Stock code：3259

Solid State System Co., Ltd.

Individual Financial Statements

With Independent Auditors' Review Report

For the Six Months Ended June 30, 2026 and 2025

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INDEPENDENT AUDITORS' REVIEW REPORT

For Solid State System Co., Ltd.:

Introduction

We have reviewed the accompanying individual balance sheets of Solid State System Co., Ltd. ("3S") as of June 30, 2026 and 2025, and the related individual statements of comprehensive income for the three and six months ended June 30, 2026 and 2025, as well as the changes in equity and cash flows for the six months ended June 30, 2026 and 2025, and notes to the individual financial statements, including a summary of significant accounting policies. The management is responsible for the preparation and fair presentation of the individual financial statements in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and International Accounting Standard 34 "Interim Financial Reporting" endorsed and issued into effect by the Financial Supervisory Commission of the Republic of China. Our responsibility is to express a conclusion on the individual financial statements based on our reviews.

Scope of Review

We conducted our reviews in accordance with the Standards on Review Engagements 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity". A review of individual financial statements consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with the Standards on Auditing of the Republic of China and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Conclusion

Based on our reviews, nothing has come to our attention that caused us to believe that the accompanying individual financial statements do not present fairly, in all material respects, the individual financial position of 3S as of June 30, 2026 and 2025, and of its individual financial performance for the three and six months ended June 30, 2026 and 2025, as well as its individual cash flows for the six months ended June 30, 2026 and 2025 in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and International Accounting Standard 34 "Interim Financial Reporting" endorsed and issued into effect by the Financial Supervisory Commission of the Republic of China.

The engagement partners on the reviews resulting in this independent auditors' review report are Ting-Hsun Chan and Yun-Chao Chiu.

Lan-Jai CPAs' Firm

Taiwan(Republic of China)
August 6, 2026

Notes to Readers

The accompanying individual financial statements are intended only to present the individual financial position, financial performance and cash flows in accordance with the accounting principles and practices generally accepted in the Republic of China and not those of any other jurisdictions. The standards, procedures and practices to review such individual financial statements are those generally accepted and applied in the Republic of China.

The independent auditors' review report and the accompanying individual financial statements are the English translation of the Chinese version prepared and used in the Republic of China. If there is any conflict between, or any difference in the interpretation of the English and Chinese versions independent auditors' review report and individual financial statements, the Chinese version shall prevail.

(English Translation of Individual Financial Statements Originally Issued in Chinese.)

Solid State System Co., Ltd.
Individual 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	
Assets	Amount	%	Amount	%	Amount	%
Current Assets:						
Cash and cash equivalents (note 6)	$ 50,191	10	$ 84,663	14	$ 34,820	5
Current financial assets at amortized cost (notes 7)	100,000	20	200,000	33	300,000	46
Accounts receivable, net (note 8)	23,107	5	14,926	2	15,922	2
Accounts receivable from related parties, net (notes 8 and 25)	1,117	-	1,734	-	4,673	1
Inventories (note 9)	174,046	36	171,885	28	166,971	25
Other current assets (note 26)	26,817	6	31,691	5	21,338	3
Total current assets	375,278	77	504,899	82	543,724	82
Non-current assets:						
Property, plant and equipment (note 10 and 26)	82,542	17	89,767	14	87,630	14
Right-of-use assets (note 11)	15,952	4	4,831	1	8,514	1
Intangible assets (note 12)	6,595	1	11,151	2	12,790	2
Refundable deposits (note 26)	6,047	1	6,104	1	6,923	1
Other non-current assets	500	-	600	-	700	-
Total non-current assets	111,636	23	112,453	18	116,557	18
Total assets	$ 486,914	100	$ 617,352	100	$ 660,281	100

	June 30, 2026		December 31, 2025		June 30, 2025	
Liabilities and Equity	Amount	%	Amount	%	Amount	%
Current liabilities:						
Short-term borrowings (notes 13 and 26)	$ 25,000	5	$ 25,000	4	$ 36,000	6
Accounts payable	7,668	1	41,379	7	2,780	-
Accrued payroll and bonus	12,192	3	25,314	4	8,368	1
Other accrued expenses	12,463	3	15,117	2	12,134	2
Payable on machinery and equipment	-	-	210	-	45,388	7
Current lease liabilities (note 11)	7,905	2	4,700	1	7,987	1
Current portion of long-term borrowings (note 13 and 29)	19,729	4	6,957	1	6,881	1
Other current liabilities	11,244	2	14,066	2	9,483	2
Total current liabilities	96,201	20	132,743	21	129,021	20
Non-current liabilities:						
Long-term borrowings (note 13 and 26)	43,680	9	59,911	10	19,729	3
Non-current lease liabilities (note 11)	8,067	2	210	-	620	-
Guarantee deposits received	618	-	618	-	618	-
Total non-current liabilities	52,365	11	60,739	10	20,967	3
Total liabilities	148,566	31	193,482	31	149,988	23
Equity (note 15):						
Common stock	729,659	149	729,659	119	729,659	110
Accumulated deficits	(391,311)	(80)	(305,789)	(50)	(219,366)	(33)
Total equity	338,348	69	423,870	69	510,293	77
Total liabilities and equity	$ 486,914	100	$ 617,352	100	$ 660,281	100

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

(English Translation of Individual Financial Statements Originally Issued in Chinese.)

Solid State System Co., Ltd.
Individual Statements of Comprehensive Income
For the three and six months ended June 30, 2026 and 2025
(Expressed in Thousands of New Taiwan Dollars, Except for Earnings Per Share)

