ChipMOS TECHNOLOGIES INC. AND SUBSIDIARIES

CONSOLIDATED FINANCIAL STATEMENTS AND REVIEW REPORT OF INDEPENDENT ACCOUNTANTS FOR THE NINE MONTHS ENDED September 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 NINE MONTHS ENDED SEPTEMBER 30, 2026 AND 2025
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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 September 30, 2026 and 2025, and the related consolidated statements of comprehensive income for the three months and nine months then ended, as well as the consolidated statements of changes in equity and of cash flows for the nine 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 September 30, 2026 and 2025, and its consolidated financial performance for the three months and nine months then ended, and its consolidated cash flows for the nine 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$241,620 thousand and NT$246,164 thousand, constituting 0.5% and 0.6% of the consolidated total assets as of September 30, 2026 and 2025, respectively, and total net comprehensive income including the share of profit and other comprehensive (loss) income of associate accounted for using the equity method amounted to (NT$38,437) thousand, (NT$627) thousand, NT$82,349 thousand and (NT$35,264) thousand, constituting (3.0%), (0.2%), 2.8% and 118.8% of the consolidated total comprehensive income for the three months and nine months then ended, respectively.

Chia-Hung Lin

Chia-Hung Lin

Fang-yu. Wang

Fang-Yu Wang

For and on behalf of PricewaterhouseCoopers, Taiwan

November 10, 2026

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	September 30, 2026 Amount	%	December 31, 2025 Amount	%	September 30, 2025 Amount	%
	Current assets							
1100	Cash and cash equivalents	6(1)	$ 9,925,716	22	$ 14,858,903	33	$ 12,977,022	31
1110	Current financial assets at fair value through profit or loss	6(2)	30,150	-	73,150	-	68,530	-
1136	Current financial assets at amortized cost	6(3)	-	-	45,963	-	43,932	-
1140	Current contract assets	6(18)	512,312	1	568,088	1	386,307	1
1170	Accounts receivable, net	6(4)	7,800,881	17	6,042,574	13	6,099,947	14
1200	Other receivables		72,812	-	72,540	-	73,613	-
1210	Other receivables – related parties	7	-	-	-	-	1,659	-
1220	Current tax assets		463	-	1,238	-	2,745	-
130X	Inventories	6(5)	5,258,615	12	3,356,503	8	3,301,398	8
1410	Prepayments		676,512	1	128,372	-	112,080	-
11XX	**Total current assets**		24,277,461	53	25,147,331	55	23,067,233	54
	Non-current assets							
1517	Non-current financial assets at fair value through other comprehensive income	6(6)	393,294	1	135,172	-	106,004	-
1535	Non-current financial assets at amortized cost	6(3) and 8	56,405	-	43,219	-	43,219	-
1550	Investments accounted for using equity method	6(7)	241,620	1	190,210	1	273,088	1
1600	Property, plant and equipment	6(8) and 8	19,402,520	42	18,691,192	41	18,267,455	43
1755	Right-of-use assets	6(9)	1,045,632	3	823,311	2	874,750	2
1840	Deferred tax assets		127,662	-	113,049	-	142,023	-
1920	Refundable deposits		20,907	-	21,608	-	21,566	-
1990	Other non-current assets		64,641	-	187,329	1	150,290	-
15XX	**Total non-current assets**		21,352,681	47	20,205,090	45	19,878,395	46
1XXX	**Total assets**		$ 45,630,142	100	$ 45,352,421	100	$ 42,945,628	100

(Continued)

