Global Unichip Corp. and Subsidiaries

Consolidated Financial Statements for the Six Months Ended June 30, 2026 and 2025 and Independent Auditors' Review Report

Deloitte.

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INDEPENDENT AUDITORS' REVIEW REPORT

The Board of Directors and Shareholders
Global Unichip Corp.

Introduction

We have reviewed the accompanying consolidated balance sheets of Global Unichip Corp. and its subsidiaries (collectively, the "Company") as of June 30, 2026 and 2025, and the related consolidated statements of comprehensive income for the three months ended June 30, 2026 and 2025, and for the six months ended June 30, 2026 and 2025, the consolidated statements of changes in equity and cash flows for the six months then ended, and the related notes to the consolidated financial statements, including material accounting policy information (collectively referred to as the "consolidated financial statements"). Management is responsible for the preparation and fair presentation of the consolidated financial statements in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and International Accounting Standard 34 "Interim Financial Reporting" endorsed and issued into effect by the Financial Supervisory Commission of the Republic of China. Our responsibility is to express a conclusion on the consolidated financial statements based on our reviews.

Scope of Review

We conducted our reviews in accordance with the Standards on Review Engagements of the Republic of China 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity". 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, nothing has come to our attention that caused us to believe that the accompanying consolidated financial statements do not present fairly, in all material respects, the consolidated financial position of the Company as of June 30, 2026 and 2025, its consolidated financial performance for the three months ended June 30, 2026 and 2025, and its consolidated financial performance and its consolidated 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 Hsieh-Chang Li and Ming-Hui Chen.

Deloitte & Touche
Taipei, Taiwan
Republic of China

July 30, 2026

<u>*Notice to Readers*</u>

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

For the convenience of readers, the independent auditors' review report and the accompanying consolidated financial statements have been translated into English from the original Chinese version prepared and used in the Republic of China. If there is any conflict between the English version and the original Chinese version or any difference in the interpretation of the two versions, the Chinese-language independent auditors' review report and consolidated financial statements shall prevail.

GLOBAL UNICHIP CORP. AND SUBSIDIARIES

CONSOLIDATED BALANCE SHEETS
(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 (Notes 6 and 29)	$ 10,034,146	27	$ 6,649,696	23	$ 6,695,439	24
Financial assets at fair value through profit or loss (Note 8)	-	-	2,081,945	7	3,002,828	11
Financial assets at amortized cost (Note 9)	337,520	1	250,000	1	950,000	3
Accounts receivable, net (Notes 7 and 18)	3,920,358	10	3,403,333	12	1,562,729	5
Receivables from related parties (Note 29)	12,763	-	14,016	-	38,824	-
Inventories (Note 10)	14,539,650	39	10,148,023	36	6,115,844	22
Prepayment for purchases (Note 29)	4,418,131	12	2,125,312	7	6,698,980	24
Other financial assets (Note 29)	4,659	-	2,804	-	3,533	-
Other current assets (Note 14)	606,198	2	1,062,289	4	804,063	3
Total current assets	33,873,425	91	25,737,418	90	25,872,240	92
NON-CURRENT ASSETS						
Property, plant and equipment (Note 11)	2,216,193	6	1,346,568	5	986,404	3
Right-of-use assets (Note 12)	248,463	1	247,465	1	148,518	1
Intangible assets (Note 13)	566,870	1	578,339	2	786,788	3
Deferred income tax assets (Note 23)	19,277	-	24,397	-	7,572	-
Prepayments for business facilities	21,303	-	177,796	1	10,120	-
Refundable deposits (Note 29)	386,654	1	308,885	1	196,176	1
Pledged time deposits (Notes 29 and 30)	53,219	-	22,200	-	22,200	-
Total non-current assets	3,511,979	9	2,705,650	10	2,157,778	8
TOTAL	$ 37,385,404	100	$ 28,443,068	100	$ 28,030,018	100

	June 30, 2026		December 31, 2025		June 30, 2025	
LIABILITIES AND EQUITY	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
CURRENT LIABILITIES						
Contract liabilities (Notes 18 and 29)	$ 13,214,722	36	$ 7,338,887	26	$ 10,993,928	39
Accounts payable	2,689,698	7	2,208,836	8	961,011	3
Payables to related parties (Note 29)	3,901,742	11	1,917,434	7	1,060,091	4
Accrued employees' compensation and remuneration to directors (Note 25)	1,829,919	5	1,582,139	5	1,572,808	6
Payables on machinery and equipment	26,014	-	28,583	-	6,337	-
Current tax liabilities (Note 23)	491,489	1	239,623	1	255,339	1
Lease liabilities - current (Notes 12, 26 and 29)	84,121	-	79,254	-	52,588	-
Accrued expenses and other current liabilities (Note 15)	1,148,503	3	1,638,537	6	1,796,128	6
Total current liabilities	23,386,208	63	15,033,293	53	16,698,230	59
NON-CURRENT LIABILITIES						
Deferred income tax liabilities (Note 23)	149,173	-	129,358	-	182,277	1
Lease liabilities - non-current (Notes 12 and 26)	187,460	-	190,417	1	105,266	-
Other long-term payables (Note 15)	189,384	1	168,794	1	224,213	1
Net defined benefit liabilities (Note 16)	4,321	-	4,947	-	13,884	-
Guarantee deposits (Note 26)	3,510	-	3,467	-	3,261	-
Total non-current liabilities	533,848	1	496,983	2	528,901	2
Total liabilities	23,920,056	64	15,530,276	55	17,227,131	61
EQUITY (Note 17)						
Share capital	1,340,119	4	1,340,119	5	1,340,119	5
Capital surplus	32,941	-	32,896	-	32,896	-
Retained earnings						
Appropriated as legal reserve	2,502,563	7	2,125,024	7	2,125,024	8
Appropriated as special reserve	15,867	-	3,134	-	3,134	-
Unappropriated earnings	9,558,473	25	9,427,486	33	7,395,135	26
Others	15,385	-	(15,867)	-	(93,421)	-
Total equity	13,465,348	36	12,912,792	45	10,802,887	39
TOTAL	$ 37,385,404	100	$ 28,443,068	100	$ 28,030,018	100

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

GLOBAL UNICHIP CORP. AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME
(In Thousands of New Taiwan Dollars, Except Earnings Per Share)

	Three Months Ended June 30				Six Months Ended June 30			
	2026		2025		2026		2025	
	Amount	%	Amount	%	Amount	%	Amount	%
NET REVENUE (Notes 18 and 29)	$ 13,896,557	100	$ 6,104,577	100	$ 25,344,369	100	$ 13,128,221	100
COST OF REVENUE (Notes 25 and 29)	10,902,540	78	4,070,659	67	19,237,045	76	9,121,688	69
GROSS PROFIT	2,994,017	22	2,033,918	33	6,107,324	24	4,006,533	31
OPERATING EXPENSES								
Sales and marketing (Notes 25 and 29)	118,751	1	93,772	1	243,275	1	190,413	1
General and administrative (Notes 25 and 29)	152,732	1	159,497	3	303,914	1	287,189	2
Research and development (Notes 25 and 29)	1,046,188	8	836,987	14	2,059,611	8	1,636,655	12
Expected credit impairment gain (Note 7)	-	-	-	-	-	-	(146,023)	(1)
Total operating expenses	1,317,671	10	1,090,256	18	2,606,800	10	1,968,234	14
INCOME FROM OPERATIONS	1,676,346	12	943,662	15	3,500,524	14	2,038,299	17
NON-OPERATING INCOME AND EXPENSES								
Interest income (Notes 19 and 29)	56,399	1	45,249	1	107,659	1	91,103	1
Other income (Notes 12 and 20)	20,794	-	6,277	-	22,514	-	10,062	-
Other gains and losses (Note 21)	4,047	-	(65,335)	(1)	53,262	-	(66,131)	(1)
Finance costs (Notes 22 and 29)	(1,614)	-	(842)	-	(3,266)	-	(1,689)	-
Total non-operating income and expenses	79,626	1	(14,651)	-	180,169	1	33,345	-
INCOME BEFORE INCOME TAX	1,755,972	13	929,011	15	3,680,693	15	2,071,644	17
INCOME TAX EXPENSE (Note 23)	200,715	2	147,346	2	479,196	2	328,611	3
NET INCOME	1,555,257	11	781,665	13	3,201,497	13	1,743,033	14
OTHER COMPREHENSIVE INCOME (LOSS)								
Items that may be reclassified subsequently to profit or loss								
Exchange differences on translation of foreign operations (Note 17)	6,411	-	(114,735)	(2)	31,252	-	(90,287)	(1)
TOTAL COMPREHENSIVE INCOME FOR THE PERIOD	$ 1,561,668	11	$ 666,930	11	$ 3,232,749	13	$ 1,652,746	13
EARNINGS PER SHARE (Note 24)								
Basic earnings per share	$ 11.61		$ 5.84		$ 23.89		$ 13.01	
Diluted earnings per share	$ 11.59		$ 5.81		$ 23.85		$ 12.95	

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

GLOBAL UNICHIP CORP. AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY
(In Thousands of New Taiwan Dollars, Unless Specified Otherwise)

