DELTA ELECTRONICS, INC. AND SUBSIDIARIES

CONSOLIDATED FINANCIAL STATEMENTS AND

INDEPENDENT AUDITORS' REVIEW REPORT

JUNE 30, 2026 AND 2025

For the convenience of readers and for information purpose only, the auditors' report and the accompanying financial statements have been translated into English from the original Chinese version prepared and used in the Republic of China. In the event of any discrepancy between the English version and the original Chinese version or any differences in the interpretation of the two versions, the Chinese-language auditors' report and financial statements shall prevail.

REPORT ON REVIEW OF FINANCIAL STATEMENTS TRANSLATED FROM CHINESE

To the Board of Directors and Shareholders of Delta Electronics, Inc.

Introduction

We have reviewed the accompanying consolidated balance sheets of Delta Electronics, Inc. and its subsidiaries (the "Group") as at June 30, 2026 and 2025, and the related consolidated statements of comprehensive income for the three months and six months then ended, as well as the related consolidated statements of changes in equity and of cash flows for the six months then ended, and notes to the consolidated financial statements, including a summary of material accounting policies. 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 (IAS) No. 34, "Interim Financial Reporting" that came into effect as endorsed by the Financial Supervisory Commission (FSC). Our responsibility is to express a conclusion on these consolidated financial statements based on our reviews and the review reports of other independent auditors.

Scope of review

Except as explained in the Basis for Qualified Conclusion, we conducted our reviews in accordance with the Standard on Review Engagements 2410, "Review of Financial Information Performed by the Independent Auditor of the Entity" of the Republic of China. 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.

Basis for Qualified Conclusion

As explained in Note 4(3)B, the financial statements of certain insignificant consolidated subsidiaries and investments accounted for under the equity method were not reviewed by independent auditors. Those statements reflect total assets, including the balance of certain investments accounted for under the equity method of NT$46,997,438 thousand and NT$39,935,227 thousand, constituting 6.23% and 7.31% of the consolidated total assets, and total liabilities of NT$13,360,434 thousand and NT$12,088,447 thousand, constituting 3.31% and 4.23% of the consolidated total liabilities as at June 30, 2026 and 2025, respectively, and total comprehensive (loss) income of (NT$641,065) thousand

and NT$573,427 thousand, constituting (2.48%) and (3.18%) of the consolidated total comprehensive income for the three months then ended, respectively, and total comprehensive (loss) income of (NT$820,048) thousand and NT$832,311 thousand, constituting (1.51%) and (249.93%) of the consolidated total comprehensive income for the six months then ended, respectively.

Qualified Conclusion

Based on our reviews and the review reports of other independent auditors as described in the Other Matter–Review Reports By Other Independent Auditors section of our report, except for the possible effects of the matter described in the Basis for Qualified Conclusion section of our report, nothing has come to our attention that causes us to believe that the accompanying consolidated financial statements do not present fairly, in all material respects, the consolidated financial position of the Group as at June 30, 2026 and 2025, and of its consolidated financial performance for the three months and six months then ended, and its consolidated cash flows for the six months then ended in accordance with the "Regulations Governing the Preparation of Financial Reports by Securities Issuers" and IAS No. 34, "Interim Financial Reporting" that came into effect as endorsed by the FSC.

Other Matter－Review Reports By Other Independent Auditors

We did not review the financial statements of certain subsidiaries and investments accounted for using the equity method which were reviewed by other independent auditors. Those statements reflect total assets, including the balance of certain investments accounted for under the equity method, amounting to NT$122,714,625 thousand and NT$81,946,434 thousand, constituting 16.27% and 15.00% of the consolidated total assets as at June 30, 2026 and 2025, respectively, and total operating revenues amounting to NT$30,227,668 thousand and NT$19,820,205 thousand, constituting 16.49% and 15.98% of the consolidated total operating revenues for the three months then ended, respectively, and total operating revenues amounting to NT$58,895,961 thousand and NT$41,061,628 thousand, constituting 17.19% and 16.90% of the consolidated total operating revenues for the six months then ended, respectively.

The consolidated financial statements of Delta Electronics, Inc. and subsidiaries as at and for the six months ended June 30, 2026 expressed in US dollars are presented solely for the convenience of the reader and were translated from the financial statements expressed in New Taiwan dollars using the exchange rate of $31.85 to US$1.00 at June 30, 2026. This basis of translation is not in accordance with International Financial Reporting Standards, International Accounting Standards, and relevant interpretations and interpretative bulletins that are ratified by the FSC.

Liang Yi Chang   Hsu, Sheng-Chung

for and on behalf of PricewaterhouseCoopers, Taiwan

July 29, 2026

The accompanying consolidated financial statements are not intended to present the financial position and results of operations and cash flows in accordance with accounting principles generally accepted in countries and jurisdictions other than the Republic of China. The standards, procedures and practices in the Republic of China governing the review of such financial statements may differ from those generally accepted in countries and jurisdictions other than the Republic of China. Accordingly, the accompanying consolidated financial statements and review report of independent auditors are not intended for use by those who are not informed about the accounting principles or auditing standards generally accepted in the Republic of China, and their applications in practice.
As the financial statements are the responsibility of the management, PricewaterhouseCoopers cannot accept any liability for the use of, or reliance on, the English translation or for any errors or misunderstandings that may derive from the translation.

DELTA ELECTRONICS, INC. AND SUBSIDIARIES
CONSOLIDATED BALANCE SHEETS
JUNE 30, 2026, DECEMBER 31, 2025 AND JUNE 30, 2025
(EXPRESSED IN THOUSANDS OF DOLLARS)

		US Dollars	New Taiwan Dollars		
Assets	Notes	June 30, 2026	June 30, 2026	December 31, 2025	June 30, 2025
Current assets					
Cash and cash equivalents	6(1)	$ 5,725,281	$ 182,350,204	$ 151,172,175	$ 139,527,968
Financial assets at fair value through profit or loss - current	6(2)	123,845	3,944,461	3,724,428	3,697,138
Financial assets at amortised cost - current	8	9,557	304,394	216,270	124,286
Contract assets - current		226,595	7,217,051	6,729,264	6,510,210
Notes receivable, net	6(5)	92,172	2,935,688	2,482,652	1,677,296
Accounts receivable, net	6(5) and 8	4,395,853	140,007,907	119,225,016	89,759,182
Accounts receivable - related parties, net	7	100	3,179	8,896	6,675
Other receivables	7	100,928	3,214,554	3,303,595	1,754,161
Current income tax assets		19,346	616,184	1,544,048	1,867,014
Inventories	6(6)	4,376,583	139,394,174	101,478,308	81,529,671
Prepayments		212,707	6,774,720	5,548,428	5,056,108
Non-current assets held for sale		-	-	192,877	-
Other current assets		9,014	287,084	154,830	105,549
Total current assets		15,291,981	487,049,600	395,780,787	331,615,258
Non-current assets					
Financial assets at fair value through profit or loss - non-current	6(2)	96,571	3,075,782	1,617,073	1,517,658
Financial assets at fair value through other comprehensive income - non-current	6(3)	143,009	4,554,830	1,925,901	1,750,412
Contract assets - non-current		24,227	771,617	323,861	367,380
Investments accounted for under the equity method		11,210	357,045	380,269	222,129
Property, plant and equipment	6(7) and 8	4,973,235	158,397,548	142,039,843	117,057,726
Right-of-use assets	6(8)	153,959	4,903,607	4,559,183	4,319,248
Investment property, net	6(9)	67,999	2,165,750	2,175,655	4,697,479
Intangible assets	6(10)	2,353,611	74,962,513	75,326,273	71,869,905
Deferred income tax assets		340,756	10,853,075	9,723,433	9,072,147
Other non-current assets	6(5)(11) and 8	230,517	7,341,965	5,766,322	3,929,574
Total non-current assets		8,395,094	267,383,732	243,837,813	214,803,658
Total assets		$ 23,687,075	$ 754,433,332	$ 639,618,600	$ 546,418,916

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DELTA ELECTRONICS, INC. AND SUBSIDIARIES
CONSOLIDATED BALANCE SHEETS
JUNE 30, 2026, DECEMBER 31, 2025 AND JUNE 30, 2025
(EXPRESSED IN THOUSANDS OF DOLLARS)

		US Dollars	New Taiwan Dollars		
Liabilities and Equity	Notes	June 30, 2026	June 30, 2026	December 31, 2025	June 30, 2025
Current liabilities					
Short-term borrowings	6(12)	$ 511,825	$ 16,301,633	$ 2,364,109	$ 1,609,213
Financial liabilities at fair value through profit or loss - current	6(2)	22,038	701,899	101,290	149,314
Contract liabilities - current	6(20)	422,731	13,464,002	10,686,522	10,211,443
Notes payable		142	4,527	1,724	3,554
Accounts payable		3,661,772	116,627,448	94,410,785	69,418,511
Accounts payable - related parties	7	725	23,086	38,998	26,060
Other payables	6(13) and 7	3,300,366	105,116,648	64,371,070	68,454,200
Current income tax liabilities		662,479	21,099,947	15,467,726	8,241,808
Long-term liabilities, current portion	6(14) (15)	197,967	6,305,263	14,960,903	20,196,167
Other current liabilities		780,463	24,857,739	7,261,862	5,645,549
Total current liabilities		9,560,508	304,502,192	209,664,989	183,955,819
Non-current liabilities					
Financial liabilities at fair value through profit or loss - non-current		-	-	-	375,333
Bonds payable	6(14)	949,567	30,243,710	35,560,655	23,445,265
Long-term borrowings	6(15)	558,481	17,787,634	21,142,618	35,203,095
Deferred income tax liabilities		960,795	30,601,319	28,819,022	27,056,080
Lease liabilities - non-current		85,204	2,713,736	2,495,985	2,377,877
Other non-current liabilities	6(16)	576,448	18,359,849	16,546,328	13,107,584
Total non-current liabilities		3,130,495	99,706,248	104,564,608	101,565,234
Total liabilities		12,691,003	404,208,440	314,229,597	285,521,053
Equity					
Share capital	6(17)				
Common stock		815,555	25,975,433	25,975,433	25,975,433
Capital surplus	6(18)				
Capital surplus		1,916,343	61,035,518	55,072,097	55,104,321
Retained earnings	6(19)				
Legal reserve		1,526,710	48,625,708	42,601,564	42,601,564
Special reserve		16,564	527,557	527,557	527,557
Unappropriated retained earnings		4,708,720	149,972,748	140,397,314	104,326,720
Other equity interest					
Other equity interest		(237,795	7,573,776	3,484,011	(16,337,834)
Equity attributable to owners of the parent		9,221,687	293,710,740	268,057,976	212,197,761
Non-controlling interest	4(3)	1,774,385	56,514,152	57,331,027	48,700,102
Total equity		10,996,072	350,224,892	325,389,003	260,897,863
Significant contingent liabilities and unrecorded contract commitments	9				
Significant events after the balance sheet date	11				
Total liabilities and equity		$ 23,687,075	$ 754,433,332	$ 639,618,600	$ 546,418,916

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

DELTA ELECTRONICS, INC. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME
SIX MONTHS ENDED JUNE 30, 2026 AND 2025
(EXPRESSED IN THOUSANDS OF DOLLARS, EXCEPT EARNINGS PER SHARE DATA)

		US Dollars	New Taiwan Dollars			
		Six months ended	Three months ended June 30,		Six months ended June 30,	
Items	Notes	June 30, 2026	2026	2025	2026	2025
Operating revenue	6(20) and 7	$ 10,756,946	$ 183,256,080	$ 124,035,086	$ 342,608,732	$ 242,954,492
Operating costs	6(6)(25)(26) and 7	(6,855,256)	(117,948,130)	(79,986,223)	(218,339,911)	(161,117,207)
Gross profit		3,901,690	65,307,950	44,048,863	124,268,821	81,837,285
Operating expenses	6(25)(26)					
Selling expenses		(671,607)	(10,941,061)	(7,950,345)	(21,390,676)	(15,547,743)
General and administrative expenses		(420,427)	(6,995,319)	(5,373,043)	(13,390,599)	(10,347,947)
Research and development expenses		(924,300)	(15,781,784)	(11,845,276)	(29,438,966)	(22,908,678)
Expected credit impairment loss	12(2)	(33,320)	(1,019,744)	(211,429)	(1,061,235)	(328,143)
Total operating expenses		(2,049,654)	(34,737,908)	(25,380,093)	(65,281,476)	(49,132,511)
Operating profit		1,852,036	30,570,042	18,668,770	58,987,345	32,704,774
Non-operating income and expenses						
Interest income	6(21)	60,313	970,261	1,038,606	1,920,977	1,862,451
Other income	6(22)	96,182	1,317,704	1,356,749	3,063,375	2,540,869
Other gains and losses	6(23)	101,256	2,719,906	(965,500)	3,225,012	(850,207)
Finance costs	6(24)	(34,362)	(571,884)	(526,765)	(1,094,432)	(1,037,290)
Share of (loss) profit of associates and joint ventures accounted for under the equity method		(309)	(6,415)	(671)	(9,840)	13,490
Total non-operating income and expenses		223,080	4,429,572	902,419	7,105,092	2,529,313
Profit before income tax		2,075,116	34,999,614	19,571,189	66,092,437	35,234,087
Income tax expense	6(27)	(473,747)	(7,830,563)	(4,237,459)	(15,088,837)	(7,857,035)
Profit for the period		$ 1,601,369	$ 27,169,051	$ 15,333,730	$ 51,003,600	$ 27,377,052

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DELTA ELECTRONICS, INC. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME
SIX MONTHS ENDED JUNE 30, 2026 AND 2025
(EXPRESSED IN THOUSANDS OF DOLLARS, EXCEPT EARNINGS PER SHARE DATA)

		US Dollars	New Taiwan Dollars			
		Six months ended	Three months ended June 30,		Six months ended June 30,	
Items	Notes	June 30, 2026	2026	2025	2026	2025
Other comprehensive income (loss)						
Components of other comprehensive income (loss) that will not be reclassified to profit or loss						
(Loss) gain on remeasurements of defined benefit plans		($ 64)	($ 1,563)	$ 5,235	($ 2,023)	($ 13,676)
Unrealised income (loss) on valuation of equity investment at fair value through other comprehensive income	6(3)	52,748	211,090	(216,246)	1,680,013	(242,928)
Other comprehensive income (loss) that will not be reclassified to profit or loss		52,684	209,527	(211,011)	1,677,990	(256,604)
Components of other comprehensive income (loss) that will be reclassified to profit or loss						
Financial statements translation differences of foreign operations		54,351	(1,660,309)	(34,375,236)	1,731,085	(28,336,624)
Share of other comprehensive loss of associates and joint ventures accounted for under the equity method that will be reclassified to profit or loss		(123)	(937)	(20,396)	(3,915)	(18,570)
Income tax relating to the components of other comprehensive (loss) income that will be reclassified to profit or loss	6(27)	(2,033)	114,091	1,258,509	(64,748)	901,732
Other comprehensive income (loss) that will be reclassified to profit or loss		52,195	(1,547,155)	(33,137,123)	1,662,422	(27,453,462)
Other comprehensive income (loss) for the period		$ 104,879	($ 1,337,628)	($ 33,348,134)	$ 3,340,412	($ 27,710,066)
Total comprehensive income (loss) for the period		$ 1,706,248	$ 25,831,423	($ 18,014,404)	$ 54,344,012	($ 333,014)
Profit attributable to:						
Owners of the parent		$ 1,434,576	$ 25,135,640	$ 13,948,044	$ 45,691,231	$ 24,178,986
Non-controlling interest		$ 166,793	$ 2,033,411	$ 1,385,686	$ 5,312,369	$ 3,198,066
Comprehensive income (loss) attributable to:						
Owners of the parent		$ 1,564,540	$ 24,310,488	($ 14,601,747)	$ 49,830,610	$ 286,446
Non-controlling interest		$ 141,708	$ 1,520,935	($ 3,412,657)	$ 4,513,402	($ 619,460)
Earnings per share (in dollars)						
Basic earnings per share	6(28)	$ 0.55	$ 9.68	$ 5.37	$ 17.59	$ 9.31
Diluted earnings per share	6(28)	$ 0.55	$ 9.67	$ 5.36	$ 17.57	$ 9.28

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

DELTA ELECTRONICS, INC. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY
SIX MONTHS ENDED JUNE 30, 2026 AND 2025
(EXPRESSED IN THOUSANDS OF DOLLARS)

		Equity attributable to owners of the parent										
				Retained Earnings			Other Equity Interest					
Items	Notes	Share capital - common stock	Capital surplus	Legal reserve	Special reserve	Unappropriated retained earnings	Financial statements translation differences of foreign operations	Unrealised gain (loss) on financial assets measured at fair value through other comprehensive income	Gain (loss) on hedging instruments	Total	Non-controlling interest	Total equity
2025 New Taiwan Dollars												
Balance at January 1, 2025		$ 25,975,433	$ 55,097,489	$ 39,039,276	$ 3,995,738	$ 98,432,786	$ 8,378,267	($ 961,620)	$ 129,917	$ 230,087,286	$ 49,478,050	$ 279,565,336
Profit for the period		-	-	-	-	24,178,986	-	-	-	24,178,986	3,198,066	27,377,052
Other comprehensive income (loss) for the period		-	-	-	-	(8,142)	(23,642,004)	(242,886)	492	(23,892,540)	(3,817,526)	(27,710,066)
Total comprehensive income (loss) for the period		-	-	-	-	24,170,844	(23,642,004)	(242,886)	492	286,446	(619,460)	(333,014)
Distribution of 2024 earnings	6(19)											
Legal reserve appropriated		-	-	3,562,288	-	(3,562,288)	-	-	-	-	-	-
Special reserve reversed		-	-	-	(3,468,181)	3,468,181	-	-	-	-	-	-
Cash dividends of ordinary share		-	-	-	-	(18,182,803)	-	-	-	(18,182,803)	-	(18,182,803)
Changes in ownership interests in subsidiaries		-	3,740	-	-	-	-	-	-	3,740	-	3,740
Returning unclaimed dividends to shareholders		-	(431)	-	-	-	-	-	-	(431)	-	(431)
Changes in non-controlling interests	6(14)	-	-	-	-	-	-	-	-	-	(158,488)	(158,488)
Other		-	3,523	-	-	-	-	-	-	3,523	-	3,523
Balance at June 30, 2025		$ 25,975,433	$ 55,104,321	$ 42,601,564	$ 527,557	$ 104,326,720	($ 15,263,737)	($ 1,204,506)	$ 130,409	$ 212,197,761	$ 48,700,102	$ 260,897,863
2026 New Taiwan Dollars												
Balance at January 1, 2026		$ 25,975,433	$ 55,072,097	$ 42,601,564	$ 527,557	$ 140,397,314	$ 4,546,290	($ 1,192,688)	$ 130,409	$ 268,057,976	$ 57,331,027	$ 325,389,003
Profit for the period		-	-	-	-	45,691,231	-	-	-	45,691,231	5,312,369	51,003,600
Other comprehensive income (loss) for the period		-	-	-	-	(1,852)	2,461,185	1,680,046	-	4,139,379	(798,967)	3,340,412
Total comprehensive income for the period		-	-	-	-	45,689,379	2,461,185	1,680,046	-	49,830,610	4,513,402	54,344,012
Distribution of 2025 earnings	6(19)											
Legal reserve appropriated		-	-	6,024,144	-	(6,024,144)	-	-	-	-	-	-
Cash dividends of ordinary share		-	-	-	-	(30,131,503)	-	-	-	(30,131,503)	-	(30,131,503)
Changes in ownership interests in subsidiaries		-	10,976	-	-	-	-	-	-	10,976	(11,192)	(216)
Difference between consideration and carrying amount of subsidiaries acquired or disposed	6(31)	-	5,953,302	-	-	-	(9,764)	-	-	5,943,538	(2,598,483)	3,345,055
Proceeds from disposal of financial assets at fair value through other comprehensive income		-	-	-	-	41,702	-	(41,702)	-	-	-	-
Returning unclaimed dividends to shareholders		-	(862)	-	-	-	-	-	-	(862)	-	(862)
Changes in non-controlling interests		-	-	-	-	-	-	-	-	-	(2,720,602)	(2,720,602)
Other		-	5	-	-	-	-	-	-	5	-	5
Balance at June 30, 2026		$ 25,975,433	$ 61,035,518	$ 48,625,708	$ 527,557	$ 149,972,748	$ 6,997,711	$ 445,656	$ 130,409	$ 293,710,740	$ 56,514,152	$ 350,224,892

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

DELTA ELECTRONICS, INC. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY
SIX MONTHS ENDED JUNE 30, 2026 AND 2025
(EXPRESSED IN THOUSANDS OF DOLLARS)