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

	Liabilities and Equity	Notes	September 30, 2026 Amount	%	December 31, 2025 Amount	%	September 30, 2025 Amount	%
	Liabilities							
	Current liabilities							
2100	Short-term bank loans	6(10)(27)	$ 716,982	2	$ 2,706,072	6	$ 2,439,840	6
2150	Notes payable		1,255	-	1,596	-	1,105	-
2170	Accounts payable		1,233,111	3	1,166,973	3	1,148,284	3
2200	Other payables	6(11)	3,301,810	7	3,365,755	8	2,441,690	6
2220	Other payables – related parties	7	2,928	-	8,312	-	-	-
2230	Current tax liabilities		488,605	1	92,303	-	-	-
2250	Current provisions		128,186	-	78,982	-	53,564	-
2280	Current lease liabilities	6(27)	58,757	-	114,605	-	145,531	-
2320	Long-term bank loans, current portion	6(12)(27) and 8	2,746,703	6	2,896,893	6	3,044,111	7
2365	Current refund liabilities		41,494	-	10,333	-	25,650	-
2399	Other current liabilities		27,461	-	25,267	-	24,460	-
21XX	**Total current liabilities**		8,747,292	19	10,467,091	23	9,324,235	22
	Non-current liabilities							
2540	Long-term bank loans	6(12)(27) and 8	9,481,493	21	9,867,797	22	9,151,375	22
2570	Deferred tax liabilities		118,465	-	82,685	-	80,507	-
2580	Non-current lease liabilities	6(27)	1,014,783	3	740,311	2	757,636	2
2630	Long-term deferred revenue		93,023	-	108,018	-	109,896	-
2640	Net defined benefit liability, non-current		37,409	-	57,670	-	129,578	-
2645	Guarantee deposits	6(27)	20,493	-	20,486	-	21,160	-
25XX	**Total non-current liabilities**		10,765,666	24	10,876,967	24	10,250,152	24
2XXX	**Total liabilities**		19,512,958	43	21,344,058	47	19,574,387	46
	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	17
	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	7
3350	Unappropriated retained earnings		10,489,467	23	7,793,165	17	7,338,658	17
	Other equity interest	6(17)						
3400	Other equity interest		393,101	1	150,741	-	89,548	-
3500	Treasury shares	6(14)	(128,115)	-	(128,115)	-	(482,388)	(1)
31XX	**Equity attributable to equity holders of the Company**		26,117,184	57	24,008,363	53	23,371,241	54
3XXX	**Total equity**		26,117,184	57	24,008,363	53	23,371,241	54
	Significant contingent liabilities and unrecognized contract commitments	9						
3X2X	**Total liabilities and equity**		$ 45,630,142	100	$ 45,352,421	100	$ 42,945,628	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 September 30, 2026 Amount	%	2025 Amount	%	Nine months ended September 30, 2026 Amount	%	2025 Amount	%
4000	Revenue	6(18)	$ 8,400,763	100	$ 6,143,654	100	$ 22,719,487	100	$ 17,411,824	100
5000	Cost of revenue	6(5)(22)(23)	(6,580,305)	(78)	(5,383,948)	(88)	(18,617,918)	(82)	(15,754,896)	(90)
5900	Gross profit		1,820,458	22	759,706	12	4,101,569	18	1,656,928	10
	Operating expenses	6(22)(23)								
6100	Sales and marketing expenses		(33,774)	(1)	(28,270)	-	(94,986)	-	(87,252)	(1)
6200	General and administrative expenses		(151,411)	(1)	(119,716)	(2)	(426,031)	(2)	(365,831)	(2)
6300	Research and development expenses		(351,374)	(4)	(262,231)	(4)	(953,855)	(4)	(792,732)	(5)
6000	Total operating expenses		(536,559)	(6)	(410,217)	(6)	(1,474,872)	(6)	(1,245,815)	(8)
6500	Other income (expenses), net		373,447	4	20,436	-	498,348	2	96,020	1
6900	Operating profit		1,657,346	20	369,925	6	3,125,045	14	507,133	3
	Non-operating income (expenses)									
7100	Interest income	6(19)	46,814	1	55,423	1	158,744	-	183,845	1
7010	Other income		12,912	-	17,947	-	37,328	-	61,984	-
7020	Other gains and losses	6(20)	(7,958)	-	90,686	1	161,435	1	(526,363)	(3)
7050	Finance costs	6(21)	(72,803)	(1)	(83,196)	(1)	(237,510)	(1)	(219,158)	(1)
7060	Share of (loss) profit of associates and joint ventures accounted for using equity method		(8,660)	-	(12,330)	-	7,649	-	(31,924)	-
7000	Total non-operating (expenses) income		(29,695)	-	68,530	1	127,646	-	(531,616)	(3)
7900	**Profit (loss) before income tax**		1,627,651	20	438,455	7	3,252,691	14	(24,483)	-
7950	Income tax (expense) benefit	6(24)	(304,302)	(4)	(86,258)	(1)	(532,793)	(2)	19,924	-
8200	**Profit (loss) for the period**		$ 1,323,349	16	$ 352,197	6	$ 2,719,898	12	$ (4,559)	-
	Other comprehensive income (loss)									
8316	Unrealized (loss) gain on valuation of equity instruments at fair value through other comprehensive income	6(6)(17)	$ (33,407)	(1)	$ 5,332	-	$ 214,312	1	$ 2,991	-
8320	Share of other comprehensive (loss) income of associates and joint ventures accounted for using equity method that will not be reclassified to profit or loss	6(7)(17)	(29,777)	-	10,513	-	73,563	-	(5,971)	-
8349	Income tax effect on components that will not be reclassified to profit or loss	6(17)(24)	6,681	-	(1,067)	-	(42,863)	-	(599)	-
8310	Components of other comprehensive (loss) income that will not be reclassified to profit or loss		(56,503)	(1)	14,778	-	245,012	1	(3,579)	-
8361	Exchange differences on translation of foreign operations	6(17)	244	-	10,994	-	4,890	-	(21,539)	-
8360	Components of other comprehensive income (loss) that will be reclassified to profit or loss		244	-	10,994	-	4,890	-	(21,539)	-
8300	**Other comprehensive (loss) income, net of income tax**		$ (56,259)	(1)	$ 25,772	-	$ 249,902	1	$ (25,118)	-
8500	**Total comprehensive income (loss) for the period**		$ 1,267,090	15	$ 377,969	6	$ 2,969,800	13	$ (29,677)	-
9750	Earnings (losses) per share – basic	6(25)	$ 1.89		$ 0.50		$ 3.89		$ (0.01)	
9850	Earnings (losses) per share – diluted	6(25)	$ 1.89		$ 0.50		$ 3.87		$ (0.01)	

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		-	-	-	(4,559)	-	-	-	(4,559)
Other comprehensive loss	6(17)	-	-	-	-	(21,539)	(3,579)	-	(25,118)
Total comprehensive loss for the period		-	-	-	(4,559)	(21,539)	(3,579)	-	(29,677)
Appropriation of prior year's earnings:	6(16)								
Legal reserve		-	-	146,812	(146,812)	-	-	-	-
Cash dividends		-	-	-	(872,688)	-	-	-	(872,688)
Disposal of investments in equity instruments at fair value through other comprehensive income	6(17)	-	-	-	36	-	(36)	-	-
Purchase of treasury shares	6(14)	-	-	-	-	-	-	(804,093)	(804,093)
Cancellation of treasury shares	6(14)(15)(16)	(100,000)	(83,102)	-	(138,603)	-	-	321,705	-
Change in shareholding of equity investment	6(7)(15)	-	3,465	-	-	-	-	-	3,465
Balance at September 30, 2025		$ 7,172,401	$ 5,985,000	$ 3,268,022	$ 7,338,658	$ (3,848)	$ 93,396	$ (482,388)	$ 23,371,241
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		-	-	-	2,719,898	-	-	-	2,719,898
Other comprehensive income	6(17)	-	-	-	-	4,890	245,012	-	249,902
Total comprehensive income for the period		-	-	-	2,719,898	4,890	245,012	-	2,969,800
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)	-	-	-	7,542	-	(7,542)	-	-
Balance at September 30, 2026		$ 7,045,231	$ 5,018,340	$ 3,299,160	$ 10,489,467	$ 10,849	$ 382,252	$ (128,115)	$ 26,117,184