	Share Capital - Common Stock			Retained Earnings				Others	
	Shares (In Thousands)	Amount	Capital Surplus	Legal Reserve	Special Reserve	Unappropriated Earnings	Total	Foreign Currency Translation Reserve	Total Equity
BALANCE, JANUARY 1, 2025	134,011	$ 1,340,119	$ 32,843	$ 1,779,227	$ 34,007	$ 8,111,217	$ 9,924,451	$ (3,134)	$ 11,294,279
Appropriation and distribution of prior year's earnings									
Legal reserve	-	-	-	345,797	-	(345,797)	-	-	-
Reversal of special reserve	-	-	-	-	(30,873)	30,873	-	-	-
Cash dividends to shareholders - NT$16.00 per share	-	-	-	-	-	(2,144,191)	(2,144,191)	-	(2,144,191)
Total	-	-	-	345,797	(30,873)	(2,459,115)	(2,144,191)	-	(2,144,191)
Dividends from claims extinguished by prescription	-	-	53	-	-	-	-	-	53
Net income for the six months ended June 30, 2025	-	-	-	-	-	1,743,033	1,743,033	-	1,743,033
Other comprehensive income for the six months ended June 30, 2025, net of income tax	-	-	-	-	-	-	-	(90,287)	(90,287)
Total comprehensive income for the six months ended June 30, 2025	-	-	-	-	-	1,743,033	1,743,033	(90,287)	1,652,746
BALANCE, JUNE 30, 2025	134,011	$ 1,340,119	$ 32,896	$ 2,125,024	$ 3,134	$ 7,395,135	$ 9,523,293	$ (93,421)	$ 10,802,887
BALANCE, JANUARY 1, 2026	134,011	$ 1,340,119	$ 32,896	$ 2,125,024	$ 3,134	$ 9,427,486	$ 11,555,644	$ (15,867)	$ 12,912,792
Appropriation and distribution of prior year's earnings									
Legal reserve	-	-	-	377,539	-	(377,539)	-	-	-
Special reserve	-	-	-	-	12,733	(12,733)	-	-	-
Cash dividends to shareholders - NT$20.00 per share	-	-	-	-	-	(2,680,238)	(2,680,238)	-	(2,680,238)
Total	-	-	-	377,539	12,733	(3,070,510)	(2,680,238)	-	(2,680,238)
Dividends from claims extinguished by prescription	-	-	45	-	-	-	-	-	45
Net income for the six months ended June 30, 2026	-	-	-	-	-	3,201,497	3,201,497	-	3,201,497
Other comprehensive income for the six months ended June 30, 2026, net of income tax	-	-	-	-	-	-	-	31,252	31,252
Total comprehensive income for the six months ended June 30, 2026	-	-	-	-	-	3,201,497	3,201,497	31,252	3,232,749
BALANCE, JUNE 30, 2026	134,011	$ 1,340,119	$ 32,941	$ 2,502,563	$ 15,867	$ 9,558,473	$ 12,076,903	$ 15,385	$ 13,465,348

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

GLOBAL UNICHIP CORP. AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF CASH FLOWS
(In Thousands of New Taiwan Dollars)

	Six Months Ended June 30	
	2026	**2025**
CASH FLOWS FROM OPERATING ACTIVITIES		
Income before income tax	$ 3,680,693	$ 2,071,644
Adjustments for:		
Depreciation	180,326	131,264
Amortization	224,757	199,757
Expected credit impairment gain	-	(146,023)
Gain on financial assets at fair value through profit or loss	(13,999)	(22,828)
Finance costs	3,266	1,689
Interest income	(107,659)	(91,103)
Gain on disposal of property, plant and equipment	(78)	-
Loss (gain) on foreign exchange, net	(6,592)	(24,308)
Gain on modification of lease	-	(94)
Changes in operating assets and liabilities:		
Accounts receivable, net (including related parties)	(515,772)	551,866
Inventories	(4,391,627)	(3,321,403)
Prepayment for purchases	(1,820,848)	(580,171)
Other current assets	457,975	(111,093)
Contract liabilities	5,875,835	1,645,191
Accounts payable (including related parties)	1,993,199	(213,763)
Accrued employees' compensation and remuneration to directors	247,780	(52,393)
Accrued expenses and other current liabilities	(379,132)	(38,843)
Net defined benefit liabilities	(626)	(408)
Cash generated from (used in) operations	5,427,498	(1,019)
Income tax paid	(203,952)	(247,964)
Net cash generated from (used in) operating activities	5,223,546	(248,983)
CASH FLOWS FROM INVESTING ACTIVITIES		
Acquisitions of:		
Financial assets at amortized cost	(948,539)	(1,350,000)
Property, plant and equipment	(848,752)	(234,577)
Intangible assets	(301,138)	(116,897)
Proceeds from disposal of:		
Financial assets at amortized cost	861,019	400,000
Property, plant and equipment	78	-
Financial assets at fair value through profit or loss	2,095,944	-
Refundable deposits paid	(89,531)	(2,849)
Refundable deposits refunded	15,099	3,932
Pledged time deposits paid	(31,019)	-
Interest received	105,804	93,855
Net cash generated from (used in) investing activities	858,965	(1,206,536)

(Continued)

GLOBAL UNICHIP CORP. AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF CASH FLOWS
(In Thousands of New Taiwan Dollars)

	Six Months Ended June 30	
	2026	**2025**
CASH FLOWS FROM FINANCING ACTIVITIES		
Guarantee deposits received	$ 50	$ -
Guarantee deposits refunded	(64)	(69)
Repayment of the principal portion of lease liabilities	(46,687)	(43,242)
Cash dividends paid	(2,680,238)	(2,144,191)
Interest paid	(3,266)	(1,689)
Dividends from claims extinguished by prescription reclassified to capital surplus	45	53
Net cash used in financing activities	(2,730,160)	(2,189,138)
EFFECT OF EXCHANGE RATE CHANGES ON CASH AND CASH EQUIVALENTS	32,099	(87,335)
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	3,384,450	(3,731,992)
CASH AND CASH EQUIVALENTS, BEGINNING OF PERIOD	6,649,696	10,427,431
CASH AND CASH EQUIVALENTS, END OF PERIOD	$ 10,034,146	$ 6,695,439

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

GLOBAL UNICHIP CORP. AND SUBSIDIARIES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
SIX MONTHS ENDED JUNE 30, 2026 AND 2025
(Amounts in Thousands of New Taiwan Dollars, Unless Specified Otherwise)

1. GENERAL

Global Unichip Corp. (GUC), a Republic of China (R.O.C.) corporation, was incorporated on January 22, 1998. GUC is engaged mainly in researching, developing, producing, testing and selling of embedded memory and logic components for various application ICs, cell libraries for various application ICs, and EDA tools for various application ICs. On November 3, 2006, GUC's shares were listed on the Taiwan Stock Exchange (TWSE). The address of its registered office and principal place of business is No. 10 Li-Hsin 6th Rd., Hsinchu Science Park, Taiwan. GUC together with its consolidated subsidiaries are hereinafter referred to collectively as the "Company".

2. APPROVAL OF CONSOLIDATED FINANCIAL STATEMENTS

The consolidated financial statements were agreed by the Audit and Corporate Governance Committee and reported to the Board of Directors on July 30, 2026.

3. APPLICATION OF NEW, AMENDED AND REVISED STANDARDS AND INTERPRETATIONS

a. Initial application of the amendments to the International Financial Reporting Standards (IFRS), International Accounting Standards (IAS), IFRIC Interpretations (IFRIC), and SIC Interpretations (SIC) (collectively, the "IFRS Accounting Standards") endorsed and issued into effect by the Financial Supervisory Commission (FSC)

The initial application of the IFRS Accounting Standards endorsed and issued into effect by the FSC did not have a material impact on the Company's accounting policies.

b. The IFRS Accounting Standards endorsed by the FSC for application starting from 2027

New, Amended and Revised Standards and Interpretations	Effective Date Announced by IASB
IFRS 18 "Presentation and Disclosures in Financial Statements"	January 1, 2027 (Note 1)
IFRS 19 "Subsidiaries without Public Accountability: Disclosures" (including the 2025 amendments to IFRS 19)	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: IFRS 18 will take effect starting from January 1, 2028 for domestic entities. Earlier application is permitted.

Note 2: An entity shall apply the amendments when it applies IFRS 18.

As of the date the consolidated financial statements were authorized for issue, the Company is continuously assessing the possible impact of the application of the amendments on the Company's financial position and financial performance and will disclose the relevant impact when the assessment is completed.

c. The IFRS Accounting Standards in issue but not yet endorsed and issued into effect by the FSC

New, Amended and Revised Standards and Interpretations	Effective Date Announced by IASB (Note)
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

Note: Unless stated otherwise, the above IFRS Accounting Standards are effective for annual reporting periods beginning on or after their respective effective dates.

As of the date the consolidated financial statements were authorized for issue, the Company is continuously assessing the impacts of the above amended standards and interpretations on the Company's financial position and financial performance and will disclose the relevant impact when the assessment is completed.

4. SUMMARY OF MATERIAL ACCOUNTING POLICY INFORMATION

Except for the following, the accounting policies applied in these consolidated financial statements are consistent with those applied in the consolidated financial statements for the year ended December 31, 2025.

For the convenience of readers, the accompanying consolidated financial statements have been translated into English from the original Chinese version prepared and used in the R.O.C. If there is any conflict between the English version and the original Chinese version or any difference in the interpretation of the two versions, the Chinese-language consolidated financial statements shall prevail.

Statement of Compliance

These interim consolidated financial statements have been prepared in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and IAS 34 "Interim Financial Reporting" as endorsed and issued into effect by the FSC. Disclosure information included in these interim consolidated financial statements is less than the disclosure information required in a complete set of annual financial statements.

Basis of Consolidation

Principles for preparing consolidated financial statements

The basis of preparation and the basis for the consolidated financial statements applied in these consolidated financial statements are consistent with those applied in the consolidated financial statements for the year ended December 31, 2025.

The subsidiaries in the consolidated financial statements

The detail information of the subsidiaries at the end of reporting period is as follows:

Name of Investor	Name of Investee	Main Businesses and Products	Establishment and Operating Location	Percentage of Ownership June 30, 2026	Percentage of Ownership December 31, 2025	Percentage of Ownership June 30, 2025	Remark
GUC	Global Unichip Corp.-NA (GUC-NA)	Products consulting, design and technical support service	U.S.A.	100%	100%	100%	Note
	Global Unichip Japan Co., Ltd. (GUC-Japan)	Products consulting, design and technical support service	Japan	100%	100%	100%	Note
	Global Unichip Corp. Europe B.V. (GUC-Europe)	Products consulting, design and technical support service	Netherlands	100%	100%	100%	Note
	Global Unichip Corp. Korea (GUC-Korea)	Products consulting, design and technical support service	Korea	100%	100%	100%	Note
	Global Unichip (Nanjing) Ltd. (GUC-Nanjing)	Products consulting, design and technical support service	Nanjing, China	100%	100%	100%	Note
	Global Unichip (Shanghai) Company, Limited (GUC-Shanghai)	Products consulting, design and technical support service	Shanghai, China	100%	100%	100%	Note
	Global Unichip Vietnam Company Limited （GUC-Vietnam）	Products consulting, design and technical support service	Vietnam	100%	100%	100%	Note

Note: The subsidiaries are not significant subsidiaries. Except for GUC-NA and GUC-Nanjing, other subsidiaries' financial statements have not been reviewed or audited.

