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This information is provided by (Listed Company)LPI company

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

Date (Year/Season)	2026 /2				
Firm Name		Visa Accountant			
Check Date	115/08/06	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	2026/6/30	2025/12/31	2025/6/30
Balance Sheet			
Current assets			
Cash and cash equivalents	1,247,355	1,546,811	1,356,705
Current financial assets at amortised cost	191,655	219,689	214,790
Current contract assets	145,985	131,088	108,811
Accounts receivable, net	1,690,848	1,342,328	1,233,341
Other receivables	20,075	17,073	30,358
Current tax assets	1,692	2,463	2,748
Current inventories	522,407	353,408	290,282
Other current assets	227,114	215,703	237,765
Total current assets	4,047,131	3,828,563	3,474,800
Non-current assets			
Non-current financial assets at fair value through other comprehensive income	15,249	14,385	39,241
Non-current financial assets at amortised cost	0	1,000	1,000
Investments accounted for using equity method	0	0	0
Property, plant and equipment	3,145,273	3,180,360	3,236,358
Right-of-use assets	134,502	132,834	135,863
Deferred tax assets	140,596	165,858	167,684
Other non-current assets	283,283	273,552	190,554
Total non-current assets	3,718,903	3,767,989	3,770,700
Total assets	7,766,034	7,596,552	7,245,500
Current liabilities			
Current borrowings	68,091	229,432	232,788
Notes payable	17,336	2,889	134
Accounts payable	398,790	390,225	297,272
Other payables	614,054	565,120	667,241
Current tax liabilities	1,961	450	474
Current provisions	6,562	1,910	5,167
Current lease liabilities	5,564	4,221	5,187
Other current liabilities	578,701	412,895	359,629
Total current liabilities	1,691,059	1,607,142	1,567,892
Non-current liabilities			
Non-current portion of non-current borrowings	803,647	834,422	444,928
Deferred tax liabilities	43,965	43,496	39,059
Non-current lease liabilities	132,578	132,031	133,877
Other non-current liabilities	990	966	930
Total non-current liabilities	981,180	1,010,915	618,794
Total liabilities	2,672,239	2,618,057	2,186,686
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	1,007,305	1,042,313	1,040,615
Retained earnings			
Legal reserve	121,394	121,394	121,394
Special reserve	71,781	78,395	78,395
Unappropriated retained earnings (accumulated deficit)	109,295	-41,674	53,592
Total retained earnings	302,470	158,115	253,381
Other equity interest			
Total other equity interest	-17,872	-23,823	-48,648
Treasury shares	-176,415	-176,415	-176,415
Total equity attributable to owners of parent	4,916,511	4,801,213	4,869,956
Non-controlling interests	177,284	177,282	188,858
Total equity	5,093,795	4,978,495	5,058,814
Total liabilities and equity	7,766,034	7,596,552	7,245,500
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 2nd	2025 2nd	2026 1/1-6/30	2025 1/1-6/30
Income Statement				
Total operating revenue	1,848,056	1,366,503	3,537,444	2,576,445
Total operating costs	1,658,813	1,393,273	3,225,718	2,647,196
Gross profit (loss) from operations	189,243	-26,770	311,726	-70,751
Gross profit (loss) from operations	189,243	-26,770	311,726	-70,751
Operating expenses				
Selling expenses	14,764	13,601	28,454	26,769
Administrative expenses	56,709	51,833	107,322	99,375
Research and development expenses	30,515	29,751	61,655	59,727
Impairment loss (impairment gain and reversal of impairment loss) determined in accordance with IFRS 9	156	-72	836	-82
Total operating expenses	102,144	95,113	198,267	185,789
Net operating income (loss)	87,099	-121,883	113,459	-256,540
Non-operating income and expenses				
Total interest income	6,081	9,389	12,869	17,997
Total other income	7,701	10,259	17,082	16,568
Other gains and losses, net	1,536	-29,511	7,058	-21,946
Finance costs, net	6,188	5,578	13,154	11,272
Total non-operating income and expenses	9,130	-15,441	23,855	1,347
Profit (loss) from continuing operations before tax	96,229	-137,324	137,314	-255,193
Total tax expense (income)	21,093	4,100	28,017	5,831
Profit (loss) from continuing operations	75,136	-141,424	109,297	-261,024
Profit (loss) from discontinued operations				
Profit (loss)	75,136	-141,424	109,297	-261,024
Unrealised gains (losses) from investments in equity instruments measured at fair value through other comprehensive income	1,388	-4,042	864	-3,108
Components of other comprehensive income that will not be reclassified to profit or loss	1,388	-4,042	864	-3,108
Exchange differences on translation	-2,095	-48,274	5,087	-43,114
Components of other comprehensive income that will be reclassified to profit or loss	-2,095	-48,274	5,087	-43,114
Total other comprehensive income	-707	-52,316	5,951	-46,222
Total comprehensive income	74,429	-193,740	115,248	-307,246
Profit (loss), attributable to:				
Profit (loss), attributable to owners of parent	73,580	-135,284	109,295	-248,759
Profit (loss), attributable to non-controlling interests	1,556	-6,140	2	-12,265
Comprehensive income, attributable to owners of parent	72,873	-187,600	115,246	-294,981
Comprehensive income, attributable to non-controlling interests	1,556	-6,140	2	-12,265
Basic earnings per share				
Basic earnings (loss) per share from continuing operations	0.20	-0.36	0.29	-0.66
Total basic earnings per share	0.20	-0.36	0.29	-0.66
Diluted earnings per share				
Diluted earnings (loss) per share from continuing operations	0.20	-0.36	0.29	-0.66
Total diluted earnings per share	0.20	-0.36	0.29	-0.66

