111,166 (USD 3,642)	\$-	\$-	\$111,166 (USD 3,642)	\$47,601 (RMB 10,332) (Note 2&4)	100%	\$47,601 (RMB 10,332) (Note 2,4&6)	\$759,047 (RMB 161,896) (Note 2,4&6)	\$-

Global Tek Fabrication Co., Ltd. and subsidiaries

Notes to the Consolidated Financial Statements – (Continued)

(Amounts Expressed in Thousands of New Taiwan Dollars unless Otherwise Specified)

Investee company	Main Business and Product	Total Amount of Pain-in Capital (Note 3)	Method of Investment (Note 1)	Accumulated Outflow of Investment from Taiwan as of Jan. 1, 2026 (Note 5)	Investment Flows		Accumulated Outflow of Investment from Taiwan as of Jun. 30, 2026	Net income (loss) of investee company	Percentage of Ownership	Investment income (loss) recognized	Carrying Value as of Jun. 30, 2026	Accumulated Inward Remittance of Earnings as of Jun. 30, 2026
					Outflow	Inflow						
Global Tek (Wuxi) Co., Ltd.	Precision machining of automotive components	\$704,420 (USD 22,000)	(2)B	\$494,073 (USD 16,378)	\$-	\$-	\$494,073 (USD 16,378)	\$56,483 (RMB 12,260) (Note 2&4)	100%	\$56,483 (RMB 12,260) (Note 2,4&6)	\$2,133,379 (RMB 455,024) (Note 2,4&6)	\$-
Global Tek Metal Manufacturing (Shaanxi) Co., Ltd.	Precision machining of industrial automatic control parts and aerospace equipment parts	\$149,498 (RMB 33,000) (Note2)	(2)C	\$-	\$-	\$-	\$-	\$(12,102) (RMB (2,627)) (Note 2&4)	100%	\$(12,102) (RMB (2,627)) (Note 2,4&6)	\$109,099 (RMB 23,270) (Note 2,4&6)	\$-

English Translation of Consolidated Financial Statements and Footnotes Originally Issued in Chinese

Global Tek Fabrication Co., Ltd. and subsidiaries

Notes to the Consolidated Financial Statements – (Continued)

(Amounts Expressed in Thousands of New Taiwan Dollars unless Otherwise Specified)

Investee company	Main Business and Product	Total Amount of Pain-in Capital (Note 3)	Method of Investment (Note 1)	Accumulated Outflow of Investment from Taiwan as of Jan. 1, 2026 (Note 5)	Investment Flows		Accumulated Outflow of Investment from Taiwan as of Jun. 30, 2026	Net income (loss) of investee company	Percentage of Ownership	Investment income (loss) recognized	Carrying Value as of Jun. 30, 2026	Accumulated Inward Remittance of Earnings as of Jun. 30, 2026
					Outflow	Inflow						
Global Tek (Suzhou) Precision Industry Co., Ltd.	Precision machining of automotive components	\$680,740 (USD21,376)	(2)D	\$146,270 (USD 4,724)	\$-	\$-	\$146,270 (USD 4,724)	\$(58,815) (RMB(12,766)) (Note 2&4)	90.34%	\$(53,137) (RMB (11,534)) (Note 2,4&6)	\$(106,692) (RMB (22,756)) (Note 2,4&6)	\$-

Accumulated Investment in Mainland China as of Jun. 30, 2026	Investment Amounts Authorized by Investment Commission, MOEA	Upper Limit on Investment
\$787,997 (USD24,744)	\$1,071,459 (USD33,645)	\$3,035,753

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

(1) Go directly to the mainland for investment.

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

A. Global Tek (Xi'An) Co., Ltd. is 100% owned by Global Tek Co., Ltd. (Samoa)

B. Global Tek (Wuxi) Co., Ltd. is invested by Global Tek Co., Ltd. (Samoa) and Global Tek Fabrication Co., Ltd. (HK) to hold 52.98% and 47.02% of the shares respectively.