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	Nine months ended September 30, 2026	2025
CASH FLOWS FROM OPERATING ACTIVITIES			
Profit (loss) before income tax		$ 3,252,691	$ (24,483)
Adjustments to reconcile profit (loss)			
Depreciation expenses	6(8)(9)(22)	3,692,978	3,856,371
Expected credit losses		2,187	344
Gain on valuation of financial assets at fair value through profit or loss	6(2)(20)	(94,131)	(10,627)
Interest expense	6(21)	236,816	218,756
Interest income	6(19)	(158,744)	(183,845)
Dividend income		(600)	(2,200)
Share of (profit) loss of associates and joint ventures accounted for using equity method		(7,649)	31,924
Gain on disposal of property, plant and equipment		(454,805)	(51,263)
Gain on disposal of investments accounted for using equity method	6(7)(20)	(14,008)	-
Impairment loss on financial assets	6(7)(20)	-	10,000
Impairment loss on non-financial assets	6(8)	-	16,647
Deferred income		(19,058)	(18,111)
Changes in operating assets and liabilities			
Changes in operating assets			
Financial assets mandatorily measured at fair value through profit or loss		137,131	11,067
Current contract assets		55,691	11,443
Accounts receivable		(1,760,396)	(1,090,134)
Other receivables		(4,597)	(5,911)
Inventories		(1,902,112)	(606,804)
Prepayments		(548,140)	17,214
Changes in operating liabilities			
Notes payable		(341)	332
Accounts payable		66,138	450,085
Other payables		409,838	(462,908)
Other payables – related parties		(5,384)	-
Current provisions		49,204	17,640
Current refund liabilities		31,161	(10,746)
Other current liabilities		1,974	770
Net defined benefit liability, non-current		(20,261)	(17,060)
Cash generated from operations		2,945,583	2,158,501
Interest received		163,089	188,874
Dividend received		600	3,235
Interest paid		(233,546)	(195,682)
Income tax paid		(157,412)	(49,247)
Net cash generated from operating activities		2,718,314	2,105,681

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

	Notes	Nine months ended September 30, 2026	2025
CASH FLOWS FROM INVESTING ACTIVITIES			
Acquisition of financial assets at amortized cost		$ (56,405)	$ (124,305)
Proceeds from repayments of financial assets at amortized cost		89,634	122,950
Acquisition of property, plant and equipment	6(26)	(4,690,080)	(2,920,780)
Proceeds from disposal of property, plant and equipment		520,620	63,834
Decrease (increase) in refundable deposits		730	(1,792)
Increase in other current liabilities		220	-
Increase in other non-current assets		(7,944)	(107,329)
Increase in long-term deferred revenue		4,063	5,714
Net cash used in investing activities		(4,139,162)	(2,961,708)
CASH FLOWS FROM FINANCING ACTIVITIES	6(27)		
Proceeds from short-term bank loans		7,448,458	5,666,541
Payments on short-term bank loans		(9,437,548)	(3,566,065)
Proceeds from long-term bank loans		1,654,571	1,957,286
Payments on long-term bank loans		(2,202,372)	(3,536,281)
Increase (decrease) in guarantee deposits		7	(26)
Payments on lease liabilities		(118,578)	(213,160)
Cash dividends paid	6(16)	-	(872,688)
Cash distribution from capital surplus	6(15)	(860,979)	-
Payments to acquire treasury shares		-	(804,093)
Net cash used in financing activities		(3,516,441)	(1,368,486)
Effect of foreign exchange rate changes		4,102	(17,504)
Net decrease in cash and cash equivalents		(4,933,187)	(2,242,017)
Cash and cash equivalents at beginning of period		14,858,903	15,219,039
Cash and cash equivalents at end of period		$ 9,925,716	$ 12,977,022

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 NINE MONTHS ENDED SEPTEMBER 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 November 10, 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) Statement of compliance

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) Basis of preparation

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) Basis of consolidation

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:

Name of investor	Name of investee	Main business	Percentage of ownership (%)		
			September 30, 2026	December 31, 2025	September 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

	September 30, 2026	December 31, 2025	September 30, 2025
Cash on hand and petty cash	$ 450	$ 450	$ 450
Checking accounts and demand deposits	1,268,731	1,621,382	1,038,219
Time deposits	8,656,535	13,237,071	11,938,353
	$ 9,925,716	$ 14,858,903	$ 12,977,022

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

	September 30, 2026	December 31, 2025	September 30, 2025
Current:			
Financial assets mandatorily measured at fair value through profit or loss			
Listed stocks	$ 14,658	$ 53,747	$ 53,747
Valuation adjustment	15,492	19,403	14,783
	$ 30,150	$ 73,150	$ 68,530

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 September 30,	
	2026	2025
Financial assets mandatorily measured at fair value through profit or loss		
Listed stocks	$ (13,200)	$ 8,800
Beneficiary certificates	1,858	4,033
	$ (11,342)	$ 12,833

	Nine months ended September 30,	
	2026	2025
Financial assets mandatorily measured at fair value through profit or loss		
Listed stocks	$ 86,243	$ (440)
Beneficiary certificates	7,888	11,067
	$ 94,131	$ 10,627

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

	September 30, 2026	December 31, 2025	September 30, 2025
Current:			
Time deposits	$ -	$ 45,963	$ 43,932
Non-current:			
Restricted bank deposits	$ 56,405	$ 43,219	$ 43,219

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

	Three months ended September 30,		Nine months ended September 30,	
	2026	2025	2026	2025
Interest income	$ 97	$ 504	$ 274	$ 1,545

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

	September 30, 2026	December 31, 2025	September 30, 2025
Accounts receivable	$ 7,804,783	$ 6,044,387	$ 6,101,778
Less: Loss allowance	(3,902)	(1,813)	(1,831)
	$ 7,800,881	$ 6,042,574	$ 6,099,947

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:

