FINE BLANKING & TOOL CO., LTD. AND SUBSIDIARIES
Consolidated Balance Sheets
June 30, 2026, December 31, 2025, and June 30, 2025
(Expressed in Thousands of New Taiwan Dollars)

			June 30, 2026		December 31, 2025		June 30, 2025	
	Items	Notes	Amount	%	Amount	%	Amount	%
11××	CURRENT ASSETS:							
1100	Cash and cash equivalents	4 and 6(1)	$ 1,269,324	39.70	$ 1,160,993	36.16	$ 1,213,539	39.19
1136	Current financial assets at amortized cost	4 and 6(2)	201,635	6.31	354,891	11.05	199,669	6.45
1150	Notes receivable, net	4 and 6(3)	6,759	0.21	3,365	0.10	6,124	0.20
1170	Accounts receivable, net	4, 5 and 6(3)	354,592	11.09	303,447	9.45	276,734	8.95
1180	Accounts receivable due from related parties, net	4, 5, 6(3) and 7	85,232	2.67	96,607	3.01	115,465	3.73
1200	Other receivables	7	7,236	0.23	9,690	0.30	6,262	0.20
130×	Inventories	4, 5 and 6(4)	241,641	7.56	234,668	7.31	215,466	6.96
1410	Prepayments		33,373	1.04	27,829	0.87	36,163	1.17
1470	Other current assets		312	0.01	289	0.01	372	0.01
11××	Total current assets		2,200,104	68.82	2,191,779	68.26	2,069,794	66.86
15××	NON-CURRENT ASSETS:							
1600	Property, plant and equipment	4, 6(5) and 8	888,881	27.80	912,302	28.41	915,901	29.58
1755	Right-of-use assets	4 and 6(6)	39,554	1.24	40,333	1.26	38,212	1.23
1801	Computer software, net		2,863	0.09	3,704	0.12	4,424	0.14
1805	Goodwill	4 and 5	15,575	0.49	15,555	0.48	15,455	0.50
1840	Deferred tax assets	4, 5 and 6(12)	24,314	0.76	15,954	0.50	18,082	0.58
1915	Prepayments for business facilities		2,710	0.08	2,648	0.08	429	0.01
1920	Guarantee deposits paid		10,174	0.32	10,275	0.32	10,268	0.33
1995	Other non-current assets, others		12,662	0.40	18,241	0.57	23,904	0.77
15××	Total non-current assets		996,733	31.18	1,019,012	31.74	1,026,675	33.14
1×××	TOTAL ASSETS		$ 3,196,837	100.00	$ 3,210,791	100.00	$ 3,096,469	100.00
21××	CURRENT LIABILITIES:							
2130	Currenct contract liabilities	4	$ 13,934	0.44	$ 9,440	0.29	$ 10,189	0.33
2170	Accounts payable	4	241,926	7.57	246,117	7.67	209,695	6.77
2180	Accounts payable to related parties	4 and 7	2,642	0.08	3,839	0.12	3,612	0.12
2200	Other payables		116,625	3.65	77,022	2.40	176,131	5.69
2230	Current tax liabilities	4 and 6(12)	42,316	1.32	18,668	0.58	34,830	1.12
2250	Current provisions	4	181	0.01	8	0.00	36	0.00
2280	Current lease liabilities	4 and 6(7)	1,837	0.06	1,712	0.05	1,263	0.04
2399	Other current liabilities, others		2,408	0.08	2,075	0.06	2,072	0.07
21××	Total current liabilities		421,869	13.21	358,881	11.17	437,828	14.14

(Continued)

FINE BLANKING & TOOL CO., LTD. AND SUBSIDIARIES
Consolidated Balance Sheets
June 30, 2026, December 31, 2025, and June 30, 2025
(Expressed in Thousands of New Taiwan Dollars)

