ChipMOS TECHNOLOGIES INC. AND SUBSIDIARIES

CONSOLIDATED FINANCIAL STATEMENTS AND

REVIEW REPORT OF INDEPENDENT ACCOUNTANTS

FOR THE SIX MONTHS ENDED

June 30, 2026 AND 2025

For the convenience of readers and for information purpose only, the review report of independent accountants and the accompanying consolidated financial statements have been translated into English from the original Chinese version prepared and used in the Republic of China. In the event of any discrepancy between the English version and the original Chinese version or any differences in the interpretation of the two versions, the Chinese-language review report of independent accountants and consolidated financial statements shall prevail.

ChipMOS TECHNOLOGIES INC. AND SUBSIDIARIES
CONSOLIDATED FINANCIAL STATEMENTS
AND REVIEW REPORT OF INDEPENDENT ACCOUNTANTS
FOR THE SIX MONTHS ENDED JUNE 30, 2026 AND 2025

CONTENTS

pwc 資誠

REVIEW REPORT OF INDEPENDENT ACCOUNTANTS

To the Board of Directors and Shareholders of ChipMOS TECHNOLOGIES INC.

Introduction

We have reviewed the accompanying consolidated balance sheets of ChipMOS TECHNOLOGIES INC. and its subsidiaries (the "Group") as of June 30, 2026 and 2025, and the related consolidated statements of comprehensive income for the three months and six months then ended, as well as the consolidated statements of changes in equity and of cash flows for the six months then ended, and the notes to the consolidated financial statements, including a summary of material accounting policies. 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 Standards No. 34, "Interim Financial Reporting" that came into effect as endorsed by the Financial Supervisory Commission. Our responsibility is to express a conclusion on these consolidated financial statements based on our reviews.

Scope of review

We conducted our reviews in accordance with the 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 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.

Conclusion

Based on our reviews and the reports of other independent accountants, as described in the *Other matter* section of the report, 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 Group as of June 30, 2026 and 2025, and its consolidated financial performance for the three months and six months then ended, and its consolidated cash flows for the six months then ended in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and International Accounting Standard 34, "Interim Financial Reporting" that came into effect as endorsed by the Financial Supervisory Commission.

資誠聯合會計師事務所 PricewaterhouseCoopers, Taiwan
110208 臺北市信義區基隆路一段 333 號 27 樓
27F, No. 333, Sec. 1, Keelung Rd., Xinyi Dist., Taipei 110208, Taiwan
T: +886 (2) 2729 6666, F: +886 (2) 2729 6686
www.pwc.tw

Other matter

We did not review the financial statements of a certain investment accounted for using the equity method which were reviewed by other independent accountants. Therefore, our conclusion expressed herein, insofar as it relates to the amounts included in the consolidated financial statements and the information on the investee disclosed in Note 13 is based solely on the reports of the other independent accountants. The balance of this investment accounted for using the equity method amounted to NT$280,057 thousand and NT$256,791 thousand, constituting 0.6% and 0.6% of the consolidated total assets as of June 30, 2026 and 2025, respectively, and total net comprehensive income including the share of profit and other comprehensive income (loss) of associate accounted for using the equity method amounted to NT$95,560 thousand, (NT$26,596) thousand, NT$120,786 thousand and (NT$34,637) thousand, constituting 8.7%, (4.4%), 7.1% and (8.5%) of the consolidated total comprehensive income for the three months and six months then ended, respectively.

Chia-Hung Lin
For and on behalf of PricewaterhouseCoopers, Taiwan
August 11, 2026

Fang-Yu Wang

The accompanying consolidated financial statements are not intended to present the financial position and results of operations and cash flows in accordance with accounting principles generally accepted in countries and jurisdictions other than the Republic of China. The standards, procedures and practices in the Republic of China governing the review of such financial statements may differ from those generally accepted in countries and jurisdictions other than the Republic of China. Accordingly, the accompanying consolidated financial statements and review 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.

ChipMOS TECHNOLOGIES INC. AND SUBSIDIARIES
CONSOLIDATED BALANCE SHEETS
(Expressed in thousands of New Taiwan dollars)

	Assets	Notes	June 30, 2026 Amount	%	December 31, 2025 Amount	%	June 30, 2025 Amount	%
	Current assets							
1100	Cash and cash equivalents	6(1)	$ 12,552,337	27	$ 14,858,903	33	$ 13,661,806	32
1110	Current financial assets at fair value through profit or loss	6(2)	43,350	-	73,150	-	59,730	-
1136	Current financial assets at amortized cost	6(3)	-	-	45,963	-	41,843	-
1140	Current contract assets	6(18)	446,144	1	568,088	1	351,878	1
1170	Accounts receivable, net	6(4)	7,187,338	15	6,042,574	13	5,691,741	13
1200	Other receivables		74,706	-	72,540	-	44,149	-
1210	Other receivables – related parties	7	-	-	-	-	3,040	-
1220	Current tax assets		658	-	1,238	-	9,398	-
130X	Inventories	6(5)	4,741,581	10	3,356,503	8	3,183,344	7
1410	Prepayments		526,899	1	128,372	-	102,856	-
11XX	**Total current assets**		25,573,013	54	25,147,331	55	23,149,785	53
	Non-current assets							
1517	Non-current financial assets at fair value through other comprehensive income	6(6)	426,701	1	135,172	-	100,672	-
1535	Non-current financial assets at amortized cost	6(3) and 8	43,333	-	43,219	-	43,148	-
1550	Investments accounted for using equity method	6(7)	280,057	1	190,210	1	284,905	1
1600	Property, plant and equipment	6(8) and 8	19,196,285	41	18,691,192	41	18,678,278	43
1755	Right-of-use assets	6(9)	1,051,237	2	823,311	2	933,753	2
1840	Deferred tax assets		136,339	-	113,049	-	217,514	1
1920	Refundable deposits		20,598	-	21,608	-	21,310	-
1990	Other non-current assets		236,597	1	187,329	1	91,733	-
15XX	**Total non-current assets**		21,391,147	46	20,205,090	45	20,371,313	47
1XXX	**Total assets**		$ 46,964,160	100	$ 45,352,421	100	$ 43,521,098	100

(Continued)

ChipMOS TECHNOLOGIES INC. AND SUBSIDIARIES
CONSOLIDATED BALANCE SHEETS
(Expressed in thousands of New Taiwan dollars)

	Liabilities and Equity	Notes	June 30, 2026 Amount	%	December 31, 2025 Amount	%	June 30, 2025 Amount	%
	Liabilities							
	Current liabilities							
2100	Short-term bank loans	6(10)(27)	$ 1,941,521	4	$ 2,706,072	6	$ 1,779,578	4
2150	Notes payable		1,583	-	1,596	-	193	-
2170	Accounts payable		1,442,401	3	1,166,973	3	1,018,010	2
2200	Other payables	6(11)	3,793,881	8	3,365,755	8	3,326,014	8
2220	Other payables – related parties	7	2,928	-	8,312	-	2,678	-
2230	Current tax liabilities		263,299	1	92,303	-	-	-
2250	Current provisions		110,841	-	78,982	-	58,658	-
2280	Current lease liabilities	6(27)	71,440	-	114,605	-	180,559	1
2320	Long-term bank loans, current portion	6(12)(27) and 8	2,892,612	6	2,896,893	6	3,712,099	8
2365	Current refund liabilities		23,910	-	10,333	-	26,650	-
2399	Other current liabilities		172,037	1	25,267	-	26,628	-
21XX	**Total current liabilities**		10,716,453	23	10,467,091	23	10,131,067	23
	Non-current liabilities							
2540	Long-term bank loans	6(12)(27) and 8	10,095,793	22	9,867,797	22	9,007,795	21
2570	Deferred tax liabilities		128,857	-	82,685	-	79,650	-
2580	Non-current lease liabilities	6(27)	1,007,882	2	740,311	2	777,579	2
2630	Long-term deferred revenue		99,450	-	108,018	-	111,716	-
2640	Net defined benefit liability, non-current		45,154	-	57,670	-	136,062	1
2645	Guarantee deposits	6(27)	20,477	-	20,486	-	21,191	-
25XX	**Total non-current liabilities**		11,397,613	24	10,876,967	24	10,133,993	24
2XXX	**Total liabilities**		22,114,066	47	21,344,058	47	20,265,060	47
	Equity							
	Equity attributable to equity holders of the Company							
	Capital stock	6(14)						
3110	Capital stock – common stock		7,045,231	15	7,045,231	16	7,172,401	16
	Capital surplus	6(15)						
3200	Capital surplus		5,018,340	11	5,879,319	13	5,985,000	14
	Retained earnings	6(16)						
3310	Legal reserve		3,299,160	7	3,268,022	7	3,268,022	8
3350	Unappropriated retained earnings		9,162,454	19	7,793,165	17	6,986,425	16
	Other equity interest	6(17)						
3400	Other equity interest		453,024	1	150,741	-	63,812	-
3500	Treasury shares	6(14)	(128,115)	-	(128,115)	-	(219,622)	(1)
31XX	**Equity attributable to equity holders of the Company**		24,850,094	53	24,008,363	53	23,256,038	53
3XXX	**Total equity**		24,850,094	53	24,008,363	53	23,256,038	53
	Significant contingent liabilities and unrecognized contract commitments	9						
3X2X	**Total liabilities and equity**		$ 46,964,160	100	$ 45,352,421	100	$ 43,521,098	100

The accompanying notes are an integral part of these consolidated financial statements.

ChipMOS TECHNOLOGIES INC. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME
(Expressed in thousands of New Taiwan dollars, except earnings (losses) per share)

	Items	Notes	Three months ended June 30,				Six months ended June 30,			
			2026		2025		2026		2025	
			Amount	%	Amount	%	Amount	%	Amount	%
4000	Revenue	6(18)	$ 7,383,096	100	$ 5,735,838	100	$ 14,318,724	100	$ 11,268,170	100
5000	Cost of revenue	6(5)(22)(23)	(6,057,450)	(82)	(5,357,004)	(93)	(12,037,613)	(84)	(10,370,948)	(92)
5900	Gross profit		1,325,646	18	378,834	7	2,281,111	16	897,222	8
	Operating expenses	6(22)(23)								
6100	Sales and marketing expenses		(31,937)	(1)	(30,226)	(1)	(61,212)	(1)	(58,982)	(1)
6200	General and administrative expenses		(143,654)	(2)	(129,236)	(2)	(274,620)	(2)	(246,115)	(2)
6300	Research and development expenses		(310,956)	(4)	(264,819)	(5)	(602,481)	(4)	(530,501)	(5)
6000	Total operating expenses		(486,547)	(7)	(424,281)	(8)	(938,313)	(7)	(835,598)	(8)
6500	Other income (expenses), net		108,923	2	66,627	1	124,901	1	75,584	1
6900	Operating profit		948,022	13	21,180	-	1,467,699	10	137,208	1
	Non-operating income (expenses)									
7100	Interest income	6(19)	58,294	1	64,851	1	111,930	1	128,422	1
7010	Other income		12,229	-	20,505	-	24,416	-	44,037	1
7020	Other gains and losses	6(20)	93,181	1	(685,088)	(11)	169,393	1	(617,049)	(6)
7050	Finance costs	6(21)	(82,406)	(1)	(69,896)	(1)	(164,707)	(1)	(135,962)	(1)
7060	Share of (loss) profit of associates and joint ventures accounted for using equity method		(2,429)	-	(12,603)	-	16,309	-	(19,594)	-
7000	Total non-operating income (expenses)		78,869	1	(682,231)	(11)	157,341	1	(600,146)	(5)
7900	**Profit (loss) before income tax**		1,026,891	14	(661,051)	(11)	1,625,040	11	(462,938)	(4)
7950	Income tax (expense) benefit	6(24)	(135,234)	(2)	127,990	2	(228,491)	(1)	106,182	1
8200	**Profit (loss) for the period**		$ 891,657	12	$ (533,061)	(9)	$ 1,396,549	10	$ (356,756)	(3)
	Other comprehensive income (loss)									
8316	Unrealized gain (loss) on valuation of equity instruments at fair value through other comprehensive income	6(6)(17)	$ 144,401	2	$ (18,139)	-	$ 247,719	2	$ (2,341)	-
8320	Share of other comprehensive income (loss) of associates and joint ventures accounted for using equity method that will not be reclassified to profit or loss	6(7)(17)	97,650	1	(14,397)	-	103,340	1	(16,484)	-
8349	Income tax effect on components that will not be reclassified to profit or loss	6(17)(24)	(28,880)	-	3,628	-	(49,544)	(1)	468	-
8310	Components of other comprehensive income (loss) that will not be reclassified to profit or loss		213,171	3	(28,908)	-	301,515	2	(18,357)	-
8361	Exchange differences on translation of foreign operations	6(17)	(1,041)	-	(36,637)	(1)	4,646	-	(32,533)	(1)
8360	Components of other comprehensive (loss) income that will be reclassified to profit or loss		(1,041)	-	(36,637)	(1)	4,646	-	(32,533)	(1)
8300	**Other comprehensive income (loss), net of income tax**		$ 212,130	3	$ (65,545)	(1)	$ 306,161	2	$ (50,890)	(1)
8500	**Total comprehensive income (loss) for the period**		$ 1,103,787	15	$ (598,606)	(10)	$ 1,702,710	12	$ (407,646)	(4)
9750	Earnings (losses) per share – basic	6(25)	$ 1.28		$ (0.75)		$ 2.00		$ (0.50)	
9850	Earnings (losses) per share – diluted	6(25)	$ 1.27		$ (0.75)		$ 1.99		$ (0.50)	

The accompanying notes are an integral part of these consolidated financial statements.