C. Global Tek Metal Manufacturing (Shaanxi) Co., Ltd. is 100% owned by Global Tek (Xi'An) Co., Ltd.

D. The Group's subsidiary, Global Tek (Wuxi) Co., Ltd., held 68.24% ownership, and its subsidiary, Global Tek Fabrication Co., Ltd. (Samoa), held 22.10%. The Group's consolidated ownership percentage ultimately reached 90.34%.

(3) Other methods.

Note 2: Amounts in foreign currencies are translated into New Taiwan dollars using the exchange rates on the balance sheet date.

Note 3: It refers to the original investment amount of the original shareholder before the company acquires the equity of the mainland reinvested enterprise.

Note 4: Gain/loss on investment is recognized based on the financial statements which were reviewed by the independent auditors of the parent company in Taiwan.

Note 5: It refers to the original investment amount of the company's transfer investment enterprise in China.

Note 6: Transactions between consolidated entities are eliminated in the consolidated financial statements.

B. Significant transactions with investees in China:

- (a) Purchase and accounts payable with the related parties: Please refer to Attachment 7.
- (b) Sales and receivables with the related parties: 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: Please refer to Attachment 2.
- (e) Maximum balance, ending balance, interest rate range and total interest for current period from financing provided to others: Please refer to Attachment 1.
- (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.

14. SEGMENT INFORMATION

- (1) For management purposes, the Group is organized into operating segments based on different products and services and has three reportable operating segments as follows:

Automotive products business: precision processing of auto parts and sales.

Industrial Products business: Industrial automatic control parts and sales.

Aerospace products business: Precision machining aerospace equipment parts and sales.

No operating segments have been aggregated to form the above reportable operating segments.

Global Tek Fabrication Co., Ltd. and subsidiaries

Notes to the Consolidated Financial Statements – (Continued)

(Amounts Expressed in Thousands of New Taiwan Dollars unless Otherwise Specified)

The accounting policies of the Group's operating segments are consistent with the significant accounting policies summarized in Note 4. Management monitors the operating results of its business units separately for the purpose of making decisions about resource allocation and performance assessment. Segment performance is evaluated based on operating profit or loss and is measured based on accounting policies consistent with those in the consolidated financial statements.

	Automotive products business	Industrial Products business	Aerospace products business	Adjustments & eliminations	Consolidated
<u>For the three-month period ended Jun. 30, 2026</u>					
Revenue					
External customers	\$714,991	\$511,679	\$240,996	\$-	\$1,467,666
Inter-segment	210,939	88,254	-	(299,193)	-
Total revenue	<u>\$925,930</u>	<u>\$599,933</u>	<u>\$240,996</u>	<u>\$(299,193)</u>	<u>\$1,467,666</u>
Segment profit	<u>\$24,325</u>	<u>\$32,110</u>	<u>\$25,459</u>	<u>\$-</u>	\$81,894
Other unallocated amounts					
Non-operating incomes and expenses					(5,788)
Income before income tax					<u>\$76,106</u>
	Automotive products business	Industrial Products business	Aerospace products business	Adjustments & eliminations	Consolidated
<u>For the three-month period ended Jun. 30, 2025</u>					
Revenue					
External customers	\$608,013	\$429,620	\$200,603	\$-	\$1,238,236
Inter-segment	168,764	106,097	-	(274,861)	-
Total revenue	<u>\$776,777</u>	<u>\$535,717</u>	<u>\$200,603</u>	<u>\$(274,861)</u>	<u>\$1,238,236</u>
Segment profit	<u>\$19,224</u>	<u>\$21,243</u>	<u>\$5,822</u>	<u>\$-</u>	\$46,289
Other unallocated amounts					
Non-operating incomes and expenses					(182,034)
Income before income tax					<u>\$(135,745)</u>

Global Tek Fabrication Co., Ltd. and subsidiaries

Notes to the Consolidated Financial Statements – (Continued)

(Amounts Expressed in Thousands of New Taiwan Dollars unless Otherwise Specified)