		Equity attributable to owners of the parent										
				Retained Earnings			Other Equity Interest					
Items	Notes	Share capital - common stock	Capital surplus	Legal reserve	Special reserve	Unappropriated retained earnings	Financial statements translation differences of foreign operations	Unrealised gain (loss) on financial assets measured at fair value through other comprehensive income	Gain (loss) on hedging instruments	Total	Non-controlling interest	Total equity
2026 US Dollars												
Balance at January 1, 2026		$ 815,555	$ 1,729,108	$ 1,337,569	$ 16,564	$ 4,408,079	$ 142,741	($ 37,447)	$ 4,094	$ 8,416,263	$ 1,800,032	$ 10,216,295
Profit for the period		-	-	-	-	1,434,576	-	-	-	1,434,576	166,793	1,601,369
Other comprehensive income (loss) for the period		-	-	-	-	(59)	77,274	52,749	-	129,964	(25,085)	104,879
Total comprehensive income for the period		-	-	-	-	1,434,517	77,274	52,749	-	1,564,540	141,708	1,706,248
Distribution of 2025 earnings	6(19)											
Legal reserve appropriated		-	-	189,141	-	(189,141)	-	-	-	-	-	-
Cash dividends of ordinary share		-	-	-	-	(946,044)	-	-	-	(946,044)	-	(946,044)
Changes in ownership interests in subsidiaries		-	345	-	-	-	-	-	-	345	(352)	(7)
Difference between consideration and carrying amount of subsidiaries acquired or disposed	6(31)	-	186,917	-	-	-	(307)	-	-	186,610	(81,585)	105,025
Disposal of financial assets at fair value through other comprehensive income by subsidiaries		-	-	-	-	1,309	-	(1,309)	-	-	-	-
Repayment of unclaimed dividends to shareholders		-	(27)	-	-	-	-	-	-	(27)	-	(27)
Changes in non-controlling interests		-	-	-	-	-	-	-	-	-	(85,418)	(85,418)
Other		-	-	-	-	-	-	-	-	-	-	-
Balance at June 30, 2026		$ 815,555	$ 1,916,343	$ 1,526,710	$ 16,564	$ 4,708,720	$ 219,708	$ 13,993	$ 4,094	$ 9,221,687	$ 1,774,385	$ 10,996,072

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

DELTA ELECTRONICS, INC. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CASH FLOWS
SIX MONTHS ENDED JUNE 30, 2026 AND 2025
(EXPRESSED IN THOUSANDS OF DOLLARS)

		US Dollars	New Taiwan Dollars	
		Six months ended	Six months ended June 30,	
	Notes	June 30, 2026	2026	2025
CASH FLOWS FROM OPERATING ACTIVITIES				
Consolidated profit before tax for the period		$ 2,075,116	$ 66,092,437	$ 35,234,087
Adjustments				
Income and expenses having no effect on cash flows				
Depreciation	6(7)(8)(9)(25)	448,293	14,278,138	11,618,541
Amortization	6(10)(25)	61,032	1,943,872	1,960,472
Expected credit impairment loss	12(2)	33,320	1,061,235	328,143
Net (gain) loss on financial assets or liabilities at fair value through profit or loss	6(23)	(22,991)	(732,254)	556,638
Interest expense	6(24)	34,362	1,094,432	1,037,290
Interest income	6(21)	(60,313)	(1,920,977)	(1,862,451)
Dividend income	6(22)	(4,225)	(134,553)	(185,378)
Share-based payments	6(29)	166	5,284	8,542
Share of loss (profit) of associates accounted for under the equity method		309	9,840	(13,490)
Loss on disposal of property, plant and equipment	6(23)	13,138	418,435	12,352
Loss on disposal of investments	6(23)	318	10,140	38,978
Impairment loss on non-financial assets	6(10)(23)	6,436	204,972	-
Gain on disposal of non-current assets held for sale	6(23)	(24,815)	(790,354)	-
Gain recognized in bargain purchase transaction	6(22)	(4,264)	(135,797)	-
Changes in assets/liabilities relating to operating activities				
Net changes in assets relating to operating activities				
Financial assets mandatorily measured at fair value through profit or loss		6,333	201,717	(43,332)
Contract assets		(27,621)	(879,722)	(304,273)
Notes receivable		(14,224)	(453,036)	750,903
Accounts receivable		(680,867)	(21,685,625)	(2,524,480)
Accounts receivable - related parties		180	5,717	4,836
Other receivables		5,082	161,867	603,971
Other receivables - related parties		(7)	(225)	-
Inventories		(1,187,952)	(37,836,259)	2,390,161
Prepayments		(36,864)	(1,174,113)	(93,928)
Other current assets		(4,152)	(132,254)	1,304
Other non-current assets		3,107	98,959	(87,677)
Net changes in liabilities relating to operating activities				
Contract liabilities		86,418	2,752,407	(1,064,115)
Notes payable		88	2,803	486
Accounts payable		695,508	22,151,921	230,123
Accounts payable - related parties		(500)	(15,912)	(5,735)
Other payables		227,107	7,233,352	(327,460)
Other current liabilities		549,073	17,487,979	(497,367)
Other non-current liabilities		68,202	2,172,232	(587,280)
Cash inflow generated from operations		2,244,793	71,496,658	47,179,861
Interest received		58,788	1,872,384	1,771,012
Dividends received		3,471	110,565	178,475
Interest paid		(24,183)	(770,244)	(817,825)
Income taxes paid		(301,688)	(9,608,760)	(4,717,949)
Net cash flows from operating activities		1,981,181	63,100,603	43,593,574

(Continued)

DELTA ELECTRONICS, INC. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CASH FLOWS
SIX MONTHS ENDED JUNE 30, 2026 AND 2025
(EXPRESSED IN THOUSANDS OF DOLLARS)

	Notes	US Dollars Six months ended June 30, 2026	New Taiwan Dollars Six months ended June 30, 2026	2025
CASH FLOWS FROM INVESTING ACTIVITIES				
Acquisition of financial asset at fair value through other comprehensive income		($ 31,568)	($ 1,005,443)	$ -
Proceeds from disposal of financial asset at fair value through other comprehensive income		94	2,999	-
Decrease (increase) in financial assets at amortised cost		5,826	185,580	(74,969)
Acquisition of investments accounted for using equity method		(27)	(868)	(492)
Increase in prepayment for long-term investment	6(11)	-	-	(60,000)
Proceeds from liquidation of investments accounted for using equity method		247	7,883	-
Net cash flow from acquisition of subsidiaries (net of cash acquired)	6(30)	(23,937)	(762,405)	-
Proceeds from disposal of subsidiaries (net of cash disposed)		331	10,546	-
Acquisition of business assets	6(30)	-	-	(2,169,278)
Acquisition of property, plant and equipment		(855,647)	(27,252,368)	(19,041,227)
Proceeds from government grants - property, plant and equipment		630	20,072	19,590
Proceeds from disposal of property, plant and equipment		1,198	38,154	22,601
Increase in prepayment for land and building		(6,224)	(198,249)	(330,634)
Acquisition of intangible assets		(17,720)	(564,395)	(1,024,771)
Proceeds from disposal of non-current assets held for sale		30,870	983,231	-
(Increase) decrease in other non-current assets		(54,857)	(1,747,192)	410,230
Net cash flows used in investing activities		(950,784)	(30,282,455)	(22,248,950)
CASH FLOWS FROM FINANCING ACTIVITIES				
Increase (decrease) in short-term borrowings	6(33)	437,582	13,936,983	(308,661)
Issuance of bonds payable	6(33)	-	-	17,090,987
Repayment of bonds payable	6(33)	(439,561)	(14,000,000)	-
Proceeds from long-term borrowings	6(33)	404,744	12,891,087	43,691,582
Repayment of long-term borrowings	6(33)	(528,485)	(16,832,243)	(40,704,315)
Lease principal repayment		(13,633)	(434,197)	(575,211)
(Decrease) increase in refundable deposits		(13,094)	(417,046)	43,326
Cash dividends paid to minority share interests		(85,585)	(2,725,886)	(2,043,802)
Acquisition of ownership interests in subsidiaries	6(31)	(117,356)	(3,737,801)	-
Proceeds from disposal of ownership interests in subsidiaries (without losing control)	6(31)	273,139	8,699,479	-
Net cash flows (used in) from financing activities		(82,249)	(2,619,624)	17,193,906
Effects due to changes in exchange rate		30,754	979,505	(16,469,812)
Net increase in cash and cash equivalents		978,902	31,178,029	22,068,718
Cash and cash equivalents at beginning of period		4,746,379	151,172,175	117,459,250
Cash and cash equivalents at end of period		$ 5,725,281	$ 182,350,204	$ 139,527,968

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

DELTA ELECTRONICS, INC. AND SUBSIDIARIES
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
SIX MONTHS ENDED JUNE 30, 2026 AND 2025
(Expressed in thousands of New Taiwan dollars, except as otherwise indicated)

1. HISTORY AND ORGANIZATION

Delta Electronics, Inc. (the Company) was incorporated as a company limited by shares under the provisions of the Company Law of the Republic of China (R.O.C.). The Company and its subsidiaries (collectively referred herein as the Group) are global leaders in power and thermal management solutions and are primarily engaged in the research and development, design, manufacturing and sales of electronic control systems, DC brushless fans, thermal system, and miniaturization key component, electric vehicle power supply systems, industrial automation products, digital display products, information products, communication products, consumer electronics products, energy-saving lighting application, renewable energy applications, EV charging, energy technology services, microgrid solutions and intelligent building management and control solutions, etc. The Group's mission statement, to provide innovative, clean and energy-efficient solutions for a better tomorrow, focuses on addressing key environmental issues such as global climate change. With the concern for the environment, the Group continues to develop innovative energy-efficient products and solutions. In recent years, the Group has transformed from a product provider towards a solution provider and the Group's business is segregated into power electronics business, mobility business, automation business, and infrastructure business.

2. THE DATE OF AUTHORIZATION FOR ISSUANCE OF THE CONSOLIDATED FINANCIAL STATEMENTS AND PROCEDURES FOR AUTHORIZATION

These consolidated financial statements were authorized for issuance by the Board of Directors on July 29, 2026.

3. APPLICATION OF NEW STANDARDS, AMENDMENTS AND INTERPRETATIONS

(1) Effect of the adoption of new issuances of or amendments to International Financial Reporting Standards ("IFRS®") Accounting Standards that came into effect as endorsed by the Financial Supervisory Commission ("FSC")

New standards, interpretations and amendments endorsed by the FSC and became effective from 2026 are as follows:

New Standards, Interpretations and Amendments	Effective date by International Accounting Standards Board
Amendments to IFRS 9 and IFRS 7,'Amendments to the classification and measurement of financial instruments'	January 1, 2026
Amendments to IFRS 9 and IFRS 7, 'Contracts referencing nature-dependent electricity'	January 1, 2026
IFRS 17, 'Insurance contracts'	January 1, 2023
Amendments to IFRS 17, 'Insurance contracts'	January 1, 2023

New Standards, Interpretations and Amendments	Effective date by International Accounting Standards Board
Amendment to IFRS 17, 'Initial application of IFRS 17 and IFRS 9 – comparative information'	January 1, 2023
Annual Improvements to IFRS Accounting Standards—Volume 11	January 1, 2026

The above standards and interpretations have no significant impact to the Group's financial condition and financial performance based on the Group's assessment.

(2) Effect of new issuances of or amendments to IFRS Accounting Standards as endorsed by the FSC but not yet adopted by the Group

New standards, interpretations and amendments endorsed by the FSC effective from 2027 are as follows:

New Standards, Interpretations and Amendments	Effective date by International Accounting Standards Board
IFRS 18, 'Presentation and disclosure in financial statements'	January 1, 2027 (Note 1)
IFRS 19, 'Subsidiaries without public accountability: disclosures'	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 in IAS 28 investments in associates and joint ventures'	January 1, 2027 (Note 2)

Note 1：The entities shall apply IFRS 18 starting from January 1, 2028. Additionally, entities can choose to adopt IFRS 18 earlier.

Note 2：The entities shall apply the amendment simultaneously with IFRS 18.

Except for the influence of IFRS 18, 'Presentation and disclosure in financial statements' as described below, the above standards and interpretations have no significant impact to the Group's financial condition and financial performance based on the Group's assessment.

IFRS 18, 'Presentation and disclosure in financial statements' replaces IAS 1. The standard introduces a defined structure of the statement of profit or loss, disclosure requirements related to management-defined performance measures, and enhanced principles on aggregation and disaggregation which apply to the primary financial statements and notes.

(3) IFRS Accounting Standards issued by IASB but not yet endorsed by the FSC

New standards, interpretations and amendments issued by IASB but not yet included in the IFRS Accounting Standards as endorsed by the FSC are as follows:

New Standards, Interpretations and Amendments	Effective date by International Accounting Standards Board
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 International Accounting Standards Board
IFRS 20, 'Regulatory assets and regulatory liabilities'	January 1, 2029

The above standards and interpretations have no significant impact to the Group's financial condition and financial performance based on the Group's assessment.

4. SUMMARY OF MATERIAL ACCOUNTING POLICIES

The principal accounting policies adopted are consistent with Note 4 in the consolidated financial statements for the year ended December 31, 2025, except for the compliance statement, basis of preparation, basis of consolidation and additional policies as set out below. These policies have been consistently applied to all the periods presented, unless otherwise stated.

(1) Compliance statement

A. The consolidated financial statements of the Group have been prepared in accordance with the "Regulations Governing the Preparation of Financial Reports by Securities Issuers" and the International Accounting Standard 34, "Interim financial reporting" that came into effect as endorsed by the FSC.

B. These consolidated financial statements should be read along with the consolidated financial statements for the year ended December 31, 2025.

(2) Basis of preparation

A. Except for the following items, the consolidated financial statements have been prepared under the historical cost convention:

(a) Financial assets and financial liabilities (including derivative instruments) at fair value through profit or loss.

(b) Financial assets at fair value through other comprehensive income.

(c) Defined benefit liabilities recognised based on the net amount of pension fund assets less present value of defined benefit obligation.

B. The preparation of financial statements in conformity with International Financial Reporting Standards, International Accounting Standards, IFRIC® Interpretations, and SIC® Interpretations that came into effect as endorsed by the FSC (collectively referred herein as the "IFRSs") requires the use of certain critical accounting estimates. It also requires management to exercise its judgment in the process of applying the Group's accounting policies. The areas involving a higher degree of judgment or complexity, or areas where assumptions and estimates are significant to the consolidated financial statements are disclosed in Note 5.

(3) Basis of consolidation

A. The basis for preparation of these consolidated financial statements was consistent with that for the financial statements for the year ended December 31, 2025.

B. Subsidiaries included in the consolidated financial statements:

				Ownership (%)			
No.	Name of Investor	Name of Subsidiary	Main Business Activities	June 30, 2026	December 31, 2025	June 30, 2025	Description
1	Delta Electronics, Inc.	Delta International Holding Limited B.V. (DIH)	Equity investments	100	100	100	
2	〃	Delta Electronics (Netherlands) B.V. (DEN)	Sales of power products, display solution products, electronic components, industrial automation products and materials	100	100	100	
3	〃	Cyntec Co., Ltd. (Cyntec)	Research, development, manufacturing and sales of film optic-electronics devices	100	100	100	
4	〃	DelBio Inc. (DelBio)	Manufacturing, wholesale and retail of medical equipment	100	100	100	Note 1 Note 2
5	〃	Delta Electronics Capital Company (DECC)	Equity investments	100	100	100	
6	〃	Delta Electronics Int'l (Singapore) Pte. Ltd. (DEIL-SG)	Research, development and sales of electronic products	100	100	100	
7	Delta Electronics, Inc. and DIH	Delta America Ltd. (DAL)	Equity investments	100	100	100	
8	DEN	Delta Electronics (H.K.) Ltd. (DHK)	Equity investments and operations management	100	100	100	
9	DIH	DEI Logistics (USA) Corp. (ALI)	Warehousing and logistics services	100	100	100	
10	〃	Delta Electronics (Japan), Inc. (DEJ)	Sales of power products, display solution products, electronic components, industrial automation products and materials	100	100	100	Note 2
11	DEN	Drake Investment (HK) Limited (Drake-HK)	Equity investments	100	100	100	

No.	Name of Investor	Name of Subsidiary	Main Business Activities	Ownership (%) June 30, 2026	December 31, 2025	June 30, 2025	Description
12	DGSG/DGSG and Boom	Delta Greentech (China) Co., Ltd. (DGC)	Sales of uninterruptible power systems and others	95.91	95.91	95.91	Note 5
13	Boom	Delta Greentech SGP Pte. Ltd. (DGSG)	Equity investments	100	100	100	
14	Drake-HK	Boom Treasure Limited (Boom)	〃	100	100	100	
15	DHK	Delta Electronics (Dongguan) Co., Ltd. (DDG)	Manufacturing and sales of transformer and thermal products	100	100	100	
16	〃	Delta Electronics (Shanghai) Co., Ltd. (DPEC)	Product design, management consulting service and distribution of electronic products	100	100	100	
17	〃	Delta Electronics (Jiangsu) Ltd. (DWJ)	Manufacturing and sales of power supplies and transformers	100	100	100	
18	〃	Delta Electronics (Wuhu) Co., Ltd. (DWH)	Manufacturing and sales of LED light source, power supplies and others	100	100	100	
19	〃	Delta Electronics (Chenzhou) Co., Ltd. (DCZ)	Manufacturing and sales of transformers	100	100	100	
20	〃	Cyntec Electronics (Wuhu) Co., Ltd. (CEWH)	Manufacturing and sales of electronic components, molds, forgings and powder metallurgy products	100	100	100	
21	DHK and DIH	Delta Electronics International Mexico, S.A. de C.V. (DEIL-MX)	Sales of power management system of industrial automation product and telecommunications equipment	100	100	100	Note 1 Note 2
22	DHK	Delta Green (Tianjin) Industries Co., Ltd. (DGT)	Manufacturing and sales of transformers	100	100	100	Note 1 Note 2
23	〃	Delta Electronics (Pingtan) Co., Ltd. (Delta Pingtan)	Wholesale and retail of electronic products and energy-saving equipment	100	100	100	Note 1 Note 2

No.	Name of Investor	Name of Subsidiary	Main Business Activities	Ownership (%) June 30, 2026	Ownership (%) December 31, 2025	Ownership (%) June 30, 2025	Description
24	DEJ	Delta Facilities (Japan), Inc.	Engineering, Procurement, and Construction	100	100	100	Note 2 Note 12
25	〃	Delta Electronics (Korea), Inc. (Delta Korea)	Sales of power products, display solution products, electronic components, industrial automation products and their materials	100	100	100	Note 2
26	DCZ	Chenzhou Delta Technology Co., Ltd. (CDT)	Manufacturing and sales of transformers	100	100	100	
27	DHK	Delta Networks (HK) Limited (DNHK)	Equity investments	100	100	100	
28	Cyntec	Delta Component Limited B.V.	〃	100	100	100	
29	DHK	Cyntec Electronics (Suzhou) Co., Ltd. (CES)	Manufacturing and sales of electronic components and molds; sales of forgings and powder metallurgy products	100	100	100	
30	DelBio	DelBio (Wujiang) Co, Ltd.	Manufacturing, wholesale and retail of medical equipment	100	100	100	Note 1 Note 2
31	DIH	ELTEK NORWAY AS	Research, development and sales of power supplies and others	100	100	100	Note 10
32	〃	Delta Intelligent Building Technologies (Canada) Inc. (DIBT-CA)	Provide solutions to building management and control	100	100	100	
33	〃	DELTA ELECTRONICS HOLDING (USA) INC.	Equity investments	100	100	100	Note 1 Note 2
34	ELTEK NORWAY AS	ELTEK PAKISTAN (PRIVATE) LIMITED	Sales of power supplies and others	100	100	100	Note 1 Note 2 Note 11
35	〃	DELTA Electronics (Germany) GmbH	Sales of power supplies and others and system installation	100	100	100	Note 1 Note 2
36	DESS	DELTA ELECTRONICS (AUSTRALIA) PTY LTD	〃	100	100	100	