	Items	Notes	June 30, 2026 Amount	%	December 31, 2025 Amount	%	June 30, 2025 Amount	%
25××	NON-CURRENT LIABILITIES:							
2551	Provisions for employee benefits, non-current	4	$ 6,638	0.20	$ 6,638	0.21	$ 6,638	0.21
2570	Deferred tax liabilities	4 and 6(12)	44	0.00	10,825	0.34	-	-
2580	Non-current lease liabilities	4 and 6(7)	13,678	0.43	14,224	0.44	13,308	0.43
2645	Guarantee deposits received		2,712	0.08	303	0.01	260	0.01
25××	Total non-current liabilities		23,072	0.71	31,990	1.00	20,206	0.65
2×××	Total liabilities		444,941	13.92	390,871	12.17	458,034	14.79
31××	EQUITY ATTRIBUTABLE TO OWNERS OF PARENT:							
3110	Ordinary share	6(9)	756,617	23.66	756,617	23.56	756,617	24.43
3210	Capital surplus, additional paid-in capital	6(9)	150,801	4.72	150,801	4.70	150,801	4.87
3300	Retained earnings	6(9)						
3310	Legal reserve		527,432	16.50	517,624	16.12	517,624	16.72
3320	Special reserve		101,536	3.18	59,634	1.86	59,634	1.93
3350	Unappropriated retained earnings		1,024,789	32.06	1,093,169	34.05	1,029,705	33.25
3400	Other equity interest	6(9)						
3410	Exchange differences on translation of foreign financial statements		(89,138)	(2.79)	(101,535)	(3.16)	(147,714)	(4.77)
31××	Total equity attributable to owners of parent		2,472,037	77.33	2,476,310	77.13	2,366,667	76.43
36××	NON - CONTROLLING INTERESTS	6(9)	279,859	8.75	343,610	10.70	271,768	8.78
3×××	Total equity		2,751,896	86.08	2,819,920	87.83	2,638,435	85.21
3×2×	TOTAL LIABILITIES AND EQUITY		$ 3,196,837	100.00	$ 3,210,791	100.00	$ 3,096,469	100.00

(See accompanying notes to consolidated financial statements.)

FINE BLANKING & TOOL CO., LTD. AND SUBSIDIARIES
Consolidated Statements of Comprehensive Income
For the six months ended June 30, 2026 and 2025
(Expressed in Thousands of New Taiwan Dollars)