	For the three months ended June 30,				For the six months ended June 30,			
	2026		2025		2026		2025	
	Amount	%	Amount	%	Amount	%	Amount	%
Operating revenues (notes 17 and 25)	$ 59,442	100	$ 52,831	100	$ 105,167	100	$ 104,777	100
Operating costs (notes 9 and 30)	(53,640)	(90)	(49,360)	(93)	(92,154)	(88)	(92,817)	(89)
Gross profit	5,802	10	3,471	7	13,013	12	11,960	11
Operating expenses								
Selling	(11,446)	(19)	(12,109)	(23)	(23,644)	(23)	(23,947)	(23)
General and administrative	(9,118)	(16)	(10,238)	(20)	(18,301)	(17)	(20,868)	(20)
Research and development	(24,813)	(42)	(28,418)	(54)	(54,897)	(52)	(53,593)	(51)
Total operating expenses	(45,377)	(77)	(50,765)	(97)	(96,842)	(92)	(98,408)	(94)
Net operating loss	(39,575)	(67)	(47,294)	(90)	(83,829)	(80)	(86,448)	(83)
Non-operating income and expenses (note 18)								
Interest income	658	1	1,637	3	1,144	1	2,942	3
Other gains and losses	(2,599)	(4)	(2,253)	(4)	(1,818)	(1)	(1,237)	(1)
Financial costs	(497)	(1)	(452)	(1)	(1,019)	(1)	(904)	(1)
Total non-operating income and expenses	(2,438)	(4)	(1,068)	(2)	(1,693)	(1)	801	1
Loss before income tax	(42,013)	(71)	(48,362)	(92)	(85,522)	(81)	(85,647)	(82)
Income tax expenses (note 20)	-	-	-	-	-	-	-	-
Net loss for the period	(42,013)	(71)	(48,362)	(92)	(85,522)	(81)	(85,647)	(82)
Other comprehensive income for the period (after tax)	-	-	-	-	-	-	-	-
Total comprehensive income for the period	($ 42,013)	(71)	($ 48,362)	(92)	($ 85,522)	(81)	($ 85,647)	(82)
Earnings (loss) per share (New Taiwan Dollars) (note 16)								
Basic earnings (loss) per share	($ 0.57)		($ 0.66)		($ 1.17)		($ 1.17)	
Diluted earnings (loss) per share	($ 0.57)		($ 0.66)		($ 1.17)		($ 1.17)	

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

(English Translation of Individual Financial Statements Originally Issued in Chinese.)

Solid State System Co., Ltd.
Individual Statements of Changes in Equity
For the six months ended June 30, 2026 and 2025
(Expressed in Thousands of New Taiwan Dollars)

	Common stock	Capital surplus	Accumulated deficits	Total equity
Balance as of January 1, 2025	$ 729,659	$ 190,985	($ 324,704)	$ 595,940
Net loss for the period	-	-	(85,647)	(85,647)
Capital surplus used to offset accumulated deficits	-	(190,985)	190,985	-
Balance as of June 30, 2025	$ 729,659	$ -	($ 219,366)	$ 510,293
Balance as of January 1, 2026	$ 729,659	$ -	($ 305,789)	$ 423,870
Net loss for the period	-	-	(85,522)	(85,522)
Balance as of June 30, 2026	$ 729,659	$ -	($ 391,311)	$ 338,348

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

(English Translation of Individual Financial Statements Originally Issued in Chinese.)

Solid State System Co., Ltd.
Individual 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	For the six months ended June 30, 2025
Cash flows from operating activities:		
Loss before income tax	($ 85,522)	($ 85,647)
Adjustments to reconcile profit (loss):		
Depreciation	11,477	12,455
Amortization	2,989	4,119
Expected credit loss (gain)	13	(2)
Interest expense	1,019	904
Interest income	(1,144)	(2,942)
Provision for inventory devaluation (reversed) loss	(3,158)	4,021
Impairment loss on non-financial assets	4,220	-
Others	1	7
Changes in operating assets and liabilities:		
Accounts receivable	(8,194)	7,089
Accounts receivable from related parties	617	(2,618)
Inventories	997	13,792
Other operating assets	4,928	2,456
Accounts payable	(33,711)	(5,199)
Other operating liabilities	(18,608)	(9,113)
Cash flows used in operations	(124,076)	(60,678)
Interest received	1,217	2,731
Interest paid	(1,016)	(915)
Income taxes paid	(137)	(250)
Income taxes refunded	106	28
Net cash flows used in operating activities	(123,906)	(59,084)
Cash flows from investing activities:		
Acquisition of financial assets at amortized cost	-	(300,000)
Proceeds from disposal of financial assets at amortized cost	100,000	-
Acquisition of property, plant and equipment	(2,857)	(20,407)
Decrease (increase) in refundable deposits	57	(71)
Acquisition of intangible assets	(75)	(9,549)
Net cash flows from (used in) investing activities	97,125	(330,027)
Cash flows from financing activities:		
Proceeds from borrowings	25,000	43,566
Repayments of borrowings	(25,000)	(41,399)
Repayments of long-term borrowings	(3,459)	(3,384)
Decrease in guarantee deposits	-	(10)
Payment of lease liabilities	(4,232)	(5,509)
Net cash flows used in financing activities	(7,691)	(6,736)
Net decrease in cash and cash equivalents for the period	(34,472)	(395,847)
Cash and cash equivalents at beginning of period	84,663	430,667
Cash and cash equivalents at end of period	$ 50,191	$ 34,820

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

(English Translation of Individual Financial Statements Originally Issued in Chinese.)

Solid State System Co., Ltd.

Notes to the Individual Financial Statements

For the six months ended June 30, 2026 and 2025

(Expressed in Thousands of New Taiwan Dollars,

Except for Earnings Per Share Information and Unless Otherwise Specified)

1. Company History

Solid State System Co., Ltd. ("3S") was incorporated on November 26, 1998, as a company limited by shares and registered under the Ministry of Economic Affairs of the Republic of China ("R.O.C."). The address of 3S' s registered office is 5F-1 No. 22 Tai Yuen Street, Tai Yuen Hi-Tech Industrial Park, Zhubei City, Hsinchu 302, Taiwan, R. O. C. 3S' s common stocks have been publicly listed on Taipei Exchange since December 24, 2007.

The principal activities of 3S are the research, development, manufacture and sale of integrated circuits (ICs).

2. Approval Date and Procedures of the Individual Financial Statements

The individual financial statements were authorized for issuance by the Board of Directors on August 6, 2026.

3. New Standards, Amendments, and Interpretations Adopted

(1) The impact of the IFRS Accounting Standards endorsed by the Financial Supervisory Commission, R.O.C. ("FSC") which have already been adopted.