Retirement Benefits

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

Income Tax Expense

Income tax expense represents the sum of the tax currently payable and deferred tax. Interim period income taxes are assessed on an annual basis and calculated by applying to an interim period's pre-tax income the tax rate that would be applicable to expected total annual earnings.

5. MATERIAL ACCOUNTING JUDGMENTS AND KEY SOURCES OF ESTIMATION AND UNCERTAINTY

The same material accounting judgments and key sources of estimates and uncertainty have been followed in these consolidated financial statements as were applied in the preparation of the Company's consolidated financial statements for the year ended December 31, 2025.

6. CASH AND CASH EQUIVALENTS

	June 30, 2026	December 31, 2025	June 30, 2025
Cash and deposits in banks	$ 10,034,146	$ 6,599,696	$ 6,645,439
Repurchase agreements collateralized by bonds	-	50,000	50,000
	$ 10,034,146	$ 6,649,696	$ 6,695,439

Deposits in banks consisted of highly liquid time deposits that were readily convertible to known amounts of cash and were subject to an insignificant risk of changes in value.

7. ACCOUNTS RECEIVABLE, NET

	June 30, 2026	December 31, 2025	June 30, 2025
At amortized cost of accounts receivable	$ 3,920,358	$ 3,403,333	$ 1,562,729

In principle, the payment term granted to customers is due 30 days from the invoice date or 30 days from the end of the month the invoice is issued.

The Company measures the loss allowance for accounts receivable at an amount equal to lifetime expected credit losses. The expected credit losses on accounts receivable are estimated using a provision matrix prepared by reference to the past account aging records of the debtor and an analysis of the debtor's current financial position, adjusted for factors that are specific to the debtor and an assessment of the gross domestic product growth rate, unemployment rate and industrial indicators at the reporting date. The Company estimates expected credit losses based on the number of days that receivables are past due. As the Company's historical credit losses experience does not show significantly different loss patterns for different customer segments, the provision for losses based on past due status of receivables is not further distinguished between the Company's different customer base; poor credit rating customers that have accounts receivable balances past due over 90 days are provided with full amount of loss allowance.

The Company writes off an account receivable when there is information indicating that the debtor is in severe financial difficulty and there is no realistic prospect of recovery of the receivable. For accounts receivable that have been written off, the Company continues to engage in enforcement activity to attempt to recover the receivables which are due. Where recoveries are made, these are recognized in profit or loss.

Aging analysis of accounts receivable

	June 30, 2026	December 31, 2025	June 30, 2025
No past due	$ 3,720,413	$ 3,182,834	$ 1,488,001
Past due			
Past due within 1-30 days	190,875	220,499	71,880
Past due within 31-60 days	9,070	-	2,848
	$ 3,920,358	$ 3,403,333	$ 1,562,729

The movement of the loss allowance of accounts receivable was as follows:

	Six Months Ended June 30	
	2026	2025
Balance, beginning of period	$ -	$ 147,249
Net remeasurement of credit impairment loss allowance	-	(146,023)
Effect of exchange rate changes	-	(1,226)
Balance, end of period	$ -	$ -

8. FINANCIAL ASSETS AT FAIR VALUE THROUGH PROFIT OR LOSS

	June 30, 2026	December 31, 2025	June 30, 2025
Financial assets mandatorily classified as at FVTPL			
Non-derivative financial assets			
Mutual funds	$ -	$ 2,081,945	$ 3,002,828

9. FINANCIAL ASSETS AT AMORTIZED COST

	June 30, 2026	December 31, 2025	June 30, 2025
Current			
Time deposits with original maturities of more than 3 months	$ 337,520	$ 250,000	$ 950,000

Refer to Note 28 for information relating to the credit risk management for financial assets at amortized cost.

10. INVENTORIES

	June 30, 2026	December 31, 2025	June 30, 2025
Finished goods	$ 1,586,264	$ 1,345,697	$ 844,271
Work in process	10,383,293	6,312,868	3,645,543
Raw materials	2,570,093	2,489,458	1,626,030
	$ 14,539,650	$ 10,148,023	$ 6,115,844

Write-down of inventories to net realizable value and reversal of write-down of inventories was included in the cost of revenue; the amounts were as follows:

	Three Months Ended June 30		Six Months Ended June 30	
	2026	2025	2026	2025
Write-down of inventories	$ 3,392	$ 65,795	$ 3,392	$ 65,797
Reversal of write-down of inventories	-	(7,114)	-	(25,174)
	$ 3,392	$ 58,681	$ 3,392	$ 40,623

11. PROPERTY, PLANT AND EQUIPMENT

	Land	Buildings	Machinery and Equipment	Research and Development Equipment	Miscellaneous Equipment	Construction In Progress	Total
Cost							
Balance on January 1, 2026	$ 266,700	$ 242,923	$ 112,515	$ 1,704,380	$ 586,711	$ 598,017	$ 3,511,246
Additions	-	-	-	662,638	271,206	69,110	1,002,954
Disposals	-	-	-	-	(3,798)	-	(3,798)
Effect of exchange rate changes	-	-	-	215	224	-	439
Balance on June 30, 2026	$ 266,700	$ 242,923	$ 112,515	$ 2,367,233	$ 854,343	$ 667,127	$ 4,510,841
Accumulated depreciation							
Balance on January 1, 2026	$ -	$ 101,927	$ 83,690	$ 1,519,761	$ 459,300	$ -	$ 2,164,678
Depreciation	-	2,383	6,425	101,466	22,066	-	132,340
Disposals	-	-	-	-	(3,798)	-	(3,798)
Effect of exchange rate changes	-	-	-	211	1,217	-	1,428
Balance on June 30, 2026	$ -	$ 104,310	$ 90,115	$ 1,621,438	$ 478,785	$ -	$ 2,294,648
Carrying amount on January 1, 2026	$ 266,700	$ 140,996	$ 28,825	$ 184,619	$ 127,411	$ 598,017	$ 1,346,568
Carrying amount on June 30, 2026	$ 266,700	$ 138,613	$ 22,400	$ 745,795	$ 375,558	$ 667,127	$ 2,216,193
Cost							
Balance on January 1, 2025	$ 266,700	$ 242,923	$ 112,245	$ 1,708,152	$ 535,790	$ 151,906	$ 3,017,716
Additions	-	-	270	32,480	29,143	74,961	136,854
Disposals	-	-	-	(42,747)	(20,822)	-	(63,569)
Effect of exchange rate changes	-	-	-	(1,952)	(5,050)	-	(7,002)
Balance on June 30, 2025	$ 266,700	$ 242,923	$ 112,515	$ 1,695,933	$ 539,061	$ 226,867	$ 3,083,999
Accumulated depreciation							
Balance on January 1, 2025	$ -	$ 97,161	$ 70,540	$ 1,457,665	$ 450,403	$ -	$ 2,075,769
Depreciation	-	2,383	6,571	61,950	20,514	-	91,418
Disposals	-	-	-	(42,747)	(20,822)	-	(63,569)
Effect of exchange rate changes	-	-	-	(1,818)	(4,205)	-	(6,023)
Balance on June 30, 2025	$ -	$ 99,544	$ 77,111	$ 1,475,050	$ 445,890	$ -	$ 2,097,595
Carrying amount on January 1, 2025	$ 266,700	$ 145,762	$ 41,705	$ 250,487	$ 85,387	$ 151,906	$ 941,947
Carrying amount on June 30, 2025	$ 266,700	$ 143,379	$ 35,404	$ 220,883	$ 93,171	$ 226,867	$ 986,404

12. LEASE ARRANGEMENTS

a. Right-of-use assets

	Land	Buildings	Transportation Equipment	Total
Cost				
Balance on January 1, 2026	$ 57,233	$ 617,753	$ 5,915	$ 680,901
Additions	-	50,310	-	50,310
Lease expired	-	(70,174)	-	(70,174)
Effect of exchange rate changes	-	662	-	662
Balance on June 30, 2026	$ 57,233	$ 598,551	$ 5,915	$ 661,699
Accumulated depreciation				
Balance on January 1, 2026	$ 11,249	$ 418,490	$ 3,697	$ 433,436
Depreciation	777	46,617	592	47,986
Lease expired	-	(70,174)	-	(70,174)
Effect of exchange rate changes	-	1,988	-	1,988
Balance on June 30, 2026	$ 12,026	$ 396,921	$ 4,289	$ 413,236
Carrying amounts on January 1, 2026	$ 45,984	$ 199,263	$ 2,218	$ 247,465
Carrying amounts on June 30, 2026	$ 45,207	$ 201,630	$ 1,626	$ 248,463

(Continued)

	Land	Buildings	Transportation Equipment	Total
Cost				
Balance on January 1, 2025	$ 59,238	$ 485,521	$ 5,915	$ 550,674
Additions	-	28,926	-	28,926
Lease modification	(2,005)	(34,924)	-	(36,929)
Effect of exchange rate changes	-	(17,604)	-	(17,604)
Balance on June 30, 2025	$ 57,233	$ 461,919	$ 5,915	$ 525,067
Accumulated depreciation				
Balance on January 1, 2025	$ 9,695	$ 365,251	$ 2,514	$ 377,460
Depreciation	777	38,477	592	39,846
Lease modification	-	(28,637)	-	(28,637)
Effect of exchange rate changes	-	(12,120)	-	(12,120)
Balance on June 30, 2025	$ 10,472	$ 362,971	$ 3,106	$ 376,549
Carrying amounts on January 1, 2025	$ 49,543	$ 120,270	$ 3,401	$ 173,214
Carrying amounts on June 30, 2025	$ 46,761	$ 98,948	$ 2,809	$ 148,518

(Concluded)

	Three Months Ended June 30		Six Months Ended June 30	
	2026	2025	2026	2025
Income from the subleasing of right-of-use assets (presented in other income)	$ 74	$ 41	$ 149	$ 48

b. Lease liabilities

	June 30, 2026	December 31, 2025	June 30, 2025
Carrying amount			
Current	$ 84,121	$ 79,254	$ 52,588
Non-current	$ 187,460	$ 190,417	$ 105,266

Range of discount rates for lease liabilities was as follows:

	June 30, 2026	December 31, 2025	June 30, 2025
Land	1.62%	1.62%	1.62%
Buildings	1.5%-7.75%	0.642%-5.61%	0.642%-5.61%
Transportation equipment	0.925%-1.611%	0.925%-1.611%	0.925%-1.611%

c. Material leasing activities and terms

The Company leases land and buildings for the use of plants and offices with lease terms ranging from 1 to 37 years. The lease contract for land located in the R.O.C. specifies that lease payments will be adjusted on the basis of changes in announced land value prices and other factors at any time. The Company does not have bargain purchase option to acquire the leasehold land and buildings at the end of the lease terms. In addition, the Company is prohibited from subleasing or transferring all or any portion of the underlying assets without the lessor's consent.

d. Subleases

The other sublease transaction is set out below.