	Items	Notes	For the Three Months Ended June 30				For the Six Months Ended June 30			
			2026		2025		2026		2025	
			Amount	%	Amount	%	Amount	%	Amount	%
4000	OPERATING REVENUE	4, 5, 6(10) and 7	$ 667,375	100.00	$ 658,465	100.00	$ 1,258,961	100.00	$ 1,297,995	100.00
5000	OPERATING COSTS	6(4)(13) and 7	(552,873)	(82.84)	(530,426)	(80.55)	(1,040,032)	(82.61)	(1,036,311)	(79.84)
5900	GROSS PROFIT FROM OPERATIONS		114,502	17.16	128,039	19.45	218,929	17.39	261,684	20.16
6000	OPERATING EXPENSES	6(13)								
6100	Selling expenses		(11,381)	(1.71)	(9,200)	(1.40)	(22,589)	(1.80)	(18,616)	(1.44)
6200	Administrative expenses		(39,810)	(5.97)	(38,553)	(5.85)	(73,256)	(5.82)	(78,000)	(6.01)
6300	Research and development expenses		(5,745)	(0.86)	(5,714)	(0.87)	(11,468)	(0.91)	(11,995)	(0.92)
6450	Impairment (loss) gain determined in accordance with IFRS 9		(363)	(0.05)	(63)	(0.01)	(1,575)	(0.13)	(2)	(0.00)
	Total operating expenses		(57,299)	(8.59)	(53,530)	(8.13)	(108,888)	(8.66)	(108,613)	(8.37)
6900	NET OPERATING INCOME		57,203	8.57	74,509	11.32	110,041	8.73	153,071	11.79
7000	NON-OPERATING INCOME AND EXPENSES	6(11)								
7100	Interest income		8,955	1.34	9,334	1.42	16,810	1.34	17,941	1.38
7010	Other income		1,823	0.27	1,622	0.24	3,373	0.27	4,371	0.34
7020	Other gains and (losses)		(1,646)	(0.25)	(54,217)	(8.23)	2,638	0.21	(47,779)	(3.68)
7510	Interest expense	6(7)	(140)	(0.02)	(139)	(0.02)	(281)	(0.02)	(291)	(0.02)
7670	Impairment loss		(11)	(0.00)	-	-	(986)	(0.08)	-	-
	Total non-operating income and expenses		8,981	1.34	(43,400)	(6.59)	21,554	1.72	(25,758)	(1.98)
7900	PROFIT BEFORE INCOME TAX		66,184	9.91	31,109	4.73	131,595	10.45	127,313	9.81
7950	INCOME TAX EXPENSE	4 and 6(12)	(23,173)	(3.47)	(13,812)	(2.10)	(42,391)	(3.37)	(39,819)	(3.07)
8200	PROFIT FOR THE PERIOD		43,011	6.44	17,297	2.63	89,204	7.08	87,494	6.74
8300	OTHER COMPREHENSIVE INCOME, NET									
8360	Components of other comprehensive income that will be reclassified to profit or loss									
8361	Exchange differences on translation		(4,044)	(0.60)	(145,999)	(22.17)	12,989	1.03	(135,668)	(10.45)
	OTHER COMPREHENSIVE INCOME(LOSS), NET OF INCOME TAX		(4,044)	(0.60)	(145,999)	(22.17)	12,989	1.03	(135,668)	(10.45)
8500	TOTAL COMPREHENSIVE INCOME		$ 38,967	5.84	$ (128,702)	(19.54)	$ 102,193	8.11	$ (48,174)	(3.71)
8600	PROFIT ATTRIBUTABLE TO									
	Owners of parent		$ 21,746	3.25	$ (9,276)	(1.41)	$ 43,859	3.48	$ 34,623	2.67
	Non-controlling interests		21,265	3.19	26,573	4.04	45,345	3.60	52,871	4.07
			$ 43,011	6.44	$ 17,297	2.63	$ 89,204	7.08	$ 87,494	6.74
8700	COMPREHENSIVE INCOME ATTRIBUTABLE TO									
	Owners of parent		$ 20,772	3.11	$ (104,869)	(15.92)	$ 56,256	4.46	$ (53,457)	(4.12)
	Non-controlling interests		18,195	2.73	(23,833)	(3.62)	45,937	3.65	5,283	0.41
			$ 38,967	5.84	$ (128,702)	(19.54)	$ 102,193	8.11	$ (48,174)	(3.71)
9750	BASIC EARNINGS PER SHARE (NTD)	4 and 6(14)	$ 0.29		$ (0.12)		$ 0.58		$ 0.46	

(See accompanying notes to consolidated financial statements.)

FINE BLANKING & TOOL CO., LTD. AND SUBSIDIARIES
Consolidated Statements of Changes in Equity
For the six months ended June 30, 2026 and 2025
(Expressed in Thousands of New Taiwan Dollars)

	Equity Attributable to Owners of Parent								
			Retained Earnings			Others			
Items	Ordinary Share	Capital Surplus	Legal Reserve	Special Reserve	Unappropriated Retained Earnings	Exchange Differences on Translation of Foreign Financial Statements	Total	Non-controlling Interests	Total Equity
BALANCE, JANUARY 1, 2025	$ 756,617	$ 150,801	$ 499,116	$ 80,932	$ 1,113,351	$ (59,634)	$ 2,541,183	$ 349,950	$ 2,891,133
Appropriation of earnings:									
Legal reserve			18,508		(18,508)		-		-
Reversal of special reserve				(21,298)	21,298		-		-
Cash dividends					(121,059)		(121,059)	(83,465)	(204,524)
Profit for the period					34,623		34,623	52,871	87,494
Other comprehensive income (loss) for the period									
Exchange differences on translation of foreign financial statements						(88,080)	(88,080)	(47,588)	(135,668)
BALANCE, JUNE 30, 2025	$ 756,617	$ 150,801	$ 517,624	$ 59,634	$ 1,029,705	$ (147,714)	$ 2,366,667	$ 271,768	$ 2,638,435
BALANCE, JANUARY 1, 2026	$ 756,617	$ 150,801	$ 517,624	$ 59,634	$ 1,093,169	$ (101,535)	$ 2,476,310	$ 343,610	$ 2,819,920
Appropriation of earnings:									
Legal reserve			9,808		(9,808)		-		-
Special reserve				41,902	(41,902)		-		-
Cash dividends					(60,529)		(60,529)	(109,688)	(170,217)
Profit for the period					43,859		43,859	45,345	89,204
Other comprehensive income (loss) for the period									
Exchange differences on translation of foreign financial statements						12,397	12,397	592	12,989
BALANCE, JUNE 30, 2026	$ 756,617	$ 150,801	$ 527,432	$ 101,536	$ 1,024,789	$ (89,138)	$ 2,472,037	$ 279,859	$ 2,751,896