3S has initially adopted the following new amendments, which do not have a significant impact on its individual financial statements, from January 1, 2026:

- IFRS 17 "Insurance Contracts" and amendments to IFRS 17 " Insurance Contracts"
- Amendments to IFRS 9 and IFRS 7 "Amendments to the Classification and Measurement of Financial Instruments" regarding the application guidance requirements for Sections 3.1 and 3.3 of IFRS 9 and the related disclosure requirements of IFRS 7.
- Annual Improvements of IFRS Accounting Standards
- Amendments to IFRS 9 and IFRS 7 "Nature-dependent Electricity Contracts"

(2) The impact of IFRS Accounting Standards issued by IASB but not yet endorsed by the FSC

The following new and amended standards, which may be relevant to 3S, have been issued by the International Accounting Standards Board (IASB), but have yet to be endorsed by the FSC:

Standards or Interpretations	Content of amendment	Effective date per IASB
IFRS 18 "Presentation and Disclosure in Financial Statements"	The new standard introduces three categories of income and expenses, two income statement subtotals and one single note on management performance measures. The three amendments, combined with enhanced guidance on how to disaggregate information, set the stage for better and more consistent information for users, and will affect all the entities. • A more structured income statement: under current standards, companies use different formats to present their results, making it difficult for investors to compare financial performance across companies. The new standard promotes a more structured income statement, introducing a newly defined 'operating profit' subtotal and a requirement for all income and expenses to be allocated between three new distinct categories based on a company's main business activities. • Management performance measures (MPMs): the new standard introduces a definition for management performance measures, and requires companies to explain in a single note to the financial statements why the measure provides useful information, how it is calculated and reconcile it to an amount determined under IFRS Accounting Standards. • Greater disaggregation of information: the new standard includes enhanced guidance on how companies group information in the financial statements. This includes guidance on whether information is included in the primary financial statements or is further disaggregated in the notes.	January 1, 2027 Note：On September 25, 2025, the FSC issued a press release announcing that Taiwan will adopt IFRS 18 beginning in 2028. Entities that need to adopt the new standard earlier may do with the endorsement of the FSC.

3S is evaluating the impact on its financial position and financial performance upon the initial adoption of the abovementioned standards or interpretations. The results thereof will be disclosed when 3S completes its evaluation.

3S does not expect the following other new and amended standards, which have yet to be endorsed by the FSC, to have a significant impact on its financial statements:

- Amendments to IFRS 10 and IAS 28 "Sale or Contribution of Assets Between an Investor and Its Associate or Joint Venture"
- IFRS 19 "Subsidiaries without Public Accountability：Disclosures" and amendments to IFRS 19 "Subsidiaries without Public Accountability: Disclosures"
- Amendments to IAS 21 "Translation to a Hyperinflationary Presentation Currency"
- IFRS 20 "Regulatory Assets and Regulatory Liabilities"
- Amendments to IAS 28 "Investments in Associates and Joint Ventures"

4. Summary of Significant Accounting Policies

(1) Statement of compliance

These individual financial statements have been prepared in accordance with the Regulations Governing the Preparation of Financial Reports by Secucities Issuers and IAS 34 “Interim Financial Reporting” which are endorsed and issued into effect by FSC, and do not include all of the information required by the Regulations and International Financial Reporting Standards, International Accounting Standards, IFRIC Interpretations and SIC Interpretations endorsed and issued into effect by the FSC (hereinafter referred to IFRS Accounting Standards endorsed by the FSC) for a complete set of the annual individual financial statements.

Except the following accounting policies mentioned below, the material accounting policies adopted in the individual financial statements are the same as those in the individual financial statement for the year ended December 31, 2025. For the related information, please refer to note 4 of the individual financial statements for the year ended December 31, 2025.

(2) Income tax

Income tax expense in the financial statements is measured and disclosed in accordance with paragraph B12 of IAS 34 endorsed by the FSC.

Income tax expenses for the period are best estimated by multiplying pre-tax income for the interim reporting period by the effective annual tax rate as forecasted by the management. This should be recognized fully as income tax expense for the current period.

Temporary differences between the carrying amounts of assets and liabilities for financial reporting purposes and their respective tax bases shall be measured based on the tax rates that have been enacted or substantively enacted at the time of the asset or liability is recovered or settled, and be recognized directly in equity or other comprehensive income as tax expense.

5. Significant Accounting Assumptions and Judgments, and Major Sources of Estimation Uncertainty

The preparation of the individual financial statements in conformity with the Regulations and IFRS Accounting Standards (in accordance with IAS 34 “Interim Financial Reporting” and endorsed by the FSC) requires management to make judgments, estimates and assumptions that affect the application of the accounting policies and the reported amounts of assets, liabilities, income and expenses. Actual results may differ from these estimates.

The preparation of the individual financial statements, the major sources of accounting judgments, estimations and assumptions of uncertainty are applied consistently with note 5 to the individual financial statements for the year ended December 31, 2025.

6. Cash and Cash Equivalents

	June 30, 2026	December 31, 2025	June 30, 2025
Cash on hand and petty cash	$ 278	$ 169	$ 171
Checking and savings accounts	10,913	20,494	20,649
Time deposits	39,000	64,000	14,000
	$ 50,191	$ 84,663	$ 34,820

Please refer to note 21 for the disclosure of foreign exchange risk and the related sensitivity risk of the financial assets and liabilities of 3S.

7. Financial Assets at Amortized Cost

	June 30, 2026	December 31, 2025	June 30, 2025
Current			
Domestic investments			
Time deposits with original maturities of more than three months	$ 100,000	$ 200,000	$ 300,000
Range of interest rates	1.70%	1.62%-1.70%	1.70%

Please refer to note 21 for the disclosure of foreign exchange risk and the related sensitivity risk of the financial assets and liabilities of 3S.

8. Accounts Receivable

A. Accounts receivable (including receivables from related parties)

	June 30, 2026	December 31, 2025	June 30, 2025
Accounts receivable	$ 24,247	$ 16,670	$ 20,605
Less: loss allowance	(23)	(10)	(10)
	$ 24,224	$ 16,660	$ 20,595
Accounts receivable, net	$ 23,107	$ 14,926	$ 15,922
Accounts receivable from related parties, net	$ 1,117	$ 1,734	$ 4,673

3S applies the simplified approach to provide for its expected credit losses (ECL), which permits the use of lifetime expected credit loss provisions for all receivables. To measure the expected credit losses, trade receivables have been grouped based on shared credit risk characteristics and the days past due, as well as incorporated forward looking information, including macroeconomic and relevant industry information.