ChipMOS TECHNOLOGIES INC. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY
(Expressed in thousands of New Taiwan dollars)

		Equity attributable to equity holders of the Company							
				Retained earnings		Other equity interest			
	Notes	Capital stock – common stock	Capital surplus	Legal reserve	Unappropriated retained earnings	Financial statements translation differences of foreign operations	Unrealized gain (loss) on valuation of financial assets at fair value through other comprehensive income	Treasury shares	Total equity
Year 2025									
Balance at January 1, 2025		$ 7,272,401	$ 6,064,637	$ 3,121,210	$ 8,501,284	$ 17,691	$ 97,011	$ -	$ 25,074,234
Loss for the period		-	-	-	(356,756)	-	-	-	(356,756)
Other comprehensive loss	6(17)	-	-	-	-	(32,533)	(18,357)	-	(50,890)
Total comprehensive loss for the period		-	-	-	(356,756)	(32,533)	(18,357)	-	(407,646)
Appropriation of prior year's earnings:	6(16)								
Legal reserve		-	-	146,812	(146,812)	-	-	-	-
Cash dividends		-	-	-	(872,688)	-	-	-	(872,688)
Purchase of treasury shares	6(14)	-	-	-	-	-	-	(541,327)	(541,327)
Cancellation of treasury shares	6(14)(15)(16)	(100,000)	(83,102)	-	(138,603)	-	-	321,705	-
Change in shareholding of equity investment	6(7)	-	3,465	-	-	-	-	-	3,465
Balance at June 30, 2025		$ 7,172,401	$ 5,985,000	$ 3,268,022	$ 6,986,425	$ (14,842)	$ 78,654	$ (219,622)	$ 23,256,038
Year 2026									
Balance at January 1, 2026		$ 7,045,231	$ 5,879,319	$ 3,268,022	$ 7,793,165	$ 5,959	$ 144,782	$ (128,115)	$ 24,008,363
Profit for the period		-	-	-	1,396,549	-	-	-	1,396,549
Other comprehensive income	6(17)	-	-	-	-	4,646	301,515	-	306,161
Total comprehensive income for the period		-	-	-	1,396,549	4,646	301,515	-	1,702,710
Appropriation of prior year's earnings:	6(16)								
Legal reserve		-	-	31,138	(31,138)	-	-	-	-
Cash distribution from capital surplus	6(15)	-	(860,979)	-	-	-	-	-	(860,979)
Disposal of investments in equity instruments at fair value through other comprehensive income	6(17)	-	-	-	3,878	-	(3,878)	-	-
Balance at June 30, 2026		$ 7,045,231	$ 5,018,340	$ 3,299,160	$ 9,162,454	$ 10,605	$ 442,419	$ (128,115)	$ 24,850,094

The accompanying notes are an integral part of these consolidated financial statements.

ChipMOS TECHNOLOGIES INC. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CASH FLOWS
(Expressed in thousands of New Taiwan dollars)

	Notes	Six months ended June 30, 2026	Six months ended June 30, 2025
CASH FLOWS FROM OPERATING ACTIVITIES			
Profit (loss) before income tax		$ 1,625,040	$ (462,938)
Adjustments to reconcile profit (loss)			
Depreciation expenses	6(8)(9)(22)	2,464,545	2,589,917
Expected credit losses		308	201
Gain (loss) on valuation of financial assets at fair value through profit or loss	6(2)(20)	(105,473)	2,206
Interest expense	6(21)	164,637	135,962
Interest income	6(19)	(111,930)	(128,422)
Share of (profit) loss of associates and joint ventures accounted for using equity method		(16,309)	19,594
Gain on disposal of property, plant and equipment		(95,764)	(46,732)
Gain on disposal of investments accounted for using equity method	6(7)(20)	(14,008)	-
Impairment loss on non-financial assets	6(8)	-	18,207
Deferred income		(12,632)	(12,034)
Changes in operating assets and liabilities			
Changes in operating assets			
Financial assets mandatorily measured at fair value through profit or loss		135,273	7,034
Current contract assets		121,981	45,882
Accounts receivable		(1,145,108)	(681,805)
Other receivables		46,481	19,938
Other receivables – related parties		-	(1,381)
Inventories		(1,385,078)	(488,750)
Prepayments		(398,527)	26,438
Other non-current assets		(141,097)	-
Changes in operating liabilities			
Notes payable		(13)	(580)
Accounts payable		275,428	319,811
Other payables		77,823	(403,210)
Other payables – related parties		(5,384)	2,678
Current provisions		31,859	22,734
Current refund liabilities		13,577	(9,746)
Other current liabilities		146,770	2,938
Net defined benefit liability, non-current		(12,516)	(10,576)
Cash generated from operations		1,659,883	967,366
Interest received		113,628	132,158
Dividend received		-	1,035
Interest paid		(158,207)	(119,612)
Income tax paid		(83,577)	(44,923)
Net cash generated from operating activities		1,531,727	936,024

(Continued)

ChipMOS TECHNOLOGIES INC. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CASH FLOWS
(Expressed in thousands of New Taiwan dollars)

	Notes	Six months ended June 30, 2026	Six months ended June 30, 2025
CASH FLOWS FROM INVESTING ACTIVITIES			
Acquisition of financial assets at amortized cost		$ (29,096)	$ (73,427)
Proceeds from repayments of financial assets at amortized cost		75,214	72,595
Acquisition of property, plant and equipment	6(26)	(3,284,437)	(2,174,323)
Proceeds from disposal of property, plant and equipment		62,396	58,879
Decrease (increase) in refundable deposits		1,034	(1,579)
Increase in other non-current assets		(38,803)	(48,772)
Increase in long-term deferred revenue		4,064	1,457
Net cash used in investing activities		(3,209,628)	(2,165,170)
CASH FLOWS FROM FINANCING ACTIVITIES	6(27)		
Proceeds from short-term bank loans		5,713,715	2,463,458
Payments on short-term bank loans		(6,478,266)	(1,023,244)
Proceeds from long-term bank loans		1,654,571	498,543
Payments on long-term bank loans		(1,438,598)	(1,548,753)
(Decrease) increase in guarantee deposits		(9)	5
Payments on lease liabilities		(84,133)	(151,287)
Payments to acquire treasury shares		-	(541,327)
Net cash used in financing activities		(632,720)	(302,605)
Effect of foreign exchange rate changes		4,055	(25,482)
Net decrease in cash and cash equivalents		(2,306,566)	(1,557,233)
Cash and cash equivalents at beginning of period		14,858,903	15,219,039
Cash and cash equivalents at end of period		$ 12,552,337	$ 13,661,806

The accompanying notes are an integral part of these consolidated financial statements.

ChipMOS TECHNOLOGIES INC. AND SUBSIDIARIES
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE SIX MONTHS ENDED JUNE 30, 2026 AND 2025
(Expressed in thousands of New Taiwan dollars, except as otherwise indicated)

1. HISTORY AND ORGANIZATION

ChipMOS TECHNOLOGIES INC. (the "Company") was incorporated on July 28, 1997. The Company and its subsidiaries (the "Group") are primarily engaged in the research, development, manufacturing and sale of high-integration and high-precision integrated circuits and related assembly and testing services. On April 11, 2014, the Company's shares were listed on the Taiwan Stock Exchange. On November 1, 2016, the Company's American Depositary Shares ("ADSs") were listed on the NASDAQ Global Select Market.

2. THE AUTHORIZATION OF THE CONSOLIDATED FINANCIAL STATEMENTS

The accompanying consolidated financial statements were authorized for issuance by the Board of Directors on August 11, 2026.

3. APPLICATION OF NEW AND AMENDED INTERNATIONAL FINANCIAL REPORTING STANDARDS AND INTERPRETATIONS

(1) Effect of the adoption of new or amended IFRS® Accounting Standards that came into effect as endorsed by the Financial Supervisory Commission ("FSC")

A. New standards, interpretations and amendments endorsed by the FSC and became effective from 2026 are as follows:

New Standards, Interpretations and Amendments	Effective date issued by International Accounting Standards Board ("IASB")
Amendments to IFRS 9 and IFRS 7, "Amendments to the Classification and Measurement of Financial Instruments"	January 1, 2026
Amendments to IFRS 9 and IFRS 7, "Contracts Referencing Nature – Dependent Electricity"	January 1, 2026
IFRS 17, "Insurance Contracts"	January 1, 2023
Amendments to IFRS 17, "Insurance Contracts"	January 1, 2023
Amendment to IFRS 17, "Initial Application of IFRS 17 and IFRS 9 – Comparative Information"	January 1, 2023
Annual Improvements to IFRS Accounting Standards – Volume 11	January 1, 2026

B. Based on the Group's assessment, the above standards and interpretations have no significant impact on the Group's financial position and financial performance.

(2) Effect of new, revised or amended IFRS Accounting Standards as endorsed by the FSC that has not yet adopted

A. New standards, interpretations and amendments endorsed by the FSC and became effective from 2027 are as follows:

New Standards, Interpretations and Amendments	Effective date issued by IASB
IFRS 18, "Presentation and Disclosure in Financial Statements"	January 1, 2027 (Note 1)
IFRS 19, "Subsidiaries without Public Accountability: Disclosures"	January 1, 2027
Amendments to IAS 21, "Translation to a Hyperinflationary Presentation Currency"	January 1, 2027
Amendments to IAS 28, "Amendments to the Fair Value Option for Investments in Associates and Joint Ventures"	January 1, 2027 (Note 2)

Note 1: The entities shall apply IFRS 18, "Presentation and Disclosure in Financial Statements" ("IFRS 18") starting from January 1, 2028. Additionally, entities can choose to adopt IFRS 18 earlier.

Note 2: The entities shall apply the amendment simultaneously with IFRS 18.

B. Except for the following, the above standards and interpretations have no significant impact on the Group's financial position and financial performance based on the Group's assessment.

IFRS 18, "Presentation and Disclosure in Financial Statements"

IFRS 18 replaces IAS 1. The standard introduces a defined structure of the statement of profit or loss, disclosure requirements related to management-defined performance measures, and enhanced principles on aggregation and disaggregation which apply to the primary financial statements and notes.