No.	Name of Investor	Name of Subsidiary	Main Business Activities	Ownership (%) June 30, 2026	Ownership (%) December 31, 2025	Ownership (%) June 30, 2025	Description
37	ELTEK NORWAY AS, DIH and DELTA ELECTRONICS MEA–FZCO	Eltek Egypt for Power Supply S.A.E.	Sales of power supplies and others	100	100	100	Note 1 Note 2
38	ELTEK NORWAY AS、DELTA ELECTRONICS (USA) INC.	Eltek SGS Pvt Ltd.	Sales of power supplies and others and system installation	100	100	100	Note 1 Note 2
39	ELTEK NORWAY AS、Eltek SGS Pvt Ltd.	Eltek SGS Mechanics Pvt Ltd.	Sales of power supplies and others	51.00	51.00	51.00	Note 1 Note 2 Note 11
40	ELTEK NORWAY AS	DELTA ELECTRONICS (France) SAS	Sales of power supplies and others and system installation	100	100	100	Note 1 Note 2
41	〃	DELTA ELECTRONICS MEA-FZCO	Sales of power supplies and others	100	100	100	Note 1 Note 2 Note 3
42	〃	Delta Electronics (Sweden) AB	〃	100	100	100	Note 1 Note 2
43	〃	DELTA ELECTRONICS (UK) LTD	〃	100	100	100	Note 1 Note 2
44	〃	OOO Eltek	Sales of power supplies and others and system installation	100	100	100	Note 1 Note 2
45	DELTA Electronics (Germany) GmbH	DELTA Montage GmbH	Installation and maintenance of power supplies	100	100	100	Note 1 Note 2
46	DEIL-SG	ELTEK POWER INCORPORATED	Sales of power supplies and others	100	100	100	Note 1 Note 2
47	〃	ELTEK POWER (CAMBODIA) LTD	〃	100	100	100	Note 1 Note 2 Note 11
48	〃	DELTA ELECTRONICS SOLUTIONS (MALAYSIA) SDN. BHD.	〃	100	100	100	Note 1 Note 2 Note 4

No.	Name of Investor	Name of Subsidiary	Main Business Activities	Ownership (%) June 30, 2026	December 31, 2025	June 30, 2025	Description
49	DELTA ELECTRONICS HOLDING (USA) INC.	DELTA ELECTRONICS (USA) INC.	Manufacturing and sales of power supplies and others	100	100	100	
50	DELTA ELECTRONICS (USA) INC. and DELTA ELECTRONICS HOLDING (USA) INC.	DELTA ELECTRONICS (ARGENTINA) S.R.L.	Sales of power supplies and others	-	-	100	Note 2 Note 17
51	〃	DELTA ELECTRONICS (PERU) INC. S.R.L.	Sales of power supplies, electronic components, telecommunications equipment and others	100	100	100	Note 1 Note 2
52	〃	Eltekenergy Services, S.A. de C.V.	Sales of power supplies and others	100	100	100	Note 1 Note 2 Note 11
53	DELTA ELECTRONICS (USA) INC.	DELTA ELECTRONICS (COLOMBIA) S.A.S.	〃	100	100	100	Note 1 Note 2
54	DELTA ELECTRONICS (USA) INC. and DEN	ELTEK SISTEMAS DE ENERGIA INDUSTRIA E COMERCIO LTDA.	Manufacturing and sales of power supplies and others	100	100	100	Note 1 Note 2
55	DAL	Delta Electronics (Americas) Ltd.	Sales of electronic components	100	100	100	
56	Delta Electronics, Inc. and Cyntec	Power Forest Technology Corporation (Power Forest)	IC design of power management	84.00	83.48	83.87	Note 1 Note 2
57	DPEC and DGC	Delta Energy Technology Puhuan (Shanghai) Co., Ltd.	Sales of solar power products, photovoltaic equipment and components, and energy saving management services	-	-	100	Note 2 Note 13
58	DEIL-SG	Delta Intelligent Building Technologies (Europe) GmbH	Provide solutions to building management and control	100	100	100	Note 1 Note 2 Note 6
59	DHK	Delta Electronics (Xi'an) Co., Ltd.	Sales of computers, peripherals and software	100	100	100	Note 1 Note 2
60	DIH	Delta Electronics (Switzerland) AG (DECH)	Equity investments, research, development and sales of electronic products	100	100	100	Note 1 Note 2

No.	Name of Investor	Name of Subsidiary	Main Business Activities	Ownership (%) June 30, 2026	December 31, 2025	June 30, 2025	Description
61	DEN	Delta Greentech Electronics Industry LLC	Marketing and sales of electronic products	100	100	100	Note 1 Note 2
62	DEN and DELTA ELECTRONICS (USA) INC.	DELTA GREENTECH (BRASIL) LTDA. (DGB)	Manufacturing and sales of electronic products	100	100	100	Note 1 Note 2
63	DECH	Delta Electronics (Czech Republic), spol. s.r.o.	Sales of electronic products	100	100	100	Note 1 Note 2
64	〃	Delta Electronics (Italy) S.r.l.	〃	100	100	100	Note 1 Note 2
65	〃	Delta Electronics (Poland) Sp. z o.o.	〃	100	100	100	Note 1 Note 2
66	〃	Delta Solutions (Finland) Oy	〃	100	100	100	Note 1 Note 2
67	〃	DELTA ELECTRONICS SOLUTIONS (SPAIN) SL	〃	100	100	100	Note 1 Note 2
68	Delta Electronics, Inc.	Vivotek Inc. (Vivotek)	Manufacturing and sales of video compression software and encoding, network video server, webcam and its related components	100	56.88	56.75	Note 1
69	Vivotek	Vivotek Holdings, Inc.	Holding company	100	100	100	Note 1
70	〃	Realwin Investment Inc. (Realwin)	A venture capital company	100	100	100	Note 1
71	〃	Vivotek Netherlands B.V.	Sales service	100	100	100	Note 1
72	〃	Vivotek (Japan) Inc.	〃	100	100	100	Note 1
73	Vivotek Holdings, Inc.	Vivotek USA, Inc.	Sales of webcams and related components	100	100	100	Note 1
74	Realwin	Wellstates Investment, LLC	Investment and commercial lease of real estate	100	100	100	Note 1
75	〃	Aetek Inc. (Aetek)	Sales of webcams and related components	56.21	56.21	56.21	Note 1
76	〃	Lidlight Inc. (Lidlight)	Sales of lighting equipment	51.00	51.00	51.00	Note 1

No.	Name of Investor	Name of Subsidiary	Main Business Activities	Ownership (%) June 30, 2026	December 31, 2025	June 30, 2025	Description
77	DEN	DELTA ELECTRONICS BRASIL LTDA.	Manufacturing and sales of electronic products	100	100	100	Note 1 Note 2
78	Delta Electronics, Inc., DEIL-SG and DIH	Delta Electronics (Thailand) Public Company Limited (DET)	Manufacturing and exporting power supplies, other electronic parts and components	62.66	63.07	63.07	
79	DET	DET International Holding B.V. (DETH)	Equity investments	100	100	100	
80	〃	Delta Energy Systems (Singapore) PTE. LTD. (DESS)	Equity investments, trading, management and consultancy	100	100	100	
81	〃	Delta Green Industrial (Thailand) Co., Ltd. (DGiT)	Integration, sales, trading, installation and providing services of uninterruptible power supply, photovoltaic inverter, electric cars changer and data center	100	100	100	
82	〃	Delta Electronics (Vietnam) Company Limited	Sales of electronic products	100	100	100	
83	DET and DESS	DELTA ELECTRONICS INDIA MANUFACTURING PRIVATE LIMITED	Manufacturing and sales of electronic products	100	100	100	
84	DETH	DET Logistics (USA) Corporation	Providing logistics services in USA	100	100	100	
85	〃	Delta Energy Systems (Germany) GmbH	Development, marketing and sales of electronic products	100	100	100	
86	〃	Delta Energy Systems (India) Private Ltd.	Marketing and sales of electronic products	100	100	100	Note 11
87	DETH and DESS	Delta Electronics (Slovakia) s.r.o.	Manufacturing and sales of power supplies, power system and OEM power system	100	100	100	
88	DETH	Delta Energy Systems (Romania) S.R.L.	Research and development	-	-	100	Note 14

No.	Name of Investor	Name of Subsidiary	Main Business Activities	Ownership (%) June 30, 2026	December 31, 2025	June 30, 2025	Description
89	Delta Energy Systems (Germany) GmbH	Delta Energy Systems Mobility (Germany) GmbH	Manufacturing and sales of power supplies and others electronic products and property rights business	100	100	100	Note 15
90	DETH and DESS	Delta Electronics India Pvt. Ltd.	Manufacturing and marketing of non-telecom power system and uninterruptible power supply, and sales of uninterruptible power supply	100	100	100	
91	DESS	Delta Electronics (Myanmar) Co., Ltd.	Manufacturing of electronic products used in CMP manufacturing process and machinery	100	100	100	
92	〃	Delta Energy Systems (UK) Ltd.	Research and development of electronic products	100	100	100	
93	〃	Delta Greentech (Netherlands) B.V.	Equity investments	100	100	100	
94	DGiT, DESS/ DEIL-SG	ELTEK POWER CO., LTD.	Marketing and sales of power supplies	100	100	100	Note 2 Note 21
95	Delta Greentech (Netherlands) B.V.	Delta Energy Systems LLC	Marketing and sales of power systems	100	100	100	Note 11
96	DETH	Delta Electronics (Automotive) Americas Inc.	Research and development of automotive power and traction inverter	100	100	100	
97	DIH	Delta Intelligent Building Technologies (USA), LLC (DIBT-US)	Design and production of dedicated lighting system and facilities	100	100	100	Note 1 Note 2
98	DIBT-US	Amerlux Lighting Asia, LLC	Equity investments	100	100	100	Note 1 Note 2
99	Amerlux Lighting Asia, LLC	Amerlux Lighting Hong Kong Limited	〃	100	100	100	Note 1 Note 2
100	Amerlux Lighting Hong Kong Limited	Guangzhou Amerlux Lighting Solutions Company Limited	Wholesale of lighting fixture and decorative objects	100	100	100	Note 1 Note 2

No.	Name of Investor	Name of Subsidiary	Main Business Activities	Ownership (%) June 30, 2026	Ownership (%) December 31, 2025	Ownership (%) June 30, 2025	Description
101	DIH	Digital Projection International Limited (DPI)	Equity investments	100	100	100	Note 1 Note 2
102	DPI	Digital Projection Holdings Limited	〃	100	100	100	Note 1 Note 2
103	Digital Projection Holdings Limited	Digital Projection Limited	Research, development and sales of projector products	100	100	100	Note 1 Note 2
104	DIH	Trihedral Engineering Limited (Trihedral)	Graphic control software and related engineering services	100	100	100	Note 1 Note 2
105	Trihedral	Trihedral Inc.	〃	100	100	100	Note 1 Note 2
106	〃	Trihedral UK Limited	〃	100	100	100	Note 1 Note 2
107	DIH	Delta Intelligent Building Technologies (International) Holdings Limited (MNHL)	Equity investments	100	100	100	Note 1 Note 2 Note 23
108	MNHL	Delta Intelligent Building Technologies (International) Corporation (MNC)	Security surveillance software and hardware and related engineering services	100	100	100	Note 1 Note 2 Note 24
109	MNC	Delta Intelligent Building Technologies (International) Inc. (MNI)	〃	100	100	100	Note 1 Note 2 Note 25
110	〃	March Networks de Mexico, S.A. de C.V.	〃	100	100	100	Note 1 Note 2
111	〃	Delta Intelligent Building Technologies (International) Pty Limited (MNA)	〃	100	100	100	Note 1 Note 2 Note 26
112	〃	Delta Intelligent Building Technologies (International) Limited (MNL)	〃	100	100	100	Note 1 Note 2 Note 27
113	〃	March Networks (Singapore) Pte. Limited	〃	100	100	100	Note 1 Note 2
114	〃	March Networks B.V.	〃	100	100	100	Note 1 Note 2
115	March Networks B.V.	March Networks S.r.l.	〃	100	100	100	Note 1 Note 2

No.	Name of Investor	Name of Subsidiary	Main Business Activities	Ownership (%) June 30, 2026	December 31, 2025	June 30, 2025	Description
116	March Networks B.V.	March Networks (France) SAS	Security surveillance software and hardware and related engineering	100	100	100	Note 1 Note 2
117	DHK	Delta Electronics (Chongqing) Ltd.	Manufacturing electronic parts for power of electronic equipment	100	100	100	Note 1 Note 2
118	Delta Electronics, Inc.	Delmind Inc. (Delmind)	Provide vertical add-on value solution	100	100	70	Note 1 Note 2 Note 18
119	Delta Electronics, Inc. and DECC	Ancora Semiconductors Inc. (Ancora)	Gallium Nitride (GaN) technologies and solutions	75.58	75.58	74.27	Note 1 Note 2
120	DIH	UI Acquisition Holding Co.	Equity investments	100	100	100	Note 1 Note 2
121	UI Acquisition Holding Co.	UI Holding Co.	〃	100	100	100	Note 1 Note 2
122	UI Holding Co.	Universal Instruments Corporation	Precision automation solutions	100	100	100	Note 1 Note 2
123	〃	Hover-Davis, Inc.	〃	100	100	100	Note 1 Note 2 Note 11
124	UI Acquisition Holding Co. and UI Holding Co.	UI European Holdco Cooperatief U.A.	Equity investments	100	100	100	Note 1 Note 2
125	UI European Holdco Cooperatief U.A.	UNIVERSAL INSTRUMENTS LIMITED	Precision automation solutions	100	100	100	Note 1 Note 2
126	〃	Universal Instruments s.r.o.	〃	100	100	100	Note 1 Note 2
127	〃	Universal Instruments Mfg. (Shenzhen) Co. Ltd.	〃	100	100	100	Note 1 Note 2
128	UI Holding Co. and UI European Holdco Cooperatief U.A.	Universal Instrument de Mexico S.A. de C.V	〃	100	100	100	Note 1 Note 2
129	ELTEK NORWAY AS	Graterudveien 8 AS	Property rights business	100	100	100	Note 1 Note 2

No.	Name of Investor	Name of Subsidiary	Main Business Activities	Ownership (%) June 30, 2026	December 31, 2025	June 30, 2025	Description
130	March Networks S.r.l.	March Networks Poland Sp. Z o.o.	Research and development on business intelligence applications	100	100	100	Note 1 Note 2
131	Delta Electronics, Inc.	Atrust Computer Corporation (Atrust)	Research development, manufacturing and sales of Thin Client, Zero Client, server and management software	55.02	55.02	55.02	Note 1 Note 2
132	Atrust	Atrust Japan Corporation	Provide supporting services	100	100	100	Note 1 Note 2
133	〃	Atrust Computer Corporation	〃	100	100	100	Note 1 Note 2 Note 9
134	Delta Electronics, Inc.	Delta Energy Inc. (Delta Energy)	Providing energy technology services	100	100	100	Note 1 Note 2
135	DETH	Delta Electronics (Hungary) Kft.	Manufacturing of automotive and electronic products	-	100	100	Note 20
136	DIH、Delta Component Limited B.V./DIH	TB&C GmbH	Manufacturing, sales, technology service, research, development, and consultation of electric vehicle (EV) components	100	100	100	Note 1 Note 2 Note 16
137	TB&C GmbH	TB&C Outsert Center GmbH	Manufacturing and sales of EV components	-	-	100	Note 2 Note 16
138	〃	TB&C Technology GmbH	Technology service, research, development, and consultation of EV components	-	-	100	Note 2 Note 16
139	〃	TB&C Outsert International B.V.	Equity investments	100	100	100	Note 1 Note 2
140	TB&C Outsert International B.V.	TB&C Outsert Romania SRL	Manufacturing and sales of automobile components	100	100	100	Note 1 Note 2
141	TB&C Outsert International B.V. and TB&C GmbH	TB&C Outsert Mexico, S. De R.L. DE C.V.	〃	100	100	100	Note 1 Note 2

No.	Name of Investor	Name of Subsidiary	Main Business Activities	Ownership (%) June 30, 2026	December 31, 2025	June 30, 2025	Description
142	TB&C Outsert Mexico, S. De R.L. DE C.V. and TB&C Outsert International B.V.	TB&C Outsert Servicios, S. DE R.L. DE C.V.	Technology service	100	100	100	Note 1 Note 2
143	DET	PT Delta Electronics Indonesia	Trading and installation of electronic products	100	100	100	
144	DIH	DELTA ELECTRONICS (SOUTH AFRICA) (PTY) LTD	Sales of electronic products	100	100	100	Note 1 Note 2
145	Delta Electronics, Inc.	Delta Holding Inc. (Delta Holding)	Equity investments	100	100	100	Note 1 Note 2
146	DET	DELTA ELECTRONICS PHILIPPINES INC.	Sales and system integration services for power management, automotive, industrial automation, and energy infrastructure solutions	100	100	100	Note 8
147	DEN	Delta Electronics (Kazakhstan) Limited Liability Partnership	Sales of electronic products	100	100	100	Note 1 Note 2 Note 8
148	Delta Electronics, Inc.	ACT Holdings Company Limited	Equity investments	-	-	-	Note 7
149	〃	ACT Genomics Holdings Company Limited	〃	100	100	-	Note 1 Note 7 Note 8
150	ACT Genomics Holdings Company Limited	ACT GENOMICS (SINGAPORE) PTE. LTD.	Genetic Testing Business Development Office	100	100	-	Note 1 Note 8
151	〃	ACT Genomics Co., Ltd.	Cancer Genomic Testing Laboratory and Data Analysis Services	100.00	99.92	-	Note 1 Note 8
152	〃	ACT Genomics (Hong Kong) Limited	Basic Genetic Testing Laboratory Services and Business Sales Representative Office	100	100	-	Note 1 Note 8
153	〃	ACT Genomics (IP) Limited	Centralized management of company-generated patents	100	100	-	Note 1 Note 8
154	〃	Sanomics Holdings Limited	Equity investments	100	100	-	Note 1 Note 8

No.	Name of Investor	Name of Subsidiary	Main Business Activities	Ownership (%) June 30, 2026	December 31, 2025	June 30, 2025	Description
155	ACT Genomics Holdings Company Limited	MC DIAGNOSTICS LTD.	Providing HLA typing, antibody testing, and blood group diagnosis using the ALDAS platform	-	100	-	Note 8 Note 22
156	〃	ACT Genomics Japan Co., Ltd.	Genetic Testing Business Development Office	100	100	-	Note 1 Note 8
157	ACT Genomics Co., Ltd.	ACT Medical Instrument Co., Ltd.	Medical Device Sales Company for Diagnostic Products	100	100	-	Note 1 Note 8 Note 11
158	ACT Genomics (Hong Kong) Limited	ACT Genomics HK Lab Limited	Basic Genetic Testing Laboratory Services	100	100	-	Note 1 Note 8
159	Sanomics Holdings Limited	Sanomics Limited	Basic Genetic Testing Laboratory Services and Business Sales Representative Office	100	100	-	Note 1 Note 8
160	Sanomics Limited	ACT Genomics (Thailand) Limited	〃	100	100	-	Note 1 Note 8
161	DIH	Delta Electronics Arabia Company	Sales of electronic products	100	100	-	Note 1 Note 8 Note 9
162	〃	Delta Controls Germany GmbH (DCG)	Provide system integration solutions	100	-	-	Note 1 Note 19
163	DEIL-SG	Delta Electronics Intl (Malaysia) Sdn. Bhd.	Manufacturing of electrical equipment electronic components and others	100	-	-	Note 1 Note 19
164	DEN	Noda RF Technologies Co., Ltd.	Provision of Radio Frequency System (RF System)	100	-	-	Note 1 Note 19
165	〃	NRF KOREA Co., Ltd.	Manufacturing and sale of high-frequency power supply equipment and DC power supply equipment	100	-	-	Note 1 Note 19
166	ELTEK NORWAY AS	Eltek US Inc.	Manufacturing and sales of power supplies and others	100	-	-	Note 1 Note 9 Note 19

Note 1: As the subsidiaries do not meet the definition of significant subsidiaries, their financial statements as at June 30, 2026 were not reviewed by independent auditors.

Note 2: As the subsidiaries do not meet the definition of significant subsidiaries, their financial statements as at June 30, 2025 were not reviewed by independent auditors.

Note 3: Formerly named DELTA ELECTRONICS MEA DMCC and was renamed as DELTA ELECTRONICS MEA– FZCO in January 2026.

Note 4: 71% of shares are held through others due to local regulations.

Note 5: In January 2026, Delta Greentech SGP Pte. Ltd. issued new shares to Boom Treasure Limited (Boom) to acquire its equity interest of Delta Greentech (China) Co., Ltd.

Note 6: Formerly named Loy Tec Electronics GmbH and was renamed as Delta Intelligent Building Technologies (Europe) GmbH in March 2026.

Note 7: The company was newly established in September 2025 and underwent organizational restructuring in November 2025. After combination, ACT Genomics Holdings Company Limited was the surviving company, with ACT Holdings Company Limited as the dissolved company.