(See accompanying notes to consolidated financial statements.)

FINE BLANKING & TOOL CO., LTD. AND SUBSIDIARIES
Consolidated Statements of Cash Flows
For the six months ended June 30, 2026 and 2025
(Expressed in Thousands of New Taiwan Dollars)

	For the Six Months Ended June 30	
	2026	2025
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES：		
Profit before income tax	$ 131,595	$ 127,313
Adjustments:		
Adjustments to reconcile profit (loss)		
Depreciation expenses	53,379	56,135
Amortization expense	11,679	12,055
Expected credit loss (gain)	1,575	2
Interest expense	281	291
Interest income	(16,810)	(17,941)
Loss (gain) on disposal of property, plant and equipment	(599)	(46)
Impairment loss (gain on reversal) on non-financial assets	986	-
Changes in operating assets and liabilities		
Decrease (increase) in notes receivable, net	(3,394)	6,758
Decrease (increase) in accounts receivable, net	(52,711)	64,994
Decrease (increase) in accounts receivable due from related parties	11,366	34,832
Decrease (increase) in other receivables	(495)	(1,917)
Decrease (increase) in inventories	(6,973)	72,827
Decrease (increase) in prepayments	(5,288)	(7,384)
Decrease (increase) in other current assets	(23)	(104)
Total changes in operating assets	(57,518)	170,006
Increase (decrease) in contract liabilities	4,494	(2,847)
Increase (decrease) in accounts payable	(4,191)	(69,692)
Increase (decrease) in accounts payable to related parties	(1,197)	(1,545)
Increase (decrease) in other payable	(20,926)	(45,143)
Increase (decrease) in provisions	173	11
Increase (decrease) in other current liabilities, others	333	(18)
Increase (decrease) in provisions for employee benefits	-	(600)
Total changes in operating liabilities	(21,314)	(119,834)
Cash inflow (outflow) generated from operations	103,254	227,981
Interest received	19,794	18,288
Interest paid	(536)	(556)
Income taxes paid	(37,847)	(47,743)
Net cash flows from (used in) operating activities	84,665	197,970

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FINE BLANKING ＆ TOOL CO., LTD. AND SUBSIDIARIES
Consolidated Statements of Cash Flows
For the six months ended June 30, 2026 and 2025
(Expressed in Thousands of New Taiwan Dollars)

	For the Six Months Ended June 30	
	2026	2025
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES：		
Decrease (increase) in financial assets at amortized cost - current	153,256	104,866
Acquisition of property, plant and equipment	(14,928)	(14,292)
Proceeds from disposal of property, plant and equipment	2,187	46
Decrease (increase) in prepayments for business facilities	(3,663)	(17)
Decrease (increase) in refundable deposits	101	10
Decrease (increase) in other non-current assets	(9,612)	(3,880)
Net cash flows from (used in) investing activities	127,341	86,733
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES：		
Payments of lease liabilities	(1,017)	(939)
Increase (decrease) in guarantee deposits received	2,409	(27)
Cash dividends	(109,688)	(83,465)
Change in non-controlling interests	592	(47,588)
Net cash flows from (used in) financing activities	(107,704)	(132,019)
EFFECTS OF EXCHANGE RATE CHANGES ON CASH AND CASH EQUIVALENTS	4,029	(38,611)
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	108,331	114,073
CASH AND CASH EQUIVALENTS, BEGINNING OF PERIOD	1,160,993	1,099,466
CASH AND CASH EQUIVALENTS, END OF PERIOD	$ 1,269,324	$ 1,213,539

(See accompanying notes to consolidated financial statements.)