(3) The IFRS Accounting Standards issued by IASB but not yet endorsed by the FSC

A. New standards, interpretations and amendments issued by IASB but not yet included in the IFRS Accounting Standards as endorsed by the FSC are as follows:

New Standards, Interpretations and Amendments	Effective date issued by IASB
Amendments to IFRS 10 and IAS 28, "Sale or Contribution of Assets between an Investor and its Associate or Joint Venture"	To be determined by IASB
IFRS 20, "Regulatory Assets and Regulatory Liabilities"	January 1, 2029

B. Based on the Group's assessment, the above standards and interpretations have no significant impact on the Group's financial position and financial performance.

4. SUMMARY OF MATERIAL ACCOUNTING POLICIES

The principal accounting policies adopted are consistent with Note 4 in the consolidated financial statements for the year ended December 31, 2025, except for the statement of compliance, basis of preparation, basis of consolidation and additional policies as set out below. These policies have been consistently applied to all the periods presented, unless otherwise stated.

(1) <u>Statement of compliance</u>

A. The consolidated financial statements of the Group have been prepared in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers, and IAS 34, “Interim Financial Reporting” that came into effect as endorsed by the FSC.

B. The consolidated financial statements are to be read in conjunction with the consolidated financial statements for the year ended December 31, 2025.

(2) <u>Basis of preparation</u>

A. Except for the following items, the consolidated financial statements have been prepared under the historical cost convention:

(a) Financial assets at fair value through profit or loss.

(b) Financial assets at fair value through other comprehensive income.

(c) Defined benefit liabilities were recognized based on the net amount of pension fund assets less the present value of benefit obligation.

B. The preparation of the consolidated financial statements in conformity with IFRSs, IASs, International Financial Reporting Interpretations Committee interpretations, and SIC® interpretations as endorsed by the FSC requires the use of certain critical accounting estimates. It also requires management to exercise its judgment in the process of applying the Group’s accounting policies. The areas involving a higher degree of judgment or complexity, or areas where assumptions and estimates are significant to the consolidated financial statements are disclosed in Note 5.

(3) <u>Basis of consolidation</u>

A. Basis for preparation of consolidated financial statements:

The basis for preparation of consolidated financial statements is consistent with those for the year ended December 31, 2025.

B. Subsidiaries included in the consolidated financial statements:

			Percentage of ownership (%)		
Name of investor	Name of investee	Main business	June 30, 2026	December 31, 2025	June 30, 2025
The Company	ChipMOS U.S.A., Inc. (“ChipMOS USA”)	Marketing of semiconductors and electronic related products	100	100	100
The Company	ChipMOS TECHNOLOGIES (BVI) LTD. (“ChipMOS BVI”)	Holding company	100	100	100
ChipMOS BVI	ChipMOS SEMICONDUCTORS (Shanghai) LTD. (“ChipMOS Shanghai”)	Marketing of semiconductors and electronic related products	100	100	100

C. Subsidiaries not included in the consolidated financial statements: None.

D. Adjustments for subsidiaries with different balance sheet dates: Not applicable.

E. No significant restrictions on the ability of subsidiaries to transfer funds to parent company.

F. Subsidiaries that have non-controlling interests that are material to the Group: None.

(4) Employee benefits

Defined benefit plans

Pension cost for the interim period is calculated on a year-to-date basis by using the pension cost rate derived from the actuarial valuation at the end of the prior financial year, adjusted for significant market fluctuations since that time and for significant curtailments, settlements, or other significant one-off events. And, the related information is disclosed accordingly.

(5) Income tax

The interim period income tax expense is recognized based on the estimated average annual effective income tax rate expected for the full financial year applied to the pretax income of the interim period, and the related information is disclosed accordingly.

5. CRITICAL ACCOUNTING JUDGMENTS, ESTIMATES AND KEY SOURCES OF ASSUMPTION UNCERTAINTY

There have been no significant changes during the period. Please refer to Note 5 in the consolidated financial statements for the year ended December 31, 2025.

6. DETAILS OF SIGNIFICANT ACCOUNTS

(1) Cash and cash equivalents

	June 30, 2026	December 31, 2025	June 30, 2025
Cash on hand and petty cash	$ 450	$ 450	$ 450
Checking accounts and demand deposits	974,668	1,621,382	1,229,250
Time deposits	11,577,219	13,237,071	12,432,106
	$ 12,552,337	$ 14,858,903	$ 13,661,806

A. The Group transacts with a variety of financial institutions all with high credit quality to disperse credit risk, so it expects that the probability of counterparty default is remote.

B. No cash and cash equivalents of the Group were pledged to others.

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

	June 30, 2026	December 31, 2025	June 30, 2025
Current:			
Financial assets mandatorily measured at fair value through profit or loss			
Listed stocks	$ 14,658	$ 53,747	$ 53,747
Valuation adjustment	28,692	19,403	5,983
	$ 43,350	$ 73,150	$ 59,730

A. Amounts recognized in profit or loss in relation to the financial assets at fair value through profit or loss are listed below:

	Three months ended June 30, 2026	Three months ended June 30, 2025
Financial assets mandatorily measured at fair value through profit or loss		
Listed stocks	$ 74,143	$ (5,170)
Beneficiary certificates	3,659	3,222
	$ 77,802	$ (1,948)

	Six months ended June 30, 2026	Six months ended June 30, 2025
Financial assets mandatorily measured at fair value through profit or loss		
Listed stocks	$ 99,443	$ (9,240)
Beneficiary certificates	6,030	7,034
	$ 105,473	$ (2,206)

B. No financial assets at fair value through profit or loss were pledged to others.

C. Information relating to price risk of financial assets at fair value through profit or loss is provided in Note 12(2).

(3) Financial assets at amortized cost

	June 30, 2026	December 31, 2025	June 30, 2025
Current:			
Time deposits	$ -	$ 45,963	$ 41,843
Non-current:			
Restricted bank deposits	$ 43,333	$ 43,219	$ 43,148

A. Amounts recognized in profit or loss in relation to financial assets at amortized cost are listed below:

	Three months ended June 30, 2026	Three months ended June 30, 2025	Six months ended June 30, 2026	Six months ended June 30, 2025
Interest income	$ 76	$ 509	$ 177	$ 1,041

B. Without taking into account any collateral held or other credit enhancements, the maximum exposure to credit risk in respect of the amount that best represents the financial assets at amortized cost held by the Group is the carrying amount at the end of each reporting period.

C. Information about the financial assets at amortized cost that were pledged to others as collateral is provided in Note 8.

D. Information relating to credit risk of financial assets at amortized cost is provided in Note 12(2).

(4) Accounts receivable

	June 30, 2026	December 31, 2025	June 30, 2025
Accounts receivable	$ 7,189,495	$ 6,044,387	$ 5,693,449
Less: Loss allowance	(2,157)	(1,813)	(1,708)
	$ 7,187,338	$ 6,042,574	$ 5,691,741

A. The Group's credit term granted to customers is 30~90 days. Receivables do not bear interest. The loss allowance is determined based on the credit quality of customers. Information relating to credit risk is provided in Note 12(2).

B. The aging analysis of accounts receivable based on past due date are as follows:

	June 30, 2026	December 31, 2025	June 30, 2025
Current	$ 7,186,945	$ 6,032,806	$ 5,683,943
Within 1 month	2,550	11,395	9,440
1-2 months	-	186	1
2-3 months	-	-	65
	$ 7,189,495	$ 6,044,387	$ 5,693,449

C. As of June 30, 2026, December 31, 2025 and June 30, 2025, accounts receivable were all from contracts with customers. And as of January 1, 2025, the balance of accounts receivable from contracts with customers was $5,010,154.

D. Without taking into account of any collateral held or other credit enhancements, the amount that best reflects the Group's maximum exposure to credit risk in respect of the accounts receivable is the carrying amount at the end of each reporting period.

E. No accounts receivable of the Group were pledged to others.

(5) Inventories

	June 30, 2026		
	Cost	Allowance for impairment losses	Carrying amount
Raw materials	$ 5,006,050	$ (264,469)	$ 4,741,581

	December 31, 2025		
	Cost	Allowance for impairment losses	Carrying amount
Raw materials	$ 3,512,294	$ (155,791)	$ 3,356,503

	June 30, 2025		
	Cost	Allowance for impairment losses	Carrying amount
Raw materials	$ 3,373,996	$ (190,652)	$ 3,183,344

The cost of inventories recognized as an expense for the period:

	Three months ended June 30, 2026	Three months ended June 30, 2025
Cost of revenue	$ 6,000,135	$ 5,343,745
Allowance for inventory valuation and obsolescence loss	63,202	15,244
Deficiency compensation	7,523	7,600
Gain on disposal of scrapped materials	(13,410)	(9,585)
	$ 6,057,450	$ 5,357,004

	Six months ended June 30, 2026	Six months ended June 30, 2025
Cost of revenue	$ 11,878,276	$ 10,333,633
Allowance for inventory valuation and obsolescence loss	108,678	30,503
Deficiency compensation	90,535	23,730
Gain on disposal of scrapped materials	(39,876)	(16,918)
	$ 12,037,613	$ 10,370,948

No inventories of the Group were pledged to others.

(6) Non-current financial assets at fair value through other comprehensive income

	June 30, 2026	December 31, 2025	June 30, 2025
Designation of equity instruments			
Unlisted stocks	$ 82,344	$ 38,534	$ 38,534
Valuation adjustment	344,357	96,638	62,138
	$ 426,701	$ 135,172	$ 100,672

A. Based on the Group’s business model, the unlisted stocks held for strategic investments were elected to classify as Financial assets at fair value through other comprehensive income.

B. Amounts recognized in other comprehensive income in relation to the financial assets at fair value through other comprehensive income are listed below:

	Three months ended June 30, 2026	Three months ended June 30, 2025
Financial assets at fair value through other comprehensive income (loss)		
Unlisted stocks	$ 144,401	$ (18,139)

	Six months ended June 30, 2026	Six months ended June 30, 2025
Financial assets at fair value through other comprehensive income (loss)		
Unlisted stocks	$ 247,719	$ (2,341)

C. In June 2026, the Company lost its significant influence over certain investment accounted for using equity method, and consequently reclassified it to financial assets at fair value through other comprehensive income. Please refer to Note 6(7) for details.

D. No financial assets at fair value through other comprehensive income were pledged to others.

E. Information about fair value measurement is provided in Note 12(3).

(7) Investments accounted for using equity method

Associates	June 30, 2026	December 31, 2025	June 30, 2025
JMC ELECTRONICS CO., LTD. ("JMC")	$ 280,057	$ 159,271	$ 256,791
Daypower Energy Co., Ltd. ("Daypower Energy")	-	30,939	28,114
	$ 280,057	$ 190,210	$ 284,905

A. The carrying amount of the Group's interests in all individually immaterial associates and the Group's share of the operating results are summarized below:
As of June 30, 2026, December 31, 2025 and June 30, 2025, the carrying amount of the Group's individually immaterial associates amounted to $280,057, $190,210 and $284,905, respectively.

	Three months ended June 30,	
	2026	2025
Loss for the period from continuing operations	$ (2,429)	$ (12,603)
Other comprehensive income (loss), net of income tax	97,650	(14,397)
Total comprehensive income (loss)	$ 95,221	$ (27,000)

	Six months ended June 30,	
	2026	2025
Loss for the period from continuing operations	$ (8,859)	$ (19,388)
Other comprehensive income (loss), net of income tax	103,340	(16,484)
Total comprehensive income (loss)	$ 94,481	$ (35,872)

Following the board re-election at Daypower Energy's shareholders' meeting on June 17, 2026, the Company no longer hold a board seat and have lost its significant influence. On that date, the Company derecognized the carrying amount of the investment accounted for using equity method, reclassified it at fair value to non-current financial assets at fair value through other comprehensive income, and recognized a gain on disposal of investments accounted for using equity method of $14,008 for the difference. Accordingly, the table above only discloses the share of profit or loss of Daypower Energy up to the date when the Company lost its significant influence.

B. JMC is recognized as investment accounted for using equity method given that the Company retains significant influence by holding one seat in JMC's Board of Directors. JMC has quoted market prices. As of June 30, 2026, December 31, 2025 and June 30, 2025, the fair value was $249,000, $209,160 and $207,500, respectively.