	Automotive products business	Industrial Products business	Aerospace products business	Adjustments & eliminations	Consolidated
<u>For the six-month period ended Jun. 30, 2026</u>					
Revenue					
External customers	\$1,388,265	\$944,611	\$489,339	\$-	\$2,822,215
Inter-segment	426,086	161,598	-	(587,684)	-
Total revenue	<u>\$1,814,351</u>	<u>\$1,106,209</u>	<u>\$489,339</u>	<u>\$(587,684)</u>	<u>\$2,822,215</u>
Segment profit	<u>\$26,859</u>	<u>\$38,469</u>	<u>\$54,979</u>	<u>\$-</u>	<u>\$120,307</u>
Other unallocated amounts					
Non-operating incomes and expenses					21,287
Income before income tax					<u>\$141,594</u>
<u>For the six-month period ended Jun. 30, 2025</u>					
Revenue					
External customers	\$1,234,894	\$840,733	\$414,958	\$-	\$2,490,585
Inter-segment	339,177	207,768	-	(546,945)	-
Total revenue	<u>\$1,574,071</u>	<u>\$1,048,501</u>	<u>\$414,958</u>	<u>\$(546,945)</u>	<u>\$2,490,585</u>
Segment profit	<u>\$12,455</u>	<u>\$56,933</u>	<u>\$36,377</u>	<u>\$-</u>	<u>\$105,765</u>
Other unallocated amounts					
Non-operating incomes and expenses					(135,028)
Income before income tax					<u>\$(29,263)</u>

Departmental profit (loss) refers to the profit earned by each department, excluding apportioned interest income, gains and losses from disposal of real estate, plant and equipment, net profit (loss) from foreign currency exchange, financial instrument evaluation gains and losses, financial costs, and income tax expenses. This measure is provided to the chief operating decision maker to allocate resources to departments and measure their performance.

Information on assets and liabilities of the reportable segment.

Global Tek Fabrication Co., Ltd. and subsidiaries

Notes to the Consolidated Financial Statements – (Continued)

(Amounts Expressed in Thousands of New Taiwan Dollars unless Otherwise Specified)

	Automotive products business	Industrial Products business	Aerospace products business	unallocated assets	Consolidated
As of Jun. 30, 2026					
Segment assets	<u>\$3,534,698</u>	<u>\$3,631,630</u>	<u>\$1,870,987</u>	<u>\$2,213,979</u>	<u>\$11,251,294</u>
As of Dec. 31, 2025					
Segment assets	<u>\$2,857,106</u>	<u>\$3,472,738</u>	<u>\$1,421,423</u>	<u>\$2,823,089</u>	<u>\$10,574,356</u>
As of Jun. 30, 2025					
Segment assets	<u>\$2,691,770</u>	<u>\$3,105,763</u>	<u>\$1,335,948</u>	<u>\$2,688,385</u>	<u>\$9,821,866</u>

English Translation of Consolidated Financial Statements Originally Issued in Chinese

Global Tek Fabrication Co., Ltd. and Subsidiaries

Financing provided to others

For the six-month period ended June 30, 2026

Attachment 1

(In Thousands of Foreign Currency/New Taiwan Dollars)

NO. (Note1)	Lender	Counter-party	Financial accounting account	Related Party	Maximum balance for the period	Ending balance	Actual amount provided	Interest rate	Nature of financing (Note 2)	Amount of sales to (purchases from) counter-party	Reason for financing	Allowance for doubtful accounts	Collateral		Limit of financing amount for individual counter-party (Note 3)	Limit of total financing amount (Note 3)
													Item	Value		
0	Global Tek Fabrication Co., Ltd.	GLOBAL TEK GROUP (THAI) CO., LTD.	Other receivables - related parties	YES	\$191,076 (USD 6,000)	\$191,076 (USD 6,000)	\$-	2.10%	2	\$-	To address Thailand's future funding needs	\$-	None	-	\$1,011,917	\$2,023,835
1	Global Tek (Wuxi) Co., Ltd.	Global Tek (Suzhou) Precision Industry Co., Ltd.	Other receivables - related parties	YES	\$135,967 (CNY 29,000)	\$117,181 (CNY 24,993)	\$85,300 (CNY 18,193) (Note 5)	3.00%~3.10%	2	\$-	Business turnover and factory construction	\$-	None	-	\$426,676	\$853,352
2	Global Tek GmbH	Formtechnology GmbH	Other receivables	None	\$3,988 (EUR 110)	\$3,988 (EUR 110)	\$3,988 (EUR 110)	7.50%	2	\$-	Business turnover	\$3,988 (Note 4)	None	-	\$794	\$1,588