Note 8: The company was newly established or acquired through merger during 2025.

Note 9: The capital has not yet been injected.

Note 10: Formerly named DELTA ELECTRONICS NORWAY AS and was renamed as ELTEK NORWAY AS in June 2026.

Note 11: Closed for business.

Note 12: Formerly named Addtron Technology (Japan), Inc. and was renamed as Delta Facilities (Japan), Inc. in July 2025.

Note 13: Control was lost upon disposal in August 2025.

Note 14: This company had been liquidated in August 2025.

Note 15: Formerly named Delta Energy Systems Property (Germany) GmbH and was renamed as Delta Energy Systems Mobility (Germany) GmbH in September 2025.

Note 16: Formerly named TB&C Holding GmbH and was renamed as TB&C GmbH; TB&C Outsert Center GmbH and TB&C Technology GmbH were merged into TB&C GmbH, with TB&C GmbH as the surviving entity and the former two as the dissolved entities in August 2025.

Note 17: This company had been liquidated in September 2025.

Note 18: The company had entered the dissolution period on December 31, 2025.

Note 19: The company was newly established or acquired through merger during 2026.

Note 20: This company had been liquidated in March 2026.

Note 21: Delta Electronics Int'l (Singapore) Pte. Ltd. disposed of its 100% equity interest in ELTEK POWER CO., LTD. to Delta Green Industrial (Thailand) Co., Ltd. and Delta Energy Systems (Singapore) Pte. Ltd. in January 2026.

Note 22: Control was lost upon disposal in March 2026.

Note 23: Formerly named March Networks Holdings Ltd. and was renamed as Delta Intelligent Building Technologies (International) Holdings Limited in April 2026.

Note 24: Formerly named March Networks Corporation and was renamed as Delta Intelligent Building Technologies (International) Corporation in April 2026.

Note 25: Formerly named March Networks, Inc. and was renamed as Delta Intelligent Building Technologies (International) Inc. in April 2026.

Note 26: Formerly named March Networks (Australia) Pty Limited and was renamed as Delta Intelligent Building Technologies (International) Pty Limited in April 2026.

Note 27: Formerly named March Networks Limited and was renamed as Delta Intelligent Building Technologies (International) Limited in April 2026.

C. Subsidiaries not included in the consolidated financial statements: None.

D. Adjustments for subsidiaries with different balance sheet dates: None.

E. Significant restrictions: None.

F. Subsidiaries that have non-controlling interests that are material to the Group:

As at June 30, 2026, December 31, 2025, and June 30, 2025, the non-controlling interest amounted to \$56,514,152, \$57,331,027 and \$48,700,102, respectively. The information on non-controlling interest and respective subsidiaries is as follows:

		Non-controlling interest			
		June 30, 2026		December 31, 2025	
Name of subsidiary	Principal place of business	Amount	Ownership (%)	Amount	Ownership (%)
Vivotek Inc. (Vivotek) (Note)	Taiwan	$ -	-%	$ 3,261,338	43.12%
Delta Electronics (Thailand) Public Company limited (DET)	Thailand	53,000,499	37.34%	50,733,385	36.93%

		Non-controlling interest	
		June 30, 2025	
Name of subsidiary	Principal place of business	Amount	Ownership (%)
Vivotek Inc. (Vivotek)	Taiwan	$ 3,265,739	43.25%
Delta Electronics (Thailand) Public Company limited (DET)	Thailand	42,366,802	36.93%

Note: In the first half of 2026, the Group acquired 43.12% of Vivotek's issued shares. For related information, please refer to Note 6(31). The Group assessed that the amounts of comprehensive income (loss) and cash flows attributable to the relevant non-controlling interest in the first half of 2026 were not material.

Summarised financial information of the subsidiaries:

Balance sheets

	DET		
	June 30, 2026	December 31, 2025	June 30, 2025
Current assets	$ 129,322,918	$ 104,271,436	$ 79,417,485
Non-current assets	96,847,009	91,534,208	79,980,499
Current liabilities	(78,443,682)	(51,572,163)	(39,376,085)
Non-current liabilities	(4,971,933)	(5,940,932)	(4,787,464)
Total net assets	$ 142,754,312	$ 138,292,549	$ 115,234,435

	Vivotek	
	December 31, 2025	June 30, 2025
Current assets	$ 4,339,000	$ 5,099,915
Non-current assets	5,516,535	5,461,912
Current liabilities	(2,167,198)	(2,930,724)
Non-current liabilities	(216,719)	(161,190)
Total net assets	$ 7,471,618	$ 7,469,913

Statements of comprehensive income

	DET	
	Three months ended June 30,	
	2026	2025
Revenue	$ 63,046,060	$ 41,294,726
Profit before income tax	6,701,557	4,596,375
Income tax expense	(1,281,754)	(712,461)
Profit for the period from continuing operations	5,419,803	3,883,914
Other comprehensive income (loss), net of tax	294,872	(429,837)
Total comprehensive income for the period	$ 5,714,675	$ 3,454,077
Comprehensive income attributable to non-controlling interest	$ 2,133,860	$ 1,275,591
Dividends paid to non-controlling interest	$ 2,725,886	$ 2,043,802

	DET	
	Six months ended June 30,	
	2026	2025
Revenue	$ 124,249,850	$ 82,428,340
Profit before income tax	16,711,408	10,214,190
Income tax expense	(2,640,938)	(1,467,530)
Profit for the period from continuing operations	14,070,470	8,746,660
Other comprehensive income (loss), net of tax	1,020,698	(288,910)
Total comprehensive income for the period	$ 15,091,168	$ 8,457,750
Comprehensive income attributable to non-controlling interest	$ 5,635,042	$ 3,123,447
Dividends paid to non-controlling interest	$ 2,725,886	$ 2,043,802

	Vivotek
	Three months ended June 30, 2025
Revenue	$ 2,059,766
Loss before income tax	(99,565)
Income tax benefit	3,194
Loss for the period from continuing operations	(96,371)
Other comprehensive loss, net of tax	(66,392)
Total comprehensive loss for the period	($ 162,763)
Comprehensive loss attributable to non-controlling interest	($ 69,699)
Dividends paid to non-controlling interest	$ 86,112

	Vivotek
	Six months ended June 30, 2025
Revenue	$ 4,031,779
Loss before income tax	(54,502)
Income tax expense	(9,348)
Loss for the period from continuing operations	(63,850)
Other comprehensive loss, net of tax	(56,978)
Total comprehensive loss for the period	($ 120,828)
Comprehensive loss attributable to non-controlling interest	($ 49,520)
Dividends paid to non-controlling interest	$ 86,112

Statements of cash flows

	DET	
	Six months ended June 30,	
	2026	2025
Net cash provided by operating activities	$ 13,346,526	$ 10,904,044
Net cash used in investing activities	(11,451,619)	(8,448,735)
Net cash used in financing activities	(4,714,698)	(5,540,004)
Effect of exchange rates on cash and cash equivalents	36,790	(264,338)
Decrease in cash and cash equivalents	(2,783,001)	(3,349,033)
Cash and cash equivalents, beginning of period	20,326,623	15,108,979
Cash and cash equivalents, end of period	$ 17,543,622	$ 11,759,946

	Vivotek
	Six months ended June 30, 2025
Net cash provided by operating activities	$ 71,668
Net cash used in investing activities	(55,352)
Net cash provided by financing activities	402,021
Effect of exchange rates on cash and cash equivalents	(47,652)
Increase in cash and cash equivalents	370,685
Cash and cash equivalents, beginning of period	1,771,206
Cash and cash equivalents, end of period	$ 2,141,891

(4) Employee benefits

Pensions

Defined benefit plan

Pension cost for the interim period is calculated on a year-to-date basis by using the pension cost rate derived from the actuarial valuation at the end of the prior financial year, adjusted for significant market fluctuations since that time and for significant curtailments, settlements, or other significant one-off events. Also, the related information is disclosed accordingly.

(5) Income tax

The interim period income tax expense is recognised based on the estimated average annual effective income tax rate expected for the full financial year applied to the pretax income of the interim period, and the related information is disclosed accordingly.

5. CRITICAL ACCOUNTING JUDGEMENTS, ESTIMATES AND KEY SOURCES OF ASSUMPTION UNCERTAINTY

There was no significant change in the reporting period. Refer to Note 5 in the consolidated financial statements for the year ended December 31, 2025.

6. DETAILS OF SIGNIFICANT ACCOUNTS

(1) Cash and cash equivalents

	June 30, 2026	December 31, 2025	June 30, 2025
Cash on hand	$ 6,209	$ 6,707	$ 5,682
Checking accounts and demand deposits	81,755,470	76,392,865	56,499,100
Time deposits	100,581,225	74,673,439	82,848,853
Cash equivalents	7,300	99,164	174,333
	$ 182,350,204	$ 151,172,175	$ 139,527,968

A. The Group associates with a variety of financial institutions all with high credit quality to disperse credit risk, so it expects that the probability of counterparty default is remote.

B. Details of the Group’s cash and cash equivalents pledged to others as collateral are provided in Note 8.

(2) Financial assets and liabilities at fair value through profit or loss

Asset Items	June 30, 2026	December 31, 2025	June 30, 2025
Current items:			
Financial assets mandatorily measured at fair value through profit or loss			
Listed stocks	$ 3,511,575	$ 3,079,965	$ 3,165,159
Emerging stocks	231,101	78,826	84,115
Derivatives	124,115	489,064	376,597
Hybrid instrument- Convertible bonds	77,670	76,573	71,267
	$ 3,944,461	$ 3,724,428	$ 3,697,138

Asset Items	June 30, 2026	December 31, 2025	June 30, 2025
Non-current items:			
Financial assets mandatorily measured at fair value through profit or loss			
Listed stocks	$ 322,868	$ 55,070	$ 95,236
Emerging stocks	1,363,337	408,448	90,696
Unlisted stocks	1,027,732	910,259	1,104,675
Hybrid instrument- Convertible preferred stocks	243,296	243,296	227,051
Others	118,549	-	-
	$ 3,075,782	$ 1,617,073	$ 1,517,658

Liability Items	June 30, 2026	December 31, 2025	June 30, 2025
Current items:			
Financial liabilities held for trading derivatives	$ 701,899	$ 101,290	$ 149,314

A. The Group has recognised gain (loss) from financial assets and liabilities at fair value of \$2,120,148, (\$766,435), \$732,254 and (\$556,638) for the three months and six months ended June 30, 2026 and 2025, respectively.

B. Details of the transactions and contract information in respect of derivative financial assets and liabilities for which the Group did not adopt hedge accounting are as follows:

	June 30, 2026		
Financial instruments	Contract amount (nominal principal) (in thousands)		Contract period
Forward exchange contracts:			
- Sell AUD / Buy USD	AUD	12,550	2026.02.25~2026.11.27
- Sell BRL / Buy USD	BRL	28,293	2026.06.09~2026.07.23
- Sell CHF / Buy EUR	CHF	730	2026.05.04~2026.07.29
- Sell EUR / Buy GBP	EUR	1,130	2026.05.12~2026.07.22
- Sell EUR / Buy NOK	EUR	11,750	2026.03.23~2026.09.30
- Sell EUR / Buy USD	EUR	114,500	2025.12.11~2026.12.28
- Sell GBP / Buy NOK	GBP	5	2026.04.30~2026.07.30
- Sell HKD / Buy USD	HKD	75,500	2025.12.05~2026.12.28
- Sell INR / Buy USD	INR	664,000	2026.06.22~2026.09.28
- Sell JPY / Buy USD	JPY	1,350,000	2026.02.13~2026.09.29
- Sell THB / Buy JPY	THB	72,060	2026.05.19~2026.08.27
- Sell THB / Buy USD	THB	22,000	2026.05.07~2026.08.11
- Sell USD / Buy CHF	USD	4,500	2026.04.29~2026.09.08
- Sell USD / Buy CZK	USD	1,500	2026.05.29~2026.08.25
- Sell USD / Buy EUR	USD	4,303	2026.06.18~2026.07.23
- Sell USD / Buy GBP	USD	6,000	2026.06.08~2026.08.28
- Sell USD / Buy NOK	USD	7,350	2026.03.23~2026.09.29
- Sell USD / Buy RMB	USD	374,000	2026.05.08~2026.08.07
- Sell USD / Buy THB	USD	720,000	2026.03.04~2026.11.05
- Sell USD / Buy TWD	USD	434,000	2026.05.25~2026.07.31
Cross currency swap:			
- Sell PLN / Buy NOK	PLN	2,900	2026.06.29~2026.09.30

	December 31, 2025		
Financial instruments	Contract amount (nominal principal) (in thousands)		Contract period
Forward exchange contracts:			
- Sell AUD / Buy USD	AUD	4,170	2025.08.25~2026.05.28
- Sell BRL / Buy USD	BRL	49,442	2025.12.08~2026.01.16
- Sell EUR / Buy NOK	EUR	12,500	2025.10.14~2026.03.31
- Sell EUR / Buy USD	EUR	106,100	2025.07.23~2026.07.30
- Sell GBP / Buy NOK	GBP	70	2025.10.15~2026.02.16
- Sell HKD / Buy USD	HKD	91,000	2025.06.30~2026.07.30
- Sell INR / Buy USD	INR	452,288	2025.12.05~2026.01.29
- Sell JPY / Buy USD	JPY	3,230,000	2025.08.14~2026.05.21
- Sell THB / Buy JPY	THB	20,740	2025.11.27~2026.01.26
- Sell USD / Buy CHF	USD	70	2025.12.29~2026.01.07

Financial instruments	December 31, 2025		
	Contract amount (nominal principal) (in thousands)		Contract period
Forward exchange contracts:			
- Sell USD / Buy CZK	USD	1,500	2025.11.28~2026.02.23
- Sell USD / Buy INR	USD	2,000	2025.12.03~2026.01.27
- Sell USD / Buy NOK	USD	5,700	2025.11.11~2026.03.30
- Sell USD / Buy RMB	USD	259,000	2025.11.17~2026.02.06
- Sell USD / Buy THB	USD	744,000	2025.08.26~2026.04.29
- Sell USD / Buy TWD	USD	400,000	2025.12.01~2026.01.30
- Sell USD / Buy GBP	USD	1,000	2025.12.17~2026.01.16
- Sell SGD / Buy USD	SGD	4,000	2025.11.26~2026.03.26
Cross currency swap:			
- Sell PLN / Buy NOK	PLN	2,900	2025.12.29~2026.03.31

Financial instruments	June 30, 2025		
	Contract amount (nominal principal) (in thousands)		Contract period
Forward exchange contracts:			
- Sell AUD / Buy USD	AUD	3,130	2025.02.05~2025.10.30
- Sell BRL / Buy USD	BRL	15,633	2025.06.11~2025.07.23
- Sell EUR / Buy NOK	EUR	12,000	2025.04.03~2025.09.12
- Sell EUR / Buy USD	EUR	67,300	2025.02.07~2025.12.30
- Sell EUR / Buy GBP	EUR	2,000	2025.06.27~2025.08.21
- Sell EUR / Buy CHF	EUR	1,000	2025.04.10~2025.07.14
- Sell HKD / Buy USD	HKD	75,000	2025.01.15~2026.01.29
- Sell INR / Buy USD	INR	386,471	2025.06.06~2025.07.28
- Sell JPY/ Buy USD	JPY	2,165,000	2025.02.05~2025.12.18
- Sell THB / Buy JPY	THB	52,260	2025.05.26~2025.08.26
- Sell USD / Buy CZK	USD	1,500	2025.05.30~2025.08.21
- Sell USD / Buy NOK	USD	5,100	2025.03.04~2025.09.30
- Sell USD / Buy RMB	USD	220,000	2025.05.26~2025.08.08
- Sell USD / Buy THB	USD	541,000	2025.03.25~2025.10.30
- Sell USD / Buy CHF	USD	1,000	2025.06.18~2025.08.15
- Sell GBP / Buy NOK	GBP	900	2025.04.07~2025.07.09
- Sell GBP / Buy USD	GBP	487	2025.05.07~2025.07.09
- Sell NTD / Buy USD	NTD	2,243,045	2025.05.13~2025.08.19
Cross currency swap:			
- Sell EUR / Buy NOK	EUR	20,700	2025.06.26~2025.09.30
- Sell PLN / Buy NOK	PLN	2,900	2025.06.26~2025.09.30

The Group entered into forward exchange contracts and cross currency swap to manage exposures to foreign exchange rate fluctuations of import or export sales, loans between related parties and dividend distribution within the Group. However, the forward exchange transactions did not meet the criteria for hedge accounting. Therefore, the Group did not apply hedge accounting.

C. The Group has no financial assets at fair value through profit or loss pledged to others.

D. Information relating to credit risk is provided in Note 12(2).

(3) Financial assets at fair value through other comprehensive income

Items		June 30, 2026		December 31, 2025		June 30, 2025
Non-current items:						
Equity instruments						
Listed stocks	$	2,313,370	$	760,567	$	748,622
Unlisted stocks		2,241,460		1,165,334		1,001,790
	$	4,554,830	$	1,925,901	$	1,750,412

A. The Group has elected to classify investments that are considered to be strategic investments as financial assets at fair value through other comprehensive income. The fair value of such investments amounted to $4,554,830, $1,925,901 and $1,750,412 as at June 30, 2026, December 31, 2025, and June 30, 2025, respectively.

B. In the first half of 2026, the Group disposed certain investments that no longer served strategic purposes. In addition, the Group obtained control of Noda RF Technologies Co., Ltd. in June 2026 through its original investment in the entity, which was treated as a subsequent acquisition after disposal. The fair value of the aforementioned investments amounted to $111,052 and the price difference of $41,702 was transferred from other equity interest to retained earnings. The cumulative gain on disposal was $41,702. In the first half of 2025, no shares were sold and no gain or loss on disposal was recognised.

C. Amounts recognised in profit or loss and other comprehensive income in relation to the financial assets at fair value through other comprehensive income are listed below:

	Three months ended June 30,			
		2026		2025
Equity instruments at fair value through other comprehensive income				
Fair value change recognised in other comprehensive income				
Held at end of period	$	169,388	($	216,246)
Derecognised during the period		41,702		-
	$	211,090	($	216,246)
Cumulative gain reclassified to retained earnings due to derecognition	$	41,702	$	-
Dividend income recognised in profit or loss				
Held at end of period	$	71,600	$	83,323

	Six months ended June 30,	
	2026	2025
Equity instruments at fair value through other comprehensive income		
Fair value change recognised in other comprehensive income		
Held at end of period	$ 1,638,311	($ 242,928)
Derecognised during the period	41,702	-
	$ 1,680,013	($ 242,928)
Cumulative gain reclassified to retained earnings due to derecognition	$ 41,702	$ -
Dividend income recognised in profit or loss		
Held at end of period	$ 99,309	$ 158,255

D. As at June 30, 2026, December 31, 2025, and June 30, 2025, without taking into account any collateral held or other credit enhancements, the maximum exposure to credit risk in respect of the amount that best represents the financial assets at fair value through other comprehensive income held by the Group were $4,554,830, $1,925,901 and $1,750,412, respectively.

E. The Group has no financial assets at fair value through other comprehensive income pledged to others as collateral.

(4) Hedging financial assets and liabilities

A. As at June 30, 2026, December 31, 2025, and June 30, 2025, the Group's hedging financial assets and liabilities are all $0.

B. Information on cash flow hedges and hedges of net investments in foreign operations recognised in profit or loss and other comprehensive income:

	2026	2025
Other equity		
At January 1	$ 130,409	$ 129,917
Add: Gain on hedge effectiveness-amount recognised in other comprehensive income	-	492
At June 30	$ 130,409	$ 130,409

(a) The purpose of hedge accounting is that the hedged highly probable forecast transactions denominated in foreign currency are expected to occur, which are recycled into profit or loss in the period or periods when the hedged item affects profit or loss.

(b) Hedges of net investments in foreign operations

In the first quarter of 2018, due to the reorganisation of the Group, the risk of USD exchange rate fluctuating by fair value initially designated as hedged items of hedges of net investments in foreign operations was no longer material. Consequently, the hedge relationship did not meet the conditions of hedge accounting. The effective portion of hedges of net investments in foreign operations was accumulated in other equity previously. Since the foreign operations was not disposed, it was not reclassified from equity to profit or loss.