	September 30, 2026	December 31, 2025	September 30, 2025
Current	$ 7,804,160	$ 6,032,806	$ 6,100,350
Within 1 month	623	11,395	1,428
1-2 months	-	186	-
	$ 7,804,783	$ 6,044,387	$ 6,101,778

C. As of September 30, 2026, December 31, 2025 and September 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

	September 30, 2026		
	Cost	Allowance for impairment losses	Carrying amount
Raw materials	$ 5,446,534	$ (187,919)	$ 5,258,615

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

	September 30, 2025		
	Cost	Allowance for impairment losses	Carrying amount
Raw materials	$ 3,485,099	$ (183,701)	$ 3,301,398

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

	Three months ended September 30,	
	2026	2025
Cost of revenue	$ 6,656,800	$ 5,419,982
Deficiency compensation	13,582	(4,117)
Reversal of inventory valuation and obsolescence loss	(76,550)	(6,951)
Gain on disposal of scrapped materials	(13,527)	(24,966)
	$ 6,580,305	$ 5,383,948

	Nine months ended September 30,	
	2026	2025
Cost of revenue	$ 18,535,076	$ 15,753,615
Deficiency compensation	104,117	19,613
Allowance for inventory valuation and obsolescence loss	32,128	23,552
Gain on disposal of scrapped materials	(53,403)	(41,884)
	$ 18,617,918	$ 15,754,896

A. Reversal of inventory valuation and obsolescence loss was mainly due to the recovery of the net realizable value arising from the rise in market price of certain inventories.

B. No inventories of the Group were pledged to others.

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

	September 30, 2026	December 31, 2025	September 30, 2025
Designation of equity instruments			
Unlisted stocks	$ 82,344	$ 38,534	$ 38,534
Valuation adjustment	310,950	96,638	67,470
	$ 393,294	$ 135,172	$ 106,004

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 September 30,	
	2026	2025
Financial assets at fair value through other comprehensive (loss) income		
Unlisted stocks	$ (33,407)	$ 5,332

	Nine months ended September 30,	
	2026	2025
Financial assets at fair value through other comprehensive income		
Unlisted stocks	$ 214,312	$ 2,991

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	September 30, 2026	December 31, 2025	September 30, 2025
JMC ELECTRONICS CO., LTD. ("JMC")	$ 241,620	$ 159,271	$ 246,164
Daypower Energy Co., Ltd. ("Daypower Energy")	-	30,939	26,924
	$ 241,620	$ 190,210	$ 273,088

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 September 30, 2026, December 31, 2025 and September 30, 2025, the carrying amount of the Group's individually immaterial associates amounted to $241,620, $190,210 and $273,088, respectively.

	Three months ended September 30,	
	2026	2025
Loss for the period from continuing operations	$ (8,660)	$ (12,330)
Other comprehensive (loss) income, net of income tax	(29,777)	10,513
Total comprehensive loss	$ (38,437)	$ (1,817)

	Nine months ended September 30,	
	2026	2025
Loss for the period from continuing operations	$ (17,519)	$ (31,718)
Other comprehensive income (loss), net of income tax	73,563	(5,971)
Total comprehensive income (loss)	$ 56,044	$ (37,689)

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 September 30, 2026, December 31, 2025 and September 30, 2025, the fair value was $207,500, $209,160 and $236,135, respectively. In the third quarter of 2025, the Company assessed that its investment in JMC accounted for using equity method showed indicators of impairment, hence the Company recognized an impairment loss of $10,000, which is recorded under "Other gains and losses".

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	-	2,261	5,215	420	2,278	4,360,375	4,370,549
Disposals	-	-	(61,052)	(4,796)	-	-	(65,848)
Reclassifications	-	1,052,379	2,067,049	495,004	134,102	(3,748,534)	-
Depreciation expenses	-	(532,682)	(2,389,144)	(502,503)	(169,083)	-	(3,593,412)
Exchange adjustment	-	-	3	-	36	-	39
September 30	$ 454,738	$ 6,480,415	$ 10,475,251	$ 764,591	$ 458,699	$ 768,826	$ 19,402,520
September 30							
Cost	$ 454,738	$ 16,751,341	$ 61,743,516	$ 6,833,621	$ 3,167,571	$ 768,826	$ 89,719,613
Accumulated depreciation and impairment	-	(10,270,926)	(51,268,265)	(6,069,030)	(2,708,872)	-	(70,317,093)
	$ 454,738	$ 6,480,415	$ 10,475,251	$ 764,591	$ 458,699	$ 768,826	$ 19,402,520

	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	-	1,290	5,928	338	-	1,947,687	1,955,243
Disposals	-	-	(2,111)	(5,576)	-	-	(7,687)
Reclassifications	-	328,824	1,199,088	430,949	219,482	(2,178,343)	-
Depreciation expenses	-	(498,874)	(2,425,943)	(550,656)	(184,672)	-	(3,660,145)
Impairment losses	-	-	(16,647)	-	-	-	(16,647)
Exchange adjustment	-	-	(21)	-	(48)	-	(69)
September 30	$ 454,738	$ 5,771,956	$ 10,197,310	$ 807,398	$ 514,948	$ 521,105	$ 18,267,455
September 30							
Cost	$ 454,738	$ 15,393,214	$ 62,938,374	$ 6,700,993	$ 3,080,971	$ 521,105	$ 89,089,395
Accumulated depreciation and impairment	-	(9,621,258)	(52,741,064)	(5,893,595)	(2,566,023)	-	(70,821,940)
	$ 454,738	$ 5,771,956	$ 10,197,310	$ 807,398	$ 514,948	$ 521,105	$ 18,267,455

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 September 30,	
	2026	2025
Amount of interest capitalized	$ 4,705	$ 2,530
Range of the interest rates for capitalization	2.0172%	1.8576%

	Nine months ended September 30,	
	2026	2025
Amount of interest capitalized	$ 9,122	$ 8,054
Range of the interest rates for capitalization	2.0172%	1.8576%

