Financial Statement ─ Independent Auditors' Report

This information is provided by (Listed Company)LPI company

『The company does not need to issue individual financial reports』

Date (Year/Season)	2026 /1			
Firm Name		Visa Accountant		
Check Date	115/05/06	Check Type	Qualified Opinion or Conclusion-Financial statements of non-major subsidiary or investment accounted for using equity method have not been audited or reviewed	

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Provided by: LINGSEN PRECISION INDUSTRIES, LTD.
Finacial year: Yearly
Unit: NT$ thousand

Accounting Title	2026/03/31	2025/12/31	2025/03/31
Balance Sheet			
Current assets			
Cash and cash equivalents	1,316,036	1,546,811	1,526,979
Current financial assets at amortised cost	160,989	219,689	324,772
Current contract assets	123,939	131,088	100,695
Accounts receivable, net	1,577,924	1,342,328	1,104,078
Other receivables	15,876	17,073	17,153
Current tax assets	2,654	2,463	2,659
Current inventories	428,779	353,408	266,952
Other current assets	217,638	215,703	215,700
Total current assets	3,843,835	3,828,563	3,558,988
Non-current assets			
Non-current financial assets at fair value through other comprehensive income	13,861	14,385	43,283
Non-current financial assets at amortised cost	1,000	1,000	0
Investments accounted for using equity method	0	0	0
Property, plant and equipment	3,179,178	3,180,360	3,291,778
Right-of-use assets	133,231	132,834	137,378
Deferred tax assets	158,536	165,858	168,454
Other non-current assets	276,224	273,552	176,542
Total non-current assets	3,762,030	3,767,989	3,817,435
Total assets	7,605,865	7,596,552	7,376,423
Current liabilities			
Current borrowings	94,202	229,432	181,716
Notes payable	9,664	2,889	0
Accounts payable	438,830	390,225	268,098
Other payables	538,220	565,120	472,745
Current tax liabilities	458	450	0
Current provisions	2,759	1,910	4,933
Current lease liabilities	4,527	4,221	5,459
Other current liabilities	464,255	412,895	440,594
Total current liabilities	1,552,915	1,607,142	1,373,545
Non-current liabilities			
Non-current portion of non-current borrowings	856,519	834,422	464,225
Deferred tax liabilities	43,894	43,496	36,207
Non-current lease liabilities	132,233	132,031	135,004
Other non-current liabilities	990	966	930
Total non-current liabilities	1,033,636	1,010,915	636,366
Total liabilities	2,586,551	2,618,057	2,009,911
Equity attributable to owners of parent			
Share capital			
Ordinary share	3,801,023	3,801,023	3,801,023
Total Share Capital	3,801,023	3,801,023	3,801,023
Capital surplus			
Total capital surplus	1,042,313	1,042,313	1,154,573
Retained earnings			
Legal reserve	121,394	121,394	121,394
Special reserve	78,395	78,395	92,883
Unappropriated retained earnings (accumulated deficit)	-5,959	-41,674	174,388
Total retained earnings	193,830	158,115	388,665
Other equity interest			
Total other equity interest	-17,165	-23,823	3,668
Treasury shares	-176,415	-176,415	-176,415
Total equity attributable to owners of parent	4,843,586	4,801,213	5,171,514
Non-controlling interests	175,728	177,282	194,998
Total equity	5,019,314	4,978,495	5,366,512
Total liabilities and equity	7,605,865	7,596,552	7,376,423
Equivalent issue shares of advance receipts for ordinary share	0	0	0
Number of shares in entity held by entity and by its subsidiaries	5,658,911	5,658,911	5,658,911

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Financial Statement ─ Income Statement

Provided by: LINGSEN PRECISION INDUSTRIES, LTD.
Finacial year: Yearly
Unit: NT$ thousand