Note 1: Global Tek Fabrication Co. Ltd. and subsidiaries are coded as follows:

- 1.Global Tek Fabrication Co. Ltd. is coded "0".
- 2.The subsidiaries are coded consecutively beginning from "1" in the order presented in the table above.

Note 2: Nature of financing is coded as follows:

- 1.Need for operating is coded "1".
- 2.Need for short term financing is coded "2".

Note 3: The total amount of the Company's funds lent to others shall not exceed 20% of the Company's latest net worth indicated in the financial statements audited or reviewed by a certified accountant. The limit for each borrower is determined according to the reason as follows:

- (1) For those who have business relationship with the Company, the individual loan amount shall not exceed the higher of the purchase or sales amount of the Company as of the time the loan is extended for the most recent year or the current year.
- (2) When there is a need for short-term financing, the amount of financing shall not exceed 40% of the Company's latest net worth indicated in the financial statements audited or reviewed by a certified accountant.

The financing amount mentioned in the preceding paragraph refers to the cumulative balance of the Company's short-term financing funds.

Note 4 : Formtechnology GmbH filed the bankruptcy to local court in Germany and the local court appointed provisional assignee in December 2024. As of June 30, 2026, the bankruptcy and liquidation process has not been completed.

Note 5 : Transactions are eliminated when preparing the consolidated financial statements.

English Translation of Consolidated Financial Statements Originally Issued in Chinese

Global Tek Fabrication Co., Ltd. and Subsidiaries

Endorsement/Guarantee provided to others

For the six-month period ended June 30, 2026

Attachment 2

(In Thousands of Foreign Currency/New Taiwan Dollars)

NO. (Note1)	Endorsement/ Guarantee Provider	Guaranteed Party		Limits on Endorsement/ Guarantee Amount Provided to Each Guaranteed Party (Note3)	Maximum Balance for the Period (Note4)	Ending Balance (Note5)	Amount Actually Drawn (Note6)	Amount of Endorsement/ Guarantee secured by Properties	Ratio of Accumulated Endorsement/ Guarantee to Net Worth per Latest Financial Statements	Maximum Endorsement/ Guarantee Amount Allowed (Note3)	Endorsement provided by parent company to subsidiaries (Note7)	Endorsement provided by subsidiaries to parent company (Note7)	Endorsement provided to entities in China (Note7)
		Name	Nature of Relationship (Note2)										
0	Global Tek Fabrication Co., Ltd.	GLOBAL TEK GROUP (THAI) CO., LTD.	Subsidiary	\$1,011,917	\$479,650	\$479,650	\$442,237	\$-	9.48%	\$2,529,794	Y	N	N
0	Global Tek Fabrication Co., Ltd.	Global Tek (Suzhou) Precision Industry Co., Ltd.	Subsidiary	\$1,011,917	\$234,425	\$234,425	\$234,425	\$-	4.63%	\$2,529,794	Y	N	Y
1	Global Tek (Wuxi) Co., Ltd.	Global Tek (Suzhou) Precision Industry Co., Ltd.	Subsidiary	\$426,676	\$281,310	\$281,310	\$281,310	\$-	5.56%	\$1,066,690	N	N	Y

Note1 : Global Tek Fabrication Co., Ltd. and its subsidiaries are coded as follows:

- 1.Global Tek Fabrication Co., Ltd. is coded "0".
- 2.The subsidiaries are coded consecutively beginning from "1" in the order presented in the above table.