Sublease of right-of-use assets

The Company subleased its leasehold parking lot under operating lease with lease term from 1 year and 7 months to 2 years.

The maturity analysis of lease payments receivable under operating subleases was as follows:

	June 30, 2026	December 31, 2025	June 30, 2025
Year 1	$ 164	$ 299	$ 284
Year 2	14	29	135
	$ 178	$ 328	$ 419

e. Other lease information

	Three Months Ended June 30		Six Months Ended June 30	
	2026	2025	2026	2025
Expenses relating to short-term leases	$ 1,011	$ 1,642	$ 2,105	$ 3,025
Expenses relating to low-value asset leases	$ 113	$ 53	$ 187	$ 104
Expense relating to variable lease payments not included in the measurement of lease liabilities	$ 11,499	$ -	$ 11,499	$ -
Total cash outflow for leases			$ (63,795)	$ (48,125)

The Company's leases for certain buildings and miscellaneous equipment qualify as short-term leases and leases for certain office equipment and miscellaneous equipment qualify as low-value asset leases. The Company has elected to apply the recognition exemption, and thus did not recognize right-of-use assets and lease liabilities for these leases.

13. INTANGIBLE ASSETS

	Software	Patents	Total
Cost			
Balance on January 1, 2026	$ 1,354,554	$ 519	$ 1,355,073
Additions	213,288	-	213,288
Effect of exchange rate changes	10	-	10
Balance on June 30, 2026	$ 1,567,852	$ 519	$ 1,568,371
Accumulated amortization			
Balance on January 1, 2026	$ 776,215	$ 519	$ 776,734
Amortization	224,757	-	224,757
Effect of exchange rate changes	10	-	10
Balance on June 30, 2026	$ 1,000,982	$ 519	$ 1,001,501
Carrying amount on January 1, 2026	$ 578,339	$ -	$ 578,339
Carrying amount on June 30, 2026	$ 566,870	$ -	$ 566,870
Cost			
Balance on January 1, 2025	$ 1,314,917	$ 519	$ 1,315,436
Additions	548,745	-	548,745
Effect of exchange rate changes	(20)	-	(20)
Balance on June 30, 2025	$ 1,863,642	$ 519	$ 1,864,161
Accumulated amortization			
Balance on January 1, 2025	$ 877,117	$ 519	$ 877,636
Amortization	199,757	-	199,757
Effect of exchange rate changes	(20)	-	(20)
Balance on June 30, 2025	$ 1,076,854	$ 519	$ 1,077,373
Carrying amount on January 1, 2025	$ 437,800	$ -	$ 437,800
Carrying amount on June 30, 2025	$ 786,788	$ -	$ 786,788

14. OTHER CURRENT ASSETS

	June 30, 2026	December 31, 2025	June 30, 2025
Tax receivable	$ 411,883	$ 532,156	$ 232,419
Prepaid license fees	133,851	479,119	512,761
Prepaid expenses	54,566	45,705	54,059
Prepaid income tax	5,475	5,309	4,824
Temporary payments	423	-	-
	$ 606,198	$ 1,062,289	$ 804,063

15. OTHER LIABILITIES

	June 30, 2026	December 31, 2025	June 30, 2025
Current			
Payable for license fees	$ 213,408	$ 324,310	$ 433,609
Payable for salaries and bonuses	202,165	244,461	192,677
Payable for royalties	29,253	26,885	26,376
Others	703,677	1,042,881	1,143,466
	$ 1,148,503	$ 1,638,537	$ 1,796,128
Non-current			
Payable for license fees	$ 189,384	$ 168,794	$ 224,213

The payable for license fees is primarily attributable to several agreements that GUC entered into for certain technology license and software.

16. RETIREMENT BENEFIT PLANS

a. Defined contribution plans

The pension mechanism under the Labor Pension Act is deemed a defined contribution retirement plan. Pursuant to the Act, GUC makes monthly contributions equal to 6% of each employee's monthly salary to employees' pension accounts. Furthermore, GUC-NA, GUC-Japan, GUC-Korea, GUC-Shanghai and GUC-Nanjing make monthly contributions at certain percentages of the salary of their employees. Accordingly, the Company recognized expenses of $21,719 thousand and $20,684 thousand in the consolidated statements of comprehensive income for the three months ended June 30, 2026 and 2025, respectively; and $43,342 thousand and $41,608 thousand in the consolidated statements of comprehensive income for the six months ended June 30, 2026 and 2025, respectively.

b. Defined benefit plans

GUC has a defined benefit plan under the Labor Standards Act, which provides benefits based on an employee's length of service and average monthly salary of the last six months prior to retirement. GUC contributes an amount equal to 2% of salaries paid each month to a pension fund (the Fund), which is administered by the Labor Pension Fund Supervisory Committee (the Committee) and deposited in the Committee's name in the Bank of Taiwan. Before the end of each year, GUC assesses the balance in the Fund. If the amount of the balance in the Fund is inadequate to pay retirement benefits for employees who conform to retirement requirements in the next year, GUC is required to fund the difference in one appropriation that should be made before the end of March of the next year. The Fund is managed by the Bureau of Labor Funds, Ministry of Labor ("the Bureau"); GUC has no right to influence the investment policy and strategy.

GUC adopted projected unit credit method to measure the present value of the defined benefit obligation, current service costs and prior service costs.

GUC adopted the pension cost rate from the actuarial valuation as of December 31, 2025 and 2024 to determine and recognize pension expenses in general and administrative expenses of $78 thousand and $294 thousand in the consolidated statements of comprehensive income for the three months ended June 30, 2026 and 2025, respectively; and $156 thousand and $588 thousand in the consolidated statements of comprehensive income for the six months ended June 30, 2026 and 2025, respectively.

17. EQUITY

a. Share capital

	June 30, 2026	December 31, 2025	June 30, 2025
Authorized	$ 1,800,000	$ 1,800,000	$ 1,800,000
Issued	$ 1,340,119	$ 1,340,119	$ 1,340,119

As of June 30, 2026, December 31, 2025 and June 30, 2025, GUC was authorized to issue 180,000 thousand shares, with a par value of $10. Each share is entitled to the right to vote and to receive dividends. A total of 134,011 thousand shares have been paid and issued.

b. Capital surplus

	June 30, 2026	December 31, 2025	June 30, 2025
From merger	$ 16,621	$ 16,621	$ 16,621
Additional paid-in capital	13,232	13,232	13,232
Donations	2,710	2,710	2,710
Dividends from claims extinguished by prescription	378	333	333
	$ 32,941	$ 32,896	$ 32,896

Under the Company Law, the capital surplus generated from the excess of the issuance price over the par value of capital stock (including the stock issued for new capital and mergers) and donations may be used to offset a deficit; in addition, when the Company has no deficit, such capital surplus may be appropriated as cash dividends or stock dividends, which are limited to a certain percentage of GUC's paid-in capital. The capital surplus recognized from dividends with claims extinguished by prescription may be only used to offset a deficit.

c. Retained earnings and dividend policy

According to GUC's Articles of Incorporation, when allocating the net profits of each fiscal year, GUC shall first offset its losses in previous years before making appropriations to the following items:

1) Legal reserve at 10% of the remaining profit. However, when the legal reserve amounts to the authorized capital, this shall not apply;

2) Special reserve in accordance with the resolution in the shareholders' meeting;

3) Any balance remaining shall be allocated to shareholders according to the resolution in the shareholders' meeting.

The Articles of Incorporation provide the policy about employee' compensation and remuneration to directors; refer to Note 25.

In GUC's profit distribution, the proportion of cash dividends shall not be lower than 60% of the total dividends, depending on future expansion plans and needs for cash.

A special reserve equivalent to the net debit balance of other components of shareholders' equity, such as exchange differences on the translation of foreign operations, shall be made from unappropriated earnings. Any special reserve appropriated may be reversed to the extent that the net debit balance reverses.

The appropriations of earnings for 2025 and 2024 had been approved in the meetings of the shareholders of GUC held on May 21, 2026 and May 15, 2025, respectively. The appropriations and dividends per share were as follows:

	Appropriation of Earnings For the Years Ended December 31	
	2025	2024
Legal reserve	$ 377,539	$ 345,797
Special reserve (reversal of special reserve)	$ 12,733	$ (30,873)
Cash dividends	$ 2,680,238	$ 2,144,191
Cash dividends per share (NT$)	$ 20.00	$ 16.00

d. Others

Changes in foreign currency translation reserve were as follows:

	Six Months Ended June 30	
	2026	2025
Balance, beginning of period	$ (15,867)	$ (3,134)
Exchange differences on translation of foreign operations	31,252	(90,287)
Balance, end of period	$ 15,385	$ (93,421)

The exchange differences on translation of foreign operation's net assets from its functional currency to GUC's presentation currency are recognized directly in other comprehensive income and also accumulated in the foreign currency translation reserve.

18. NET REVENUE

The analysis of the Company's net revenue was as follows:

	Three Months Ended June 30		Six Months Ended June 30	
	2026	2025	2026	2025
Revenue from customer contracts				
Net revenue from sale of goods	$ 11,586,087	$ 4,023,425	$ 21,391,160	$ 9,688,693
Non-recurring engineering ("NRE") service	2,310,470	2,081,152	3,953,209	3,439,528
	$ 13,896,557	$ 6,104,577	$ 25,344,369	$ 13,128,221

Revenue from sale of goods is measured at the fair value of the consideration received or receivable. Revenue is reduced for estimated customer returns, rebates, and other similar allowances. The Company estimates and recognizes refund liabilities based on historical experience and the consideration of varying contractual terms. Refund liabilities are classified under accrued expenses and other current liabilities.

a. Contract balances

	June 30, 2026	December 31, 2025	June 30, 2025	January 1, 2025
Accounts receivable, net	$ 3,920,358	$ 3,403,333	$ 1,562,729	$ 1,988,028
Contract liabilities - current	$ 13,214,722	$ 7,338,887	$ 10,993,928	$ 9,348,737

The changes in the contract liability balances primarily result from the timing difference between the satisfaction of performance obligation and the customer's payment.