The expected loss allowance for accounts receivable (including receivables from related parties) was determined as follows:

	June 30, 2026		
	Gross carrying amount	Weighted-average loss rate	Expected loss allowance
Not past due	$ 20,013	0.115%	23
Past due by 1~89 days	4,234	-%	-
Total	$ 24,247		23

	December 31, 2025		
	Gross carrying amount	Weighted-average loss rate	Expected loss allowance
Not past due	$ 16,290	0.061%	10
Past due by 1~89 days	380	-%	-
Total	$ 16,670		10

	June 30, 2025		
	Gross carrying amount	Weighted-average loss rate	Expected loss allowance
Not past due	$ 13,680	0.051%	7
Past due by 1~89 days	6,925	0.043%	3
Total	$ 20,605		10

The movements in the allowance for accounts receivable (including receivables from related parties) were as follows:

	For the six months ended June 30,	
	2026	2025
Beginning balance	$ 10	$ 12
Impairment loss (gain) recognized	13	(2)
Ending balance	$ 23	$ 10

3S' s net accounts receivable (including receivables from related parties) mentioned above were not pledged as collateral.

9. Inventories

	June 30, 2026	December 31, 2025	June 30, 2025
Raw materials	$ 731	$ 1,616	$ 158
Work in process	73,719	68,791	50,543
Finished goods	99,596	101,478	116,270
Total	$ 174,046	$ 171,885	$ 166,971

a. The costs of goods sold related to inventories for the three and six months ended June 30, 2026 and 2025 were $53,640, $49,360, $92,154 and $92,817, respectively. The cost of goods sold includes provision for inventory devaluation (reversed) loss of ($2,043), $3,542, ($3,158) and $4,021, respectively.
b. 3S's inventories mentioned above were not pledged as collateral.

10. Property, Plant, and Equipment

	Land	Buildings	Machinery and equipment	Office and other equipment	Total
Cost:					
Balance as of January 1, 2026	$ 38,827	$ 18,565	$ 60,317	$ 60,834	$ 178,543
Additions	-	-	261	2,396	2,657
Balance as of June 30, 2026	$ 38,827	$ 18,565	$ 60,578	$ 63,230	$ 181,200
Accumulated depreciation and impairment loss:					
Balance as of January 1, 2026	$ -	$ 203	$ 40,619	$ 47,954	$ 88,776
Depreciation for the period	-	191	2,864	4,249	7,304
Impairment loss	-	-	2,578	-	2,578
Balance as of June 30, 2026	$ -	$ 394	$ 46,061	$ 52,203	$ 98,658
Book value:					
Balance as of June 30, 2026	$ 38,827	$ 18,171	$ 14,517	$ 11,027	$ 82,542

	Land	Buildings	Machinery and equipment	Office and other equipment	Total
Cost:					
Balance as of January 1, 2025	$ -	$ -	$ 69,327	$ 55,808	$ 125,135
Additions	38,827	17,798	2,723	6,180	65,528
Disposal and write-off	-	-	(19,852)	-	(19,852)
Balance as of June 30, 2025	$ 38,827	$ 17,798	$ 52,198	$ 61,988	$ 170,811
Accumulated depreciation and impairment loss:					
Balance as of January 1, 2025	$ -	$ -	$ 55,981	$ 41,089	$ 97,070
Depreciation for the period	-	12	1,781	4,170	5,963
Disposal and write-off	-	-	(19,852)	-	(19,852)
Balance as of June 30, 2025	$ -	$ 12	$ 37,910	$ 45,259	$ 83,181
Book value:					
Balance as of June 30, 2025	$ 38,827	$ 17,786	$ 14,288	$ 16,729	$ 87,630

a. Impairment loss

As a result of market conditions and changes in the operating strategy, the estimated future cash flows of the cash-generating unit decreased significantly. Based on the assessment, the recoverable amount was determined based on its value in use. Accordingly, an impairment loss of $2,578 was recognized for the excess of the carrying amount over the recoverable amount and included in “Other gains and losses” in the individual statement of comprehensive income.

b. Collateral

3S’s real estate-backed collateralization for bank loans, please refer to note 26.

11. Lease Arrangements

A. Right-of use assets

	June 30, 2026	December 31, 2025	June 30, 2025
Carrying amount:			
Buildings	$ 15,952	$ 4,831	$ 8,514

	For the three months ended June 30,		For the six months ended June 30,	
	2026	2025	2026	2025
Addition to right-of-use assets	$ 14,326	$ 641	$ 15,294	$ 1,473
Depreciation for right-of-use assets				
Buildings	$ 2,080	$ 3,303	$ 4,173	$ 6,492

B. Lease liabilities

	June 30, 2026	December 31, 2025	June 30, 2025
Carrying amount:			
Current	$ 7,905	$ 4,700	$ 7,987
Non-current	8,067	210	620
	$ 15,972	$ 4,910	$ 8,607

Range of discount rate for lease liabilities was as follows:

	June 30, 2026	December 31, 2025	June 30, 2025
Buildings	2.47%~2.68%	2.64%~2.68%	1.40%~2.68%

C. Material lease activities and terms

3S leases buildings and parking space for its office space and staff parking area, with the leases terms that typically run for a period of 1 to 2.2 years.

12. Intangible Assets

	Computer software	Patent and technology license fee	Total
Cost:			
Balance as of January 1, 2026	$ 16,728	$ 20,933	$ 37,661
Additions	75	-	75
Balance as of June 30, 2026	$ 16,803	$ 20,933	$ 37,736
Accumulated amortization:			
Balance as of January 1, 2026	$ 14,589	$ 11,921	$ 26,510
Amortization for the period	1,799	1,190	2,989
Impairment Loss	-	1,642	1,642
Balance as of June 30, 2026	$ 16,388	$ 14,753	$ 31,141
Book value:			
Balance as of June 30, 2026	$ 415	$ 6,180	$ 6,595

	Computer software	Patent and technology license fee	Total
Cost:			
Balance as of January 1, 2025	$ 10,106	$ 15,241	$ 25,347
Additions	5,857	3,692	9,549
Balance as of June 30, 2025	$ 15,963	$ 18,933	$ 34,896
Accumulated amortization:			
Balance as of January 1, 2025	$ 8,126	$ 9,861	$ 17,987
Amortization for the period	3,196	923	4,119
Balance as of June 30, 2025	$ 11,322	$ 10,784	$ 22,106
Book value:			
Balance as of June 30, 2025	$ 4,641	$ 8,149	$ 12,790

a. Impairment loss

As a result of market conditions and changes in the operating strategy, the estimated future cash flows of the cash-generating unit decreased significantly. Based on the assessment, the recoverable amount was determined based on its value in use. Accordingly, an impairment loss of $1,642 was recognized for the excess of the carrying amount over the recoverable amount and included in "Other gains and losses" in the individual statement of comprehensive income.

b. Collateral

3S's intangible assets mentioned above were not pledged as collateral.