Note2 : The relationship between the guarantor of the endorsement and the object to be guaranteed is as follows:

- 1.The company with business contacts.
- 2.The company directly and indirectly holds more than 50% of the shares with voting rights.
- 3.Companies that directly and indirectly holds more than 50% of the shares of the company with voting rights.
- 4.The company directly and indirectly holds more than 90% of the shares with voting rights.
- 5.Where a public company fulfills its contractual obligations by providing mutual endorsements/guarantees for another company in the same industry.
- 6.A company whose co-investment relationship is endorsed by all shareholders in proportion to their shareholding ratio.
- 7.The performance guarantee of the preconstruction real estate contract between the same industry in accordance with the Consumer Protection Law is jointly guaranteed.

Note 3: The company should fill in the endorsement guarantee limit for individual objects and the maximum endorsement guarantee limit set by the company in accordance with the endorsement guarantee operation procedures for others.

According to the company's "endorsement guarantee operation procedures", the company's external endorsement The total amount of certificates shall not exceed 50% of the current net value. The amount of endorsement guarantee for a single enterprise shall not exceed 20% of the current net value.

Note 4: The maximum balance of endorsement guarantee for others in the current year.

Note 5: In the end of the year, when the company signs an endorsement guarantee contract with the bank or the amount of the bill is approved, it will assume the endorsement or guarantee responsibility;

other related endorsement guarantees should be included in the endorsement guarantee balance.

Note 6: The actual expenditure amount of the endorsed guarantee company within the scope of the endorsement guarantee balance should be entered.

Note 7: Y must be filled in only for the endorsement of the parent company of the listed company to the subsidiary, the endorsement of the subsidiary to the parent company of the listed company, and the endorsement certificate of the mainland area.

English Translation of Consolidated Financial Statements Originally Issued in Chinese

Global Tek Fabrication Co., Ltd. and Subsidiaries

Marketable Securities Held (Excluding Investments in Subsidiaries, Associates and Joint Ventures)

As of June 30, 2026

Attachment 3

(In Thousands of New Taiwan Dollars)

Holding Company	Securities Type and Name	Relationship	Financial Statement Account	As of June 30, 2026				Note
				Shares/Units	Book Value	Percentage of ownership (%)	Fair value	
Global Tek Fabrication Co., Ltd.	<u>Stock</u> Techplasma Technology Co., Ltd.	-	Financial asset at fair value through other comprehensive income, noncurrent	1,266,690	<u>\$49,946</u>	3.81%	<u>\$49,946</u>	Unlisted (cabinet) stock
Global Tek GmbH	<u>Stock</u> Formtechnology GmbH	-	Financial asset at fair value through other comprehensive income, noncurrent	-	<u>\$-</u>	9.28%	<u>\$-</u>	Unlisted (cabinet) stock
Global Tek Co., Ltd.	Money market funds: Neuberger Investment Fund - NB High Yield Bond Securities Fund T Weekly Dividend Stocks (AUD)	-	Financial assets at fair value through profit or loss	4,749	<u>\$520</u>	-%	<u>\$520</u>	