(5) Notes and accounts receivable

	June 30, 2026	December 31, 2025	June 30, 2025
Notes receivable	$ 2,935,688	$ 2,482,652	$ 1,677,296
Accounts receivable	$ 141,272,613	$ 120,236,664	$ 90,656,964
Less: Allowance for uncollectible accounts	(1,264,706)	(1,011,648)	(897,782)
	$ 140,007,907	$ 119,225,016	$ 89,759,182
Overdue receivables (shown as other non-current assets)	$ 1,213,817	$ 404,185	$ 354,116
Less: Allowance for uncollectible accounts	(1,213,817)	(404,185)	(354,116)
	$ -	$ -	$ -

A. The aging analysis of accounts receivable is as follows:

	June 30, 2026	December 31, 2025	June 30, 2025
Not past due	$ 131,111,627	$ 104,122,994	$ 83,890,981
1 to 90 days	8,033,401	14,629,961	5,315,037
91 to 180 days	1,118,023	843,593	537,176
181 to 365 days	592,718	150,616	446,089
Over 366 days	416,844	489,500	467,681
	$ 141,272,613	$ 120,236,664	$ 90,656,964

The above aging analysis was based on past due date.

B. As at June 30, 2026, December 31, 2025, and June 30, 2025, there was no notes receivable past due.

C. As at June 30, 2026, December 31, 2025, and June 30, 2025, accounts receivable and notes receivable were all from contracts with customers. As at January 1, 2025, the balance of receivables from contracts with customers amounted to $90,599,397.

D. Details of the Group's accounts receivable pledged to others as collateral are provided in Note 8.

E. As at June 30, 2026, December 31, 2025, and June 30, 2025, without taking into account any collateral held or other credit enhancements, the maximum exposure to credit risk in respect of the amount that best represents the Group's notes receivable and accounts receivable was the carrying amount.

F. Information relating to credit risk is provided in Note 12(2).

(6) Inventories

	June 30, 2026		
	Cost	Allowance for valuation loss	Book value
Raw materials	$ 50,249,372	($ 6,679,050)	$ 43,570,322
Work in process	17,425,664	(50,321)	17,375,343
Finished goods	88,038,147	(10,426,743)	77,611,404
Inventory in transit	837,105	-	837,105
	$ 156,550,288	($ 17,156,114)	$ 139,394,174

	December 31, 2025		
	Cost	Allowance for valuation loss	Book value
Raw materials	$ 36,986,382	($ 6,452,945)	$ 30,533,437
Work in process	13,193,398	(81,493)	13,111,905
Finished goods	66,517,237	(9,357,155)	57,160,082
Inventory in transit	672,884	-	672,884
	$ 117,369,901	($ 15,891,593)	$ 101,478,308

	June 30, 2025		
	Cost	Allowance for valuation loss	Book value
Raw materials	$ 32,135,967	($ 7,385,899)	$ 24,750,068
Work in process	10,311,215	(77,522)	10,233,693
Finished goods	54,840,352	(9,185,728)	45,654,624
Inventory in transit	891,286	-	891,286
	$ 98,178,820	($ 16,649,149)	$ 81,529,671

The cost of inventories recognised as expense or loss for the period:

	Three months ended June 30, 2026	Three months ended June 30, 2025
Cost of goods sold	$ 104,953,735	$ 76,868,615
Loss on (gain on recovery of) market value decline and obsolete and slow-moving inventories (Note)	1,922,098	(376,152)
Others	(652,589)	(368,229)
	$ 106,223,244	$ 76,124,234

Note: Due to the realization of a portion of the Group's inventory that had previously been written down, an inventory recovery gain was recognised.

	Six months ended June 30, 2026	Six months ended June 30, 2025
Cost of goods sold	$ 198,470,657	$ 153,576,080
Loss on market value decline and obsolete and slow-moving inventories	3,139,072	708,394
Others	(1,806,340)	(766,735)
	$ 199,803,389	$ 153,517,739

(7) Property, plant and equipment

At January 1, 2026	Land	Buildings and structures	Machinery equipment	Testing equipment	Others	Unfinished construction and equipment under acceptance	Total
Cost	$ 28,230,527	$ 79,480,391	$ 84,804,526	$ 37,488,251	$ 32,739,053	$ 18,371,545	$ 281,114,293
Accumulated depreciation and impairment	-	(28,990,828)	(60,324,940)	(24,703,185)	(25,055,497)	-	(139,074,450)
	$ 28,230,527	$ 50,489,563	$ 24,479,586	$ 12,785,066	$ 7,683,556	$ 18,371,545	$ 142,039,843
2026							
Opening net book amount	$ 28,230,527	$ 50,489,563	$ 24,479,586	$ 12,785,066	$ 7,683,556	$ 18,371,545	$ 142,039,843
Additions (Note)	214,848	2,782,881	7,715,772	8,342,065	1,963,298	9,653,125	30,671,989
Acquired through business combinations	82,744	167,775	10,200	-	8,108	-	268,827
Disposals	-	(152,924)	(129,652)	(13,463)	(160,550)	-	(456,589)
Transfers	-	3,319,431	2,492,425	174,763	729,808	(6,716,427)	-
Depreciation charge	-	(2,064,774)	(6,688,643)	(3,126,094)	(1,901,950)	-	(13,781,461)
Net exchange differences	(77,147)	(110,130)	43,411	(230,587)	(12,290)	41,682	(345,061)
Closing net book amount	$ 28,450,972	$ 54,431,822	$ 27,923,099	$ 17,931,750	$ 8,309,980	$ 21,349,925	$ 158,397,548
At June 30, 2026							
Cost	$ 28,450,972	$ 85,828,675	$ 91,834,427	$ 44,870,152	$ 34,490,418	$ 21,349,925	$ 306,824,569
Accumulated depreciation and impairment	-	(31,396,853)	(63,911,328)	(26,938,402)	(26,180,438)	-	(148,427,021)
	$ 28,450,972	$ 54,431,822	$ 27,923,099	$ 17,931,750	$ 8,309,980	$ 21,349,925	$ 158,397,548

Note: The additions were net of government grants.

At January 1, 2025	Land	Buildings and structures	Machinery equipment	Testing equipment	Others	Unfinished construction and equipment under acceptance	Total
Cost	$ 19,312,614	$ 72,404,233	$ 78,955,236	$ 31,242,240	$ 31,074,908	$ 10,164,941	$ 243,154,172
Accumulated depreciation and impairment	-	(26,989,126)	(54,543,983)	(22,435,635)	(23,475,004)	-	(127,443,748)
	$ 19,312,614	$ 45,415,107	$ 24,411,253	$ 8,806,605	$ 7,599,904	$ 10,164,941	$ 115,710,424
2025							
Opening net book amount	$ 19,312,614	$ 45,415,107	$ 24,411,253	$ 8,806,605	$ 7,599,904	$ 10,164,941	$ 115,710,424
Additions (Note)	344,643	1,364,420	3,638,403	3,214,037	1,393,707	9,016,412	18,971,622
Acquired through business combinations	-	-	447,539	-	-	-	447,539
Disposals	-	(12,768)	(16,847)	(3,150)	(2,188)	-	(34,953)
Transfers	6,077	596,265	975,185	180,496	(231,183)	(1,526,840)	-
Depreciation charge	-	(1,523,868)	(5,833,598)	(2,102,819)	(1,695,725)	-	(11,156,010)
Net exchange differences	(551,194)	(2,581,736)	(1,638,864)	(522,765)	(507,713)	(1,078,624)	(6,880,896)
Closing net book amount	$ 19,112,140	$ 43,257,420	$ 21,983,071	$ 9,572,404	$ 6,556,802	$ 16,575,889	$ 117,057,726
At June 30, 2025							
Cost	$ 19,112,140	$ 69,494,405	$ 75,730,441	$ 31,919,032	$ 29,306,633	$ 16,575,889	$ 242,138,540
Accumulated depreciation and impairment	-	(26,236,985)	(53,747,370)	(22,346,628)	(22,749,831)	-	(125,080,814)
	$ 19,112,140	$ 43,257,420	$ 21,983,071	$ 9,572,404	$ 6,556,802	$ 16,575,889	$ 117,057,726

Note: The additions were net of government grants.

A. The Group’s property, plant and equipment are mainly owner-occupied.

B. No significant interest expense was capitalized as part of property, plant and equipment.

C. Information about the property, plant and equipment that were collateralized to others as collateral is provided in Note 8.

(8) Leasing arrangements - lessee

A. The Group leases various assets including land, buildings and transportation equipment. Rental contracts are typically made for periods of 1 to 21 years. Lease terms are negotiated on an individual basis and contain a wide range of different terms and conditions. The lease agreements do not impose covenants, but leased assets may not be used as security for borrowing purposes.

B. The carrying amount of right-of-use assets and the depreciation charge are as follows:

	June 30, 2026		December 31, 2025		June 30, 2025	
	Book value		Book value		Book value	
Land	$	1,941,452	$	1,917,856	$	1,841,060
Buildings and structures		2,598,178		2,248,651		2,153,204
Transportation equipment		227,452		251,394		172,963
Other equipment		136,525		141,282		152,021
	$	4,903,607	$	4,559,183	$	4,319,248

	Three months ended June 30,			
	2026		2025	
	Depreciation charge		Depreciation charge	
Land	$	15,150	$	15,547
Buildings and structures		190,524		164,149
Transportation equipment		35,020		27,327
Other equipment		6,571		14,407
	$	247,265	$	221,430

	Six months ended June 30,			
	2026		2025	
	Depreciation charge		Depreciation charge	
Land	$	30,032	$	31,647
Buildings and structures		376,441		323,557
Transportation equipment		67,336		55,126
Other equipment		12,963		30,692
	$	486,772	$	441,022

C. For the six months ended June 30, 2026 and 2025, the additions to right-of-use assets (excluding those acquired through business combinations) were $595,892 and $506,362, respectively.

D. Information on profit or loss in relation to lease contracts is as follows:

	Three months ended June 30,			
	2026		2025	
Items affecting profit or loss				
Interest expense on lease liabilities	$	22,727	$	19,485
Expense on short-term lease contracts	$	357,375	$	254,671

	Six months ended June 30,			
	2026		2025	
Items affecting profit or loss				
Interest expense on lease liabilities	$	45,655	$	38,555
Expense on short-term lease contracts	$	699,673	$	493,751

E. For the six months ended June 30, 2026 and 2025, the Group's total cash outflow for leases were $1,179,525 and $1,107,517, respectively.

F. Extension options

(a) Extension options are included in the Group's lease contracts pertaining to certain land. These terms and conditions are the lessor's general practice and for the Group to effectively utilise the assets.

(b) In determining the lease term, the Group takes into consideration all facts and circumstances that create an economic incentive to exercise an extension option. The assessment of lease period is reviewed if a significant event occurs which affects the assessment.

(9) Investment property

	2026					
	Land		Buildings and structures		Total	
At January 1						
Cost	$	1,552,066	$	659,115	$	2,211,181
Accumulated depreciation and impairment		-	(	35,526)	(	35,526)
	$	1,552,066	$	623,589	$	2,175,655
Opening net book amount as at January 1	$	1,552,066	$	623,589	$	2,175,655
Depreciation charge		-	(	9,905)	(	9,905)
Closing net book amount as at June 30	$	1,552,066	$	613,684	$	2,165,750
At June 30						
Cost	$	1,552,066	$	659,115	$	2,211,181
Accumulated depreciation and impairment		-	(	45,431)	(	45,431)
	$	1,552,066	$	613,684	$	2,165,750

	2025		
	Land	Buildings and structures	Total
At January 1			
Cost	$ 3,321,438	$ 1,431,324	$ 4,752,762
Accumulated depreciation and impairment	-	(33,774)	(33,774)
	$ 3,321,438	$ 1,397,550	$ 4,718,988
Opening net book amount as at January 1	$ 3,321,438	$ 1,397,550	$ 4,718,988
Depreciation charge	-	(21,509)	(21,509)
Closing net book amount as at June 30	$ 3,321,438	$ 1,376,041	$ 4,697,479
At June 30			
Cost	$ 3,321,438	$ 1,431,324	$ 4,752,762
Accumulated depreciation and impairment	-	(55,283)	(55,283)
	$ 3,321,438	$ 1,376,041	$ 4,697,479

A. Rental income from investment property

	Three months ended June 30,	
	2026	2025
Rental income from investment property	$ 11,755	$ 20,128
Direct operating expenses arising from the investment property that generated rental income during the period	$ 4,754	$ 8,814
Direct operating expenses arising from the investment property that did not generate rental income during the period	$ 226	$ 2,000

	Six months ended June 30,	
	2026	2025
Rental income from investment property	$ 23,647	$ 41,268
Direct operating expenses arising from the investment property that generated rental income during the period	$ 9,455	$ 17,530
Direct operating expenses arising from the investment property that did not generate rental income during the period	$ 450	$ 3,979

B. As of June 30, 2026, December 31, 2025, and June 30, 2025, the fair value of the Group's investment property amounted to $2,641,598, $2,574,990 and $5,380,818, respectively, which was valued based on self-assessment based on transaction trends in nearby areas, the assessment results of the professional appraisers and the announced land value of the Land Administration Bureau.

(10) Intangible assets

At January 1, 2026	Trademarks	Patents	Goodwill	Customer Relationship	Technical Skill	Others	Total
Cost	$ 4,472,181	$ 2,401,454	$ 66,158,543	$ 20,428,355	$ 16,775,254	$ 5,856,645	$ 116,092,432
Accumulated amortisation and impairment	(2,932,735)	(1,766,906)	(4,515,716)	(16,483,278)	(10,507,446)	(4,560,078)	(40,766,159)
	$ 1,539,446	$ 634,548	$ 61,642,827	$ 3,945,077	$ 6,267,808	$ 1,296,567	$ 75,326,273
2026							
Opening net book amount	$ 1,539,446	$ 634,548	$ 61,642,827	$ 3,945,077	$ 6,267,808	$ 1,296,567	$ 75,326,273
Additions - acquired separately	159	2,380	-	-	-	384,175	386,714
Additions - acquired through business combinations (Note 1)	-	-	448,218	192,094	-	3,140	643,452
Amortisation	(119,475)	(44,162)	-	(558,799)	(747,003)	(474,433)	(1,943,872)
Impairment loss (Note 2)	-	-	(204,972)	-	-	-	(204,972)
Net exchange differences	5,253	(12,271)	667,826	49,324	40,493	4,293	754,918
Closing net book amount	$ 1,425,383	$ 580,495	$ 62,553,899	$ 3,627,696	$ 5,561,298	$ 1,213,742	$ 74,962,513
At June 30, 2026							
Cost	$ 4,517,513	$ 2,391,237	$ 67,321,282	$ 20,849,691	$ 16,965,201	$ 6,214,616	$ 118,259,540
Accumulated amortisation and impairment	(3,092,130)	(1,810,742)	(4,767,383)	(17,221,995)	(11,403,903)	(5,000,874)	(43,297,027)
	$ 1,425,383	$ 580,495	$ 62,553,899	$ 3,627,696	$ 5,561,298	$ 1,213,742	$ 74,962,513

Note 1: The Group's acquisition of Delta Controls Germany GmbH and Noda RF Technologies Co., Ltd. will have their purchase price allocation completed within one year.

Note 2: It relates to goodwill arising from business combinations of the subsidiary, Delta Electronics (Thailand) Public Company Limited. As the recoverable amount determined in the impairment test was lower than its carry ing amount, an impairment loss was recognised.

At January 1, 2025	Trademarks	Patents	Goodwill	Customer Relationship	Technical Skill	Others	Total
Cost	$ 4,618,021	$ 1,800,614	$ 66,545,970	$ 21,150,876	$ 16,404,441	$ 5,213,347	$ 115,733,269
Accumulated amortisation and impairment	(2,682,948)	(1,689,186)	(3,364,290)	(15,915,682)	(9,427,907)	(3,870,443)	(36,950,456)
	$ 1,935,073	$ 111,428	$ 63,181,680	$ 5,235,194	$ 6,976,534	$ 1,342,904	$ 78,782,813
2025							
Opening net book amount	$ 1,935,073	$ 111,428	$ 63,181,680	$ 5,235,194	$ 6,976,534	$ 1,342,904	$ 78,782,813
Additions - acquired separately	199	9,425	-	-	-	492,135	501,759
Additions - acquired through business combinations (Note)	-	663,299	663,299	165,825	165,825	-	1,658,248
Amortisation	(136,039)	(51,623)	-	(574,448)	(710,324)	(488,038)	(1,960,472)
Net exchange differences	(79,914)	(24,674)	(5,850,033)	(485,724)	(636,999)	(35,099)	(7,112,443)
Closing net book amount	$ 1,719,319	$ 707,855	$ 57,994,946	$ 4,340,847	$ 5,795,036	$ 1,311,902	$ 71,869,905
At June 30, 2025							
Cost	$ 4,242,254	$ 2,419,583	$ 61,111,890	$ 19,436,031	$ 14,921,633	$ 5,402,573	$ 107,533,964
Accumulated amortisation and impairment	(2,522,935)	(1,711,728)	(3,116,944)	(15,095,184)	(9,126,597)	(4,090,671)	(35,664,059)
	$ 1,719,319	$ 707,855	$ 57,994,946	$ 4,340,847	$ 5,795,036	$ 1,311,902	$ 71,869,905

Note: The Group's acquisition of the operating assets of ALPS ALPINE CO., LTD. and its subsidiary ALPS ELECTRIC KOREA CO., LTD. (PHEBD). The allocation of the acquisition price for PHEBD was completed in the fourth quarter of 2025.

A. Details of amortisation on intangible assets are as follows:

	Three months ended June 30,	
	2026	2025
Operating costs	$ 8,662	$ 5,257
Selling expenses	340,742	343,104
Administrative expenses	70,169	71,030
Research and development expenses	533,867	528,570
	$ 953,440	$ 947,961

	Six months ended June 30,	
	2026	2025
Operating costs	$ 17,013	$ 15,127
Selling expenses	682,284	716,382
Administrative expenses	140,115	147,135
Research and development expenses	1,104,460	1,081,828
	$ 1,943,872	$ 1,960,472

B. The Group acquired registered or under-application trademark rights such as amerlux, VIVOTEK, QUMI, vivitek, VIVITEK, 麗訊, 丽讯, ELTEK, Delta CONTROLS, DIGITAL PROJECTION A Delta Associate Company, VTScada by Trihedral, MARCH networks, Universal Instruments, Atrust and TB&C hybrid technologies. Trademarks are assessed to have finite useful lives. The remaining trademarks which have indefinite useful lives shall not be amortised but are tested for impairment annually.

C. Goodwill and trademarks with indefinite useful lives are allocated as follows to the Group's cash-generating units identified according to operating segment:

	June 30, 2026	December 31, 2025	June 30, 2025
Goodwill:			
DET	$ 37,664,764	$ 37,370,566	$ 34,837,976
Eltek (Note)	5,487,655	5,415,291	5,048,298
Cyntec	5,146,053	5,146,053	5,146,053
Vivotek	3,232,954	3,232,954	3,232,954
DIBT-CA	2,642,428	2,607,583	2,430,868
DGC	1,830,833	1,806,690	1,684,252
TB&C	1,405,449	1,386,916	1,482,465
March	1,067,899	1,053,816	982,400
ACT	1,007,272	1,013,911	-
PHEBD	938,310	959,820	638,715
Trihedral	776,562	766,322	714,388
DIBT-US	177,269	174,931	1,136,582
Others	1,176,451	707,974	659,995
	$ 62,553,899	$ 61,642,827	$ 57,994,946
Trademarks:			
Automation business	$ 691,811	$ 691,811	$ 691,811
Infrastructure business	386,823	386,823	386,823
	$ 1,078,634	$ 1,078,634	$ 1,078,634

Note: Formerly named DELTA ELECTRONICS (NORWAY) AS and was renamed as ELTEK NORWAY AS in June 2026.

Acquisition prices in business combination are calculated based on the price of acquisition and direct costs related to the acquisition. The amount of goodwill recognised is the difference between the acquisition price and the net fair value of identifiable assets acquired.The amortisation duration of acquisition price shall not exceed one year after the acquisition.

(11) Other non-current assets

	June 30, 2026	December 31, 2025	June 30, 2025
Prepayments for business facilities	$ 4,817,597	$ 2,908,972	$ 1,410,121
Guarantee deposits paid	694,015	854,454	898,072
Prepayments for land and buildings	622,321	424,072	385,534
Financial assets at amortised cost	349,798	623,502	330,458
Cash surrender value of life insurance	10,025	11,019	10,421
Prepayments for long-term investments	5,591	5,591	65,591
Others	842,618	938,712	829,377
	$ 7,341,965	$ 5,766,322	$ 3,929,574

(12) Short-term borrowings

	June 30, 2026	December 31, 2025	June 30, 2025
Unsecured bank loans	$ 16,275,380	$ 2,364,109	$ 1,607,981
Secured loans	26,253	-	1,232
Total	$ 16,301,633	$ 2,364,109	$ 1,609,213
Credit lines	$ 85,467,685	$ 82,174,011	$ 74,897,978
Interest rate range	1.34%~7.00%	1.13%~6.32%	1.00%~7.86%

Information in relation to the assets pledged to others as collateral for bank borrowings is provided in Note 8.