13. Borrowings

A. Short-term borrowings

	June 30, 2026	December 31, 2025	June 30, 2025
Unsecured bank loans	$ 25,000	$ 25,000	$ 36,000
Unused credit line	$ 20,000	$ -	$ 23,000
Range of interest rates	2.47%	2.66%~2.68%	2.68%

B. Long-term borrowings

	June 30, 2026	December 31, 2025	June 30, 2025
Unsecured bank loans	$ 19,729	$ 23,188	$ 26,610
Secured bank loans	43,680	43,680	-
Less: Current portion of long-term borrowings	(19,729)	(6,957)	(6,881)
	$ 43,680	$ 59,911	$ 19,729
Unused credit line	$ -	$ -	$ 43,680
Range of interest rates	2.22%~2.30%	2.22%~2.30%	2.22%

3S asset-backed collateralization for bank loans, please refer to note 26.

14. Post-employment Benefit Plan

3S allocates 6% of each employee's monthly wages to the labor pension personal account at the Bureau of Labor Insurance, Ministry of Labor (hereinafter referred to as the Bureau of Labor Insurance) in accordance with the provisions of the Labor Pension Act. Under this defined contribution plan, 3S allocates a fixed amount to the Bureau of Labor Insurance without additional legal or constructive obligations.

For the information related to 3S's pension costs for the six months ended June 30, 2026 and 2025, please refer to note 30.

15. Capital and Other Equity Interest

A. Ordinary share capital

	June 30, 2026	December 31, 2025	June 30, 2025
Number of authorized shares (in thousands)	120,000	120,000	120,000
Amount of authorized shares	$ 1,200,000	$ 1,200,000	$ 1,200,000
Number of issued and fully paid shares (in thousands)	72,966	72,966	72,966
Issued share capital	$ 729,659	$ 729,659	$ 729,659

In order to strengthen working capital and introduce long-term strategic partners, based on the resolution adopted at the stockholders' meeting held on May 27, 2025, 3S resolved to conduct a private placement up to 20,000 thousand common shares. However, as the one-year period is approaching its expiration and considering the overall funding requirements, the private placement will not be conducted upon expiration of the authorization period. Additionally, in order to strengthen working capital and introduce long-term strategic partners, based on the resolution adopted at the stockholders' meeting held on May 27, 2026, 3S resolved to conduct a private placement up to 20,000 thousand common shares.

B. Capital surplus

According to the R.O.C. Company Act, capital surplus can only be used to offset a deficit, and only the realized capital surplus can be used to increase the common stock or be distributed as cash dividends. The aforementioned realized capital surplus includes capital surplus resulting from premium on issuance of capital stock and earnings from donated assets received. According to the Regulations Governing the Offering and Issuance of Securities by Securities Issuers, capital increases by transferring capital surplus in excess of par value should not exceed 10% of the paid-in capital.

C. Distribution of earnings/deficit compensation

The deficit compensation for 2025 which was approved during the stockholders' meeting held on May 27, 2026, was consistent with the resolution approved by the Board of Directors. A resolution was approved during the stockholders' meetings held on May 27, 2025 for 3S to use it's the capital surplus to offset its accumulated deficits in 2024 at the amount of $190,985, was consistent with those of the resolution approved by the Board of Directors.

The information will be available on the Market Observation Post System website.

16. Earnings Per Share

A. Basic earnings (loss) per share

Basic earnings per share amounts for the three and six months ended June 30, 2026 and 2025 were calculated by dividing net profit attributable to ordinary equity holders of the 3S by the weighted average number of ordinary shares outstanding as follows:

	For the three months ended June 30,		For the six months ended June 30,	
	2026	2025	2026	2025
Net loss attributable to 3S's stockholders	($ 42,013)	($ 48,362)	($ 85,522)	($ 85,647)
Weighted average common stocks outstanding (thousand shares)	72,966	72,966	72,966	72,966
Basic EPS (TWD)	($ 0.57)	($ 0.66)	($ 1.17)	($ 1.17)

There were no dilutive potential ordinary shares for the period.

17. Revenue

A. The analysis of the revenue generated by 3S in the current year is as follows:

	For the three months ended June 30,		For the six months ended June 30,	
	2026	2025	2026	2025
Primary geographical markets				
China	$ 24,319	$ 15,658	$ 45,439	$ 37,224
Taiwan	17,237	18,468	30,355	35,482
Northeast Asia	17,851	18,700	29,248	27,360
America	35	5	125	4,711
	$ 59,442	$ 52,831	$ 105,167	$ 104,777
Major products				
Revenue from IC	$ 59,143	$ 52,831	$ 104,774	$ 104,254
Technical Service Revenue	299	-	393	523
	$ 59,442	$ 52,831	$ 105,167	$ 104,777

18. Non-operating Income and Expenses

A. Interest income

	For the three months ended June 30,		For the six months ended June 30,	
	2026	2025	2026	2025
Interest income from bank deposits	$ 656	$ 1,628	$ 1,140	$ 2,932
Other interest income	2	9	4	10
	$ 658	$ 1,637	$ 1,144	$ 2,942

B. Other gains and losses

	For the three months ended June 30,		For the six months ended June 30,	
	2026	2025	2026	2025
Impairment loss on non-financial assets	($ 4,220)	$ -	($ 4,220)	$ -
Foreign exchange gains (losses), net	195	(3,499)	546	(2,901)
Others	1,426	1,246	1,856	1,664
	($ 2,599)	($ 2,253)	($ 1,818)	($ 1,237)

C. Financial costs

	For the three months ended June 30,		For the six months ended June 30,	
	2026	2025	2026	2025
Interest expense - borrowings and other	$ 484	$ 390	$ 980	$ 772
Interest expense - lease liabilities	13	62	39	132
	$ 497	$ 452	$ 1,019	$ 904

19. Compensation of Employees and Directors

According to 3S's articles of incorporation, if 3S has profit in a given fiscal year (defined as pre-tax net income before deducting directors' and employees' compensation), after offsetting any accumulated deficit, no more than 2% of the remainder shall be appropriated as compensation to directors, and 1% to 10% of the remainder shall be appropriated as employee compensation. Of the employee compensation, 5% shall be allocated for base-level employees. Remuneration to 3S's independent directors is paid monthly on a fixed basis term and excluded from the above-mentioned distribution.

Because 3S incurred a net loss for the six months ended June 30, 2026 and 2025, compensation to employees and directors were not accrued.