C. The Company did not participate in the cash capital increase of Daypower Energy in May 2025, which reduced the Company's ownership from 10% to 7.9%. Daypower Energy is recognized as investment accounted for using equity method given that the Company still retains significant influence by holding one seat in Daypower Energy's Board of Directors. As a result of the change in shareholding, the Company recognized capital surplus amounted to $3,465 in the second quarter of 2025.

(8) Property, plant and equipment

	2026						
	Land	Buildings	Machinery and equipment	Tools	Others	Construction in progress and equipment to be inspected	Total
January 1							
Cost	$ 454,738	$ 15,696,826	$ 63,802,950	$ 6,683,041	$ 3,081,622	$ 156,985	$ 89,876,162
Accumulated depreciation and impairment	-	(9,738,369)	(52,949,770)	(5,906,575)	(2,590,256)	-	(71,184,970)
	$ 454,738	$ 5,958,457	$ 10,853,180	$ 776,466	$ 491,366	$ 156,985	$ 18,691,192
January 1	$ 454,738	$ 5,958,457	$ 10,853,180	$ 776,466	$ 491,366	$ 156,985	$ 18,691,192
Additions	-	1,502	1,213	199	2,270	2,909,916	2,915,100
Disposals	-	-	(12,707)	(4,271)	-	-	(16,978)
Reclassifications	-	939,994	588,462	270,528	103,175	(1,902,159)	-
Depreciation expenses	-	(350,441)	(1,590,388)	(339,861)	(112,382)	-	(2,393,072)
Exchange adjustment	-	-	3	-	40	-	43
June 30	$ 454,738	$ 6,549,512	$ 9,839,763	$ 703,061	$ 484,469	$ 1,164,742	$ 19,196,285
June 30							
Cost	$ 454,738	$ 16,638,197	$ 62,246,064	$ 6,851,828	$ 3,146,326	$ 1,164,742	$ 90,501,895
Accumulated depreciation and impairment	-	(10,088,685)	(52,406,301)	(6,148,767)	(2,661,857)	-	(71,305,610)
	$ 454,738	$ 6,549,512	$ 9,839,763	$ 703,061	$ 484,469	$ 1,164,742	$ 19,196,285

	2025						
	Land	Buildings	Machinery and equipment	Tools	Others	Construction in progress and equipment to be inspected	Total
January 1							
Cost	$ 454,738	$ 15,075,654	$ 62,448,765	$ 6,488,339	$ 2,927,335	$ 751,761	$ 88,146,592
Accumulated depreciation and impairment	-	(9,134,938)	(51,011,749)	(5,555,996)	(2,447,149)	-	(68,149,832)
	$ 454,738	$ 5,940,716	$ 11,437,016	$ 932,343	$ 480,186	$ 751,761	$ 19,996,760
January 1	$ 454,738	$ 5,940,716	$ 11,437,016	$ 932,343	$ 480,186	$ 751,761	$ 19,996,760
Additions	-	1,103	3,753	217	-	1,153,459	1,158,532
Disposals	-	-	(552)	(1,793)	-	-	(2,345)
Reclassifications	-	246,981	774,645	305,671	55,088	(1,382,385)	-
Depreciation expenses	-	(330,090)	(1,632,800)	(370,023)	(123,435)	-	(2,456,348)
Impairment losses	-	-	(18,207)	-	-	-	(18,207)
Exchange adjustment	-	-	(30)	-	(84)	-	(114)
June 30	$ 454,738	$ 5,858,710	$ 10,563,825	$ 866,415	$ 411,755	$ 522,835	$ 18,678,278
June 30							
Cost	$ 454,738	$ 15,315,631	$ 62,652,178	$ 6,585,136	$ 2,938,951	$ 522,835	$ 88,469,469
Accumulated depreciation and impairment	-	(9,456,921)	(52,088,353)	(5,718,721)	(2,527,196)	-	(69,791,191)
	$ 454,738	$ 5,858,710	$ 10,563,825	$ 866,415	$ 411,755	$ 522,835	$ 18,678,278

A. Amount of borrowing costs capitalized as part of property, plant and equipment and the range of the interest rates for such capitalization are as follows:

	Three months ended June 30,	
	2026	2025
Amount of interest capitalized	$ 2,659	$ 2,823
Range of the interest rates for capitalization	2.0587%	1.7328%

	Six months ended June 30,	
	2026	2025
Amount of interest capitalized	$ 4,417	$ 5,524
Range of the interest rates for capitalization	2.0587%	1.7328%

B. Information about the property, plant and equipment that were pledged to others as collaterals is provided in Note 8.

(9) Leasing arrangements – lessee

A. The Group leases various assets, including land, buildings, machinery and equipment, and others. Lease contracts are typically made for periods of 2 to 30 years. For machinery and equipment, lease contracts are 3 years. For land, lease contracts are between 20 to 30 years. Lease terms are negotiated on an individual basis and contain a wide range of different terms and conditions. The lease contracts do not impose covenants, but leased assets may not be used as security for borrowing purposes.

B. The carrying amount of right-of-use assets and the depreciation expenses are as follows:

	Carrying amount		
	June 30, 2026	December 31, 2025	June 30, 2025
Land	$ 983,683	$ 701,638	$ 714,745
Buildings	19,394	25,255	29,932
Machinery and equipment	19,729	60,985	153,012
Others	28,431	35,433	36,064
	$ 1,051,237	$ 823,311	$ 933,753

	Depreciation expenses	
	Three months ended June 30,	
	2026	2025
Land	$ 7,694	$ 6,553
Buildings	3,099	3,046
Machinery and equipment	12,783	51,252
Others	4,703	4,003
	$ 28,279	$ 64,854

	Depreciation expenses	
	Six months ended June 30,	
	2026	2025
Land	$ 14,711	$ 13,107
Buildings	6,116	6,120
Machinery and equipment	41,256	107,364
Others	9,390	6,978
	$ 71,473	$ 133,569

C. For the six months ended June 30, 2026 and 2025, additions to right-of-use assets were $299,144 and $42,592, respectively.

D. The information on profit or loss accounts relating to lease contracts is as follows:

	Three months ended June 30,	
	2026	2025
Items affecting profit or loss		
Interest expense on lease liabilities	$ 4,836	$ 4,803
Expense on short-term lease contracts	54,313	61,751

	Six months ended June 30,	
	2026	2025
Items affecting profit or loss		
Interest expense on lease liabilities	$ 9,395	$ 9,878
Expense on short-term lease contracts	107,325	96,599

E. For the six months ended June 30, 2026 and 2025, the Group's total cash outflow for leases were $190,340 and $251,525, respectively.

(10) Short-term bank loans

Type of loans	June 30, 2026	December 31, 2025	June 30, 2025
Bank loans			
Unsecured bank loans	$ 1,941,521	$ 2,706,072	$ 1,779,578
Interest rate range	4.15%~4.6617%	4.09%~4.92%	4.8%~5.2643%
Unused credit lines of short-term bank loans			
NT$	$ 4,743,005	$ 4,516,882	$ 3,863,173
US$ (in thousands)	$ 34,409	$ 18,261	$ 33,500

(11) Other payables

	June 30, 2026	December 31, 2025	June 30, 2025
Payable for cash distribution from capital surplus	$ 860,979	$ -	$ -
Payable to equipment suppliers	782,547	1,282,516	454,804
Salaries and bonuses payable	632,723	815,626	651,573
Employees' and directors' compensation payable	252,039	66,845	189,281
Payable for utilities	212,136	159,333	200,985
Payable for maintenance expense	197,720	165,788	197,095
Payable for insurance	80,975	142,855	76,007
Business tax payable	70,638	57,622	81,629
Dividend payable	-	-	872,688
Other expense payable	704,124	675,170	601,952
	$ 3,793,881	$ 3,365,755	$ 3,326,014

(12) Long-term bank loans

Type of loans	Period and payment term	June 30, 2026	December 31, 2025	June 30, 2025
Government granted bank loans	Borrowing period is from March 11, 2020 to February 15, 2035; interest is repayable monthly; principal is repayable monthly from March 15, 2023	$ 13,006,335	$ 12,786,299	$ 12,741,440
Less: Unamortized interest on government granted bank loans		(17,930)	(21,609)	(21,546)
Less: Current portion		(2,892,612)	(2,896,893)	(3,712,099)
		$ 10,095,793	$ 9,867,797	$ 9,007,795
Interest rate range		1.525%~1.975%	1.525%~1.975%	1.525%~1.875%
Unused credit lines of long-term bank loans				
NT$		$ 2,691,530	$ 4,350,170	$ 7,363,170

A. On January 1, 2019, Ministry of Economic Affairs, R.O.C. ("MOEA") implemented the Action Plan for Welcoming Overseas Taiwanese Businesses to Return to Invest in Taiwan and companies are subsidized with preferential interest loans for qualified investment projects. The Company has obtained the qualification from the MOEA, and signed loan agreements with financial institutions during January 2020 and December 2024 with the line of credit amounted to NT$25.44 billion and terms from seven to ten years. Funding from these loans was used to invest in machineries, equipment and plant expansions and broaden the Company's working capital.

B. Information about the items that are pledged to others as collaterals for long-term bank loans is provided in Note 8.

(13) Pensions

A. Defined benefit plans

(a) The Company has a defined benefit pension plan in accordance with the Labor Standards Act, covering all regular employees' service years prior to the enforcement of the Labor Pension Act on July 1, 2005 and service years thereafter of employees who chose to continue to be subject to the pension mechanism under the Labor Standards Act. Under the defined benefit pension plan, two units are accrued for each year of service for the first 15 years and one unit for each additional year thereafter, subject to a maximum of 45 units. Pension benefits are based on the number of units accrued and the average monthly salaries and wages of the last 6 months prior to retirement. The Company contributes monthly an amount equal to 2% of the employees' monthly salaries and wages to the pension fund deposited with the Bank of Taiwan, the trustee, under the name of the independent pension fund committee. Also, the Company would assess the balance in the aforementioned labor pension reserve account by the end of every year. If the account balance is insufficient to pay the pension calculated by the aforementioned method, to the employees expected to be qualified for retirement next year, the Company will make contributions to cover the deficit by March of following year.

(b) For the aforementioned pension plan, the Company recognized pension costs of $186, $564, $373 and $1,127 for the three months and six months ended June 30, 2026 and 2025, respectively.

B. Defined contribution plans

(a) Effective from July 1, 2005, the Company established a defined contribution pension plan (“New Plan”) under the Labor Pension Act, covering all regular employees with Republic of China (“R.O.C.”) nationality. Under the New Plan, the Company contributes monthly an amount based on 6% of the employees’ monthly salaries and wages to the employees’ individual pension accounts at the Bureau of Labor Insurance. The benefits accrued are paid monthly or in lump sum upon termination of employment. The pension costs under defined contribution pension plans of the Company for the three months and six months ended June 30, 2026 and 2025 were $51,485, $47,987, $103,283 and $97,452, respectively.

(b) According to the defined contribution pension plan stipulated by the People’s Republic of China (“P.R.C.”), ChipMOS Shanghai contributes monthly on amount based on a certain percentage of the local employees’ monthly salaries and wages. The contribution percentage was both 16% for the six months ended June 30, 2026 and 2025. The pension of each employee is managed by the government and ChipMOS Shanghai has no further obligations except the monthly contribution. The pension costs under defined contribution pension plan of ChipMOS Shanghai for the three months and six months ended June 30, 2026 and 2025 were $192, $172, $381 and $355, respectively.

(14) Capital stock

A. As of June 30, 2026, the Company’s authorized capital was $9,700,000, consisting of 970,000 thousand ordinary shares, and the paid-in capital was $7,045,231 with a par value of $10 (in dollars) per share, consisting of 704,523 thousand ordinary shares. All proceeds from shares issued have been collected.

B. As of June 30, 2026, the outstanding ADSs were approximately 3,762,922 units representing 75,258 thousand ordinary shares and each ADS represents 20 ordinary shares of the Company. The major terms and conditions of the ADSs are summarized as follows:

(a) Voting rights:

ADS holders have no right to directly attend, vote or speak in shareholders’ meetings with respect to the deposited shares. The depository bank shall vote on behalf of ADS holders or provide voting instruction to the designated person of the Company. The depository bank shall vote in the manner as instructed by ADS holders.