Accounting Title	2026/01/01To2026/03/31	2025/01/01To2025/03/31		
Income Statement				
Total operating revenue	1,689,388	1,689,388	1,209,942	1,209,942
Total operating costs	1,566,905	1,566,905	1,253,923	1,253,923
Gross profit (loss) from operations	122,483	122,483	-43,981	-43,981
Gross profit (loss) from operations	122,483	122,483	-43,981	-43,981
Operating expenses				
Selling expenses	13,690	13,690	13,168	13,168
Administrative expenses	50,613	50,613	47,542	47,542
Research and development expenses	31,140	31,140	29,976	29,976
Impairment loss (impairment gain and reversal of impairment loss) determined in accordance with IFRS 9	680	680	-10	-10
Total operating expenses	96,123	96,123	90,676	90,676
Net operating income (loss)	26,360	26,360	-134,657	-134,657
Non-operating income and expenses				
Total interest income	6,788	6,788	8,608	8,608
Total other income	9,381	9,381	6,309	6,309
Other gains and losses, net	5,522	5,522	7,565	7,565
Finance costs, net	6,966	6,966	5,694	5,694
Total non-operating income and expenses	14,725	14,725	16,788	16,788
Profit (loss) from continuing operations before tax	41,085	41,085	-117,869	-117,869
Total tax expense (income)	6,924	6,924	1,731	1,731
Profit (loss) from continuing operations	34,161	34,161	-119,600	-119,600
Profit (loss) from discontinued operations				
Profit (loss)	34,161	34,161	-119,600	-119,600
Unrealised gains (losses) from investments in equity instruments measured at fair value through other comprehensive income	-524	-524	934	934
Components of other comprehensive income that will not be reclassified to profit or loss	-524	-524	934	934
Exchange differences on translation	7,182	7,182	5,160	5,160
Components of other comprehensive income that will be reclassified to profit or loss	7,182	7,182	5,160	5,160
Total other comprehensive income	6,658	6,658	6,094	6,094
Total comprehensive income	40,819	40,819	-113,506	-113,506
Profit (loss), attributable to:				
Profit (loss), attributable to owners of parent	35,715	35,715	-113,475	-113,475
Profit (loss), attributable to non-controlling interests	-1,554	-1,554	-6,125	-6,125
Comprehensive income, attributable to owners of parent	42,373	42,373	-107,381	-107,381
Comprehensive income, attributable to non-controlling interests	-1,554	-1,554	-6,125	-6,125
Basic earnings per share				
Total basic earnings per share	0.10	0.10	-0.30	-0.30
Diluted earnings per share				
Total diluted earnings per share	0.10	0.10	-0.30	-0.30

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Provided by: LINGSEN PRECISION INDUSTRIES, LTD.
Finacial year: Yearly
Unit: NT$ thousand

Accounting Title	2026/01/01To2026/03/31	2025/01/01To2025/03/31
Statements of Cash Flows		
Cash flows from (used in) operating activities, indirect method		
Profit (loss) from continuing operations before tax	41,085	-117,869
Profit (loss) before tax	41,085	-117,869
Depreciation expense	162,262	163,955
Expected credit loss (gain) / Provision (reversal of provision) for bad debt expense	680	-10
Interest expense	6,966	5,694
Interest income	-6,788	-8,608
Loss (gain) on disposal of property, plan and equipment	0	-2,034
Impairment loss on non-financial assets	-900	-2,860
Reversal of impairment loss on non-financial assets	-16	-16
Unrealized foreign exchange loss (gain)	-3,997	-824
Other adjustments to reconcile profit (loss)	3,815	4,876
Total adjustments to reconcile profit (loss)	162,022	160,173
Decrease (increase) in contract assets	7,149	1,495
Decrease (increase) in accounts receivable	-229,658	16,078
Decrease (increase) in other receivable	1,396	-3,450
Decrease (increase) in inventories	-75,141	5,983
Decrease (increase) in other current assets	-1,246	3,148
Decrease (increase) in other operating assets	68	425
Total changes in operating assets	-297,432	23,679
Increase (decrease) in notes payable	6,775	0
Increase (decrease) in accounts payable	45,253	42,131
Increase (decrease) in other payable	-31,851	-69,515
Increase (decrease) in other current liabilities	15,797	934
Total changes in operating liabilities	35,974	-26,450
Total changes in operating assets and liabilities	-261,458	-2,771
Total adjustments	-99,436	157,402
Cash inflow (outflow) generated from operations	-58,351	39,533
Interest received	6,606	7,690
Interest paid	-7,158	-5,348
Income taxes refund (paid)	606	-1,501
Net cash flows from (used in) operating activities	-58,297	40,374
Cash flows from (used in) investing activities		
Proceeds from disposal of financial assets at amortised cost	60,000	0
Acquisition of property, plant and equipment	-127,445	-62,240
Proceeds from disposal of property, plant and equipment	0	23,305
Increase in refundable deposits	-85	0
Decrease in refundable deposits	0	16
Increase in other non-current assets	-630	-908
Increase in prepayments for business facilities	-32,168	-30,159
Net cash flows from (used in) investing activities	-100,328	-69,986
Cash flows from (used in) financing activities		
Increase in short-term loans	189,308	176,902
Decrease in short-term loans	-324,895	-178,268
Proceeds from long-term debt	121,240	88,870
Repayments of long-term debt	-63,580	-78,726
Increase in guarantee deposits received	24	0
Payments of lease liabilities	-1,403	-1,394
Net cash flows from (used in) financing activities	-79,306	7,384
Effect of exchange rate changes on cash and cash equivalents	7,156	5,131
Net increase (decrease) in cash and cash equivalents	-230,775	-17,097
Cash and cash equivalents at beginning of period	1,546,811	1,544,076
Cash and cash equivalents at end of period	1,316,036	1,526,979
Cash and cash equivalents reported in the statement of financial position	1,316,036	1,526,979