If there are any subsequent adjustments to the actual compensation amounts after the annual stockholders' meeting, the adjustment will be regarded as changes in accounting estimates and will be reflected in profit or loss in the following year.

For related information about the 3S's compensation to employees and directors will be available at the Market Observation Post System website.

20. Income Tax

A. The amount income tax expense was as follows:

	For the three months ended June 30,		For the six months ended June 30,	
	2026	2025	2026	2025
Current tax expense				
In respect of the current year	$ -	$ -	$ -	$ -

B. Income tax assessments

The income tax returns of 3S through 2024 have been assessed by the tax authorities.

21. Financial Instruments

A. Categories of financial instruments

	June 30, 2026	December 31, 2025	June 30, 2025
Financial assets			
Financial assets measured at amortized cost:			
Cash and cash equivalents	$ 50,191	$ 84,663	$ 34,820
Financial assets at amortized cost	100,000	200,000	300,000
Accounts receivable (including receivables from related parties)	24,224	16,660	20,595
Refundable deposits	6,047	6,104	6,923
	$ 180,462	$ 307,427	$ 362,338
Financial liabilities			
Financial liabilities measured at amortized cost:			
Short-term borrowings	$ 25,000	$ 25,000	$ 36,000
Accounts payable	7,668	41,379	2,780
Accrued payroll and bonus	12,192	25,314	8,368
Other accrued expenses	12,463	15,117	12,134
Payable on machinery and equipment	-	210	45,388
Lease liabilities (included in current and non-current)	15,972	4,910	8,607
Long-term borrowings (included in current and non-current)	63,409	66,868	26,610
Guarantee deposits received	618	618	618
	$ 137,322	$ 179,416	$ 140,505

B. Credit risk

a. Exposure to credit risk

The carrying amount of financial assets represents the maximum amount exposed to credit risk. The maximum credit risk exposure amounts as of June 30, 2026, December 31, 2025, and June 30, 2025 were $180,462, $307,427, and $362,338, respectively.

b. Situation of concentrated credit risk

3S's potential credit risk is derived primarily from cash and cash equivalents and receivable (including accounts receivable and receivables from related parties). 3S maintains its cash and cash equivalents in various creditworthy financial institutions. 3S monitors its exposure with these financial institutions; therefore, 3S considers that there is no concentration of credit risk in regard to cash and cash equivalents.

3S's sales to individual clients constituting over 10% of total sales revenue for the six months ended June 30, 2026 and 2025, were 50% and 52%, respectively, of the total sales revenues. To reduce the concentration of credit risk, 3S continuously evaluates the credit status of its customers and the collectability of accounts receivable, and provides for its ECL. It is management's belief that such concentration of credit risk is under control. For the details of aging and ECL, please refer to note 8.

No impairment loss was recognized for the six months ended June 30, 2026 and 2025. All of these financial assets are considered to have low risk and thus, the impairment provision recognized during the period was limited to 12-months excepted credit losses. Regarding how the financial instruments are considered to have low credit risk, please refer to note 4(6) of the individual financial statements for the year ended December 31, 2025.

C. Liquidity risk

The following are the contractual maturities of financial liabilities (including estimated interest expense):

	Carrying amount	Contractual cash flows	Within 1 years	1~5 years	Over 5 years
June 30, 2026					
Non-derivative financial liabilities					
Short-terms borrowing	$ 25,000	$ 25,203	$ 25,203	$ -	$ -
Accounts payable	7,668	7,668	7,668	-	-
Accrued payroll and bonus	12,192	12,192	12,192	-	-
Other accrued expenses	12,463	12,463	12,463	-	-
Lease liabilities (included in current and non-current)	15,972	16,335	8,167	8,168	-
Long-term borrowings (included in current and non-current)	63,409	74,694	20,775	11,798	42,121
Guarantee deposits received	618	618	-	618	-
	$ 137,322	$ 149,173	$ 86,468	$ 20,584	$ 42,121

	Carrying amount	Contractual cash flows	Within 1 years	1~5 years	Over 5 years
December 31, 2025					
Non-derivative financial liabilities					
Short-terms borrowing	$ 25,000	$ 25,131	$ 25,131	$ -	$ -
Accounts payable	41,379	41,379	41,379	-	-
Accrued payroll and bonus	25,314	25,314	25,314	-	-
Other accrued expenses	15,117	15,117	15,117	-	-
Payable on machinery and equipment	210	210	210	-	-
Lease liabilities (included in current and non-current)	4,910	4,949	4,737	212	-
Long-term borrowings (included in current and non-current)	66,868	79,482	8,407	27,459	43,616
Guarantee deposits received	618	618	-	618	-
	$ 179,416	$ 192,200	$ 120,295	$ 28,289	$ 43,616
June 30, 2025					
Non-derivative financial liabilities					
Short-terms borrowing	$ 36,000	$ 36,216	$ 36,216	$ -	$ -
Accounts payable	2,780	2,780	2,780	-	-
Accrued payroll and bonus	8,368	8,368	8,368	-	-
Other accrued expenses	12,134	12,134	12,134	-	-
Payable on machinery and equipment	45,388	57,552	2,629	9,812	45,111
Lease liabilities (included in current and non-current)	8,607	8,718	8,098	620	-
Long-term borrowings (included in current and non-current)	26,610	27,757	7,402	20,355	-
Guarantee deposits received	618	618	-	618	-
	$ 140,505	$ 154,143	$ 77,627	$ 31,405	$ 45,111

D. Currency risk

a. Exposure to currency risk

3S's financial assets and liabilities exposed to exchange rate risk were as follows:

June 30, 2026

	Foreign Currency	Exchange Rate	Carrying Amount
Financial assets			
Monetary items			
USD	$ 846	31.83 (USD : TWD)	$ 26,928
Financial liabilities			
Monetary items			
USD	$ 249	31.83 (USD : TWD)	$ 7,926

December 31, 2025

	Foreign Currency	Exchange Rate	Carrying Amount
Financial assets			
Monetary items			
USD	$ 921	31.42 (USD : TWD)	$ 28,938
Financial liabilities			
Monetary items			
USD	$ 1,484	31.42 (USD : TWD)	$ 46,627

June 30, 2025

	Foreign Currency	Exchange Rate	Carrying Amount
Financial assets			
Monetary items			
USD	$ 1,043	29.28 (USD : TWD)	$ 30,539
Financial liabilities			
Monetary items			
USD	$ 118	29.28 (USD : TWD)	$ 3,455

b. Sensitivity analysis

3S's exposure to foreign currency risk arises from the translation of the foreign currency exchange gains and losses on cash and cash equivalents, receivable (including receivables from related parties), accounts payable and other payables accounts that are denominated in foreign currency.