(b) Distribution of dividends:

ADS holders are deemed to have the same rights as holders of ordinary shares with respect to the distribution of dividends.

C. Movements in the number of the Company's ordinary shares outstanding are as follows:

	Number of shares (in thousands)	
	2026	2025
January 1	699,983	727,240
Purchase of treasury shares	-	(17,716)
June 30	699,983	709,524

D. On January 21, 2025, the Company's Board of Directors approved to repurchase up to 10,000 thousand shares to maintain the Company's credit and shareholders' equity. The Company has completed the aforementioned share buyback program during the first quarter of 2025, and the total amount was $321,705. Pursuant to the R.O.C. Securities and Exchange Act, the repurchased shares were approved for cancellation by the Board of Directors on April 15, 2025, with the effective date of capital reduction on May 28, 2025 and the alteration registration was completed on June 11, 2025.

E. On May 13, 2025, the Company's Board of Directors approved to repurchase up to 15,000 thousand shares to transfer to employees. As of the end of the shares repurchase period, the Company has repurchased 9,105 thousand shares and the total amount was $256,939. On November 11, 2025, the Company's Board of Directors approved to transfer 4,565 thousand shares to employees for subscription, and the transfer was fully completed on November 28, 2025.

F. On September 2, 2025, the Company's Board of Directors approved to repurchase up to 15,000 thousand shares to maintain the Company's credit and shareholders' equity. As of the end of the shares repurchase period, the Company has repurchased 12,717 thousand shares and the total amount was $365,223. Pursuant to the R.O.C. Securities and Exchange Act, the repurchased shares were approved for cancellation by the Board of Directors on November 11, 2025, with the effective date of capital reduction on November 12, 2025 and the alteration registration was completed on December 1, 2025.

G. Treasury shares

(a) Reason for share reacquisition and movements in the number of the Company's treasury shares are as follows:

		June 30, 2026	
Name of company holding the shares	Reason for reacquisition	Number of shares (in thousands)	Carrying amount
The Company	Transfer to employees	4,540	$ 128,115

		December 31, 2025	
Name of company holding the shares	Reason for reacquisition	Number of shares (in thousands)	Carrying amount
The Company	Maintain the Company's credit and shareholders' equity	22,717 (cancelled)	$ -
The Company	Transfer to employees	4,540	128,115

		June 30, 2025	
Name of company holding the shares	Reason for reacquisition	Number of shares (in thousands)	Carrying amount
The Company	Maintain the Company's credit and shareholders' equity	10,000 (cancelled)	$ -
The Company	Transfer to employees	7,716	219,622

(b) Pursuant to the R.O.C. Securities and Exchange Act, the number of shares bought back as treasury shares should not exceed 10% of the number of the Company's issued shares and the amount bought back should not exceed the sum of retained earnings, paid-in capital in excess of par value and realized capital surplus.

(c) Pursuant to the R.O.C. Securities and Exchange Act, treasury shares should not be pledged as collateral and is not entitled to dividends before it is reissued.

(d) Pursuant to the R.O.C. Securities and Exchange Act, shares repurchased for transferring to employees should be reissued to the employees within 5 years from the repurchase date and shares not reissued within the 5-year period should be retired. Treasury shares to maintain the Company's credit and the shareholders' equity should be retired within 6 months of acquisition.

(15) Capital surplus

Pursuant to the R.O.C. Company Act, any capital surplus arising from paid-in capital in excess of par value on issuance of ordinary shares and donations can be used to cover accumulated deficits or to issue new shares or cash to shareholders in proportion to their share ownership, provided that the Company has no accumulated deficits. Furthermore, the R.O.C. Securities and Exchange Act requires that the amount of capital surplus to be capitalized mentioned above may not exceed 10% of the paid-in capital each year. The capital surplus may not be used to cover accumulated deficits unless the surplus reserve is insufficient.

	2026		
	Share premium	Long-term investment	Total
January 1	$ 5,854,701	$ 24,618	$ 5,879,319
Cash distribution from capital surplus	(860,979)	-	(860,979)
June 30	$ 4,993,722	$ 24,618	$ 5,018,340

On May 26, 2026, the shareholders' meeting resolved to distribute cash amounted to $860,979 at $1.23 (in dollars) per share from capital surplus.

	2025		
	Share premium	Long-term investment	Total
January 1	$ 6,043,483	$ 21,154	$ 6,064,637
Cancellation of treasury shares	(83,102)	-	(83,102)
Change in shareholding of equity investment	-	3,465	3,465
June 30	$ 5,960,381	$ 24,619	$ 5,985,000

(16) Retained earnings

A. Under the Company’s Articles of Incorporation, upon the final settlement of accounts, if there is net profit, the Company shall first set aside the tax payable and offset its losses before setting aside a legal capital reserve at 10% of the remaining profit. The Company shall then set aside or reverse the special capital reserve in accordance with the laws and regulations and as requested by the competent authorities. The remaining profit of that fiscal year, as well as the accumulated undistributed profit at the beginning of the same year and the adjusted undistributed profit of the given fiscal year, shall be distributable profit. If there is any surplus distributable profit after the Board of Directors sets aside a reserve based on the Company’s operational needs, such surplus profit may be distributed in full or in part to shareholders as dividends, subject to the approval of the shareholders’ meeting.

B. The Company’s dividend policy is summarized here. A proposal on the distribution of dividends shall be submitted by the Board of Directors annually to the Shareholders’ Meeting, and be based on factors such as past years’ profit, the current and future investment environment, the Company’s capital needs, competition in the domestic and foreign markets, and budgets, with an aim to pursuing shareholders’ interests and balancing the dividend distribution and the long-term financial plan of the Company. The distribution of profits of the Company can be made in the form of cash dividends or stock dividends, provided that the cash dividend shall account for at least 10% of the total profit distributed as dividends in the given year.

C. Except for covering accumulated deficits or issuing new shares or cash to shareholders in proportion to their share ownership, the legal reserve may not be used for any other purpose. The use of the legal reserve for the issuance of shares or cash to shareholders in proportion to their share ownership is permitted, provided that the distribution of the reserve is limited to the portion in excess of 25% of the Company’s paid-in capital.

D. In accordance with the regulations, the Company must set aside a special reserve from the debit balance on other equity items at the balance sheet date before distributing earnings. When the debit balance on other equity items is reversed subsequently, the reversed amount may be included in the distributable earnings.

E. The appropriations of 2025 and 2024 earnings were resolved in the shareholders’ meeting held on May 26, 2026 and May 27, 2025, respectively. The appropriations and dividends per share are as follows:

	2025		2024	
	Amount	Cash distribution per share (in dollars)	Amount	Cash distribution per share (in dollars)
Legal reserve	$ 31,138		$ 146,812	
Cash dividend	-	$ -	872,688	$ 1.20

F. On June 11, 2025, the Company cancelled 10,000 thousand shares of treasury shares, reducing retained earnings by $138,603.

G. The cash dividend distribution ratio for 2024 was adjusted to $1.22996261 per share. The adjustment was due to the Company's cancellation of treasury shares and the repurchase of shares to transfer to employees in the second quarter of 2025, which resulted in a decrease in the number of ordinary shares outstanding.

(17) Other equity interest

	2026		
	Financial statements translation differences of foreign operations	Unrealized gain (loss) on valuation of financial assets at fair value through other comprehensive income	Total
January 1	$ 5,959	$ 144,782	$ 150,741
Currency translation differences			
- The Company	4,646	-	4,646
Evaluation adjustment			
- The Company	-	247,719	247,719
- Associates	-	103,340	103,340
Evaluation adjustment transferred to retained earnings			
- Associates	-	(3,878)	(3,878)
Evaluation adjustment related tax			
- The Company	-	(49,544)	(49,544)
June 30	$ 10,605	$ 442,419	$ 453,024

	2025		
	Financial statements translation differences of foreign operations	Unrealized gain (loss) on valuation of financial assets at fair value through other comprehensive income	Total
January 1	$ 17,691	$ 97,011	$ 114,702
Currency translation differences			
- The Company	(32,533)	-	(32,533)
Evaluation adjustment			
- The Company	-	(2,341)	(2,341)
- Associates	-	(16,484)	(16,484)
Evaluation adjustment related tax			
- The Company	-	468	468
June 30	$ (14,842)	$ 78,654	$ 63,812

(18) Revenue

	Three months ended June 30, 2026	Three months ended June 30, 2025
Revenue from contracts with customers	$ 7,383,096	$ 5,735,838

	Six months ended June 30, 2026	Six months ended June 30, 2025
Revenue from contracts with customers	$ 14,318,724	$ 11,268,170

A. The Group is primarily engaged in the assembly and testing services of high-integration and high-precision integrated circuits, and recognized revenue based on the progress towards completion of performance obligation during the service period. Information on revenue disaggregation is provided in Note 14.

B. Contract assets
The Group has recognized the following contract assets in relation to revenue from contracts with customers:

	June 30, 2026	December 31, 2025	June 30, 2025	January 1, 2025
Contract assets	$ 446,144	$ 568,088	$ 351,878	$ 397,747

C. The information relating to loss allowance for contract assets is provided in Note 12(2).

D. All of the service contracts are for periods of one year or less. As permitted under IFRS 15, “Revenue from Contracts with Customers”, the transaction price allocated to these unsatisfied contracts is not disclosed.

(19) Interest income

	Three months ended June 30, 2026	Three months ended June 30, 2025
Bank deposits	$ 58,218	$ 64,342
Financial assets at amortized cost	76	509
	$ 58,294	$ 64,851

	Six months ended June 30, 2026	Six months ended June 30, 2025
Bank deposits	$ 111,748	$ 127,374
Financial assets at amortized cost	177	1,041
Other interest income	5	7
	$ 111,930	$ 128,422

(20) Other gains and losses

	Three months ended June 30, 2026	Three months ended June 30, 2025
Foreign exchange losses, net	$ (4,750)	$ (690,115)
Gain (loss) on valuation of financial assets at fair value through profit or loss	77,802	(1,948)
Gain on disposal of investments accounted for using equity method	14,008	-
Others	6,121	6,975
	$ 93,181	$ (685,088)

	Six months ended June 30, 2026	Six months ended June 30, 2025
Foreign exchange gains (losses), net	$ 39,600	$ (627,832)
Gain (loss) on valuation of financial assets at fair value through profit or loss	105,473	(2,206)
Gain on disposal of investments accounted for using equity method	14,008	-
Others	10,312	12,989
	$ 169,393	$ (617,049)

(21) Finance costs

	Three months ended June 30, 2026	Three months ended June 30, 2025
Interest expense		
Bank loans	$ 80,159	$ 67,916
Lease liabilities	4,836	4,803
Less: Amounts capitalized in qualifying assets	(2,659)	(2,823)
	82,336	69,896
Finance expense	70	-
	$ 82,406	$ 69,896

	Six months ended June 30, 2026	Six months ended June 30, 2025
Interest expense		
Bank loans	$ 159,659	$ 131,608
Lease liabilities	9,395	9,878
Less: Amounts capitalized in qualifying assets	(4,417)	(5,524)
	164,637	135,962
Finance expense	70	-
	$ 164,707	$ 135,962

(22) Expenses by nature

	Three months ended June 30,	
	2026	2025
Raw materials and supplies used	$ 1,938,868	$ 1,491,527
Employee benefit expenses	1,855,766	1,509,936
Depreciation expenses	1,218,087	1,281,236

	Six months ended June 30,	
	2026	2025
Raw materials and supplies used	$ 3,921,789	$ 2,803,702
Employee benefit expenses	3,640,475	3,031,042
Depreciation expenses	2,464,545	2,589,917

(23) Employee benefit expenses

	Three months ended June 30,	
	2026	2025
Salaries	$ 1,512,548	$ 1,199,944
Directors' remuneration	7,317	3,911
Labor and health insurance	123,818	116,535
Pension	51,863	48,723
Other personnel expenses	160,220	140,823
	$ 1,855,766	$ 1,509,936

	Six months ended June 30,	
	2026	2025
Salaries	$ 2,950,141	$ 2,401,224
Directors' remuneration	13,441	8,920
Labor and health insurance	251,710	237,742
Pension	104,037	98,934
Other personnel expenses	321,146	284,222
	$ 3,640,475	$ 3,031,042

A. In accordance with the Company's Articles of Incorporation, employees' compensation is based on the current year's earnings, which should first be used to cover accumulated deficits, if any, and then 10% of the remaining balance distributed as employees' compensation, of which the amount distributed to non-executive employees shall not be less than 3% of the profit, including distributions to certain qualifying employees in affiliate companies, and no more than 0.5% as directors' remuneration. Subject to the Board of Directors' approval, employees' compensation may be made by way of cash or share issuance. Distribution of employees' compensation and directors' remuneration shall be presented and reported in the subsequent shareholders' meeting.