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		
	September 30, 2026	December 31, 2025	September 30, 2025
Land	$ 992,195	$ 701,638	$ 708,192
Buildings	16,284	25,255	27,738
Machinery and equipment	9,280	60,985	104,116
Others	27,873	35,433	34,704
	$ 1,045,632	$ 823,311	$ 874,750

	Depreciation expenses	
	Three months ended September 30,	
	2026	2025
Land	$ 9,576	$ 6,554
Buildings	3,123	2,999
Machinery and equipment	10,448	48,894
Others	4,946	4,210
	$ 28,093	$ 62,657

	Depreciation expenses	
	Nine months ended September 30,	
	2026	2025
Land	$ 24,287	$ 19,661
Buildings	9,239	9,119
Machinery and equipment	51,704	156,258
Others	14,336	11,188
	$ 99,566	$ 196,226

C. For the nine months ended September 30, 2026 and 2025, additions to right-of-use assets were $321,619 and $44,955, respectively.

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

	Three months ended September 30,	
	2026	2025
Items affecting profit or loss		
Interest expense on lease liabilities	$ 6,188	$ 4,539
Expense on short-term lease contracts	45,411	56,649

	Nine months ended September 30,	
	2026	2025
Items affecting profit or loss		
Interest expense on lease liabilities	$ 15,583	$ 14,417
Expense on short-term lease contracts	152,736	153,248

E. For the nine months ended September 30, 2026 and 2025, the Group's total cash outflow for leases were $273,656 and $365,479, respectively.

(10) Short-term bank loans

Type of loans	September 30, 2026	December 31, 2025	September 30, 2025
Bank loans			
Unsecured bank loans	$ 716,982	$ 2,706,072	$ 2,439,840
Interest rate range	4.35%~4.6512%	4.09%~4.92%	4.5666%~4.9366%
Unused credit lines of short-term bank loans			
NT$	$ 6,281,018	$ 4,516,882	$ 4,516,891
US$ (in thousands)	$ 45,000	$ 18,261	$ 24,238

(11) Other payables

	September 30, 2026	December 31, 2025	September 30, 2025
Payable to equipment suppliers	$ 832,353	$ 1,282,516	$ 505,058
Salaries and bonuses payable	784,834	815,626	706,030
Employees' and directors' compensation payable	376,285	66,845	2,798
Payable for utilities	225,331	159,333	204,324
Payable for maintenance expense	192,149	165,788	172,974
Payable for insurance	86,194	142,855	80,635
Business tax payable	71,490	57,622	69,163
Other expense payable	733,174	675,170	700,708
	$ 3,301,810	$ 3,365,755	$ 2,441,690

(12) Long-term bank loans

Type of loans	Period and payment term	September 30, 2026	December 31, 2025	September 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	$ 12,242,561	$ 12,786,299	$ 12,216,912
Less: Unamortized interest on government granted bank loans		(14,365)	(21,609)	(21,426)
Less: Current portion		(2,746,703)	(2,896,893)	(3,044,111)
		$ 9,481,493	$ 9,867,797	$ 9,151,375
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	$ 5,900,170

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 $187, $563, $560 and $1,690 for the three months and nine months ended September 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 nine months ended September 30, 2026 and 2025 were $52,613, $50,447, $155,896 and $147,899, 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 nine months ended September 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 nine months ended September 30, 2026 and 2025 were $198, $172, $579 and $527, respectively.

(14) Capital stock

A. As of September 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 September 30, 2026, the outstanding ADSs were approximately 3,432,163 units representing 68,643 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	-	(27,270)
September 30	699,983	699,970

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:

		September 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

Name of company holding the shares	Reason for reacquisition	September 30, 2025 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	9,105	256,940
The Company	Maintain the Company's credit and shareholders' equity	8,165	225,448

(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)
September 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
September 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 (in dollars) 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	4,890	-	4,890
Evaluation adjustment			
- The Company	-	214,312	214,312
- Associates	-	73,563	73,563
Evaluation adjustment transferred to retained earnings			
- Associates	-	(7,542)	(7,542)
Evaluation adjustment related tax			
- The Company	-	(42,863)	(42,863)
September 30	$ 10,849	$ 382,252	$ 393,101

	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	(21,539)	-	(21,539)
Evaluation adjustment			
- The Company	-	2,991	2,991
- Associates	-	(5,971)	(5,971)
Evaluation adjustment transferred to retained earnings			
- Associates	-	(36)	(36)
Evaluation adjustment related tax			
- The Company	-	(599)	(599)
September 30	$ (3,848)	$ 93,396	$ 89,548

(18) Revenue

	Three months ended September 30,	
	2026	2025
Revenue from contracts with customers	$ 8,400,763	$ 6,143,654

	Nine months ended September 30,	
	2026	2025
Revenue from contracts with customers	$ 22,719,487	$ 17,411,824

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:

	September 30, 2026	December 31, 2025	September 30, 2025	January 1, 2025
Contract assets	$ 512,312	$ 568,088	$ 386,307	$ 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 September 30,	
	2026	2025
Bank deposits	$ 46,717	$ 54,919
Financial assets at amortized cost	97	504
	$ 46,814	$ 55,423

	Nine months ended September 30,	
	2026	2025
Bank deposits	$ 158,465	$ 182,293
Financial assets at amortized cost	274	1,545
Other interest income	5	7
	$ 158,744	$ 183,845

(20) Other gains and losses

	Three months ended September 30,	
	2026	2025
Foreign exchange (losses) gains, net	$ (18,081)	$ 84,112
(Loss) gain on valuation of financial assets at fair value through profit or loss	(11,342)	12,833
Impairment loss on financial assets	-	(10,000)
Others	21,465	3,741
	$ (7,958)	$ 90,686

	Nine months ended September 30,	
	2026	2025
Foreign exchange gains (losses), net	$ 21,519	$ (543,720)
Gain on valuation of financial assets at fair value through profit or loss	94,131	10,627
Gain on disposal of investments accounted for using equity method	14,008	-
Impairment loss on financial assets	-	(10,000)
Others	31,777	16,730
	$ 161,435	$ (526,363)