A 1% depreciation or appreciation of the TWD against the USD as of June 30, 2026 and 2025, would have decreased or increased the net loss by $152 and $217, respectively. This analysis is based on foreign currency exchange rate variances that 3S considered to be reasonably possible at the reporting date. The analysis assumes that all other variables remain constant. Both periods are analyzed on the same basis.

E. Fair value of financial instruments

a. Categories of financial instruments and fair value

3S' s carrying amount and the fair value of financial assets and liabilities (including information for fair value hierarchy, excluding financial instruments whose fair values approximate the carrying amounts and lease liabilities) were as follows:

	June 30, 2026				
	Carrying	Fair value			
	Amount	Level 1	Level 2	Level 3	Total
Financial assets measured at amortized cost					
Cash and cash equivalents	$ 50,191	$ -	$ -	$ -	$ -
Financial assets at amortized cost	100,000	-	-	-	-
Accounts receivable (including receivables from related parties)	24,224	-	-	-	-
Refundable deposits	6,047	-	-	-	-
	$ 180,462	$ -	$ -	$ -	$ -
Financial liabilities measured at amortized cost					
Short-terms borrowing	$ 25,000	$ -	$ -	$ -	$ -
Accounts payable	7,668	-	-	-	-
Accrued payroll and bonus	12,192	-	-	-	-
Other accrued expenses	12,463	-	-	-	-
Lease liabilities (included in current and non-current)	15,972	-	-	-	-
Long-term borrowings (included in current and non-current)	63,409	-	-	-	-
Guarantee deposits received	618	-	-	-	-
	$ 137,322	$ -	$ -	$ -	$ -

	December 31, 2025				
	Carrying	Fair value			
	Amount	Level 1	Level 2	Level 3	Total
Financial assets measured at amortized cost					
Cash and cash equivalents	$ 84,663	$ -	$ -	$ -	$ -
Financial assets at amortised cost	200,000	-	-	-	-
Accounts receivable (including receivables from related parties)	16,660	-	-	-	-
Refundable deposits	6,104	-	-	-	-
	$ 307,427	$ -	$ -	$ -	$ -
Financial liabilities measured at amortized cost					
Short-terms borrowing	$ 25,000	$ -	$ -	$ -	$ -
Accounts payable	41,379	-	-	-	-
Accrued payroll and bonus	25,314	-	-	-	-
Other accrued expenses	15,117	-	-	-	-
Payable on machinery and equipment	210	-	-	-	-
Lease liabilities (included in current and non-current)	4,910	-	-	-	-
Long-term borrowings (included in current and non-current)	66,868	-	-	-	-
Guarantee deposits received	618	-	-	-	-
	$ 179,416	$ -	$ -	$ -	$ -

	June 30, 2025				
	Carrying	Fair value			
	Amount	Level 1	Level 2	Level 3	Total
Financial assets measured at amortized cost					
Cash and cash equivalents	$ 34,820	$ -	$ -	$ -	$ -
Financial assets at amortized cost	300,000	-	-	-	-
Accounts receivable (including receivables from related parties)	20,595	-	-	-	-
Refundable deposits	6,923	-	-	-	-
	$ 362,338	$ -	$ -	$ -	$ -
Financial liabilities measured at amortized cost					
Short-terms borrowing	$ 36,000	$ -	$ -	$ -	$ -
Accounts payable	2,780	-	-	-	-
Accrued payroll and bonus	8,368	-	-	-	-
Other accrued expenses	12,134	-	-	-	-
Payable on machinery and equipment	45,388	-	-	-	-
Lease liabilities (included in current and non-current)	8,607	-	-	-	-
Long-term borrowings (included in current and non-current)	26,610	-	-	-	-
Guarantee deposits received	618	-	-	-	-
	$ 140,505	$ -	$ -	$ -	$ -

b. Valuation techniques for financial instruments not measured at fair value

Fair value measurement for financial assets and liabilities measured at amortized cost will be based on the latest quoted price and agreed-upon price if these prices are available in the active markets. When market value is unavailable, the fair value of financial liabilities is evaluated based on the discounted cash flow of the financial assets and liabilities.

Due to the refundable deposits and guarantee deposits received that do not have explicit expiration dates, their fair value is evaluated based on their carrying amounts.

22. Financial Risk Management

There were no significant changes in 3S's objectives and policies applied in the financial risk management from those in note 23 of the individual financial statement for the year ended December 31, 2025.

23. Capital Risk Management

The board's policy is to maintain a strong capital base so as to maintain investor, creditor and market confidence and to sustain future development of the business. Capital consists of common stock, capital surplus, retained earnings, and other controlling interests of 3S. The Board of Directors monitors the return on capital as well as the level of dividends to common stockholders.

The debt-to-capital ratio as of the reporting date is as follows:

	June 30, 2026	December 31, 2025	June 30, 2025
Total liabilities	$ 148,556	$ 193,482	$ 149,988
Total equity	$ 338,348	$ 423,870	$ 510,293
Debt-to-capital ratio	43.91%	45.65%	29.39%

3S's approach to capital management for the six months ended June 30, 2026, was the same as that in 2025.

24. Financing Activities Not Affecting Current Cash Flow

Reconciliation of liabilities arising from financing activities were as follows:

	Short-term borrowings	Long-term borrowings	Lease liabilities	Guarantee deposits received	Total liabilities from financing activities
Balance as of January 1, 2026	$ 25,000	$ 66,868	$ 4,910	$ 618	$ 97,396
Cash flows:					
Proceeds from borrowings	25,000	-	-	-	25,000
Repayments of borrowings	(25,000)	(3,459)	-	-	(28,459)
Payment of lease liabilities	-	-	(4,232)	-	(4,232)
Interest paid	-	-	(39)	-	(39)
Non-cash flow:					
Increase in lease liabilities	-	-	15,294	-	15,294
Interest expense	-	-	39	-	39
Balance as of June 30, 2026	$ 25,000	$ 63,409	$ 15,972	$ 618	$ 104,999
Balance as of January 1, 2025	$ 33,833	$ 29,994	$ 12,643	$ 628	$ 77,098
Cash flows:					
Proceeds from borrowings	43,566	-	-	-	43,566
Repayments of borrowings	(41,399)	(3,384)	-	-	(44,783)
Payment of lease liabilities	-	-	(5,509)	-	(5,509)
Interest paid	-	-	(132)	-	(132)
Decrease in guarantee deposits	-	-	-	(10)	(10)
Non-cash flow:					
Increase in lease liabilities	-	-	1,473	-	1,473
Interest expense	-	-	132	-	132
Balance as of June 30, 2025	$ 36,000	$ 26,610	$ 8,607	$ 618	$ 71,835

25. Related-Party Transactions

A. Names and relationships with related parties

The followings are entities that have had transactions with related party during the periods covered in the individual financial statements.