B. Based on profit as of the end of reporting period, for the three months and six months ended June 30, 2026 and 2025, the employees' compensation were accrued at $114,257, ($21,979), $180,830 and $0, respectively; the directors' remuneration were accrued at $2,857, ($549), $4,521 and $0, respectively.

C. For the year of 2025, employees' compensation and directors' remuneration recognized were consistent with the amounts resolved in the Board of Directors' meeting.
Information about the appropriation of employees' compensation and directors' remuneration by the Company as approved by the Board of Directors is posted in the Market Observation Post System ("MOPS").

(24) Income tax expense

A. Income tax expense

(a) Components of income tax expense:

	Three months ended June 30,	
	2026	2025
Current income tax:		
Current income tax on profits for the period	$ 155,628	$ (42,959)
Prior year income tax (overestimation) underestimation	(23,239)	4,359
Total current income tax	132,389	(38,600)
Deferred income tax:		
Relating to origination and reversal of temporary differences	2,845	(89,390)
Income tax expense (benefit)	$ 135,234	$ (127,990)

	Six months ended June 30,	
	2026	2025
Current income tax:		
Current income tax on profits for the period	$ 276,922	$ 1,601
Prior year income tax overestimation	(21,769)	(8,141)
Total current income tax	255,153	(6,540)
Deferred income tax:		
Relating to origination and reversal of temporary differences	(26,662)	(99,642)
Income tax expense (benefit)	$ 228,491	$ (106,182)

(b) The income tax (charge)/credit relating to components of other comprehensive income are as follows:

	Three months ended June 30,	
	2026	2025
Unrealized loss (gain) on valuation of financial assets at fair value through other comprehensive income	$ 28,880	$ (3,628)

	Six months ended June 30,	
	2026	2025
Unrealized loss (gain) on valuation of financial assets at fair value through other comprehensive income	$ 49,544	$ (468)

B. The Company's income tax returns through 2024 have been assessed and approved by the Tax Authority.

(25) Earnings per share

	Three months ended June 30, 2026		
Basic earnings per share	Amount after income tax	Weighted average number of ordinary shares outstanding (in thousands)	Earnings per share (in dollars)
Profit attributable to equity holders of the Company	$ 891,657	699,983	$ 1.28
Diluted earnings per share			
Assumed conversion of all dilutive potential ordinary shares:			
Employees' compensation		1,148	
Profit attributable to equity holders of the Company	$ 891,657	701,131	$ 1.27

	Three months ended June 30, 2025		
Basic losses per share	Amount after income tax	Weighted average number of ordinary shares outstanding (in thousands)	Losses per share (in dollars)
Loss attributable to equity holders of the Company	$ (533,061)	714,522	$ (0.75)
Diluted losses per share			
Assumed conversion of all dilutive potential ordinary shares:			
Employees' compensation		-	
Loss attributable to equity holders of the Company	$ (533,061)	714,522	$ (0.75)

Basic earnings per share	Six months ended June 30, 2026 Amount after income tax	Weighted average number of ordinary shares outstanding (in thousands)	Earnings per share (in dollars)
Profit attributable to equity holders of the Company	$ 1,396,549	699,983	$ 2.00
Diluted earnings per share			
Assumed conversion of all dilutive potential ordinary shares:			
Employees' compensation		2,168	
Profit attributable to equity holders of the Company	$ 1,396,549	702,151	$ 1.99

Basic losses per share	Six months ended June 30, 2025 Amount after income tax	Weighted average number of ordinary shares outstanding (in thousands)	Losses per share (in dollars)
Loss attributable to equity holders of the Company	$ (356,756)	718,788	$ (0.50)
Diluted losses per share			
Assumed conversion of all dilutive potential ordinary shares:			
Employees' compensation		-	
Loss attributable to equity holders of the Company	$ (356,756)	718,788	$ (0.50)

(26) Supplemental cash flow information

A. Partial cash paid for investing activities
Property, plant and equipment

	Six months ended June 30, 2026	2025
Purchase of property, plant and equipment	$ 2,915,100	$ 1,158,532
Add: Beginning balance of payable on equipment	1,282,516	1,506,821
Add: Beginning balance of payable on equipment – related parties	2,928	21,473
Less: Ending balance of payable on equipment	(782,547)	(454,804)
Less: Ending balance of payable on equipment – related parties	(2,928)	-
Less: Transfer from other non-current assets	(130,632)	(57,699)
Cash paid during the period	$ 3,284,437	$ 2,174,323

B. Financing activities with no cash flow effects

	Six months ended June 30, 2026	2025
Payable for cash distribution from capital surplus	$ 860,979	$ -
Dividend payable	-	872,688
	$ 860,979	$ 872,688

(27) Changes in liabilities from financing activities

	2026				
	Short-term bank loans	Long-term bank loans (including current portion)	Guarantee deposits	Lease liabilities	Total liabilities from financing activities
January 1	$ 2,706,072	$ 12,764,690	$ 20,486	$ 854,916	$ 16,346,164
Changes in cash flow from financing activities	(764,551)	215,973	(9)	(84,133)	(632,720)
Adjustment of right-of-use assets	-	-	-	299,144	299,144
Amortization of interest expense	-	7,742	-	9,395	17,137
June 30	$ 1,941,521	$ 12,988,405	$ 20,477	$ 1,079,322	$ 16,029,725

	2025				
	Short-term bank loans	Long-term bank loans (including current portion)	Guarantee deposits	Lease liabilities	Total liabilities from financing activities
January 1	$ 339,364	$ 13,758,581	$ 21,186	$ 1,056,955	$ 15,176,086
Changes in cash flow from financing activities	1,440,214	(1,050,210)	5	(151,287)	238,722
Adjustment of right-of-use assets	-	-	-	42,592	42,592
Amortization of interest expense	-	11,523	-	9,878	21,401
June 30	$ 1,779,578	$ 12,719,894	$ 21,191	$ 958,138	$ 15,478,801

7. RELATED PARTY TRANSACTIONS

(1) Parent and ultimate controlling party

The Company has neither a parent company nor an ultimate controlling party. The transactions between the Company and its subsidiaries were eliminated in the accompanying consolidated financial statements and were not disclosed herein. The transactions between the Group and other related parties are as follows.

(2) Names of related parties and relationship

Name	Relationship
JMC	Associate
Daypower Energy	Associate (Note)
Xingwang Energy Co., Ltd. (“Xingwang Energy”)	Associate (Note)
Siliconware Precision Industries Co., Ltd. (“SPIL”)	Entity that has significant influence over the Company

Note: Following the board re-election at Daypower Energy’s shareholders’ meeting on June 17, 2026, the Company no longer hold a board seat and have lost its significant influence. Therefore, as of that date, Daypower Energy and its subsidiary, Xingwang Energy, are no longer related parties.

(3) Significant related party transactions

A. Other receivables

	June 30, 2026	December 31, 2025	June 30, 2025
JMC	$ -	$ -	$ 1,659
Daypower Energy	-	-	1,381
	$ -	$ -	$ 3,040

B. Other payables

	June 30, 2026	December 31, 2025	June 30, 2025
Daypower Energy	$ 2,928	$ 3,612	$ 813
SPIL	-	-	1,865
Xingwang Energy	-	4,700	-
	$ 2,928	$ 8,312	$ 2,678

Transactions with Xingwang Energy mainly related to the purchase of green power.

C. Acquisition of property, plant and equipment

	Three months ended June 30,	
	2026	2025
SPIL	$ 21,000	$ -
Daypower Energy	-	32,208
	$ 21,000	$ 32,208

	Six months ended June 30,	
	2026	2025
SPIL	$ 42,550	$ -
Daypower Energy	-	32,208
	$ 42,550	$ 32,208

(4) Key management personnel compensation

	Three months ended June 30, 2026	Three months ended June 30, 2025
Salaries and other short-term employee benefits	$ 94,635	$ 69,400
Post-employment compensation	633	536
	$ 95,268	$ 69,936

	Six months ended June 30, 2026	Six months ended June 30, 2025
Salaries and other short-term employee benefits	$ 135,769	$ 102,748
Post-employment compensation	1,201	1,069
	$ 136,970	$ 103,817

8. PLEDGED ASSETS

Assets	Purpose	Carrying amount June 30, 2026	Carrying amount December 31, 2025	Carrying amount June 30, 2025
Non-current financial assets at amortized cost	Lease	$ 43,333	$ 43,219	$ 43,148
Property, plant and equipment				
- Land	Bank loan	454,738	454,738	454,738
- Buildings	Bank loan	5,535,283	5,745,435	5,641,790
- Machinery and equipment	Bank loan	6,920,832	6,377,840	6,258,918
		$ 12,954,186	$ 12,621,232	$ 12,398,594

9. SIGNIFICANT CONTINGENT LIABILITIES AND UNRECOGNIZED CONTRACT COMMITMENTS

(1) A letter of guarantee was issued by the financial institutions to the Customs Administration of the Ministry of Finance for making payment of customs-duty deposits when importing. As of June 30, 2026, December 31, 2025 and June 30, 2025, the amounts guaranteed by the financial institutions were $98,000, $66,000 and $59,800, respectively.

(2) Capital expenditures that are contracted for, but not provided for, are as follows:

	June 30, 2026	December 31, 2025	June 30, 2025
Property, plant and equipment	$ 2,626,770	$ 1,321,008	$ 1,455,208

10. SIGNIFICANT DISASTER LOSS

None.

11. SIGNIFICANT EVENTS AFTER THE REPORTING PERIOD

None.

12. OTHERS

(1) Capital management

There was no significant change during the period. Please refer to Note 12 in the consolidated financial statements for the year ended December 31, 2025.

(2) Financial instruments

A. Financial instruments by category

	June 30, 2026	December 31, 2025	June 30, 2025
Financial assets			
Financial assets at fair value through profit or loss			
Financial assets mandatorily measured at fair value through profit or loss	$ 43,350	$ 73,150	$ 59,730
Financial assets at fair value through other comprehensive income			
Designation of equity instruments	426,701	135,172	100,672
Financial assets at amortized cost			
Cash and cash equivalents	12,552,337	14,858,903	13,661,806
Financial assets at amortized cost	43,333	89,182	84,991
Accounts receivable	7,187,338	6,042,574	5,691,741
Other receivables	74,706	72,540	44,149
Other receivables – related parties	-	-	3,040
Refundable deposits	20,598	21,608	21,310
	$ 20,348,363	$ 21,293,129	$ 19,667,439
Financial liabilities			
Financial liabilities at amortized cost			
Short-term bank loans	$ 1,941,521	$ 2,706,072	$ 1,779,578
Notes payable	1,583	1,596	193
Accounts payable	1,442,401	1,166,973	1,018,010
Other payables	3,793,881	3,365,755	3,326,014
Other payables – related parties	2,928	8,312	2,678
Long-term bank loans (including current portion)	12,988,405	12,764,690	12,719,894
Guarantee deposits	20,477	20,486	21,191
Lease liabilities (including current portion)	1,079,322	854,916	958,138
	$ 21,270,518	$ 20,888,800	$ 19,825,696

B. Risk management policies

There was no significant change during the period. Please refer to Note 12 in the consolidated financial statements for the year ended December 31, 2025.