Financial Statement — Statements of Cash Flows

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

Accounting Title	2026/1/1-6/30	2025/1/1-6/30
Statements of Cash Flows		
Cash flows from (used in) operating activities, indirect method		
Profit (loss) from continuing operations before tax	137,314	-255,193
Profit (loss) before tax	137,314	-255,193
Depreciation expense	323,360	326,371
Expected credit loss (gain) / Provision (reversal of provision) for bad debt expense	836	-82
Interest expense	13,154	11,272
Interest income	-12,869	-17,997
Loss (gain) on disposal of property, plan and equipment	0	-2,034
Impairment loss on non-financial assets	-280	-4,221
Reversal of impairment loss on non-financial assets	-32	-32
Unrealized foreign exchange loss (gain)	-3,918	-5,097
Other adjustments to reconcile profit (loss)	10,270	8,663
Total adjustments to reconcile profit (loss)	330,521	316,843
Decrease (increase) in contract assets	-14,897	-6,621
Decrease (increase) in accounts receivable	-343,385	-135,235
Decrease (increase) in other receivable	-3,124	-17,493
Adjustments for decrease (increase) in inventories	-169,389	-17,146
Adjustments for decrease (increase) in other current assets	-10,707	-17,753
Decrease (increase) in other operating assets	136	850
Total changes in operating assets	-541,366	-193,398
Increase (decrease) in notes payable	14,447	134
Increase (decrease) in accounts payable	6,112	81,935
Increase (decrease) in other payable	32,305	-7,351
Adjustments for increase (decrease) in other current liabilities	14,518	4,261
Total changes in operating liabilities	67,382	78,979
Total changes in operating assets and liabilities	-473,984	-114,419
Total adjustments	-143,463	202,424
Cash inflow (outflow) generated from operations	-6,149	-52,769
Interest received	13,003	17,742
Interest paid	-13,531	-11,608
Income taxes refund (paid)	-6	-1,624
Net cash flows from (used in) operating activities	-6,683	-48,259
Cash flows from (used in) investing activities		
Proceeds from disposal of financial assets at amortised cost	30,000	100,000
Acquisition of property, plant and equipment	-209,742	-134,801
Proceeds from disposal of property, plant and equipment	0	23,305
Increase in refundable deposits	-92	0
Decrease in refundable deposits	0	129
Increase in other non-current assets	-1,000	-2,502
Increase in prepayments for business facilities	-73,366	-59,150
Net cash flows from (used in) investing activities	-254,200	-73,019
Cash flows from (used in) financing activities		
Increase in short-term loans	257,322	449,106
Decrease in short-term loans	-418,740	-376,220
Proceeds from long-term debt	221,240	104,220
Repayments of long-term debt	-100,727	-197,665
Increase in guarantee deposits received	24	0
Payments of lease liabilities	-2,808	-2,793
Other financing activities	52	73
Net cash flows from (used in) financing activities	-43,637	-23,279
Effect of exchange rate changes on cash and cash equivalents	5,064	-42,814
Net increase (decrease) in cash and cash equivalents	-299,456	-187,371
Cash and cash equivalents at beginning of period	1,546,811	1,544,076
Cash and cash equivalents at end of period	1,247,355	1,356,705
Cash and cash equivalents reported in the statement of financial position	1,247,355	1,356,705