English Translation of Consolidated Financial Statements Originally Issued in Chinese
Global Tek Fabrication Co., Ltd. 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 Company	Investee Company	Address	Main businesses and products	Original Investment Amount		Investments as of June 30, 2026			Net income (loss) of investee company	Investment income (loss) recognized	Note
				Ending balance	End of last year	Number of shares	Percentage of ownership (%)	Book Value			
Global Tek Fabrication Co., Ltd.	Global Tek Co., Ltd.	Taiwan	Auto parts precision processing	\$200,000	\$200,000	20,000,000 shares	100.00%	\$274,476	\$30,068	\$30,068	Note
Global Tek Fabrication Co., Ltd.	Global Tek Fabrication Co., Ltd. (Samoa)	APIA, SAMOA	Investing activities	USD 25,795	USD 25,795	-	100.00%	\$2,736,894	\$91,068	\$92,299 (NOTE 1)	Note
Global Tek Fabrication Co., Ltd.	Global Tek GmbH	Bavaria, Germany	Auto Parts, industrial automatic control parts, Aerospace equipment parts sales	EUR 525	EUR 525	-	100.00%	\$3,970 EUR 110	\$71 EUR 2	\$71 EUR 2	Note
Global Tek Fabrication Co., Ltd.	AvioCast Inc.	Taiwan	Aerospace aluminum alloy manufacturing sales	\$192,028	\$192,028	15,961,000 shares	59.56%	\$183,383	\$16,630	\$8,742 (NOTE 2)	Note
Global Tek Fabrication Co., Ltd.	GLOBAL TEK 株式会社	Japan	Auto Parts, industrial automatic control parts, Aerospace equipment parts sales	JPY 27,000	JPY 27,000	2,700,000 shares	90.00%	\$743 JPY 3,789	\$(570) (JPY 2,851)	\$(513) (JPY 2,566)	Note
Global Tek Fabrication Co., Ltd.	GLOBAL TEK GROUP (THAI) CO., LTD.	Thailand	Auto parts precision processing	THB 620,000	THB 500,000	62,000,000 shares	100.00%	\$583,203 THB 607,947	\$(8,875) (THB 9,004)	\$(8,875) (THB 9,004)	Note
Global Tek Fabrication Co., Ltd.	GLOBAL TEK AVIATION (THAI) CO., LTD.	Thailand	Aerospace equipment parts precision processing	THB 60,000	THB 60,000	6,000,000 shares	100.00%	\$57,423 THB 59,860	\$(40) (THB 41)	\$(40) (THB 41)	Note
Global Tek Co., Ltd.	Global Tek Inc.	American Little	Auto Parts, industrial automatic control parts, Aerospace equipment parts sales	USD 20	USD 20	-	100.00%	\$3,964 USD 124	\$159 USD 5	\$159 USD 5	Note
Global Tek Fabrication Co., Ltd. (Samoa)	Global Tek Co., Ltd. (Samoa)	APIA, SAMOA	Investing activities	USD 13,150	USD 13,150	-	100.00%	\$1,758,766	\$76,354	\$76,354	Note
Global Tek Fabrication Co., Ltd. (Samoa)	Global Tek Fabrication Co., Ltd. (HK)	Hongkong	Investing activities	HKD 62,380	HKD 62,380	-	92.76%	\$1,012,417	\$29,925	\$27,758	Note
Global Tek Co., Ltd. (Samoa)	Global Tek Fabrication Co., Ltd. (HK)	Hongkong	Investing activities	USD 660	USD 660	-	7.24%	\$79,020	\$29,925	\$2,167	Note

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

Note1: Including investment gain recognized under equity method amounted to NT\$91,068 thousand and realized profit on transaction between subsidiaries amounted to NT\$25,266 thousand and unrealized profit on transaction between subsidiaries amounted to NT\$(24,157) thousand and realized profit on transaction between subsidiaries amounted to NT\$365 thousand and unrealized profit on transaction between subsidiaries amounted to NT\$(334) thousand and realized loss on transaction between subsidiaries amounted to NT\$(5,803) thousand and unrealized loss on transaction between subsidiaries amounted to NT\$5,894 thousand.

Note 2: Including investment gain recognized under equity method amounted to NT\$9,905 thousand, and the premium amortization amounted to NT\$(1,163) thousand.

English Translation of Consolidated Financial Statements Originally Issued in Chinese

Global Tek Fabrication Co., Ltd. and Subsidiaries

Related party transactions for purchases and sales amount exceeding the lower of NT\$100 million or 20 percent of capital stock

For the six-month period ended June 30, 2026

Attachment 5

(In Thousands of New Taiwan Dollars)

Purchase (sales) company	Counterparty	Relationship	Transactions				Details of non-arm's length transaction		Notes and accounts receivables (payables)		Note
			Purchases (Sales)	Amount	Percentage of total purchases (sales) (%)	Term	Unit Price	Term	Balance	Percentage of total receivables (payables)(%)	
Global Tek Fabrication Co.,Ltd	Global Tek (Xi'An) Co., Ltd.	Subsidiary	Purchases	\$118,103	24%	90 days after monthly dosing	Same as general trading conditions	Same as general trading conditions	Accounts payables \$(84,200)	23%	Note
Global Tek Co., Ltd.	Global Tek (Wuxi) Co., Ltd.	Associate	Purchases	\$423,807	79%	90 days after monthly dosing	Same as general trading conditions	Same as general trading conditions	Accounts payables \$(357,132)	79%	Note