(13) Other payables

	June 30, 2026	December 31, 2025	June 30, 2025
Salary, bonus and compensation payable	$ 45,472,559	$ 39,331,959	$ 32,417,769
Dividends payable	30,131,503	-	18,268,915
Others	29,512,586	25,039,111	17,767,516
	$ 105,116,648	$ 64,371,070	$ 68,454,200

(14) Bonds payable

	June 30, 2026	December 31, 2025	June 30, 2025
Domestic unsecured corporate bonds	$ 20,600,000	$ 34,600,000	$ 29,100,000
Overseas exchangeable bonds	15,543,710	14,960,655	13,345,265
Less: Current portion	(5,900,000)	(14,000,000)	(19,000,000)
	$ 30,243,710	$ 35,560,655	$ 23,445,265

A. The Company issued the domestic unsecured ordinary corporate bonds for the six months ended June 30, 2026 and 2025. The main conditions are as follows:

Issuance	Type of bonds	Issuance period	Total issuance amount	Coupon rate	Repayment term
First issuance in 2022	Tranche A	April 2022 - April 2027	$ 5,900,000	0.85%	Principal is repayable at maturity and interest is repayable annually
First issuance in 2022	Tranche B	April 2022 - April 2029	700,000	0.90%	〃
Second issuance in 2023	Tranche B	April 2023 - April 2028	3,500,000	1.53%	〃
First issuance in 2025	Tranche A	August 2025 - August 2027	5,500,000	1.75%	〃
First issuance in 2025	Tranche B	August 2025 - August 2028	5,000,000	1.82%	〃

B. The Company's subsidiary, Delta International Holding Limited B.V. (hereinafter referred to as "DIH"), issued overseas exchangeable bonds. Upon issuance, in accordance with the provisions of IAS 32, *Financial Instruments: Presentation,* the bonds include embedded exchange rights that allow holders to convert into ordinary shares of another subsidiary, DET. The equity conversion option amounting to $2,142,476 was separated from the liability component and recognised in non-controlling interest in accordance with IAS 32, while the principal debt amount is $18,516,433, recorded under bonds payable, with an effective interest rate of 4.91%. The details as of June 30, 2026 are presented below:

	June 30, 2026	June 30, 2025
Issue amount of overseas exchangeable bonds payable	$ 18,516,433	$ 15,382,500
Discount on overseas exchangeable bonds payable	(2,972,723)	(2,037,235)
Ending balance of overseas exchangeable bonds payable	$ 15,543,710	$ 13,345,265

	Three months ended June 30,	
	2026	2025
Interest expense	$ 190,984	$ 190,594

	Six months ended June 30,	
	2026	2025
Interest expense	$ 380,264	$ 350,206

The main terms of issuance for the aforementioned overseas exchangeable corporate bonds are as follows:

(a) Total amount issued: US$525,000,000 (Face value per bond: US$200,000)

(b) Issuance price and coupon rate: 100% of par value and the coupon rate is 0% per annum

(c) Issuance period: 5 years

(d) Maturity date: January 21, 2030

(e) Main terms of issuance:

i. Exchange Property: Shares of Delta Electronics (Thailand) Public Company Limited ("DET Shares"). The initial exchange price of the bonds will be THB 187.6 per share, which is 40% over the reference share price. After the issuance of the bonds, such exchange price is subject to adjustment in the manner provided in the terms and conditions of the bonds (including but not limited to the adjustments based on the anti-dilution provisions commonly seen in the market). On the exercise of exchange right, bondholders will initially be entitled to receive 37,086.3539 DET Shares for each US$200,000 principal amount of the bonds, subject to adjustment in the manner provided in the terms and conditions of the bonds.

ii. Sell-back conditions: Following the occurrence of the following circumstances, bondholders will have the right to require DIH to redeem all of such bondholders' bonds prior to the maturity date at the applicable early redemption amount:

(i) when DET Shares cease to be listed or admitted to trading, or are suspended from trading for a period exceeding 30 consecutive trading days on the Stock Exchange of Thailand; or

(ii) when there is a change of control in relation to DET (as defined in the terms and conditions of the bonds); or

(iii) where DIH ceases to be a directly or indirectly wholly-owned subsidiary of Delta Electronics Inc. (the "Company").

In addition, bondholders will have the right to require DIH to redeem all or some of such bondholders' bonds at 106.31% of their principal amount on the third anniversary of issuance of bonds.

iii. Buyback conditions: The bonds may be redeemed at the option of DIH in whole, at the applicable early redemption amount, prior to the maturity date:

(i) On or after January 21, 2028, if the closing price of DET on the Stock Exchange of Thailand reaches at least 150% of the total obtained by multiplying the early redemption amount by the original exchange price and then dividing by the face value of the exchangeable bond, for twenty consecutive trading days; or

(ii) at any time if less than 10% in principal amount of the bonds originally issued remain outstanding; or

(iii) if DIH has or will become obliged to pay Additional Tax Amounts (as defined in the terms and conditions) as a result of any change in, or amendment to, the laws or regulations of the Netherlands or in any such case, any political subdivision or any authority thereof or therein having power to tax, or any change in the application or official interpretation of such law or regulations and such obligation cannot be avoided by DIH taking reasonable measures available to it. In the event that such redemption notice is given, bondholders will have the right to elect that the bonds shall not be redeemed after the exercise of the tax call in lieu of tax gross up.

iv. Unless previously redeemed, exchanged or purchased and cancelled, the bonds will be redeemed by DIH on the maturity date, January 21, 2030, at 110.74% of their principal amount.

v. Reference date for any additional share exchange: At any time on or after March 3, 2025 and up to the close of business on the date which falls 10 business days prior to the maturity date or the relevant date fixed for redemption, or the time at which the Trustee declares the bonds to be immediately due and payable pursuant to the terms and conditions. Bondholders have the right to exchange the bonds in accordance with the terms and conditions (the specific exchange period will be subject to the terms and conditions of the bonds).

(f) In relation to the issuance of the aforementioned overseas exchangeable bonds, DIH signed a stock lending arrangement (Hedging Arrangements) with the underwriting institution. Under this arrangement, DIH transferred a total of 62,000 thousand DET shares to the underwriting institution. This transfer did not lead to DIH losing the risks and rewards associated with its equity investment in DET.

(15) Long-term borrowings

Type of borrowings	June 30, 2026	December 31, 2025	June 30, 2025
Credit loans	$ 18,059,977	$ 21,965,279	$ 36,255,698
Collateral loans	132,920	138,242	143,564
	18,192,897	22,103,521	36,399,262
Less: Current portion	(405,263)	(960,903)	(1,196,167)
	$ 17,787,634	$ 21,142,618	$ 35,203,095
Credit lines	$ 112,959,659	$ 110,059,255	$ 103,355,048
Interest rate range	0.10%~6.23%	0.41%~6.23%	0.95%~6.23%

A. As at June 30, 2026, the revolving loans of $14,905,800 can be drawn down during the period from August 4, 2025 to June 16, 2028 and are payable before the due date under the agreement.

B. Information in relation to the assets pledged to others as collateral for bank borrowings is provided in Note 8.

(16) Pensions

A. Defined benefit plan

(a) The Group has a defined benefit pension plan as follows:

i. The Company and its domestic subsidiaries have a defined benefit pension plan in accordance with the Labor Standards Act, covering all regular employees' service years prior to the enforcement of the Labor Pension Act on July 1, 2005 and service years thereafter of employees who chose to continue to be subject to the pension mechanism under the Labor Standards Act. Under the defined benefit pension plan, two units are accrued for each year of service for the first 15 years and one unit for each additional year thereafter, subject to a maximum of 45 units. Pension benefits are based on the number of units accrued and the average monthly salaries and wages of the last 6 months prior to retirement. The Company and its domestic subsidiaries contribute monthly an amount equal to 2% of the employees' monthly salaries and wages to the retirement fund deposited with Bank of Taiwan, the trustee, under the name of the independent retirement fund committee. Also, the Company and its domestic subsidiaries would assess the balance in the aforementioned labor pension reserve account by December 31, every year. If the account balance is not enough to pay the pension calculated by the aforementioned method to the employees expected to qualify for retirement in the following year, the Company and its domestic subsidiaries will make contribution for the deficit by next March.

ii. Certain subsidiaries located in Mainland China maintain defined benefit retirement (resignation) plans with relative contribution scheme. The employees and the subsidiaries contribute an amount relatively based on a certain percentage of the monthly basic salary depending on the employee's position. When an employee retires or resigns, the total contribution from the employee is reimbursed based on the accumulated contribution (without interest) less withdrawals made by the employee in advance during the service period. The employee is also entitled to receive benefits calculated based on the accumulated contribution (without interest) from the related subsidiary multiplied by the approved benefit percentage for the employee's service years less withdrawals made by the employee in advance during the service period. The scheme mentioned above ceased on August 1, 2004. The amount contributed before was archived, and the payment scheme was not changed.

iii. The subsidiaries in Thailand, Switzerland, Norway and Germany, etc. have an obligation to pay certain retirement benefits when employees retire based on labor regulations.

(b) For the aforementioned pension plan, the Group recognised pension costs of $73,148, $66,388, $145,464 and $115,270 for the three months and six months ended June 30, 2026 and 2025, respectively.

(c) Expected contributions to the defined benefit pension plans of the Group within one year from June 30, 2026 are $272,905.

B. Defined contribution plan

(a) Effective July 1, 2005, the Company and its domestic subsidiaries have established a defined contribution pension plan (the “New Plan”) under the Labor Pension Act, covering all regular employees with R.O.C. nationality. Under the New Plan, the Company and its domestic subsidiaries contribute monthly an amount based on 6% of the employees’ monthly salaries and wages to the employees’ individual pension accounts at the Bureau of Labor Insurance. The benefits accrued are paid monthly or in lump sum upon termination of employment.

(b) Other overseas companies have defined contribution plans in accordance with the local regulations. Other than the periodic contribution, the overseas companies have no further obligations.

(17) Share capital

A. In accordance with the Company’s Articles of Incorporation, the total authorised common stock is 4 billion shares (including 100 million shares for stock warrants conversion). As at June 30, 2026, the total issued and outstanding common stock was 2,597,543 thousand shares with par value of NT$10 per share.

B. On December 20, 2004, the Board of Directors of the Company adopted a resolution that allowed certain stockholders to issue 16 million units of global depository receipts (GDRs), represented by 80 million shares of common stock (Deposited Shares), with one unit of GDR representing 5 shares of common stock. After obtaining approval from SFB, these GDRs were listed on the Securities Exchange of Luxembourg on March 29, 2005, with total proceeds of US$134,666 thousand. The issuance of GDRs was represented by outstanding shares, therefore, there is no dilutive effect on the common shares’ equity. The main terms and conditions of the GDRs are as follows:

(a) Voting rights

GDR holders may, pursuant to the Depositary Agreement and the relevant laws and regulations of the R.O.C., exercise the voting rights pertaining to the underlying common shares represented by the GDRs.

(b) Redemption of GDRs

For sales and redemption of the underlying common shares represented by the GDRs when the holders of the GDRs request the Depositary to redeem the GDRs in accordance with the relevant R.O.C. regulations and the provisions in the Depositary Agreement, the Depositary may (i) deliver the underlying common shares represented by the GDRs to the GDR holders, or (ii) sell the underlying common shares represented by the GDRs in the R.O.C. stock market on behalf of the GDR holder. The payment of proceeds from such sale shall be made subject to the relevant R.O.C. laws and regulations and the provisions in the Depositary Agreement.

(c) Distribution of dividends, preemptive rights and other rights

Distribution of dividends, preemptive rights and other rights and interests of GDR units bear the same rights as common shares.

(d) After considering the stock dividend distribution year by year, as at June 30, 2026, there were 542 thousand units outstanding, representing 2,709 thousand common shares of the Company's common stock.

(18) Capital surplus

Pursuant to the R.O.C. Company Law, capital surplus arising from paid-in capital in excess of par value on issuance of common stocks and donations can be used to cover accumulated deficit. When a company has no accumulated deficit, this capital surplus may be used to issue new stocks or cash to shareholders in proportion to their share ownership. Further, the R.O.C. Securities and Exchange Law requires that the amount of capital surplus capitalized in this manner should not exceed 10% of the paid-in capital each year. Capital surplus should not be used to cover accumulated deficit unless the legal reserve is insufficient.

(19) Retained earnings

A. Under the Company's Articles of Incorporation, the current year's earnings, if any, shall be distributed in the following order:

(a) Payment of all taxes and dues.

(b) Offset against prior years' operating losses, if any.

(c) Set aside 10% of the remaining amount as legal reserve, unless the accumulated amount of the legal reserve has reached the total paid-in authorised capital of the Company.

(d) Setting aside or reversing a special reserve according to relevant regulations when necessary.

(e) The remainder along with the beginning unappropriated earnings shall be distributed as dividends to stockholders. The appropriation of earnings shall be proposed by the Board of Directors and resolved by the shareholders.

As the Company is in the growth stage, taking into consideration the shareholders' benefits, financial health and business development, projected capital expenditures and reinvestment plans in the future, the amount of dividends distributed to shareholders shall not be lower than 50% of post-tax profit for the current year. Cash dividends shall be at least 15% of the total dividends distributed to shareholders.

B. Except for covering accumulated deficit or issuing new stocks or cash to shareholders in proportion to their share ownership, the legal reserve shall not be used for any other purpose. The use of legal reserve for the issuance of stocks or cash to shareholders in proportion to their share ownership is permitted, provided that the distribution of the reserve is limited to the portion in excess of 25% of the Company's paid-in capital.

C. (a) In accordance with the regulations, the Company shall set aside special reserve from the debit balance on other equity items at the balance sheet date before distributing earnings. When debit balance on other equity items is reversed subsequently, the reversed amount could be included in the distributable earnings.

(b) The amounts previously set aside by the Company as special reserve on initial application of IFRSs in accordance with Order No. Financial-Supervisory-Securities-Corporate-1090150022, dated March 31, 2021, shall be reversed proportionately when the relevant assets are used, disposed of or reclassified subsequently. Such amounts are reversed upon disposal or reclassified if the assets are investment property of land, and reversed over the use period if the assets are investment property other than land.

D. The appropriations of 2025 and 2024 earnings had been proposed by the shareholders during their meeting on May 28, 2026 and May 29, 2025, respectively. Details are summarised below:

	Years ended December 31,			
	2025		2024	
	Amount	Dividends per share (in dollars)	Amount	Dividends per share (in dollars)
Legal reserve appropriated	$ 6,024,144		$ 3,562,288	
Special reserve reversed	-		(3,468,181)	
Cash dividends (Note)	30,131,503	$ 11.60	18,182,803	$ 7.00

Note: Information about the appropriations of earnings as resolved at the meeting of shareholders will be posted in the "Market Observation Post System" at the website of the Taiwan Stock Exchange.

(20) Operating revenue

	Three months ended June 30,	
	2026	2025
Revenue from contracts with customers	$ 183,256,080	$ 124,035,086

	Six months ended June 30,	
	2026	2025
Revenue from contracts with customers	$ 342,608,732	$ 242,954,492

A. Disaggregation of revenue from contracts with customers

The Group derives revenue from the transfer of goods and services over time and at a point in time in the following major business:

	Three months ended June 30, 2026					
	Power electronics	Mobility	Automation	Infrastructure	Others	Total
Revenue from external customer contracts	$ 96,296,064	$ 8,242,278	$ 15,513,214	$ 62,938,380	$266,144	$183,256,080
Timing of revenue recognition						
At a point in time	96,293,057	8,242,278	14,591,983	53,861,339	83,432	173,072,089
Over time	3,007	-	921,231	9,077,041	182,712	10,183,991
	$ 96,296,064	$ 8,242,278	$ 15,513,214	$ 62,938,380	$266,144	$183,256,080

	Three months ended June 30, 2025					
	Power electronics	Mobility	Automation	Infrastructure	Others	Total
Revenue from external customer contracts	$ 64,241,394	$10,697,193	$ 13,525,831	$ 35,378,190	$192,478	$124,035,086
Timing of revenue recognition						
At a point in time	64,230,153	10,697,193	12,646,228	32,320,857	62,040	119,956,471
Over time	11,241	-	879,603	3,057,333	130,438	4,078,615
	$ 64,241,394	$10,697,193	$ 13,525,831	$ 35,378,190	$192,478	$124,035,086

	Six months ended June 30, 2026					
	Power electronics	Mobility	Automation	Infrastructure	Others	Total
Revenue from external customer contracts	$ 181,918,726	$16,008,867	$ 29,890,867	$114,273,581	$516,691	$342,608,732
Timing of revenue recognition						
At a point in time	181,915,719	16,008,867	28,357,159	100,180,132	150,296	326,612,173
Over time	3,007	-	1,533,708	14,093,449	366,395	15,996,559
	$ 181,918,726	$16,008,867	$ 29,890,867	$114,273,581	$516,691	$342,608,732

	Six months ended June 30, 2025					
	Power electronics	Mobility	Automation	Infrastructure	Others	Total
Revenue from external customer contracts	$ 124,017,977	$21,344,282	$ 27,222,759	$ 70,058,637	$310,837	$242,954,492
Timing of revenue recognition						
At a point in time	124,004,487	21,344,282	25,379,796	64,416,779	106,277	235,251,621
Over time	13,490	-	1,842,963	5,641,858	204,560	7,702,871
	$ 124,017,977	$21,344,282	$ 27,222,759	$ 70,058,637	$310,837	$242,954,492

B. Revenue recognised that was included in the contract liability balance at the beginning of the period.

The Group recognised revenue from the beginning balance of contract liability, which amounted to $1,063,530 and $1,368,650 for the three months ended June 30, 2026 and 2025, respectively, and $6,452,124 and $4,785,182 for the six months ended June 30, 2026 and 2025, respectively.

(21) Interest income

	Three months ended June 30,	
	2026	2025
Interest income from bank deposits	$ 969,403	$ 1,038,050
Other interest income	858	556
	$ 970,261	$ 1,038,606

	Six months ended June 30,	
	2026	2025
Interest income from bank deposits	$ 1,919,443	$ 1,861,106
Other interest income	1,534	1,345
	$ 1,920,977	$ 1,862,451

(22) Other income

	Three months ended June 30,	
	2026	2025
Sample sales income	$ 118,842	$ 165,681
Government grant income	235,820	152,781
Rental income	87,467	60,194
Gain recognised in bargain purchase transaction (Note)	135,797	-
Dividend income	97,980	106,918
Testing fee income	57,262	129,639
Mold fee income	14,476	41,752
Others	570,060	699,784
	$ 1,317,704	$ 1,356,749

	Six months ended June 30,	
	2026	2025
Sample sales income	$ 284,328	$ 259,200
Government grant income	269,701	210,237
Rental income	180,404	121,646
Gain recognised in bargain purchase transaction (Note)	135,797	-
Dividend income	134,553	185,378
Testing fee income	85,032	199,521
Mold fee income	46,562	119,311
Others	1,926,998	1,445,576
	$ 3,063,375	$ 2,540,869

Note: Details of the gain recognised in bargain purchase transaction are provided in Note 6(30) B.