C. Significant financial risks and degrees of financial risks

Except for the items explained below, there was no significant change during the period. Please refer to Note 12 in the consolidated financial statements for the year ended December 31, 2025.

(a) Market risk

Foreign exchange risk

i. The Group's businesses involve some non-functional currency operations. The information on assets and liabilities denominated in foreign currencies whose values would be materially affected by the exchange rate fluctuations is as follows:

	June 30, 2026			
	Foreign currency (in thousands)	Exchange rate		Carrying amount (NTD)
(Foreign currency: functional currency)				
Financial assets				
Monetary items				
USD:NTD	$ 197,293	31.8500	$	6,283,782
JPY:NTD	133,744	0.1963		26,254
RMB:NTD	14,161	4.6900		66,415
Non-monetary items				
JPY:NTD	1,950,540	0.1963		382,891
Financial liabilities				
Monetary items				
USD:NTD	$ 97,093	31.8500	$	3,092,412
JPY:NTD	1,549,598	0.1963		304,186

	December 31, 2025			
	Foreign currency (in thousands)	Exchange rate		Carrying amount (NTD)
(Foreign currency: functional currency)				
Financial assets				
Monetary items				
USD:NTD	$ 197,135	31.4300	$	6,195,953
JPY:NTD	69,622	0.2008		13,980
RMB:NTD	13,848	4.4960		62,261
Non-monetary items				
JPY:NTD	673,169	0.2008		135,172
Financial liabilities				
Monetary items				
USD:NTD	$ 119,380	31.4300	$	3,752,113
JPY:NTD	1,940,541	0.2008		389,661

	June 30, 2025				
	Foreign currency (in thousands)		Exchange rate	Carrying amount (NTD)	
(Foreign currency: functional currency)					
Financial assets					
Monetary items					
USD:NTD	$	172,617	29.3000	$	5,057,678
JPY:NTD		68,731	0.2034		13,980
RMB:NTD		13,855	4.0910		56,681
Non-monetary items					
JPY:NTD		494,943	0.2034		100,672
Financial liabilities					
Monetary items					
USD:NTD	$	81,443	29.3000	$	2,386,280
JPY:NTD		609,717	0.2034		124,016

ii. The total exchange (losses) gains, including realized and unrealized (losses) gains arising from significant foreign exchange variations on monetary items held by the Group for the three months and six months ended June 30, 2026 and 2025, amounted to ($4,750), ($690,115), $39,600, and ($627,832), respectively.

iii. Analysis of foreign currency market risk arising from significant foreign exchange variations:

	Six months ended June 30, 2026				
	Sensitivity analysis				
	Change in exchange rate	Effect on profit (loss)		Effect on other comprehensive income	
Financial assets					
Monetary items					
USD:NTD	5%	$	314,189	$	-
JPY:NTD	5%		1,313		-
RMB:NTD	5%		3,321		-
Financial liabilities					
Monetary items					
USD:NTD	5%	$	154,621	$	-
JPY:NTD	5%		15,209		-

	Six months ended June 30, 2025		
	Sensitivity analysis		
	Change in exchange rate	Effect on profit (loss)	Effect on other comprehensive income
Financial assets			
Monetary items			
USD:NTD	5%	$ 252,884	$ -
JPY:NTD	5%	699	-
RMB:NTD	5%	2,834	-
Financial liabilities			
Monetary items			
USD:NTD	5%	$ 119,314	$ -
JPY:NTD	5%	6,201	-

Price risk

i. The Group's financial instruments, which are exposed to price risk, are the financial assets at fair value through profit or loss and financial assets at fair value through other comprehensive income. To manage its price risk arising from investments in financial instruments, the Group diversifies its portfolio. Diversification of the portfolio is in accordance with the limits set by the Group.

ii. The Group invests in beneficiary certificates and listed stocks issued by the domestic companies. The prices of equity securities would change due to change of the future value of investee companies. For the six months ended June 30, 2026 and 2025, it is estimated that the prices of equity securities increase or decrease by 1%, with all other variables held constant, would increase or decrease the Group's profit before income tax by $434 and $597, respectively.

iii. The Group's investments in financial instruments comprise domestic and foreign unlisted stocks. The prices of financial instruments would change due to different valuation models and assumptions used. Analysis related to the effect on profit or other comprehensive income if these assumptions change is provided in Note 12(3)G.

Interest rate risk on cash flow and fair value

i. Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The Group's exposure to the risk of changes in market interest rates relates primarily to the Group's bank loans with floating interest rates. The Group manages its interest rate risk by having a balanced portfolio of fixed and variable rate bank loans. The Group reassesses the hedge management periodically to make sure it complies with the cost effectiveness.

ii. The sensitivity analysis depends on the exposure of interest rate risk at the end of the reporting period.

iii. Analysis of debt with floating interest rates is based on the assumption that the outstanding debt at the end of the reporting period is outstanding throughout the period. The degree of variation the Group used to report to internal management is increase or decrease of 1% in interest rates which is assessed as the reasonable degree of variation by the management.

iv. For the six months ended June 30, 2026 and 2025, it is estimated that a general increase or decrease of 1% in interest rates, with all other variables held constant, would decrease or increase the Group's profit before income tax approximately by $65,891 and $63,707, respectively, mainly due to the Group's floating rate on bank loans.

(b) Credit risk

i. Credit risk is the risk that a counterparty will not meet its obligations under a financial instrument or customer contract, leading to a financial loss, mainly resulted from its operating activities (primarily accounts receivable) and from its financing activities (primarily deposits with banks and financial instruments). The Group is exposed to credit risk arising from the carrying amount of the financial assets recognized in the consolidated balance sheet.

ii. Each business unit performs ongoing credit evaluations of its debtors' financial conditions according to the Group's established policies, procedures and controls relating to customer credit risk management. The Group maintains an account for loss allowance based upon the available facts and circumstances, history of collection and write-off experiences of all trade and other receivables which consequently minimize the Group's exposure to bad debts.

iii. Credit risk from balances with banks and financial institutions is managed by the Group's finance unit in accordance with the Group's policies. Transaction counterparty of the Group is determined through its internal controls policy. For banks and financial institutions, only parties rated above BBB+ by Taiwan Ratings are accepted. The probability of counterparty default is remote, so there is no significant credit risk.

iv. The Group adopts the assumptions under IFRS 9, "Financial Instruments" and the default is deemed to have occurred when the contract payments are past due over 90 days.

v. The Group categorized contract assets, accounts receivable and other receivables by characteristics of credit risk and applied the simplified approach using loss rate methodology to estimate expected credit loss.

vi. The Group referred to the forecastability of business monitoring indicators published by the National Development Council to adjust the loss rate which is based on historical and current information when assessing the future default possibility of contract assets, accounts receivable and other receivables. As of June 30, 2026, December 31, 2025 and June 30, 2025, the loss rate methodologies are as follows:

	June 30, 2026		
	Contract assets	Accounts receivable (including related parties)	Other receivables (including related parties)
Expected loss rate	0.030%	0.030%	0.030%
Total carrying amount	$ 446,278	$ 7,189,495	$ 74,723
Loss allowance	$ (134)	$ (2,157)	$ (17)

	December 31, 2025		
	Contract assets	Accounts receivable (including related parties)	Other receivables (including related parties)
Expected loss rate	0.030%	0.030%	0.030%
Total carrying amount	$ 568,259	$ 6,044,387	$ 72,556
Loss allowance	$ (171)	$ (1,813)	$ (16)

	June 30, 2025		
	Contract assets	Accounts receivable (including related parties)	Other receivables (including related parties)
Expected loss rate	0.030%	0.030%	0.030%
Total carrying amount	$ 351,984	$ 5,693,449	$ 47,197
Loss allowance	$ (106)	$ (1,708)	$ (8)

vii. Under the simplified approach, movements in relation to loss allowance for contract assets, accounts receivable, and other receivables are as follows:

	2026		
	Contract assets	Accounts receivable (including related parties)	Other receivables (including related parties)
January 1	$ (171)	$ (1,813)	$ (16)
Provision for impairment loss	-	(344)	(1)
Reversal of impairment loss	37	-	-
June 30	$ (134)	$ (2,157)	$ (17)

	2025		
	Contract assets	Accounts receivable (including related parties)	Other receivables (including related parties)
January 1	$ (119)	$ (1,490)	$ (12)
Provision for impairment loss	-	(218)	-
Reversal of impairment loss	13	-	4
June 30	$ (106)	$ (1,708)	$ (8)

viii. The Group's recorded financial assets at amortized cost include time deposits with contract period over 3 months and restricted bank deposits. Because of the low credit risk, expected credit losses for the period are measured through a loss allowance at an amount equal to the 12-month expected credit losses. There is no significant provision for the losses.

(c) Liquidity risk

i. The Group manages and maintains adequate cash and cash equivalents to finance the Group's operations, and minimize the impact from cash flow fluctuations.

ii. The primary source of liquidity for the Group is from bank loans. See Notes 6(10)(12) for details of the unused credit lines of the Group as of June 30, 2026, December 31, 2025 and June 30, 2025.

iii. The contractual undiscounted cash flows of notes payable, accounts payable and other payables (including related parties) due within one year and is equivalent to its carrying amount. Except for the aforementioned, the table below summarizes the maturity profile of the Group's non-derivative financial liabilities based on the earliest repayment dates and contractual undiscounted payments, including principal and interest. The Group does not consider the probability of early repayments requested by the banks.

	June 30, 2026				
Non-derivative financial liabilities	Within 1 year	1 to 3 years	3 to 5 years	Over 5 years	Total
Short-term bank loans	$ 1,962,660	$ -	$ -	$ -	$ 1,962,660
Long-term bank loans	3,091,038	5,445,096	3,425,098	1,652,775	13,614,007
Lease liabilities	95,010	113,549	100,769	1,132,367	1,441,695
Guarantee deposits	-	-	-	20,477	20,477
	$ 5,148,708	$ 5,558,645	$ 3,525,867	$ 2,805,619	$ 17,038,839

	December 31, 2025				
Non-derivative financial liabilities	Within 1 year	1 to 3 years	3 to 5 years	Over 5 years	Total
Short-term bank loans	$ 2,733,648	$ -	$ -	$ -	$ 2,733,648
Long-term bank loans	3,090,262	5,243,541	3,193,533	1,865,231	13,392,567
Lease liabilities	130,616	95,654	71,610	782,095	1,079,975
Guarantee deposits	-	-	-	20,486	20,486
	$ 5,954,526	$ 5,339,195	$ 3,265,143	$ 2,667,812	$ 17,226,676

Non-derivative financial liabilities	June 30, 2025 Within 1 year	1 to 3 years	3 to 5 years	Over 5 years	Total
Short-term bank loans	$ 1,798,295	$ -	$ -	$ -	$ 1,798,295
Long-term bank loans	3,898,895	5,805,216	2,392,953	1,139,911	13,236,975
Lease liabilities	197,895	119,425	74,849	800,047	1,192,216
Guarantee deposits	-	-	-	21,191	21,191
	$ 5,895,085	$ 5,924,641	$ 2,467,802	$ 1,961,149	$ 16,248,677

The difference between the floating interest rates and estimated interest rates will affect the non-derivative financial liabilities stated above.

(3) Fair value information

A. The different levels of inputs used in valuation techniques to measure fair value of financial and non-financial instruments are defined as follows:

Level 1: Quoted prices (unadjusted) in active markets for identical assets or liabilities that can be accessed at the measurement date. An active market is a market in which trading for the asset or liability takes place with sufficient frequency and volume to provide pricing information on an ongoing basis.

Level 2: Inputs other than quoted prices from Level 1 that are observable information for the asset or liability, either directly or indirectly.

Level 3: Unobservable inputs for the asset or liability. The fair value of the Group's investment in equity investment without active market is included in Level 3.