For the six months ended June 30, 2026, and 2025, the Company recognized revenue of $4,081,979 thousand and $5,413,894 thousand, respectively, from the beginning balance of contract liability.

b. Disaggregation of revenue from contracts with customers

	Three Months Ended June 30		Six Months Ended June 30	
Production	**2026**	**2025**	**2026**	**2025**
Wafer product	$ 11,586,087	$ 4,023,425	$ 21,391,160	$ 9,688,693
NRE&IP	2,310,470	2,081,152	3,953,209	3,439,528
	$ 13,896,557	$ 6,104,577	$ 25,344,369	$ 13,128,221

	Three Months Ended June 30		Six Months Ended June 30	
Region	**2026**	**2025**	**2026**	**2025**
United States	$ 9,451,361	$ 3,521,173	$ 17,273,648	$ 8,350,640
Taiwan	1,606,020	842,173	2,991,666	1,848,894
China	1,131,265	1,208,165	2,113,734	1,923,747
Japan	675,560	518,969	1,262,476	949,425
Korea	557,972	11,077	1,222,778	19,765
Europe	474,379	3,020	480,067	35,750
	$ 13,896,557	$ 6,104,577	$ 25,344,369	$ 13,128,221

The Company categorized net revenue mainly based on the country of sales region.

	Three Months Ended June 30		Six Months Ended June 30	
Application Type	**2026**	**2025**	**2026**	**2025**
Cloud	$ 10,955,574	$ 3,886,974	$ 20,207,541	$ 8,918,314
Consumer	1,172,631	1,263,582	2,186,372	2,418,316
Edge AI	952,954	459,964	1,204,237	793,110
Automotive	388,914	232,434	814,260	296,644
Others	426,484	261,623	931,959	701,837
	$ 13,896,557	$ 6,104,577	$ 25,344,369	$ 13,128,221

	Three Months Ended June 30			
	2026		2025	
Resolution	Net Revenue from NRE Service	Net Revenue from Sale of Goods	Net Revenue from NRE Service	Net Revenue from Sale of Goods
3-nanometer	$ 295,072	$ 6,858,737	$ 963,620	$ 1,206,801
5-nanometer	1,058,460	592,360	296,844	284,109
7-nanometer	569,647	1,038,541	456,283	174,619
16-nanometer and above	387,291	3,096,449	364,405	2,357,896
	$ 2,310,470	$ 11,586,087	$ 2,081,152	$ 4,023,425

	Six Months Ended June 30			
	2026		2025	
Resolution	Net Revenue from NRE Service	Net Revenue from Sale of Goods	Net Revenue from NRE Service	Net Revenue from Sale of Goods
3-nanometer	$ 873,599	$ 12,764,581	$ 1,652,951	$ 1,942,261
5-nanometer	1,252,147	835,838	326,796	3,014,644
7-nanometer	675,063	1,904,433	653,965	322,259
16-nanometer and above	1,152,400	5,886,308	805,816	4,409,529
	$ 3,953,209	$ 21,391,160	$ 3,439,528	$ 9,688,693

19. INTEREST INCOME

	Three Months Ended June 30		Six Months Ended June 30	
	2026	2025	2026	2025
Bank deposits	$ 56,399	$ 45,100	$ 107,512	$ 90,640
Repurchase agreements collateralized by bonds	-	149	147	463
	$ 56,399	$ 45,249	$ 107,659	$ 91,103

20. OTHER INCOME

	Three Months Ended June 30		Six Months Ended June 30	
	2026	2025	2026	2025
Past due over 2 years' contract liabilities transferred to income	$ 19,230	$ 6,433	$ 19,230	$ 6,433
Government grants (refund)	176	(399)	635	2,675
Rental income	74	41	149	48
Other income	1,314	202	2,500	906
	$ 20,794	$ 6,277	$ 22,514	$ 10,062

21. OTHER GAINS AND LOSSES

	Three Months Ended June 30		Six Months Ended June 30	
	2026	2025	2026	2025
Gain on financial assets at fair value through profit or loss	$ 6,279	$ 11,449	$ 13,999	$ 22,828
Gain on disposal of property, plant and equipment	78	-	78	-
Gain on modification of lease	-	94	-	94
Foreign exchange gain (loss), net	(2,310)	(76,878)	39,185	(89,053)
	$ 4,047	$ (65,335)	$ 53,262	$ (66,131)

22. FINANCE COSTS

	Three Months Ended June 30		Six Months Ended June 30	
	2026	2025	2026	2025
Interest on lease liabilities	$ 1,614	$ 842	$ 3,266	$ 1,689

23. INCOME TAX

a. Income tax expense recognized in profit or loss

Income tax expense consisted of the following:

	Three Months Ended June 30		Six Months Ended June 30	
	2026	2025	2026	2025
Current income tax expense				
In respect of the current year	$ 246,235	$ 117,036	$ 504,456	$ 266,025
Adjustments to income tax of prior years	(50,283)	(3,298)	(50,195)	(3,298)
	195,952	113,738	454,261	262,727
Deferred income tax expense				
In respect of the current year	4,763	33,608	24,935	65,884
Income tax expense recognized in profit or loss	$ 200,715	$ 147,346	$ 479,196	$ 328,611

b. Tax expense (income) related to Pillar Two income tax legislation

The governments of Netherlands, Vietnam, Korea, and Japan, where GUC-Europe, GUC-Vietnam, GUC-Korea, and GUC-Japan are incorporated, have enacted the Pillar Two income taxes legislation effective from December 31, 2023, January 1, 2024, January 1, 2024, and April 1, 2024, respectively.

Under the legislation, above subsidiaries will be required to pay top-up tax on profits of GUC and its subsidiaries that are taxed at an effective tax rate of less than 15% in their registration. The main jurisdictions in which exposures to this tax may exist is China.

c. Income tax assessments

The income tax returns of GUC through 2023 have been assessed by the tax authorities.

24. EARNINGS PER SHARE

	Three Months Ended June 30		Six Months Ended June 30	
	2026	2025	2026	2025
Basic EPS	$ 11.61	$ 5.84	$ 23.89	$ 13.01
Diluted EPS	$ 11.59	$ 5.81	$ 23.85	$ 12.95

EPS is computed as follows:

	Amounts (Numerator)	Number of Shares (Denominator) (In Thousands)	EPS (NT$)
Three months ended June 30, 2026			
Basic EPS			
Net income available to common shareholders	$ 1,555,257	134,011	$ 11.61
Effect of dilutive potential common stock	-	185	
Diluted EPS			
Net income available to common shareholders (including effect of dilutive potential common stock)	$ 1,555,257	134,196	$ 11.59
Three months ended June 30, 2025			
Basic EPS			
Net income available to common shareholders	$ 781,665	134,011	$ 5.84
Effect of dilutive potential common stock	-	459	
Diluted EPS			
Net income available to common shareholders (including effect of dilutive potential common stock)	$ 781,665	134,470	$ 5.81
Six months ended June 30, 2026			
Basic EPS			
Net income available to common shareholders	$ 3,201,497	134,011	$ 23.89
Effect of dilutive potential common stock	-	251	
Diluted EPS			
Net income available to common shareholders (including effect of dilutive potential common stock)	$ 3,201,497	134,262	$ 23.85

(Continued)

	Amounts (Numerator)	Number of Shares (Denominator) (In Thousands)	EPS (NT$)
Six months ended June 30, 2025			
Basic EPS			
Net income available to common shareholders	$ 1,743,033	134,011	$ 13.01
Effect of dilutive potential common stock	-	566	
Diluted EPS			
Net income available to common shareholders (including effect of dilutive potential common stock)	$ 1,743,033	134,577	$ 12.95

(Concluded)

The Company may settle the employees' compensation in cash or shares; therefore, the Company assumes that the entire amount of the compensation will be settled in shares, and the resulting potential shares are included in the weighted average number of shares outstanding used in the computation of diluted earnings per share, as the effect is dilutive. Such dilutive effect of the potential shares is included in the computation of diluted earnings per share until the number of shares to be distributed to employees is resolved in the following year.

25. ADDITIONAL INFORMATION OF EXPENSES BY NATURE

Net income included the following items:

	Three Months Ended June 30		Six Months Ended June 30	
	2026	2025	2026	2025
a. Depreciation expense				
Depreciation of property, plant and equipment				
Recognized in cost of revenue	$ 4,107	$ 4,661	$ 8,211	$ 9,367
Recognized in operating expenses	75,766	41,608	124,129	82,051
	79,873	46,269	132,340	91,418
Depreciation of right-of-use assets				
Recognized in cost of revenue	1,036	1,195	2,097	2,383
Recognized in operating expenses	22,218	18,349	45,889	37,463
	23,254	19,544	47,986	39,846
	$ 103,127	$ 65,813	$ 180,326	$ 131,264

	Three Months Ended June 30		Six Months Ended June 30	
	2026	2025	2026	2025
b. Amortization of intangible assets				
Recognized in cost of revenue	$ 4,761	$ 4,990	$ 9,593	$ 9,445
Recognized in operating expenses	110,128	98,916	215,164	190,312
	$ 114,889	$ 103,906	$ 224,757	$ 199,757
c. Employee benefits expense				
Post-employment benefits (Note 16)				
Defined contribution plans	$ 21,719	$ 20,684	$ 43,342	$ 41,608
Defined benefit plans	78	294	156	588
	21,797	20,978	43,498	42,196
Other employee benefits	996,810	818,128	2,020,956	1,606,260
	$ 1,018,607	$ 839,106	$ 2,064,454	$ 1,648,456
Employee benefits expense summarized by function				
Recognized in cost of revenue	$ 122,257	$ 96,754	$ 247,600	$ 194,854
Recognized in operating expenses	896,350	742,352	1,816,854	1,453,602
	$ 1,018,607	$ 839,106	$ 2,064,454	$ 1,648,456

d. Employees’ compensation and remuneration to directors

GUC shall allocate employees’ compensation and remuneration to directors no less than 2% and no more than 2%, respectively, of net income before tax and before the employees’ compensation and remuneration to directors. Directors who also serve as executive officers of GUC are not entitled to receive the remuneration to directors. GUC shall first offset its losses in previous years before allocating for employees’ compensation and remuneration to directors. GUC may issue stock or cash compensation to employees of an affiliated company upon meeting the conditions set by the Board of Directors.