(21) Finance costs

	Three months ended September 30,	
	2026	2025
Interest expense		
Bank loans	$ 70,696	$ 80,785
Lease liabilities	6,188	4,539
Less: Amounts capitalized in qualifying assets	(4,705)	(2,530)
	72,179	82,794
Finance expense	624	402
	$ 72,803	$ 83,196

	Nine months ended September 30,	
	2026	2025
Interest expense		
Bank loans	$ 230,355	$ 212,393
Lease liabilities	15,583	14,417
Less: Amounts capitalized in qualifying assets	(9,122)	(8,054)
	236,816	218,756
Finance expense	694	402
	$ 237,510	$ 219,158

(22) Expenses by nature

	Three months ended September 30,	
	2026	2025
Raw materials and supplies used	$ 2,300,531	$ 1,400,039
Employee benefit expenses	2,074,180	1,531,871
Depreciation expenses	1,228,433	1,266,454

	Nine months ended September 30,	
	2026	2025
Raw materials and supplies used	$ 6,222,320	$ 4,203,741
Employee benefit expenses	5,714,655	4,562,913
Depreciation expenses	3,692,978	3,856,371

(23) Employee benefit expenses

	Three months ended September 30,	
	2026	2025
Salaries	$ 1,704,966	$ 1,214,515
Directors' remuneration	8,986	4,550
Labor and health insurance	129,849	115,913
Pension	52,998	51,182
Other personnel expenses	177,381	145,711
	$ 2,074,180	$ 1,531,871

	Nine months ended September 30,	
	2026	2025
Salaries	$ 4,655,107	$ 3,615,739
Directors' remuneration	22,427	13,470
Labor and health insurance	381,559	353,655
Pension	157,035	150,116
Other personnel expenses	498,527	429,933
	$ 5,714,655	$ 4,562,913

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 nine months ended September 30, 2026 and 2025, the employees' compensation were accrued at $181,260, nil, $362,090 and nil, respectively; the directors' remuneration were accrued at $4,531, nil, $9,052 and nil, 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 September 30,	
	2026	2025
Current income tax:		
Current income tax on profits for the period	$ 298,720	$ 10,977
Prior year income tax underestimation	616	-
Total current income tax	299,336	10,977
Deferred income tax:		
Relating to origination and reversal of temporary differences	4,966	75,281
Income tax expense	$ 304,302	$ 86,258

	Nine months ended September 30,	
	2026	2025
Current income tax:		
Current income tax on profits for the period	$ 575,642	$ 12,578
Prior year income tax overestimation	(21,153)	(8,141)
Total current income tax	554,489	4,437
Deferred income tax:		
Relating to origination and reversal of temporary differences	(21,696)	(24,361)
Income tax expense (benefit)	$ 532,793	$ (19,924)

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

	Three months ended September 30,	
	2026	2025
Unrealized (gain) loss on valuation of financial assets at fair value through other comprehensive income	$ (6,681)	$ 1,067

	Nine months ended September 30,	
	2026	2025
Unrealized loss on valuation of financial assets at fair value through other comprehensive income	$ 42,863	$ 599

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 September 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	$ 1,323,349	699,983	$ 1.89
Diluted earnings per share			
Assumed conversion of all dilutive potential ordinary shares:			
Employees' compensation		1,583	
Profit attributable to equity holders of the Company	$ 1,323,349	701,566	$ 1.89

	Three months ended September 30, 2025		
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	$ 352,197	706,736	$ 0.50
Diluted earnings per share			
Assumed conversion of all dilutive potential ordinary shares:			
Employees' compensation		-	
Profit attributable to equity holders of the Company	$ 352,197	706,736	$ 0.50

	Nine months ended September 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	$ 2,719,898	699,983	$ 3.89
Diluted earnings per share			
Assumed conversion of all dilutive potential ordinary shares:			
Employees' compensation		3,181	
Profit attributable to equity holders of the Company	$ 2,719,898	703,164	$ 3.87

	Nine months ended September 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	$ (4,559)	714,727	$ (0.01)
Diluted losses per share			
Assumed conversion of all dilutive potential ordinary shares:			
Employees' compensation		-	
Loss attributable to equity holders of the Company	$ (4,559)	714,727	$ (0.01)

(26) Supplemental cash flow information

Partial cash paid for investing activities

Property, plant and equipment

	Nine months ended September 30,	
	2026	2025
Purchase of property, plant and equipment	$ 4,370,549	$ 1,955,243
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	(832,353)	(505,058)
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	$ 4,690,080	$ 2,920,780

(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	(1,989,090)	(547,801)	7	(118,578)	(2,655,462)
Adjustment of right-of-use assets	-	-	-	321,619	321,619
Amortization of interest expense	-	11,307	-	15,583	26,890
September 30	$ 716,982	$ 12,228,196	$ 20,493	$ 1,073,540	$ 14,039,211

	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	2,100,476	(1,578,995)	(26)	(213,160)	308,295
Adjustment of right-of-use assets	-	-	-	44,955	44,955
Amortization of interest expense	-	15,900	-	14,417	30,317
September 30	$ 2,439,840	$ 12,195,486	$ 21,160	$ 903,167	$ 15,559,653

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

	September 30, 2026	December 31, 2025	September 30, 2025
JMC	$ -	$ -	$ 1,659

B. Other payables

	September 30, 2026	December 31, 2025	September 30, 2025
Daypower Energy	$ 2,928	$ 3,612	$ -
Xingwang Energy	-	4,700	-
	$ 2,928	$ 8,312	$ -

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

C. Acquisition of property, plant and equipment

	Nine months ended September 30,	
	2026	2025
SPIL	$ 42,550	$ -
Daypower Energy	-	32,208
	$ 42,550	$ 32,208