B. The carrying amounts of cash and cash equivalents, financial assets at amortized cost, contract assets, accounts receivable, other receivables, refundable deposits, short-term and long-term bank loans, notes payable, accounts payable, other payables (including related parties), and guarantee deposits are approximate to their fair values.

C. The related information of financial and non-financial instruments measured at fair value by level based on the nature, characteristics and risks of the assets and liabilities are as follows:

(a) The related information of natures of the assets and liabilities are as follows:

	June 30, 2026 Level 1	Level 2	Level 3	Total
Assets				
Recurring fair value measurements				
Financial assets at fair value through profit or loss				
- Listed stocks	$ 43,350	$ -	$ -	$ 43,350
Financial assets at fair value through other comprehensive income				
- Unlisted stocks	-	-	426,701	426,701
	$ 43,350	$ -	$ 426,701	$ 470,051

	December 31, 2025			
	Level 1	Level 2	Level 3	Total
Assets				
Recurring fair value measurements				
Financial assets at fair value through profit or loss				
- Listed stocks	$ 73,150	$ -	$ -	$ 73,150
Financial assets at fair value through other comprehensive income				
- Unlisted stocks	-	-	135,172	135,172
	$ 73,150	$ -	$ 135,172	$ 208,322

	June 30, 2025			
	Level 1	Level 2	Level 3	Total
Assets				
Recurring fair value measurements				
Financial assets at fair value through profit or loss				
- Listed stocks	$ 59,730	$ -	$ -	$ 59,730
Financial assets at fair value through other comprehensive income				
- Unlisted stocks	-	-	100,672	100,672
	$ 59,730	$ -	$ 100,672	$ 160,402

(b) The methods and assumptions the Group used to measure fair value are as follows:

i. The fair value of the Group’s listed stocks is measured by using the market quoted prices, which is categorized within Level 1 fair value.

ii. Except for listed stocks with active markets, the fair value of the Group’s other financial instruments is measured by using valuation techniques or by reference to counterparty quotes. The fair value of financial instruments measured by using valuation techniques can be referred to current fair value of instruments with similar terms and characteristics in substance, discounted cash flow method or other valuation methods, including calculated by applying model using market information available at the consolidated balance sheet date.

iii. The Group’s financial instruments issued by domestic and foreign companies are measured by the comparable company valuation (EV/EBITDA ratio and P/B ratio).

iv. The Group takes into account adjustments for credit risks to measure the fair value of financial and non-financial instruments to reflect credit risk of the counterparty and the Group’s credit quality.

D. The following table shows the movements of Level 3 for the six months ended June 30, 2026 and 2025:

	Equity instruments	
	2026	2025
January 1	$ 135,172	$ 103,013
Gains or losses recognized in other comprehensive income		
Recorded as unrealized gain (loss) on valuation of financial assets at fair value through other comprehensive income	247,719	(2,341)
Additions	43,810	-
June 30	$ 426,701	$ 100,672

E. The Group performs the fair value measurements being categorized within Level 3 with assistance from specialist. Such assessment is to ensure the valuation results are reasonable by applying independent information to make results close to current market conditions, confirming the resource of information is independent, reliable and in line with other resources and represented as the exercisable price, and frequently calibrating valuation model, updating inputs used to the valuation model and making any other necessary adjustments to the fair value.

F. The following is the qualitative information and sensitivity analysis of changes in significant unobservable inputs under valuation model used in Level 3 fair value measurement:

	Fair value as of June 30, 2026	Valuation technique	Significant unobservable input	Range	Relationship of inputs to fair value
Non-derivative equity instrument:					
Unlisted stocks	$ 426,701	Comparable companies	Enterprise value to EBITDA multiple	15.14~56.61	The higher the multiple, the higher the fair value
			Price to book ratio multiple	1.59~3.62	The higher the multiple, the higher the fair value
			Discount for lack of marketability	15.70%	The higher the discount for lack of marketability, the lower the fair value

	Fair value as of December 31, 2025	Valuation technique	Significant unobservable input	Range	Relationship of inputs to fair value
Non-derivative equity instrument:					
Unlisted stocks	$ 135,172	Comparable companies	Enterprise value to EBITDA multiple	9.37~15.09	The higher the multiple, the higher the fair value
			Price to book ratio multiple	1.44	The higher the multiple, the higher the fair value
			Discount for lack of marketability	15.60%	The higher the discount for lack of marketability, the lower the fair value

	Fair value as of June 30, 2025	Valuation technique	Significant unobservable input	Range	Relationship of inputs to fair value
Non-derivative equity instrument:					
Unlisted stocks	$ 100,672	Comparable companies	Enterprise value to EBITDA multiple	7.84	The higher the multiple, the higher the fair value
			Price to book ratio multiple	1.23~1.40	The higher the multiple, the higher the fair value
			Discount for lack of marketability	15.60%	The higher the discount for lack of marketability, the lower the fair value

G. The Group has carefully assessed the valuation models and assumptions used to measure fair value. However, use of different valuation models or assumptions may result in different measurement. The following is the effect of profit or loss or of other comprehensive income from financial assets categorized within Level 3 if the inputs used to valuation models have changed:

			June 30, 2026			
			Recognized in profit or loss		Recognized in other comprehensive income	
	Input	Change	Favorable change	Unfavorable change	Favorable change	Unfavorable change
Financial assets:						
Unlisted stocks	Enterprise value to EBITDA multiple	±1%	$ -	$ -	$ 1,834	$ 1,886
	Price to book ratio multiple	±1%	-	-	2,089	2,111
	Discount for lack of marketability	±1%	-	-	5,059	5,094
			$ -	$ -	$ 8,982	$ 9,091

			June 30, 2025			
			Recognized in profit or loss		Recognized in other comprehensive income	
	Input	Change	Favorable change	Unfavorable change	Favorable change	Unfavorable change
Financial assets:						
Unlisted stocks	Enterprise value to EBITDA multiple	±1%	$ -	$ -	$ 92	$ 74
	Price to book ratio multiple	±1%	-	-	659	655
	Discount for lack of marketability	±1%	-	-	1,218	1,177
			$ -	$ -	$ 1,969	$ 1,906

13. SUPPLEMENTARY DISCLOSURES

(1) Significant transactions information

A. Financings provided: None.

B. Endorsements and guarantees provided: None.

C. Significant marketable securities held at the end of the period (excluding investments in subsidiaries, associates and joint ventures):

				As of June 30, 2026				
Held company name	Marketable securities type and name	Relationship with the company	General ledger account	Number of shares	Carrying amount	Ownership (%)	Fair value	Note
The Company	RYOWA CO., LTD.	None	Financial assets at fair value through other comprehensive income	420	$ 340,187	18.12	$ 340,187	

D. Purchases from or sales to related parties with amount exceeding the lower of $100 million or 20% of paid-in capital or more: None.

E. Receivables from related parties with amount exceeding the lower of $100 million or 20% of paid-in capital or more: None.

F. Significant inter-company transactions during the reporting periods: None.

(2) Information on investees

Names, locations and related information of investees (excluding information on investments in the P.R.C.):

Investor	Investee	Location	Main business activities	Original investment amount		Shares held as of June 30, 2026			Net profit (loss) of the investee for the six months ended June 30, 2026	Investment income (loss) recognized for the six months ended June 30, 2026	Note
				Ending balance	Beginning balance	Number of shares	Ownership (%)	Carrying amount			
The Company	ChipMOS USA	San Jose, USA	Marketing of semiconductors and electronic related products	$ 217,918	$ 217,918	3,550,000	100	$ 291,056	$ 3,679	$ 3,679	
The Company	ChipMOS BVI	British Virgin Islands	Holding company	101,873	101,873	1,262,005,475	100	1,468,336	46,714	46,714	
The Company	JMC	Kaohsiung, Taiwan	Manufacturing, processing and trading of high-end flexible IC substrates for display driver ICs	148,007	148,007	8,300,000	10	280,057	(75,022)	17,446	Note 1
The Company	Daypower Energy	New Taipei, Taiwan	Energy technology services	-	25,000	-	-	-	988	(1,137)	Note 2

Note 1: Company’s associate accounted for using equity method.

Note 2: In June 2026, the Company lost its significant influence over Daypower Energy, and consequently reclassified to financial assets at fair value through other comprehensive income. Please refer to Note 6(7) for details. Net profit of the investee for the current period was for the six months ended June 30, 2026.

(3) Information on investments in the P.R.C.

A. Basic information:

Investee in P.R.C.	Main business activities	Paid-in capital	Investment method	Accumulated amount of remittance from Taiwan to P.R.C. as of January 1, 2026	Amount remitted from Taiwan to P.R.C./ Amount remitted back to Taiwan for the six months ended June 30, 2026 Remitted to P.R.C.	Amount remitted from Taiwan to P.R.C./ Amount remitted back to Taiwan for the six months ended June 30, 2026 Remitted back to Taiwan	Accumulated amount of remittance from Taiwan to P.R.C. as of June 30, 2026	Net loss of investee for the six months ended June 30, 2026	Ownership (%) held by the Company (directly or indirectly)	Investment loss recognized for the six months ended June 30, 2026	Carrying amount of investments in P.R.C. as of June 30, 2026	Accumulated amount of investment income remitted back to Taiwan through June 30, 2026	Note
ChipMOS Shanghai	Marketing of semiconductors and electronic related products	$ 15,113	Note 1	$ 15,113	$ -	$ -	$ 15,113	$ (111)	100	$ (111)	$ 19,971	$ -	Note 2

Note 1: Through investing in an existing company (ChipMOS BVI) in the third area, which then invested in the investee in P.R.C.

Note 2: Recognized based on the financial statements that are reviewed by the Company’s independent accountants.

Company name	Accumulated amount of remittance from Taiwan to P.R.C. as of June 30, 2026	Investment amount approved by the Investment Commission of MOEA	Limit on investments in P.R.C. imposed by the Investment Commission of MOEA
The Company	$ 15,113	$ 15,113	$ 14,910,056

B. Significant transactions, either directly or indirectly through a third area, with investee companies in the P.R.C.: None.

14. SEGMENT INFORMATION

(1) General information

The Group engages mainly in the assembly and testing of semiconductors, memory modules and general investments. In accordance with IFRS 8, "Operating Segments", the Group's segments include Testing, Assembly, Display panel driver semiconductor assembly and testing ("LCDD"), Bumping and others as the five reportable segments.

(2) Measurement of segment information

The Group's reportable segments are strategic business units which provide different products and services. The accounting policies adopted by the operating segments are the same as the accounting policies described in Note 4.

(3) Information about segment profit or loss

The segment information provided to the chief operating decision maker for the reportable segments is as follows:

	Six months ended June 30, 2026						
	Testing	Assembly	LCDD	Bumping	Others	Elimination	Total
Revenue:							
External customers	$ 3,584,515	$ 4,626,412	$ 2,701,699	$ 3,406,098	$ -	$ -	$ 14,318,724
Inter-segment	-	-	-	-	28,290	(28,290)	-
Total revenue	$ 3,584,515	$ 4,626,412	$ 2,701,699	$ 3,406,098	$ 28,290	$ (28,290)	$ 14,318,724
Operating profit (loss)	$ 840,295	$ (15,089)	$ 16,831	$ 623,956	$ 1,814	$ (108)	$ 1,467,699

	Six months ended June 30, 2025						
	Testing	Assembly	LCDD	Bumping	Others	Elimination	Total
Revenue:							
External customers	$ 2,574,102	$ 2,950,993	$ 3,004,668	$ 2,738,407	$ -	$ -	$ 11,268,170
Inter-segment	-	-	-	-	29,985	(29,985)	-
Total revenue	$ 2,574,102	$ 2,950,993	$ 3,004,668	$ 2,738,407	$ 29,985	$ (29,985)	$ 11,268,170
Operating profit (loss)	$ 315,984	$ (514,191)	$ 74,541	$ 258,939	$ 1,583	$ 352	$ 137,208

(4) Reconciliation for segment income (loss)

Revenue from external customers and segment income (loss) reported to the chief operating decision maker are measured using the same method as for revenue and operating profit in the financial statements. Thus, no reconciliation is needed.