In accordance with the amendments to the Securities and Exchange Act in August 2024, GUC resolved the amendments to the Articles of Incorporation at the 2025 shareholders meeting. The amendments explicitly stipulate that no less than 0.7% of employees’ compensation should be allocated as distributions for non-executive employees.

GUC accrued employees’ compensation and remuneration to directors in accordance with the provisions of the above Articles of Incorporation. If there is a change in the proposed amounts after the annual consolidated financial statements were authorized for issue, the differences are recorded as a change in accounting estimate and are recognized in the period of the change.

For the three months ended June 30, and for the six months ended June 30, 2026 and 2025, GUC accrued employees' compensation and remuneration to directors were made at the approved percentage of net income before tax and before deduction of the employees' compensation and remuneration to directors. The accrued amounts were as follows:

	Three Months Ended June 30		Six Months Ended June 30	
	2026	**2025**	**2026**	**2025**
Employees' compensation	$ 424,875	$ 248,989	$ 890,180	$ 598,267
Remuneration to directors	10,814	10,250	21,564	20,500

For 2025 and 2024, the employees' compensation and remuneration to directors of GUC were approved in the meetings of the Board of Directors held on January 29, 2026 and January 23, 2025, respectively. The approved amounts were as follows:

	Years Ended December 31	
	2025	**2024**
Employees' compensation	$ 1,109,016	$ 1,158,948
Remuneration to directors	40,120	41,933

There was no difference between the approved amounts of employees' compensation and the amounts reported as expenses in 2025. However, the remuneration to directors approved for 2025 differed from the amounts reported as expenses in 2025; the difference was adjusted to profit and loss for 2026.

	Year Ended December 31, 2025
	Remuneration to Directors
The approved amounts by the Board of Directors	$ 40,120
The amounts recognized in the consolidated financial statements	$ 41,000

The approved amounts of employees' compensation and the remuneration to directors approved for 2024 differed from the amounts reported as expenses in 2024; the difference was adjusted to profit and loss for 2025.

	Year Ended December 31, 2024	
	Employees' Compensation	**Remuneration to Directors**
The approved amounts by the Board of Directors	$ 1,158,948	$ 41,933
The amounts recognized in the consolidated financial statements	$ 1,245,288	$ 45,000

The information about appropriations of employees' compensation and remuneration to directors of GUC is available at the Market Observation Post System website.

26. CASH FLOW INFORMATION

Changes in liabilities arising from financing activities:

	Balance as of January 1, 2026	Cash Flows	Non-cash Changes: Lease Additions	Lease Modification	Foreign Exchange Movement	Balance as of June 30, 2026
Guarantee deposits	$ 3,467	$ (14)	$ -	$ -	$ 57	$ 3,510
Lease liabilities	269,671	(46,687)	50,310	-	(1,713)	271,581

	Balance as of January 1, 2025	Cash Flows	Non-cash Changes: Lease Additions	Lease Modification	Foreign Exchange Movement	Balance as of June 30, 2025
Guarantee deposits	$ 3,713	$ (69)	$ -	$ -	$ (383)	$ 3,261
Lease liabilities	186,561	(43,242)	28,926	(8,386)	(6,005)	157,854

27. CAPITAL MANAGEMENT

The Company manages its capital to ensure that entities in the Company are able to operate sustainability while maximizing the return to stakeholders through the optimization of the debt and equity balance. The Company engages in the semiconductor design services, which is closely tied with customer demand. Business is influenced by the cyclical nature of the semiconductor industry but not significantly. In consideration of the industry dynamics, the Company manages its capital in a manner to ensure that it has sufficient and necessary financial resources to fund its working capital needs, capital asset purchases, research and development activities, debt service requirements, dividend payments and other business requirements associated with its existing operations over the next 12 months. Through capital management, the Company is capable of coping with changes in the industry, striving for improvement, and ultimately creating shareholder value.

28. FINANCIAL INSTRUMENTS

a. Fair value of financial instruments not measured at fair value

At the end of financial reporting period, the carrying amounts of the Company’s financial assets and financial liabilities measured at amortized cost in the consolidated financial statements approximate their fair values.

b. Fair value of financial instruments measured at fair value on a recurring basis

Fair value hierarchy

June 30, 2026

	Level 1	Level 2	Level 3	Total
Financial assets at FVTPL				
Mutual funds	$ -	$ -	$ -	$ -

December 31, 2025

	Level 1	Level 2	Level 3	Total
Financial assets at FVTPL				
Mutual funds	$ 2,081,945	$ -	$ -	$ 2,081,945

June 30, 2025

	Level 1	Level 2	Level 3	Total
Financial assets at FVTPL				
Mutual funds	$ 3,002,828	$ -	$ -	$ 3,002,828

Level 1 fair value measurements are those derived from quoted prices (unadjusted) in active markets for identical assets or liabilities.

There were no transfers between Levels 1 and 2 in the current and prior period.

c. Categories of financial instruments

	June 30, 2026	December 31, 2025	June 30, 2025
Financial assets			
FVTPL			
Mandatorily classified as at FVTPL	$ -	$ 2,081,945	$ 3,002,828
Amortized cost			
Cash and cash equivalents	10,034,146	6,649,696	6,695,439
Accounts receivable, net (including related parties)	3,933,121	3,417,349	1,601,553
Time deposits with original maturities of more than 3 months	337,520	250,000	950,000
Other financial assets	4,659	2,804	3,533
Refundable deposits	342,474	254,283	141,059
Pledged time deposits	53,219	22,200	22,200
	$ 14,705,139	$ 12,678,277	$ 12,416,612
Financial liabilities			
Amortized cost			
Accounts payable (including related parties)	$ 6,591,440	$ 4,126,270	$ 2,021,102
Payables on machinery and equipment	26,014	28,583	6,337
Accrued expenses and other current liabilities	598,007	977,134	1,155,516
Payable for license fees	402,792	493,104	657,822
Guarantee deposits	3,228	3,143	2,930
	$ 7,621,481	$ 5,628,234	$ 3,843,707

d. Financial risk management objectives and policies

The Company's objectives in financial risk management are to manage its exposure to market risk, credit risk and liquidity risk related to the operating activities. To reduce the related financial risks, the Company engages in identifying, assessing and avoiding the market uncertainties with the objective to reduce the potentially adverse effects the market uncertainties may have on its financial performance.

The plans for material treasury activities are reviewed by the Audit and Corporate Governance Committee and the Board of Directors in accordance with procedures required by relevant regulations and internal controls. During the implementation of such plans, the treasury function must comply with certain treasury procedures that provide guiding principles for overall financial risk management and segregation of duties.

1) Market risk

Foreign currency risk

The Company's operating activities are mainly denominated in foreign currency and exposed to foreign exchange risk. To protect against the volatility of future cash flows arising from changes in foreign exchange rates, the Company adopts an economic hedging strategy to maintain a balance of net foreign currency assets and liabilities.

The Company's sensitivity analysis to foreign currency risk mainly focuses on the foreign currency monetary items at the end of the reporting period. Assuming a 10% strengthening of New Taiwan Dollar against the relevant currencies, the net income before tax for the six months ended June 30, 2026 and 2025 would have decreased by $374,871 thousand and increased by $140,119 thousand, respectively.

2) Credit risk

Credit risk refers to the risk that a counterparty will default on its contractual obligations, resulting in financial loss to the Company. The Company is exposed to credit risk from operating activities, primarily accounts receivable, and from investing activities primarily deposits with banks, fixed-income investments and other financial instruments. Credit risk is managed separately for business-related and financial-related exposures. As of the balance sheet date, the Company's maximum credit risk exposure is mainly from the carrying amount of financial assets recognized in the consolidated balance sheet.

Business related credit risk

The Company has considerable accounts receivable from its customers worldwide. The majority of the Company's outstanding accounts receivable are not covered by collateral or credit insurance. While the Company has procedures to monitor and limit exposure to credit risk on accounts receivable, there can be no assurance such procedures will effectively limit its credit risk and avoid losses.

As of June 30, 2026, December 31, 2025 and June 30, 2025, the Company's ten largest customers accounted for 86%, 75% and 59% of accounts receivable, respectively.

Financial credit risk

The Company monitors and reviews the transaction limit applied to counterparties and adjusts the concentration limit according to market conditions and the credit standing of the counterparties regularly. The Company mitigates its exposure by selecting financial institutions with high credit ratings.

3) Liquidity risk

The objective of liquidity risk management is to ensure the Company has sufficient liquidity to fund its business requirements. The Company manages its liquidity risk by maintaining adequate cash and banking facilities.

As of June 30, 2026, December 31, 2025 and June 30, 2025, the unused financing facilities of the Company amounted $1,600,000 thousand, $2,300,000 thousand and $1,600,000 thousand, respectively.

The table below summarizes the maturity profile of the Company's financial liabilities based on contractual undiscounted payments.