(4) Key management personnel compensation

	Three months ended September 30,	
	2026	2025
Salaries and other short-term employee benefits	$ 51,491	$ 22,573
Post-employment compensation	569	537
	$ 52,060	$ 23,110

	Nine months ended September 30,	
	2026	2025
Salaries and other short-term employee benefits	$ 187,260	$ 125,321
Post-employment compensation	1,770	1,606
	$ 189,030	$ 126,927

8. PLEDGED ASSETS

		Carrying amount		
Assets	Purpose	September 30, 2026	December 31, 2025	September 30, 2025
Non-current financial assets at amortized cost	Lease	$ 56,405	$ 43,219	$ 43,219
Property, plant and equipment				
- Land	Bank loan	454,738	454,738	454,738
- Buildings	Bank loan	5,472,996	5,745,435	5,557,186
- Machinery and equipment	Bank loan	6,479,219	6,377,840	5,801,948
		$ 12,463,358	$ 12,621,232	$ 11,857,091

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 September 30, 2026, December 31, 2025 and September 30, 2025, the amounts guaranteed by the financial institutions were $202,000, $66,000 and $131,800, respectively.

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

	September 30, 2026	December 31, 2025	September 30, 2025
Property, plant and equipment	$ 3,443,327	$ 1,321,008	$ 1,741,374

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

	September 30, 2026	December 31, 2025	September 30, 2025
Financial assets			
Financial assets at fair value through profit or loss			
Financial assets mandatorily measured at fair value through profit or loss	$ 30,150	$ 73,150	$ 68,530
Financial assets at fair value through other comprehensive income			
Designation of equity instruments	393,294	135,172	106,004
Financial assets at amortized cost			
Cash and cash equivalents	9,925,716	14,858,903	12,977,022
Financial assets at amortized cost	56,405	89,182	87,151
Accounts receivable	7,800,881	6,042,574	6,099,947
Other receivables	72,812	72,540	73,613
Other receivables – related parties	-	-	1,659
Refundable deposits	20,907	21,608	21,566
	$ 18,300,165	$ 21,293,129	$ 19,435,492

	September 30, 2026	December 31, 2025	September 30, 2025
Financial liabilities			
Financial liabilities at amortized cost			
Short-term bank loans	$ 716,982	$ 2,706,072	$ 2,439,840
Notes payable	1,255	1,596	1,105
Accounts payable	1,233,111	1,166,973	1,148,284
Other payables	3,301,810	3,365,755	2,441,690
Other payables – related parties	2,928	8,312	-
Long-term bank loans (including current portion)	12,228,196	12,764,690	12,195,486
Guarantee deposits	20,493	20,486	21,160
Lease liabilities (including current portion)	1,073,540	854,916	903,167
	$ 18,578,315	$ 20,888,800	$ 19,150,732

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:

	September 30, 2026		
	Foreign currency (in thousands)	Exchange rate	Carrying amount (NTD)
(Foreign currency: functional currency)			
Financial assets			
Monetary items			
USD:NTD	$ 189,547	31.8500	$ 6,037,072
JPY:NTD	42,974	0.2030	8,724
RMB:NTD	14,275	4.7480	67,778
Non-monetary items			
JPY:NTD	1,662,087	0.2030	337,404
Financial liabilities			
Monetary items			
USD:NTD	$ 51,445	31.8500	$ 1,638,523
JPY:NTD	564,110	0.2030	114,514

	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

	September 30, 2025		
	Foreign currency (in thousands)	Exchange rate	Carrying amount (NTD)
(Foreign currency: functional currency)			
Financial assets			
Monetary items			
USD:NTD	$ 177,393	30.4450	$ 5,400,730
JPY:NTD	74,170	0.2058	15,264
RMB:NTD	13,873	4.2710	59,252
Non-monetary items			
JPY:NTD	515,081	0.2058	106,004
Financial liabilities			
Monetary items			
USD:NTD	$ 104,402	30.4450	$ 3,178,519
JPY:NTD	996,255	0.2058	205,029

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 nine months ended September 30, 2026 and 2025, amounted to ($18,081), $84,112, $21,519 and ($543,720), respectively.

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

	Nine months ended September 30, 2026		
	Sensitivity analysis		
	Change in exchange rate	Effect on profit (loss)	Effect on other comprehensive income
Financial assets			
Monetary items			
USD:NTD	5%	$ 301,854	$ -
JPY:NTD	5%	436	-
RMB:NTD	5%	3,389	-
Financial liabilities			
Monetary items			
USD:NTD	5%	$ 81,926	$ -
JPY:NTD	5%	5,726	-

	Nine months ended September 30, 2025		
	Sensitivity analysis		
	Change in exchange rate	Effect on profit (loss)	Effect on other comprehensive income
Financial assets			
Monetary items			
USD:NTD	5%	$ 270,037	$ -
JPY:NTD	5%	763	-
RMB:NTD	5%	2,963	-
Financial liabilities			
Monetary items			
USD:NTD	5%	$ 158,926	$ -
JPY:NTD	5%	10,251	-

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 nine months ended September 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 $302 and $685, 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 nine months ended September 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 $91,819 and $91,627, 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 September 30, 2026, December 31, 2025 and September 30, 2025, the loss rate methodologies are as follows:

	September 30, 2026		
	Contract assets	Accounts receivable (including related parties)	Other receivables (including related parties)
Expected loss rate	0.050%	0.050%	0.050%
Total carrying amount	$ 512,568	$ 7,804,783	$ 72,841
Loss allowance	$ (256)	$ (3,902)	$ (29)

	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)

	September 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	$ 386,423	$ 6,101,778	$ 75,290
Loss allowance	$ (116)	$ (1,831)	$ (18)

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	(85)	(2,089)	(13)
September 30	$ (256)	$ (3,902)	$ (29)

	2025		
	Contract assets	Accounts receivable (including related parties)	Other receivables (including related parties)
January 1	$ (119)	$ (1,490)	$ (12)
Provision for impairment loss	-	(341)	(6)
Reversal of impairment loss	3	-	-
September 30	$ (116)	$ (1,831)	$ (18)

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 September 30, 2026, December 31, 2025 and September 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.