(23) Other gains and losses

	Three months ended June 30, 2026	Three months ended June 30, 2025
Loss on disposal of property, plant and quipment	($ 115,220)	($ 8,502)
Gain on disposal of investments	47	-
Net currency exchange gain (loss)	403,440	(105,276)
Gain (loss) on financial assets/liabilities at fair value through profit or loss	2,120,148	(766,435)
Miscellaneous receipts (disbursements)	311,491	(85,287)
	$ 2,719,906	($ 965,500)

	Six months ended June 30, 2026	Six months ended June 30, 2025
Loss on disposal of property, plant and quipment	($ 418,435)	($ 12,352)
Loss on disposal of investments	(10,140)	(38,978)
Gain on disposal of non-current assets held for sale	790,354	-
Net currency exchange gain	2,091,423	158,811
Gain (loss) on financial assets/liabilities at fair value through profit or loss	732,254	(556,638)
Impairment loss on non-financial assets	(204,972)	-
Miscellaneous receipts (disbursements)	244,528	(401,050)
	$ 3,225,012	($ 850,207)

(24) Finance costs

	Three months ended June 30, 2026	Three months ended June 30, 2025
Interest expense	$ 571,884	$ 526,765

	Six months ended June 30, 2026	Six months ended June 30, 2025
Interest expense	$ 1,094,432	$ 1,037,290

(25) Expenses by nature

	Three months ended June 30, 2026	Three months ended June 30, 2025
Employee benefit expense	$ 31,658,097	$ 25,615,789
Depreciation charges on property, plant and equipment	7,268,648	5,565,980
Depreciation charges on right-of-use assets	247,265	221,430
Depreciation charges on investment property	4,980	10,814
Amortisation charges on intangible assets	953,440	947,961
	$ 40,132,430	$ 32,361,974

	Six months ended June 30, 2026	Six months ended June 30, 2025
Employee benefit expense	$ 62,906,301	$ 49,985,394
Depreciation charges on property, plant and equipment	13,781,461	11,156,010
Depreciation charges on right-of-use assets	486,772	441,022
Depreciation charges on investment property	9,905	21,509
Amortisation charges on intangible assets	1,943,872	1,960,472
	$ 79,128,311	$ 63,564,407

(26) Employee benefit expense

	Three months ended June 30, 2026	Three months ended June 30, 2025
Post-employment benefits		
Defined contribution plans	$ 467,778	$ 408,850
Defined benefit plans	73,148	66,388
	540,926	475,238
Other employee benefits	31,117,171	25,140,551
	$ 31,658,097	$ 25,615,789

	Six months ended June 30, 2026	Six months ended June 30, 2025
Post-employment benefits		
Defined contribution plans	$ 944,714	$ 827,067
Defined benefit plans	145,464	115,270
	1,090,178	942,337
Other employee benefits	61,816,123	49,043,057
	$ 62,906,301	$ 49,985,394

A. According to the Articles of Incorporation of the Company, a ratio of profit of the current year distributable, after covering accumulated losses, shall be distributed as employees' compensation and directors' remuneration. The ratio shall not be lower than 3% for employees' compensation, of which at least 4% shall be set aside for entry-level employees, and shall not be higher than 1% for directors' remuneration.

B. For the three months and six months ended June 30, 2026 and 2025, employees' compensation were accrued at $2,671,310, $1,598,647, $4,878,557 and $2,828,677, respectively; while directors' remuneration (including estimated amount of long-term incentive plan) were accrued at $40,121, $30,967, $81,027 and $61,984, respectively. The aforementioned amounts were recognised in salary expenses. The final payout for the long-term incentive plan will be determined based on the performance achieved in 2026 and 2025.

For the six months ended June 30, 2026, the employees' compensation and directors' remuneration were estimated and accrued based on profit of current year distributable as prescribed by the Company's Articles of Incorporation.

The employees' compensation of $5,710,298 and directors' remuneration of $104,680 (including long-term incentive plan) for 2025 were the actual amounts resolved by the Board of Directors on February 25, 2026. The differences between the resolved amounts and the amounts recognised in the 2025 financial statements were accounted for as changes in estimates and recognised in profit or loss for 2026.

Information about employees' compensation and directors' remuneration of the Company as resolved by the Board of Directors will be posted in the "Market Observation Post System" at the website of the Taiwan Stock Exchange.

(27) Income tax

A. Income tax expense

(a) Components of income tax expense:

	Three months ended June 30, 2026	Three months ended June 30, 2025
Current tax:		
Current tax on profits for the period	$ 8,474,432	$ 4,137,087
Prior year income tax under (over) estimation	146,403	(765,388)
Tax on undistributed surplus earnings	1,022,140	428,029
Total current tax	9,642,975	3,799,728
Deferred tax:		
Origination and reversal of temporary differences	(1,812,412)	437,731
	$ 7,830,563	$ 4,237,459

	Six months ended June 30, 2026	Six months ended June 30, 2025
Current tax:		
Current tax on profits for the period	$ 13,348,009	$ 7,470,613
Prior year income tax under (over) estimation	147,905	(780,585)
Tax on undistributed surplus earnings	1,022,140	428,029
Total current tax	14,518,054	7,118,057
Deferred tax:		
Origination and reversal of temporary differences	570,783	738,978
	$ 15,088,837	$ 7,857,035

(b) The income tax charge relating to components of other comprehensive income is as follows:

	Three months ended June 30, 2026	Three months ended June 30, 2025
Currency translation differences	($ 113,785)	($ 1,253,891)
Currency translation differences from investments accounted for under the equity method	(306)	(4,126)
Gain on hedging instruments	-	(492)
	($ 114,091)	($ 1,258,509)

	Six months ended June 30, 2026	Six months ended June 30, 2025
Currency translation differences	$ 65,725	($ 897,446)
Currency translation differences from investments accounted for under the equity method	(977)	(3,794)
Gain on hedging instruments	-	(492)
	$ 64,748	($ 901,732)

B. The status of the Company and its domestic subsidiaries' assessed and approved income tax returns are as follows:

	Latest year assessed by Tax Authority
Delta Capital, Delta Holding, Power Forest, Delmind, DelBio, Aetek, Lidlight, Realwin, Delta Energy, Atrust and ACT Genomics Co., Ltd.	2024
The Company, Ancora, Cyntec and Vivotek	2023

C. The Group has applied the exception to recognising and disclosing information about deferred tax assets and liabilities related to Pillar Two income taxes.

D. The current tax expense related to Pillar Two income taxes that the Group has recognised for the six months ended June 30, 2026 and 2025, were $3,236,695 and $2,346,695.

E. Information on the Group's significant exposure to Pillar Two income taxes arising from the Pillar Two legislation is provided in Note 6(28) in the consolidated financial statements for the year ended December 31, 2025. The Group will continue monitoring the Pillar Two legislation's impact on its future financial performance.

(28) Earnings per share

	Three months ended June 30, 2026		
	Amount after tax	Weighted average number of ordinary shares outstanding (shares in thousands)	Earnings per share (in dollars)
Basic earnings per share			
Profit attributable to ordinary shareholders of the parent	$ 25,135,640	2,597,543	$ 9.68
Diluted earnings per share			
Profit attributable to ordinary shareholders of the parent	$ 25,135,640	2,597,543	
Assumed conversion of all dilutive potential ordinary shares:			
Employees' compensation	-	2,226	
Profit attributable to ordinary shareholders of the parent plus assumed conversion of all dilutive potential ordinary shares	$ 25,135,640	2,599,769	$ 9.67

	Three months ended June 30, 2025		
	Amount after tax	Weighted average number of ordinary shares outstanding (shares in thousands)	Earnings per share (in dollars)
Basic earnings per share			
Profit attributable to ordinary shareholders of the parent	$ 13,948,044	2,597,543	$ 5.37
Diluted earnings per share			
Profit attributable to ordinary shareholders of the parent	$ 13,948,044	2,597,543	
Assumed conversion of all dilutive potential ordinary shares:			
Employees' compensation	-	5,562	
Profit attributable to ordinary shareholders of the parent plus assumed conversion of all dilutive potential ordinary shares	$ 13,948,044	2,603,105	$ 5.36

	Six months ended June 30, 2026		
	Amount after tax	Weighted average number of ordinary shares outstanding (shares in thousands)	Earnings per share (in dollars)
Basic earnings per share			
Profit attributable to ordinary shareholders of the parent	$ 45,691,231	2,597,543	$ 17.59
Diluted earnings per share			
Profit attributable to ordinary shareholders of the parent	$ 45,691,231	2,597,543	
Assumed conversion of all dilutive potential ordinary shares:			
Employees' compensation	-	3,502	
Profit attributable to ordinary shareholders of the parent plus assumed conversion of all dilutive potential ordinary shares	$ 45,691,231	2,601,045	$ 17.57

	Six months ended June 30, 2025		
	Amount after tax	Weighted average number of ordinary shares outstanding (shares in thousands)	Earnings per share (in dollars)
Basic earnings per share			
Profit attributable to ordinary shareholders of the parent	$ 24,178,986	2,597,543	$ 9.31
Diluted earnings per share			
Profit attributable to ordinary shareholders of the parent	$ 24,178,986	2,597,543	
Assumed conversion of all dilutive potential ordinary shares:			
Employees' compensation	-	8,244	
Profit attributable to ordinary shareholders of the parent plus assumed conversion of all dilutive potential ordinary shares	$ 24,178,986	2,605,787	$ 9.28

(29) Share-based payment

A. For the six months ended June 30, 2026 and 2025, the Group's share-based payment arrangements were as follows:

Type of arrangement	Grant date	Quantity granted (shares in thousands)	Contract period	Vesting conditions
Power Forest - Employee stock options	2023.10.01~ 2026.04.01	798	7 years	Vested immediately
Power Forest - Cash capital increase reserved for employee preemption	2025.04.11	622	-	Vested immediately
Ancora - Employee stock options	2022.11.11~ 2026.04.24	7,017	10 years	Note

Note: The option life is 10 years; accumulated ratios of initially granted stock options that are exercisable upon 18 months, 30 months and 3 years of continuous services from the grant date are 30%, 60% and 100%, respectively.

B. Details of the share-based payment arrangements are as follows:

	2026		2025	
	No. of options (shares in thousands)	Weighted-average exercise price (in dollars)	No. of options (shares in thousands)	Weighted-average exercise price (in dollars)
Options outstanding opening balance at January 1	5,076	$10~$22.5	5,667	$10~$22.5
Options granted	406	10~22.5	1,045	10~22.5
Options waived	(34)	22.5	(421)	22.5
Options forfeited	(210)	10~22.5	(390)	10~22.5
Options exercised	(39)	22.5	(350)	22.5
Options outstanding at June 30	5,199	$10~$22.5	5,551	$10~$22.5
Options exercisable at June 30	3,795	$10~$22.5	2,435	$10~$22.5

C. During the year ended December 31, 2025, Power Forest increased its capital in cash and retained the portion subscribed by employees in accordance with the law. The options of 622 thousand shares have been fully exercised.

D. The weighted-average stock price of stock options at exercise dates for the first half of 2026 and 2025 were $22.50 and $22.81, respectively.

E. The expiry date and exercise price of stock options outstanding at the balance sheet date are as follows:

			June 30, 2026	
Type of arrangement	Approved release date	Due date	No. of shares (shares in thousands)	Exercise price (in dollars)
Power Forest - Employee stock options	2023.10.01~ 2026.04.01	2026.09.30~ 2029.03.31	402	$ 22.5
Ancora - Employee stock options	2022.11.11~ 2026.04.24	2032.11.10~ 2036.04.24	4,797	10

			December 31, 2025	
Type of arrangement	Approved release date	Due date	No. of shares (shares in thousands)	Exercise price (in dollars)
Power Forest - Employee stock options	2023.04.01~ 2025.10.01	2026.03.31~ 2028.09.30	461	$ 22.5
Ancora - Employee stock options	2022.11.11~ 2025.11.07	2032.11.10~ 2035.11.07	4,615	10

Type of arrangement	Approved release date	Due date	June 30, 2025 No. of shares (shares in thousands)	June 30, 2025 Exercise price (in dollars)
Power Forest - Employee stock options	2022.07.12~ 2025.04.01	2025.07.11~ 2028.03.31	741	$ 22.5
Ancora - Employee stock options	2022.11.11~ 2025.04.25	2032.11.10~ 2035.04.24	4,810	10

F. The fair value of stock options granted is measured using the Black-Scholes option-pricing model. Relevant information is as follows:

Type of arrangement	Grant date	Stock price (in dollars)	Exercise price (in dollars)	Expected price volatility	Expected option life (years)	Expected dividends	Risk-free interest rate	Fair value per unit (in dollars)
Power Forest Employee stock options	2023.10.01	27.46	22.50	51.88%	1.5	0%	1.10%	9.1849
Power Forest-Employee stock options	2024.01.01~ 2024.10.01	15.23	22.50	45.98%	1.5	0%	1.10%	1.5361
Power Forest-Employee stock options	2025.01.01~ 2025.10.01	11.32	22.50	40.19%	1.5	0%	1.43%	0.3098
Power Forest-Employee stock options	2026.01.01~ 2026.04.01	5.26	22.50	40.44%	1.5	0%	1.22%	0.0028
Power Forest-Cash capital increase reserved for employee preemption	2025.04.11	12.30	22.50	75.48%	0.05	0%	1.22%	0.0002
Ancora-Employee stock options	2022.11.11	30.00	10.00	64.69%	6.2	0%	1.49%	23.84
Ancora-Employee stock options	2023.02.21~ 2023.10.24	24.19~ 30.00	10.00	62.31%~ 64.67%	6.2	0%	1.10%~ 1.25%	18.16~ 27.78
Ancora-Employee stock options	2024.04.29~ 2024.10.25	9.77~ 18.13	10.00	48.95%~ 49.34%	6.2	0%	1.45%~ 1.63%	4.68~ 11.59
Ancora-Employee stock options	2025.04.25~ 2026.04.24	29.71~ 35.00	10.00	51.47%~ 55.03%	6.2	0%	1.24%~ 1.51%	22.39~ 27.62

Note: Expected price volatility rate was estimated by using the stock prices of the most recent period with length of this period approximate to the length of the stock options' expected life, and the standard deviation of return on the stock during this year.

G. Expenses incurred on share-based payment transactions are shown below:

	Three months ended June 30,	
	2026	2025
Equity-settled	$ 2,642	$ 4,320

	Six months ended June 30,	
	2026	2025
Equity-settled	$ 5,284	$ 8,542

(30) Business combinations

A. Business combinations of the Group in the first half of 2026 and 2025 are as follows:

(a) On June 1, 2026, the Group acquired 90.23% of the share capital of Noda RF Technologies Co., Ltd. (hereinafter referred to as "Noda") for $989,273 in cash and obtained control over Noda. The Group expects that the acquisition will further strengthen its presence in the solutions about the power of semiconductor equipment.

(b) On March 2, 2026, the Group acquired 100% of the share capital of Delta Controls Germany GmbH (hereinafter referred to as "DCG") for $669,087 in cash and obtained control over DCG. The Group expects that the acquisition will further strengthen its presence in the building automation market.

(c) On January 6, 2025, the Group acquired production and R&D equipment, related patents, intellectual property rights, and other assets (collectively referred to as "PHEBD") related to the power inductor and power materials business from ALPS ALPINE CO., LTD. and its subsidiary, ALPS ELECTRIC KOREA CO., LTD. for $2,169,278 in cash to meet future business development needs.

B. The following table summarises the consideration paid for the abovementioned acquired subsidiaries and the fair values of the assets acquired, liabilities assumed and the non-controlling interest at the acquisition date:

	Noda	DCG	PHEBD (Note)
Purchase consideration			
Cash	$ 989,273	$ 669,087	$ 2,169,278
Contingent consideration	-	46,139	-
Fair value of equity interest in acquired companies held by the Company and the subsidiaries before the business combination	107,119	-	-
	1,096,392	715,226	2,169,278
Fair value of the non-controlling interest	-	-	-
	1,096,392	715,226	2,169,278
Fair value of the identifiable assets acquired and liabilities assumed			
Cash and bank deposits	855,940	40,015	-
Other current assets	150,721	139,587	63,491
Property, plant and equipment	264,873	3,954	447,905
Intangible assets	3,107	192,127	648,435
Other non-current assets	120,843	56,754	-
Other current liabilities	(137,800)	(161,188)	-
Other non-current liabilities	(26,486)	(4,241)	-
Total identifiable net assets	1,231,198	267,008	1,159,831
(Gain recognised in bargain purchase transaction) goodwill	($ 134,806)	$ 448,218	$ 1,009,447

Note: Represents the amount after the allocation of acquisition price.

C. The allocation of the acquisition price of PHEBD was completed in the fourth quarter of 2025 and the fair values of the acquired identifiable intangible assets and goodwill were $648,435 and $1,009,447, respectively.

D. The operating revenue included in the consolidated statement of comprehensive income since March 2, 2026, contributed by DCG was $159,628. DCG also contributed loss before income tax of $3,752 over the same period. Had DCG been consolidated from January 1, 2026, the consolidated statement of comprehensive income for the first half of 2026, would show operating revenue of $342,705,764 and profit before income tax of $66,089,018.

E. The operating revenue included in the consolidated statement of comprehensive income since June 1, 2026 contributed by Noda was $51,567. Noda also contributed profit before income tax of $9,160 over the same period. Had Noda been consolidated from January 1, 2026, the consolidated statement of comprehensive income for the first half of 2026 would show operating revenue of $342,891,765 and profit before income tax of $65,997,959.

(31) Transactions with non-controlling interest

A. Acquisition of additional equity interest in a subsidiary

For the first half of 2026, the Group acquired additional equity interest of 43.12% in VIVOTEK and 0.62% in Power Forest for a cash consideration of $3,733,031 and $4,770, respectively. The effect of changes in interest attributable to owners of the parent for the first half of 2026 is shown below:

	Six months ended June 30,2026	
	Vivotek	Power Forest
Carrying amount of non-controlling interest acquired	$ 3,179,307	$ 441
Consideration paid to non-controlling interest (including transaction costs)	(3,733,031)	(4,770)
	($ 553,724)	($ 4,329)
Capital surplus		
-recognition of changes in ownership interest in subsidiaries	(1,108)	-
-difference between proceeds on actual acquisition of or disposal of equity interest in a subsidiary and its carrying amount	(552,616)	(4,329)
	($ 553,724)	($ 4,329)

B. Disposal of equity interest in a subsidiary (that did not result in a loss of control)

During the first half of 2026, the Group disposed of its 0.41% equity interest in the subsidiary, Delta Electronics (Thailand) Public Company Limited (DET), for a consideration of $8,699,479, resulting in a decrease in the Group's ownership percentage to 62.66%. For the first half of 2025, the Group had no transactions in which the Group disposed of a portion of its equity interest in a subsidiary without losing control. The effects of changes in interest attributable to owners of the parent for the first half of 2026 are shown below:

	Six months ended June 30,2026
Consideration received from non-controlling interest	$ 8,699,479
Carrying amount of disposing non-controlling interest	(570,072)
Changes in other equity	(1,619,160)
	$ 6,510,247
Capital surplus -difference between proceeds on actual acquisition of or disposal of equity interest in a subsidiary and its carrying amount	$ 6,510,247

(32) Supplemental cash flow information

Financing activities with no cash flow effects:

	Six months ended June 30, 2026	Six months ended June 30, 2025
Cash dividends declared but yet to be paid	$ 30,131,503	$ 18,182,803
Cash dividends declared but yet to be paid to non-controlling interest	$ -	$ 86,112

(33) Changes in liabilities from financing activities

	Short-term borrowings	Bonds payable (Note)	Long-term borrowings (Note)	Liabilities from financing activities-gross
At January 1, 2026	$ 2,364,109	$ 49,560,655	$ 22,103,521	$ 74,028,285
Changes in cash flow from financing activities	13,936,983	(14,000,000)	(3,941,156)	(4,004,173)
Changes in other non-cash items	541	583,055	30,532	614,128
At June 30, 2026	$ 16,301,633	$ 36,143,710	$ 18,192,897	$ 70,638,240

	Short-term borrowings	Bonds payable (Note)	Long-term borrowings (Note)	Liabilities from financing activities-gross
At January 1, 2025	$ 1,917,874	$ 29,100,000	$ 33,411,995	$ 64,429,869
Changes in cash flow from financing activities	(308,661)	17,090,987	2,987,267	19,769,593
Changes in other non-cash items	-	(3,745,722)	-	(3,745,722)
At June 30, 2025	$ 1,609,213	$ 42,445,265	$ 36,399,262	$ 80,453,740

Note: Including current portion.

(34) Contracts involving reliance on natural electricity

A. The Group entered into contracts with suppliers involving electricity generated from solar, wind and hydropower sources for its own use. Based on the estimated electricity demand for use in the same market within the following year, the Group expects that its electricity demand will exceed the amount of electricity to be generated under such contracts. As of June 30, 2026 and 2025, the estimated future cash flows under these contracts were as follows:

	Six months ended June 30, 2026	Six months ended June 30, 2025
Current	$ 312,190	$ 312,190
Within 1 year	502,580	624,380
Within 2 years	415,580	502,580
Within 3 years	390,580	415,580
Within 4 years	115,580	390,580
Over 5 years	1,271,380	1,386,960
Total	$ 3,007,890	$ 3,632,270

B. For the three months and six months ended June 30, 2026 and 2025, the related costs incurred by the Group for the purchase of renewable electricity were $82,953, $128,840, $176,063 and $261,456, respectively.

7. RELATED PARTY TRANSACTIONS

(1) Names and relationship of related parties

Names of related parties	Relationship with the Group
Compower AS	Associate
Fujian Kaixin Construction Engineering Co., Ltd.	"
Delta Networks (Xiamen) Ltd.	"
Digital Projection Asia Pte Ltd.	"
DLG Electronics Co., Ltd.	"
DLS Electronics Co., Ltd.	"
MUSASHI DELTA E-AXLE INDIA PRIVATE LIMITED	"
Delta Electronics Foundation	Half of the entity's directors are the same as those of the Company. (Note)

Note: Due to the re-election of the board of directors in September 2025, the entity is no longer considered a related party, as the number of identical directors no longer constitutes a majority.