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

English Translation of Consolidated Financial Statements Originally Issued in Chinese

Global Tek Fabrication Co., Ltd. and Subsidiaries

Receivable from related parties with amounts exceeding the lower of NT\$100 million or 20 percent of capital stock

As of June 30, 2026

Attachment 6

(In Thousands of Foreign Currency / New Taiwan Dollars)

Company	Counterparty	Relationship	Ending Balance	Turnover Ratio	Overdue		Amount Received in Subsequent Periods	Loss Allowance
					Amount	Action Taken		
Global Tek (Wuxi) Co., Ltd.	Global Tek Co., Ltd.	Associate	\$357,132	1.35	\$-	-	\$69,933	\$-
			(Note1&2)					

Note 1: Accounts receivables.

Note 2: Transactions are eliminated when preparing the consolidated financial statements.

English Translation of Consolidated Financial Statements Originally Issued in Chinese
Global Tek Fabrication Co., Ltd. and Subsidiaries
Intercompany Relationships and Significant Intercompany Transactions
For the six-month period ended June 30, 2026

Attachment 7

(In Thousands of Foreign Currency / New Taiwan Dollars)

No	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)
	<u>2026.01.01~2026.06.30</u>						
0	Global Tek Fabrication Co. Ltd.	Global Tek (Xi'an) Co., Ltd.	1	Operating costs	118,103	No difference compared with general manufacturers	4.18%
0	Global Tek Fabrication Co. Ltd.	Global Tek (Xi'an) Co., Ltd.	1	Account payables	84,200	No difference compared with general manufacturers	0.75%
0	Global Tek Fabrication Co. Ltd.	Global Tek (Xi'an) Co., Ltd.	1	Other receivables	18,291	-	0.16%
0	Global Tek Fabrication Co. Ltd.	Global Tek Co., Ltd.	1	Processing Revenue	5,768	No difference compared with general client	0.20%
0	Global Tek Fabrication Co. Ltd.	Global Tek Co., Ltd.	1	Other revenue	6,000	-	0.21%
0	Global Tek Fabrication Co. Ltd.	Global Tek Co., Ltd.	1	Other receivables	9,401	-	0.08%
0	Global Tek Fabrication Co. Ltd.	GLOBAL TEK GROUP (THAI) CO., LTD.	1	Other payables	18,245	-	0.16%
1	Global Tek (Xi'an) Co., Ltd.	Global Tek Metal Manufacturing (Shaanxi) Co., Ltd.	3	Account payables	17,460	No difference compared with general manufacturers	0.16%
1	Global Tek (Xi'an) Co., Ltd.	Global Tek Metal Manufacturing (Shaanxi) Co., Ltd.	3	Operating costs	20,638	No difference compared with general manufacturers	0.73%
2	Global Tek Co., Ltd.	Global Tek (Wuxi) Co., Ltd.	3	Other receivables	7,157	-	0.06%
2	Global Tek Co., Ltd.	Global Tek (Wuxi) Co., Ltd.	3	Account payables	357,132	No difference compared with general manufacturers	3.17%
2	Global Tek Co., Ltd.	Global Tek (Wuxi) Co., Ltd.	3	Operating costs	423,807	No difference compared with general manufacturers	15.02%
2	Global Tek Co., Ltd.	Global Tek (Wuxi) Co., Ltd.	3	Other revenue	10,264	Note 5	0.36%
3	Global Tek (Wuxi) Co., Ltd.	Global Tek (Suzhou) Precision Industry Co., Ltd.	3	Other receivables (financing)	87,115	-	0.77%

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: The foreign currency amount is converted into NT dollars based on the exchange rate on the balance sheet date.

Note 5: Global Tek Co., Ltd. purchases some production consumables on behalf of the mainland subsidiary.