	September 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	$ 723,771	$ -	$ -	$ -	$ 723,771
Long-term bank loans	2,934,622	5,346,139	3,198,575	1,318,018	12,797,354
Lease liabilities	82,325	112,899	102,862	1,135,835	1,433,921
Guarantee deposits	-	-	-	20,493	20,493
	$ 3,740,718	$ 5,459,038	$ 3,301,437	$ 2,474,346	$ 14,975,539

	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

	September 30, 2025				
Non-derivative financial liabilities	Within 1 year	1 to 3 years	3 to 5 years	Over 5 years	Total
Short-term bank loans	$ 2,464,708	$ -	$ -	$ -	$ 2,464,708
Long-term bank loans	3,226,257	5,132,352	2,719,077	1,691,413	12,769,099
Lease liabilities	162,196	106,441	73,295	790,871	1,132,803
Guarantee deposits	-	-	-	21,160	21,160
	$ 5,853,161	$ 5,238,793	$ 2,792,372	$ 2,503,444	$ 16,387,770

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 (including related parties), 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:

	September 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	$ 30,150	$ -	$ -	$ 30,150
Financial assets at fair value through other comprehensive income				
- Unlisted stocks	-	-	393,294	393,294
	$ 30,150	$ -	$ 393,294	$ 423,444

	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

	September 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	$ 68,530	$ -	$ -	$ 68,530
Financial assets at fair value through other comprehensive income				
- Unlisted stocks	-	-	106,004	106,004
	$ 68,530	$ -	$ 106,004	$ 174,534

(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) or recent non-active market prices.

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 nine months ended September 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 on valuation of financial assets at fair value through other comprehensive income	214,312	2,991
Additions	43,810	-
September 30	$ 393,294	$ 106,004

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 September 30, 2026	Valuation technique	Significant unobservable input	Range	Relationship of inputs to fair value
Non-derivative equity instrument:					
Unlisted stocks	$ 337,404	Comparable companies	Enterprise value to EBITDA multiple	17.12~49.16	The higher the multiple, the higher the fair value
			Price to book ratio multiple	2.91	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
	55,890	Recent non-active market prices (Note)	Not applicable	Not applicable	Not applicable

Note: Derived from the unlisted company's cash capital increase in August 2026.

	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 September 30, 2025	Valuation technique	Significant unobservable input	Range	Relationship of inputs to fair value
Non-derivative equity instrument:					
Unlisted stocks	$ 106,004	Comparable companies	Price to book ratio multiple	1.01~1.52	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:

			September 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%	$ -	$ -	$ 1,435	$ 1,448
	Price to book ratio multiple	±1%	-	-	1,692	1,674
	Discount for lack of marketability	±1%	-	-	4,021	3,996
			$ -	$ -	$ 7,148	$ 7,118

			September 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	Price to book ratio multiple	±1%	-	-	$ 1,041	$ 1,078
	Discount for lack of marketability	±1%	-	-	1,233	1,270
			$ -	$ -	$ 2,274	$ 2,348

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):

Held company name	Marketable securities type and name	Relationship with the company	General ledger account	As of September 30, 2026				Note
				Number of shares	Carrying amount	Ownership (%)	Fair value	
The Company	RYOWA CO., LTD.	None	Financial assets at fair value through other comprehensive income	420	$ 298,095	18.12	$ 298,095	

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 September 30, 2026			Net profit (loss) of the investee for the nine months ended September 30, 2026	Investment income (loss) recognized for the nine months ended September 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	$ 292,944	$ 5,575	$ 5,575	
The Company	ChipMOS BVI	British Virgin Islands	Holding company	101,873	101,873	1,262,005,475	100	1,483,359	61,485	61,485	
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	241,620	(161,618)	8,786	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 nine months ended September 30, 2026		Accumulated amount of remittance from Taiwan to P.R.C. as of September 30, 2026	Net profit of investee for the nine months ended September 30, 2026	Ownership (%) held by the Company (directly or indirectly)	Investment income recognized for the nine months ended September 30, 2026	Carrying amount of investments in P.R.C. as of September 30, 2026	Accumulated amount of investment income remitted back to Taiwan through September 30, 2026	Note
					Remitted to P.R.C.	Remitted back to Taiwan							
ChipMOS Shanghai	Marketing of semiconductors and electronic related products	$ 15,113	Note 1	$ 15,113	$ -	$ -	$ 15,113	$ 62	100	$ 62	$ 20,395	$ -	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 September 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	$ 15,670,310

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:

	Nine months ended September 30, 2026						
	Testing	Assembly	LCDD	Bumping	Others	Elimination	Total
Revenue:							
External customers	$ 5,643,669	$ 7,224,074	$ 4,370,174	$ 5,481,570	$ -	$ -	$ 22,719,487
Inter-segment	-	-	-	-	43,387	(43,387)	-
Total revenue	$ 5,643,669	$ 7,224,074	$ 4,370,174	$ 5,481,570	$ 43,387	$ (43,387)	$ 22,719,487
Operating profit (loss)	$ 1,349,409	$ 88,069	$ 548,815	$ 1,136,230	$ 2,653	$ (131)	$ 3,125,045

	Nine months ended September 30, 2025						
	Testing	Assembly	LCDD	Bumping	Others	Elimination	Total
Revenue:							
External customers	$ 4,091,844	$ 4,790,609	$ 4,421,960	$ 4,107,411	$ -	$ -	$ 17,411,824
Inter-segment	-	-	-	-	42,880	(42,880)	-
Total revenue	$ 4,091,844	$ 4,790,609	$ 4,421,960	$ 4,107,411	$ 42,880	$ (42,880)	$ 17,411,824
Operating profit (loss)	$ 590,726	$ (587,025)	$ 47,809	$ 452,944	$ 2,301	$ 378	$ 507,133

(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.