Non-derivative Financial Liabilities	Less Than 1 Year	1-4 Years	4+ Years	Total
June 30, 2026				
Accounts payable (including related parties)	$ 6,591,440	$ -	$ -	$ 6,591,440
Payables on machinery and equipment	26,014	-	-	26,014
Accrued expenses and other current liabilities	598,007	-	-	598,007
Lease liabilities	89,227	149,011	53,820	292,058
Payable for license fees	213,408	189,384	-	402,792
Guarantee deposits	39	4	3,185	3,228
	$ 7,518,135	$ 338,399	$ 57,005	$ 7,913,539

Additional information about the maturity analysis of lease liabilities:

	Less than 4 Years	4-10 Years	10-15 Years	15-20 Years	20+ Years
Lease liabilities	$ 238,238	$ 14,417	$ 10,324	$ 10,324	$ 18,755

Non-derivative Financial Liabilities	Less Than 1 Year	1-4 Years	4+ Years	Total
December 31, 2025				
Accounts payable (including related parties)	$ 4,126,270	$ -	$ -	$ 4,126,270
Payables on machinery and equipment	28,583	-	-	28,583
Accrued expenses and other current liabilities	977,134	-	-	977,134
Lease liabilities	83,608	139,212	67,066	289,886
Payable for license fees	324,310	168,794	-	493,104
Guarantee deposits	-	-	3,143	3,143
	$ 5,539,905	$ 308,006	$ 70,209	$ 5,918,120

Additional information about the maturity analysis of lease liabilities:

	Less than 4 Years	4-10 Years	10-15 Years	15-20 Years	20+ Years
Lease liabilities	$ 222,820	$ 26,631	$ 10,324	$ 10,324	$ 19,787

Non-derivative Financial Liabilities	Less Than 1 Year	1-4 Years	4+ Years	Total
June 30, 2025				
Accounts payable (including related parties)	$ 2,021,102	$ -	$ -	$ 2,021,102
Payables on machinery and equipment	6,337	-	-	6,337
Accrued expenses and other current liabilities	1,155,516	-	-	1,155,516
Lease liabilities	55,006	62,274	56,558	173,838
Payable for license fees	433,609	224,213	-	657,822
Guarantee deposits	-	-	2,930	2,930
	$ 3,671,570	$ 286,487	$ 59,488	$ 4,017,545

Additional information about the maturity analysis of lease liabilities:

	Less than 4 Years	4-10 Years	10-15 Years	15-20 Years	20+ Years
Lease liabilities	$ 117,280	$ 15,090	$ 10,324	$ 10,324	$ 20,820

29. RELATED PARTY TRANSACTIONS

Intercompany balances and transactions between GUC and its subsidiaries have been eliminated upon consolidation; therefore, those items are not disclosed in this note. The following is a summary of transactions between the Company and other related parties:

a. Related party name and category

Related Party Name	Related Party Category
Taiwan Semiconductor Manufacturing Co., Ltd. (TSMC)	An investor that accounts for its investment in GUC by using the equity method
TSMC North America (TSMC-NA)	A subsidiary of TSMC
VisEra Technologies Co., Ltd. (VisEra)	A subsidiary of TSMC
Vanguard International Semiconductor Corporation (VIS)	An associate of TSMC (Note)
Bank SinoPac Co., Ltd. (Bank SinoPac)	Affiliate of the GUC president's spouse

Note: The Company had transactions with VIS that were considered related-party transactions prior to May 19, 2026. As of May 19, 2026, TSMC no longer has significant influence over VIS; accordingly, VIS is no longer a related party of the Company.

b. Operating transactions

Line Item	Related Party Name and Category	Three Months Ended June 30 2026	Three Months Ended June 30 2025	Six Months Ended June 30 2026	Six Months Ended June 30 2025
Net revenue	Investors with significant influence over the Company and their subsidiaries	$ 35,577	$ 64,316	$ 94,341	$ 163,228
Purchases	Investors with significant influence over the Company and their subsidiaries				
	TSMC-NA	$ 7,741,075	$ 3,887,787	$ 15,276,755	$ 8,156,830
	TSMC	1,809,188	628,977	3,220,970	1,529,199
		9,550,263	4,516,764	18,497,725	9,686,029
	Others	8,381	2,811	17,699	4,155
		$ 9,558,644	$ 4,519,575	$ 18,515,424	$ 9,690,184
Manufacturing overhead	Investors with significant influence over the Company and their subsidiaries				
	TSMC-NA	$ 902,815	$ 639,529	$ 1,994,980	$ 1,986,510
	TSMC	76,849	83,379	562,332	450,668
		$ 979,664	$ 722,908	$ 2,557,312	$ 2,437,178
Operating expenses	Investors with significant influence over the Company and their subsidiaries	$ 21,899	$ 16,418	$ 53,342	$ 36,716

The following balances were outstanding at the end of the reporting period:

Line Item	Related Party Name and Category	June 30, 2026	December 31, 2025	June 30, 2025
Receivables from related parties	Investors with significant influence over the Company and their subsidiaries			
	TSMC	$ 12,763	$ 14,016	$ 38,824
Prepayment for purchases	Investors with significant influence over the Company and their subsidiaries			
	TSMC	$ 3,076,356	$ 1,025,140	$ 955,797
	TSMC-NA	-	230,368	4,885,968
		$ 3,076,356	$ 1,255,508	$ 5,841,765

(Continued)

Line Item	Related Party Name and Category	June 30, 2026	December 31, 2025	June 30, 2025
Refundable deposits	Investors with significant influence over the Company and their subsidiaries			
	VisEra	$ 3,304	$ 3,304	$ 3,304
Contract liabilities	Investors with significant influence over the Company and their subsidiaries	$ 5,074	$ 5,074	$ 5,074
Payables to related parties	Investors with significant influence over the Company and their subsidiaries			
	TSMC-NA	$ 3,326,394	$ 1,528,830	$ 716,457
	TSMC	575,348	386,891	340,840
		3,901,742	1,915,721	1,057,297
	Others	-	1,713	2,794
		$ 3,901,742	$ 1,917,434	$ 1,060,091

(Concluded)

The terms of sales to related parties were not significantly different from those of sales to third parties. For other related party transactions, the terms of transactions were determined in accordance with mutual agreement because there were no comparable terms for third-party transactions. The payment term granted to related parties is due 30 days from the invoice date or 30 days from the end of the month when the invoice is issued, while the payment term granted to third parties is due 30 days from the invoice date or 75 days from the end of the month when the invoice is issued.

c. Lease arrangements

Line Item	Related Party Name and Category	June 30, 2026	December 31, 2025	June 30, 2025
Lease liabilities - current	Investors with significant influence over the Company and their subsidiaries			
	VisEra	$ 10,567	$ 21,045	$ 9,883

Line Item	Related Party Name and Category	Three Months Ended June 30		Six Months Ended June 30	
		2026	2025	2026	2025
Finance costs	Investors with significant influence over the Company and their subsidiaries				
	VisEra	$ 60	$ 33	$ 142	$ 78

The Company leased server rooms from related parties. The lease terms and prices were determined in accordance with mutual agreements. The rental expense was paid monthly.

d. Bank deposits and interest income

Line Item	Related Party Name and Category	June 30, 2026	December 31, 2025	June 30, 2025
Cash and cash equivalents	Substantive related parties Bank SinoPac	$ 990,569	$ 155,028	$ 196,571
Other financial assets	Substantive related parties Bank SinoPac	$ 7	$ 123	$ 20
Pledged time deposits	Substantive related parties Bank SinoPac	$ 20,000	$ 20,000	$ 20,000

Range of interest rates for bank deposits was as follows:

Line Item	Related Party Name and Category	June 30, 2026	December 31, 2025	June 30, 2025
Cash and cash equivalents	Substantive related parties Bank SinoPac	0.03%-1.20%	0.001%-2.000%	0.01%-2%
Pledged time deposits	Substantive related parties Bank SinoPac	1.0078%	1.0078%	1.0078%

Line Item	Related Party Name and Category	Three Months Ended June 30		Six Months Ended June 30	
		2026	2025	2026	2025
Interest income	Substantive related parties Bank SinoPac	$ 1,220	$ 2,175	$ 2,310	$ 5,391

e. Compensation of key management personnel:

The remuneration of directors and other key management personnel was as follows:

	Three Months Ended June 30		Six Months Ended June 30	
	2026	2025	2026	2025
Short-term employee benefits	$ 53,295	$ 44,963	$ 105,935	$ 95,337
Post-employment benefits	108	54	216	162
	$ 53,403	$ 45,017	$ 106,151	$ 95,499

The remuneration of directors and other key management personnel was determined by the Compensation Committee of GUC in accordance with the individual performance and the market trends.

30. PLEDGED OR MORTGAGED ASSETS

As of June 30, 2026, December 31, 2025 and June 30, 2025, the pledged time deposits provided as collateral by GUC were as follows:

	June 30, 2026	December 31, 2025	June 30, 2025
Customs clearance	$ 40,000	$ 20,000	$ 20,000
Natural gas purchase	11,019	-	-
Land lease in Hsinchu Science Park	2,200	2,200	2,200
	$ 53,219	$ 22,200	$ 22,200

31. SIGNIFICANT CONTINGENT LIABILITIES AND UNRECOGNIZED COMMITMENTS

Under the agreement, GUC shall pay at least US$1,500 thousand to the counterparty in the period from June 2022.

Under the agreements, GUC shall pay at least US$2,100 thousand to the counterparty in the period from December 2026 to December 2029.

GUC has entered into a long-term advanced packaging capacity agreement with the counterparty. The contract service period is from July 2026 to December 2035. GUC should pay US$37,500 thousand in installments as security deposits to ensure the advanced packaging capacity supply in accordance with the contract, and GUC has paid US$12,500 thousand as of June 30, 2026. The amount of the security deposits refund will be calculated based on the annual production capacity utilization rate with the contract. However, if the certain level of production capacity utilization rate will not be achieved, the security deposits will not be refunded.

GUC has entered into a construction contract and purchase order with a certain company for the data center in Zhunan, with a total payable amount of $263,000 thousand, and GUC has paid $184,100 thousand as of June 30, 2026.

32. EXCHANGE RATE INFORMATION OF FOREIGN-CURRENCY FINANCIAL ASSETS AND LIABILITIES

The following information was aggregated by the foreign currencies other than functional currencies of the consolidated entities. The significant foreign-currency financial assets and liabilities were as follows:

(Unit: Foreign Currency in Thousands)

	Foreign Currency	Exchange Rate (Note)	Carrying Amount
June 30, 2026			
Monetary item - financial assets			
USD	$ 349,852	31.85	$ 11,144,465
Monetary item - financial liabilities			
USD	229,704	31.85	7,315,904
JPY	280,869	0.1963	55,135
RMB	4,112	4.6900	19,287
VND	4,156,388	0.00120	4,988

(Continued)

	Foreign Currency	Exchange Rate (Note)	Carrying Amount
December 31, 2025			
Monetary item - financial assets			
USD	$ 232,335	31.43	$ 7,305,307
RMB	21,464	4.4960	96,500
Monetary item - financial liabilities			
USD	155,787	31.43	4,896,094
JPY	137,088	0.2008	27,527
RMB	4,368	4.4960	19,641
VND	3,581,386	0.00118	4,226
June 30, 2025			
Monetary item - financial assets			
USD	72,045	29.3	2,113,072
Monetary item - financial liabilities			
USD	118,488	29.3	3,471,741
JPY	113,989	0.2034	23,185
RMB	4,013	4.0910	16,415
VND	2,742,538	0.00111	3,044

(Concluded)

Note: Exchange rate represents the amount of NT$ that can be exchanged to one unit of foreign currency.