Name of related parties	Relationship with 3S
KIOXIA Corporation (KIC)	A corporate director of 3S

B. Significant transactions with related parties

The followings are related parties that have had transactions with 3S during the period covered in the financial statements.

a. Sales and service revenue from related parties

	For the three months ended June 30,		For the six months ended June 30,	
	2026	2025	2026	2025
KIC	$ 6,436	$ 11,410	$ 10,928	$ 16,455

The collection terms for sales to related parties will be 30 days after the month-end; the prices of the products sold to related parties, which were determined by the products' specifications and the situation regarding market supply and demand, and there were no significant differences compared with those charged to non-related parties.

b. Accounts receivable from related parties

	June 30, 2026	December 31, 2025	June 30, 2025
KIC	$ 1,117	$ 1,734	$ 4,673

c. Transactions with key management personnel

Key management compensation for the three and six months ended June 30, 2026 and 2025 were as follows:

	For the three months ended June 30,		For the six months ended June 30,	
	2026	2025	2026	2025
Short-term employee benefits	$ 2,069	$ 2,656	$ 4,510	$ 5,323
Post-employment benefits	31	81	88	162
	$ 2,100	$ 2,737	$ 4,598	$ 5,485

26. Pledged Assets

The carrying values of 3S's pledged assets are as follows:

Assets	Purpose of Pledged	June 30, 2026	December 31, 2025	June 30, 2025
Time deposits (recorded in other current financial assets)	Customs duty guarantee	$ 900	$ 900	$ 900
Time deposits (recorded in other current financial assets)	Purchase guarantee	10,000	10,000	10,000
Land	Financing facilities	38,827	38,827	38,827
Buildings	Financing facilities	18,171	18,362	15,836
Refundable deposits	Warranty guarantee	3,976	3,976	3,976
		$ 71,874	$ 72,065	$ 69,539

27. Commitments and Contingencies

3S has obtained licenses to use other companies' technology, which requires a monthly royalty payment based on its sales volume.

28. Losses Due to Major Disasters: None.

29. Subsequent Events:

On July 5, 2026, 3S received a notice from the lending bank exercising the accelerated repayment clause of the contract, requiring 3S to prepay the remaining loan principal of $19,729, 3S has reclassified the loan under current liabilities, and repaid it on July 8, 2026.

30. Others

A. 3S incurred a accumulated defiecits amounting to $391,311 as of June 30, 2026. 3S intends to adopt the following countermeasures to maintain its operation:

a. Marketing plans

(a) Continue actively developing customers for new products in order to increase revenue from new products.

(b) Control product costs and capacity utilization in order to reduce costs and increase profitability.

b. Financial structure improvement plans

(a) Enforce inventory management, analyze the sales status and adjust inventory levels when necessary, and actively dispose of slow-moving inventory in order to reduce tied-up capital and inventory risk.

(b) Plan to issue of new common shares for cash in private placement, in order to have sound financial structure and enrich working capital.

(c) Reduce labor costs and review day-to-day expenditures item by item to eliminate duplicate or unnecessary expenses.

B. A summary of current-period employee benefits, depreciation, and amortization, by function, was as follows:

By function / By item	For the three months ended June 30, 2026			For the three months ended June 30, 2025		
	Classified as Operating Costs	Classified as Operating Expenses	Total	Classified as Operating Costs	Classified as Operating Expenses	Total
Employee benefits						
Salary	$ 1,303	$ 25,902	$ 27,205	$ 1,384	$ 30,055	$ 31,439
Labor and health insurance	118	2,082	2,200	114	2,448	2,562
Pension	66	1,188	1,254	65	1,416	1,481
Others	70	1,285	1,355	109	2,077	2,186
Depreciation	1,233	4,460	5,693	997	5,130	6,127
Amortization	-	762	762	-	2,117	2,117

By function / By item	For the six months ended June 30, 2026			For the six months ended June 30, 2025		
	Classified as Operating Costs	Classified as Operating Expenses	Total	Classified as Operating Costs	Classified as Operating Expenses	Total
Employee benefits						
Salary	$ 2,582	$ 55,781	$ 58,363	$ 2,860	$ 59,734	$ 62,594
Labor and health insurance	234	4,581	4,815	242	4,971	5,213
Pension	133	2,473	2,606	137	2,796	2,933
Others	141	2,631	2,772	165	2,907	3,072
Depreciation	2,446	9,031	11,477	2,005	10,450	12,455
Amortization	-	2,989	2,989	-	4,119	4,119

31. Other Disclosures

A. Information on significant transactions:

The following is the information on significant transactions required by the “Regulations Governing the Preparation of Financial Reports by Securities Issuers” for the 3S:

a. Loans to other parties: None.

b. Guarantees and endorsements for other parties: None.

c. Material securities held as of June 30, 2026 (excluding investment in subsidiaries, associates and joint ventures): None.

d. Related-party transactions for purchases and sales with amounts exceeding the lower of NT$100 million or 20% of the capital stock: None.

e. Receivables from related parties with amounts exceeding the lower of NT$100 million or 20% of the capital stock: None.

f. Business relationships and significant intercompany transactions: None.

B. Information on investees (excluding information on investees in Mainland China): None.

C. Information on investment in Mainland China:

a. The name of investees in Mainland China, the main businesses and products, and other information: None.

b. Limitation on investment in Mainland China: None.

c. Significant transactions: None.

32. Segment Information

3S is primarily engaged in the research, development, manufacture, and sale of integrated circuits (ICs) and operates in one industry segment. The basis for measurement of the segment information provided to the chief operating decision maker for review is the same as that used in the financial statements. The reportable segment revenue and operating results can be referred to in the statements of comprehensive income, and the reportable segment assets can be referred to in the balance sheets.