The significant (realized and unrealized) foreign exchange gains (losses) were as follows:

	Three Months Ended June 30			
	2026		2025	
Foreign Currency	**Exchange Rate**	**Net Foreign Exchange Gain (Loss)**	**Exchange Rate**	**Net Foreign Exchange Gain (Loss)**
USD	31.5972 (USD:NTD)	$ 6,935	30.8225 (USD:NTD)	$ (79,999)
USD	6.8585 (USD:RMB)	(9,821)	7.1884 (USD:RMB)	(1,162)
USD	1,485.1820 (USD:KRW)	43	1,386.3162 (USD:KRW)	(47)
USD	26,247 (USD:VND)	13	25,875 (USD:VND)	(12)

	Six Months Ended June 30			
	2026		2025	
Foreign Currency	**Exchange Rate**	**Net Foreign Exchange Gain (Loss)**	**Exchange Rate**	**Net Foreign Exchange Gain (Loss)**
USD	31.6138 (USD:NTD)	$ 55,802	31.8586 (USD:NTD)	$ (89,440)
USD	6.9153 (USD:RMB)	(19,443)	7.1828 (USD:RMB)	(1,859)
USD	1,467.6081 (USD:KRW)	119	1,412.1708 (USD:KRW)	(58)
USD	26,161 (USD:VND)	49	25,617 (USD:VND)	(26)

33. OPERATING SEGMENT INFORMATION

The Company operates in a single industry and is viewed by the Company's chief operating decision maker as one segment when reviewing information in order to allocate resources and assess performance. The basis for the measurement of the operating segment profit (loss), assets and liabilities is the same as that for the preparation of financial statements. Refer to the consolidated financial statements for the related operating segment information and Note 18 for information about disaggregation of revenue.

34. ADDITIONAL DISCLOSURES

a. Significant transactions and b. Related information of reinvestment

1) Financing provided: None;

2) Endorsements/guarantees provided: None;

3) Significant marketable securities held (excluding investments in subsidiaries, associates and jointly controlled entities): None;

4) Total purchases from or sales to related parties of at least NT$100 million or 20% of the paid-in capital: See Table 1 attached;

5) Receivables from related parties amounting to at least NT$100 million or 20% of the paid-in capital: None;

6) Others: Intercompany relationships and significant intercompany transactions: See Table 2 attached;

7) Names, locations, and related information of investees over which the Company exercises significant influence (excluding information on investment in Mainland China): See Table 3 attached.

c. Information on investment in Mainland China

1) The name of the investee in Mainland China, the main businesses and products, its issued capital, method of investment, information on inflow or outflow of capital, percentage of ownership, net income (losses) of the investee, investment income (losses), ending balance, amount received as dividends from the investee, and the limitation on investee: See Table 4 attached.

2) Significant direct or indirect transactions with the investee, its prices and terms of payment, unrealized gain or loss, and other related information which is helpful to understand the impact of investment in Mainland China on financial reports: See Table 2 attached.

GLOBAL UNICHIP CORP. AND SUBSIDIARIES

TOTAL PURCHASES FROM OR SALES TO RELATED PARTIES OF AT LEAST NT$100 MILLION OR 20% OF THE PAID-IN CAPITAL
SIX MONTHS ENDED JUNE 30, 2026
(Amounts in Thousands of New Taiwan Dollars)

Company Name	Related Party	Nature of Relationship	Transaction Details				Abnormal Transaction		Notes/Accounts Receivable (Payable)		Note
			Purchases/ Sales	Amount	% to Total	Payment Terms	Unit Price	Payment Terms	Ending Balance	% to Total	
GUC	TSMC	TSMC is an investor that accounts for its investment in GUC by using the equity method	Purchases	$ 3,220,970	17	30 days after the invoice date	Note 29	Note 29	$ (617,563)	(9)	
	TSMC-NA	TSMC-NA is a subsidiary of TSMC	Purchases	15,276,755	80	30 days after the invoice date	Note 29	Note 29	(3,339,800)	(51)	

GLOBAL UNICHIP CORP. AND SUBSIDIARIES

INTERCOMPANY RELATIONSHIPS AND SIGNIFICANT INTERCOMPANY TRANSACTIONS
SIX MONTHS ENDED JUNE 30, 2026
(Amounts in Thousands of New Taiwan Dollars)

No.	Company Name	Counterparty	Nature of Relationship (Note 1)	Intercompany Transactions			
				Financial Statement Account	Amount	Terms (Note 2)	Percentage to Consolidated Net Revenue or Total Assets
0	GUC	GUC-NA	1	Operating expenses	$ 134,945	-	1%
				Accrued expenses and other current liabilities	21,418	-	-
		GUC-Japan	1	Operating expenses	197,952	-	1%
				Accrued expenses and other current liabilities	55,134	-	-
		GUC-Europe	1	Operating expenses	6,210	-	-
				Accrued expenses and other current liabilities	959	-	-
		GUC-Korea	1	Operating expenses	6,595	-	-
				Accrued expenses and other current liabilities	821	-	-
		GUC-Shanghai	1	Operating expenses	63,329	-	-
				Accrued expenses and other current liabilities	8,137	-	-
		GUC-Nanjing	1	Operating expenses	85,949	-	-
				Accrued expenses and other current liabilities	11,150	-	-
		GUC-Vietnam	1	Operating expenses	33,991	-	-
				Accrued expenses and other current liabilities	4,988	-	-

Note 1: No. 1 represents the transactions from parent company to subsidiary.

Note 2: The intercompany transactions, prices and terms are determined in accordance with mutual agreements and no other similar transactions could be used for comparison.

TABLE 3

GLOBAL UNICHIP CORP. AND SUBSIDIARIES

NAMES, LOCATIONS, AND RELATED INFORMATION OF INVESTEES OVER WHICH THE COMPANY EXERCISES SIGNIFICANT INFLUENCE (EXCLUDING INFORMATION ON INVESTMENT IN MAINLAND CHINA)
SIX MONTHS ENDED JUNE 30, 2026
(Amounts in Thousands of New Taiwan Dollars, Unless Specified Otherwise)

Investor Company	Investee Company	Location	Main Businesses and Products	Original Investment Amount		Balance as of June 30, 2026			Net Income (Losses) of the Investee	Investment Income (Losses)	Note
				June 30, 2026 (Foreign Currencies in Thousands)	December 31, 2025 (Foreign Currencies in Thousands)	Shares	Percentage of Ownership (%)	Carrying Amount			
GUC	GUC-NA	U.S.A.	Products consulting, design and technical support service	$ 25,627 (US$ 800)	$ 25,627 (US$ 800)	800,000	100	$ 200,723	$ 5,592	$ 5,592	Note 1
	GUC-Japan	Japan	Products consulting, design and technical support service	15,393 (YEN 55,000)	15,393 (YEN 55,000)	1,100	100	104,536	8,139	8,139	Note 2
	GUC-Europe	Netherlands	Products consulting, design and technical support service	8,109 (EUR 200)	8,109 (EUR 200)	-	100	19,095	324	324	Note 2
	GUC-Korea	Korea	Products consulting, design and technical support service	5,974 (KRW 222,545)	5,974 (KRW 222,545)	44,000	100	7,690	368	368	Note 2
	GUC-Vietnam	Vietnam	Products consulting, design and technical support service	30,602 (VND 23,670,000)	30,602 (VND 23,670,000)	-	100	35,129	1,689	1,689	Note 2

Note 1: Investment income (loss) was determined based on reviewed financial statements.

Note 2: Investment income (loss) was determined based on unreviewed financial statements.

GLOBAL UNICHIP CORP. AND SUBSIDIARIES

INFORMATION ON INVESTMENT IN MAINLAND CHINA
SIX MONTHS ENDED JUNE 30, 2026
(Amounts in Thousands of New Taiwan Dollars, Unless Specified Otherwise)

Investee Company	Main Businesses and Products	Total Amount of Paid-in Capital (US$ in Thousands)	Method of Investment	Accumulated Outflow of Investment from Taiwan as of January 1, 2026 (US$ in Thousands)	Investment Flows		Accumulated Outflow of Investment from Taiwan as of June 30, 2026 (US$ in Thousands)	Net Income (Losses) of the Investee	Percentage of Ownership	Investment Income (Losses)	Carrying Amount as of June 30, 2026	Accumulated Inward Remittance of Earnings as of June 30, 2026
					Outflow	Inflow						
GUC-Nanjing	Products consulting, design and technical support service	$ 305,104 (US$ 10,000)	(Note 1)	$ 305,104 (US$ 10,000)	$ -	$ -	$ 305,104 (US$ 10,000)	$ (1,684)	100%	$ (1,684) (Note 2)	$ 675,312	$ 201,787
GUC-Shanghai	Products consulting, design and technical support service	31,165 (US$ 1,000)	(Note 1)	31,165 (US$ 1,000)	-	-	31,165 (US$ 1,000)	3,110	100%	3,110 (Note 3)	80,246	-

Accumulated Investment in Mainland China as of June 30, 2026 (US$ in Thousands)	Investment Amounts Authorized by Investment Commission, MOEA (US$ in Thousands)	Upper Limit on Investment
$ 336,269 (US$ 11,000)	$ 336,269 (US$ 11,000)	$ 8,079,209 (Note 4)

Note 1: GUC invested the investee directly.

Note 2: Investment income (loss) was determined based on reviewed financial statements.

Note 3: Investment income (loss) was determined based on unreviewed financial statements.

Note 4: Subject to 60% of net asset value of GUC according to the revised “Guidelines Governing the Approval of Investment or Technical Cooperation in Mainland China” issued by the Investment Commission.