(2) Significant transactions and balances with related parties

A. Operating revenue

	Three months ended June 30, 2026	Three months ended June 30, 2025
Sales of goods:		
Associates	$ 6,019	$ 8,256
Sales of services:		
Associates	69	84
	$ 6,088	$ 8,340

	Six months ended June 30,	
	2026	2025
Sales of goods:		
Associates	$ 17,619	$ 29,524
Sales of services:		
Associates	69	84
	$ 17,688	$ 29,608

The Group sells commodities to related parties based on mutually agreed selling prices and terms as there is no similar transaction to be compared with.

B. Purchases of goods

	Three months ended June 30,	
	2026	2025
Purchases of goods:		
Associates	$ 79,295	$ 67,803

	Six months ended June 30,	
	2026	2025
Purchases of goods:		
Associates	$ 205,888	$ 134,620

The purchase terms, including prices and payments, are based on mutual agreement and have no similar transaction to be compared with.

C. Period-end balances arising from sales of goods and services

	June 30, 2026	December 31, 2025	June 30, 2025
Receivables from related parties:			
Associates	$ 3,179	$ 8,896	$ 6,675

Receivables from related parties primarily arise from sales of goods, with payment terms of either 75 days from the sales date or 30 days from the shipment date. These receivables are unsecured and non-interest bearing.

D. Period-end balances arising from purchases of goods

	June 30, 2026	December 31, 2025	June 30, 2025
Payables to related parties:			
Associates	$ 23,086	$ 38,998	$ 26,060

Payables to related parties primarily arise from purchase transactions, with payment terms of either 70 days from the purchase date or 30 days from the invoice date. These payables are non-interest bearing.

E. Period-end balances arising from other transactions

	June 30, 2026	December 31, 2025	June 30, 2025
Other receivables-related parties			
Associates	$ 225	$ -	$ -

	June 30, 2026	December 31, 2025	June 30, 2025
Other payables-related parties			
Associates	$ 945	$ 944	$ -

Other receivables due from related parties mainly arose from receivables resulting from transactions other than sales. Other payables to related parties mainly arose from payables resulting from transactions other than purchases.

F. Property transactions:

(a) Disposal of property, plant and equipment:

	Three months ended June 30, 2026		Three months ended June 30, 2025	
	Disposal proceeds	Gain on disposal	Disposal proceeds	Gain on disposal
Associates	$ -	$ -	$ 31	$ 31

	Six months ended June 30, 2026		Six months ended June 30, 2025	
	Disposal proceeds	Gain on disposal	Disposal proceeds	Gain on disposal
Associates	$ -	$ -	$ 31	$ 31

(b) Disposal of other assets:

		Three months ended June 30, 2026		Three months ended June 30, 2025	
	Account	Disposal proceeds	Gain on disposal	Disposal proceeds	Gain on disposal
Associate	Patents	$ -	$ -	$ 18,050	$ 18,050
	Trademarks	-	-	446	446
Total		$ -	$ -	$ 18,496	$ 18,496

		Six months ended June 30, 2026		Six months ended June 30, 2025	
		Disposal proceeds	Gain on disposal	Disposal proceeds	Gain on disposal
Associate	Patents	$ -	$ -	$ 18,050	$ 18,050
	Trademarks	-	-	446	446
Total		$ -	$ -	$ 18,496	$ 18,496

The consideration for the disposal has been fully received; the gains or losses from the disposal are expressed in full (including gains or losses that should be deferred).

(3) Key management compensation

	Three months ended June 30, 2026	Three months ended June 30, 2025
Short-term employee benefits	$ 194,995	$ 187,479
Post-employment benefits	330	273
	$ 195,325	$ 187,752

	Six months ended June 30, 2026	Six months ended June 30, 2025
Short-term employee benefits	$ 426,875	$ 329,479
Post-employment benefits	603	539
	$ 427,478	$ 330,018

8. PLEDGED ASSETS

The Group's assets pledged as collateral are as follows:

	Book Value			
Pledged assets	June 30, 2026	December 31, 2025	June 30, 2025	Pledge purpose
Demand deposits and time deposits (shown as financial assets at amortised cost - current)	$ 304,394	$ 216,270	$ 124,286	Performance bonds, warranty guarantee, custom guarantee, court attachments and other guarantee
Accounts receivable	29,229	-	1,161	Accounts receivable financing (Short-term borrowings)
Demand deposits and time deposits (shown as other non-current assets)	349,798	623,502	330,458	Performance bonds, warranty guarantee and custom guarantee
Property, plant and equipment	275,233	276,151	277,084	Long-term borrowings and credit line of long-term borrowings
Subsidiary stock	711,788	689,554	576,190	Granting DET shares to underwriters (Note)
	$ 1,670,442	$ 1,805,477	$ 1,309,179	

Note: Refer to Note 6(14)B(f).

9. SIGNIFICANT CONTINGENT LIABILITIES AND UNRECOGNISED CONTRACT COMMITMENTS

(1) Contingencies

None.

(2) Commitments

Capital expenditures contracted for at the balance sheet date but not yet incurred are as follows:

	June 30, 2026	December 31, 2025	June 30, 2025
Property, plant and equipment	$ 34,103,442	$ 28,975,912	$ 16,678,317
Right-of-use assets	$ 1,001,263	$ 1,004,576	$ -
Intangible assets	$ 214,698	$ 212,189	$ 192,396

10. SIGNIFICANT CASUALTY LOSS

None.

11. SIGNIFICANT EVENTS AFTER THE BALANCE SHEET DATE

On July 24, 2026, the Board of Directors of the Company's subsidiary, Delta Electronics (Thailand) Public Company Limited, resolved the reconstruction of BP1 Plant and BP1-P Building in Thailand. The total construction costs are temporarily estimated to be THB 3.2 billion.

12. OTHERS

(1) Capital risk management

The Group's objectives when managing capital are to maintain an integrity credit rating and good capital structure to support operations and maximize stockholders' equity.

(2) Financial instruments

A. Financial instruments by category:

Refer to the consolidated balance sheets and Note 6 for related amounts and information of the Group's financial assets (financial assets at fair value through profit or loss, financial assets at fair value through other comprehensive income, financial assets at amortised cost, cash and cash equivalents, notes receivable, accounts receivable (including related parties), other receivables (including related parties) and guarantee deposits paid) and financial liabilities (financial liabilities at fair value through profit or loss, short-term borrowings, notes payable, accounts payable (including related parties), other payables (including related parties), bonds payable, guarantee deposits received, lease liabilities and long-term borrowings).

B. Financial risk management policies

The Group's activities expose it to a variety of financial risks: market risk (including foreign exchange risk, interest rate risk and price risk), credit risk and liquidity risk. The Group's overall risk management programme focuses on the unpredictability of financial markets and seeks to minimise potential adverse effects on the Group's financial position and financial performance. The Group uses derivative financial instruments to hedge certain risk exposures (see Note 6(2)).

C. Significant financial risks and degrees of financial risks

(a) Market risk

Foreign exchange risk

i. The Group operates internationally and is exposed to foreign exchange risk arising from various currency exposures, primarily with respect to the USD, RMB, EUR and THB. Foreign exchange risk arises from future commercial transactions, recognised assets and liabilities and net investments in foreign operations.

ii. Management has set up a policy to require group companies to manage their foreign exchange risk against their functional currency. To manage their foreign exchange risk arising from future commercial transactions and recognised assets and liabilities, entities in the Group use forward foreign exchange contracts and foreign exchange swap contracts.

iii. The Group adopts the derivative financial instruments like forward exchange contracts / cross currency swap transactions, etc. to hedge the fair value risk and cash flow risk due to foreign exchange rate fluctuations. The Group monitors at any time and pre-sets a “stop loss” amount to limit its foreign exchange risk.

iv. The Group’s businesses involve some non-functional currency operations (the Company’s and certain subsidiaries’ functional currency: NTD; other certain subsidiaries’ functional currency: USD, RMB and THB). The information on assets and liabilities denominated in foreign currencies whose values would be materially affected by the exchange rate fluctuations is as follows:

	June 30, 2026		
	Foreign currency amount (in thousands)	Exchange rate	Book value (NTD)
(Foreign currency: functional currency)			
Financial assets			
Monetary items			
USD:THB (Note)	$ 1,969,837	33.0360	$ 62,739,296
USD:NTD	1,836,621	31.8500	58,496,389
RMB:USD (Note)	3,659,124	0.1473	17,169,376
USD:RMB (Note)	374,476	6.7878	11,927,066
EUR:USD (Note)	175,854	1.1394	6,381,737
SGD:USD (Note)	189,134	0.7727	4,654,587
USD:INR (Note)	73,033	94.6790	2,326,108
USD:AUD (Note)	44,277	1.4543	1,410,218
USD:EUR (Note)	38,873	0.8777	1,238,117
USD:GBP (Note)	37,010	0.7553	1,178,780
Non-monetary items			
USD:NTD	$ 9,031,607	31.8500	$ 287,656,674
THB:USD (Note)	86,225,046	0.0303	83,129,567
RMB:USD (Note)	11,277,748	0.1473	52,917,560
USD:THB (Note)	745,047	33.0360	23,729,733
NOK:USD (Note)	3,739,065	0.1008	12,002,998
THB:NTD	7,767,594	0.9641	7,488,737
EUR:USD (Note)	162,053	1.1394	5,880,894
JPY:USD (Note)	28,031,279	0.0062	5,502,540
CAD:USD (Note)	75,973	0.7030	1,701,031
BRL:USD (Note)	187,490	0.1933	1,154,299
INR:THB (Note)	3,219,863	0.3489	1,083,162
CHF:USD (Note)	27,519	1.2350	1,082,457

	June 30, 2026		
	Foreign currency amount (in thousands)	Exchange rate	Book value (NTD)
(Foreign currency: functional currency)			
Financial liabilities			
Monetary items			
USD:NTD	$ 1,453,806	31.8500	$ 46,303,716
USD:THB (Note)	1,371,374	33.0360	43,678,270
RMB:USD (Note)	4,675,074	0.1473	21,936,431
USD:RMB (Note)	236,659	6.7878	7,537,597
USD:INR (Note)	179,464	94.6790	5,715,932
EUR:USD (Note)	37,050	1.1394	1,344,562
SGD:USD (Note)	47,364	0.7727	1,165,626
USD:AUD (Note)	35,960	1.4543	1,145,327

Note: Certain consolidated entities' functional currency is not NTD. Therefore, the Group shall consider these items when disclosing the above information.

	December 31, 2025		
	Foreign currency amount (in thousands)	Exchange rate	Book value (NTD)
(Foreign currency: functional currency)			
Financial assets			
Monetary items			
USD:THB (Note)	$ 1,731,836	31.3704	$ 54,431,611
USD:NTD	1,467,957	31.4300	46,137,902
USD:RMB (Note)	344,672	6.9921	10,833,027
RMB:USD (Note)	2,083,711	0.1430	9,366,425
EUR:USD (Note)	172,013	1.1740	6,347,287
SGD:USD (Note)	149,484	0.7779	3,654,889
USD:INR (Note)	66,598	89.9053	2,093,163
Non-monetary items			
USD:NTD	$ 8,699,056	31.4300	$ 273,411,320
THB:USD (Note)	81,047,978	0.0319	81,201,969
RMB:USD (Note)	11,240,612	0.1430	50,527,337
USD:THB (Note)	736,184	31.3704	23,138,259
NOK:USD (Note)	3,756,798	0.0993	11,730,866
THB:NTD	7,266,420	1.0019	7,280,226
EUR:USD (Note)	146,455	1.1740	5,404,201
JPY:USD (Note)	19,194,851	0.0064	3,854,326
CAD:USD (Note)	70,443	0.7299	1,615,966
INR:THB (Note)	3,262,253	0.3849	1,140,451
BRL:USD (Note)	186,235	0.1826	1,068,710
CHF:USD (Note)	25,357	1.2604	1,004,528
Financial liabilities			
Monetary items			
USD:NTD	$ 1,196,536	31.4300	$ 37,607,138
USD:THB (Note)	890,819	31.3704	27,998,455
RMB:USD (Note)	3,090,759	0.1430	13,893,176
USD:RMB (Note)	227,226	6.9921	7,141,707
USD:INR (Note)	170,780	89.9053	5,367,616
SGD:USD (Note)	154,267	0.7779	3,771,829
EUR:USD (Note)	69,767	1.1740	2,574,405

Note: Certain consolidated entities' functional currency is not NTD. Therefore, the Group shall consider these items when disclosing the above information.

	June 30, 2025			
	Foreign currency amount (in thousands)	Exchange rate		Book value (NTD)
(Foreign currency: functional currency)				
Financial assets				
Monetary items				
USD:NTD	$ 934,990	29.3000	$	27,395,210
USD:THB (Note)	434,921	32.3079		12,743,199
USD:RMB (Note)	336,268	7.1680		9,852,660
RMB:USD (Note)	1,829,664	0.1395		7,479,007
EUR:USD (Note)	148,970	1.1724		5,117,115
SGD:USD (Note)	114,878	0.7850		2,642,195
USD:INR (Note)	71,326	85.5974		2,089,853
Non-monetary items				
USD:NTD	$ 8,433,071	29.3000	$	247,088,974
THB:USD (Note)	74,967,531	0.0310		67,988,054
RMB:USD (Note)	11,064,786	0.1395		45,228,861
USD:THB (Note)	737,016	32.3079		21,594,578
NOK:USD (Note)	3,792,039	0.0993		11,032,900
THB:NTD	6,904,499	0.9069		6,261,690
EUR:USD (Note)	159,618	1.1724		5,482,879
JPY:USD (Note)	18,185,374	0.0069		3,698,905
CAD:USD (Note)	66,530	0.7314		1,425,741
BRL:USD (Note)	193,069	0.1826		1,032,729
Financial liabilities				
Monetary items				
USD:NTD	$ 969,148	29.3000	$	28,396,023
USD:THB (Note)	608,700	32.3079		17,834,909
RMB:USD (Note)	2,416,369	0.1395		9,877,247
USD:RMB (Note)	222,672	7.1680		6,524,288
EUR:USD (Note)	97,646	1.1724		3,354,151
SGD:USD (Note)	127,423	0.7850		2,930,739
USD:INR (Note)	87,045	85.5974		2,550,414

Note: Certain consolidated entities' functional currency is not NTD. Therefore, the Group shall consider these items when disclosing the above information.

v. Total exchange gain (loss), including realised and unrealised, arising from significant foreign exchange variation on the monetary items held by the Group for the three months and six months ended June 30, 2026 and 2025 amounted to $403,440, ($105,276), $2,091,423, and $158,811, respectively.

vi. Analysis of foreign currency market risk arising from significant foreign exchange variation:

	Six months ended June 30, 2026		
	Sensitivity analysis		
(Foreign currency: functional currency)	Degree of variation	Effect on profit or loss	Effect on other comprehensive income
Financial assets			
Monetary items			
USD:THB (Note)	1%	$ 627,393	$ -
USD:NTD	1%	584,964	-
RMB:USD (Note)	1%	171,694	-
USD:RMB (Note)	1%	119,271	-
EUR:USD (Note)	1%	63,817	-
SGD:USD (Note)	1%	46,546	-
USD:INR (Note)	1%	23,261	-
USD:AUD (Note)	1%	14,102	-
USD:EUR (Note)	1%	12,381	-
USD:GBP (Note)	1%	11,788	-
Financial liabilities			
Monetary items			
USD:NTD	1%	$ 463,037	$ -
USD:THB (Note)	1%	436,783	-
RMB:USD (Note)	1%	219,364	-
USD:RMB (Note)	1%	75,376	-
USD:INR (Note)	1%	57,159	-
EUR:USD (Note)	1%	13,446	-
SGD:USD (Note)	1%	11,656	-
USD:AUD (Note)	1%	11,453	-

Note: Certain consolidated entities’ functional currency is not NTD. Therefore, the Group shall consider these items when disclosing the above information.

(Foreign currency: functional currency)	Six months ended June 30, 2025		
	Sensitivity analysis		
	Degree of variation	Effect on profit or loss	Effect on other comprehensive income
Financial assets			
Monetary items			
USD:NTD	1%	$ 273,952	-
USD:THB (Note)	1%	127,432	$ -
USD:RMB (Note)	1%	98,527	-
RMB:USD (Note)	1%	74,790	-
EUR:USD (Note)	1%	51,171	-
SGD:USD (Note)	1%	26,422	-
USD:INR (Note)	1%	20,899	-
Financial liabilities			
Monetary items			
USD:NTD	1%	$ 283,960	$ -
USD:THB (Note)	1%	178,349	-
RMB:USD (Note)	1%	98,772	-
USD:RMB (Note)	1%	65,243	-
EUR:USD (Note)	1%	33,542	-
SGD:USD (Note)	1%	29,307	-
USD:INR (Note)	1%	25,504	-

Note: Certain consolidated entities' functional currency is not NTD. Therefore, the Group shall consider these items when disclosing the above information.

Price risk

i. The Group's equity securities, which are exposed to price risk, are the held financial assets at fair value through profit or loss and financial assets at fair value through other comprehensive income. To manage its price risk arising from investments in equity securities, the Group diversifies its portfolio.

ii. The Group's investments in equity securities comprise shares issued by the domestic and foreign companies. The prices of equity securities would change due to the change of the future value of investee companies. If the prices of these equity securities had increased/decreased by 1% with all other variables held constant, post-tax profit for the six months ended June 30, 2026 and 2025 would have increased/decreased by $54,289 and $34,352, respectively, as a result of gain/loss on equity securities classified as at fair value through profit or loss. Other components of equity would have increased/decreased by $24,305 and $8,658, respectively, as a result of other comprehensive income on equity investments classified as at fair value through other comprehensive income.

Cash flow and fair value interest rate risk

i. The Group's main interest rate risk arises from long-term borrowings and bonds payable. Borrowings issued at variable rates expose the Group to cash flow interest rate risk which is partially offset by cash and cash equivalents held at variable rates. Borrowings and bonds payable issued at fixed rates expose the Group to fair value interest rate risk. The Group's borrowings mainly bear variable interest rate; while bonds payable bear fixed interest rate. During the six months ended June 30, 2026 and 2025, the Group's borrowings at variable rate were denominated in NTD, USD and JPY, and the Group's bonds payable at fixed rates were denominated in NTD and USD.

ii. As at June 30, 2026 and 2025, if the interest rate increases by 0.25%, with all other variables held constant, profit, net of tax for the six months ended June 30, 2026 and 2025 would have decreased by $24,081 and $55,390, respectively. The main factor is that changes in interest expense result from floating rate borrowings.

(b) Credit risk

i. Credit risk refers to the risk of financial loss to the Group arising from default by the clients or counterparties of financial instruments on the contract obligations. The main factor is that counterparties could not repay in full the contract cash flows of the accounts receivable based on the agreed terms.

ii. According to the Group's credit policy, each local entity in the Group is responsible for managing and analysing the credit risk for each of their new clients before standard payment and delivery terms and conditions are offered. Internal risk control assesses the credit quality of the customers, taking into account their financial position, past experience and other factors.

iii. Individual risk limits are set based on internal or external ratings in accordance with limits set by the credit controller. The utilisation of credit limits is regularly monitored.

iv. For banks and financial institutions, only well rated parties are accepted.

v. The Group adopts the assumption under IFRS 9, that is, if the contract payments are past due over 180 days based on the terms, there has been a significant increase in credit risk on that instrument since initial recognition.

vi. The Group adopts the assumption under IFRS 9, that is, the default occurs when the contract payments are not expected to be recovered and are transferred to overdue receivables.

vii. The Group classifies customer's accounts receivable and contract assets based on the duration of overdue periods. The Group applies the simplified approach using the provision matrix based on the loss rate methodology to estimate expected credit loss.

viii. The Group uses the forecastability to adjust historical and timely information to assess the default possibility of accounts receivable and contract assets. There were no contract assets past due as at June 30, 2026, December 31, 2025, and June 30, 2025. On June 30, 2026, December 31, 2025, and June 30, 2025, the provision matrix of accounts receivable is as follows:

	Not past due	1-90 days past due	91-180 days past due
At June 30, 2026			
Expected loss rate	0.00%	3.48%	25.54%
Total book value	$ 131,111,627	$ 8,033,401	$ 1,118,023
Loss allowance	$ -	$ 279,383	$ 285,524

	181-365 days past due	Over 366 days past due	Total
Expected loss rate	49.41%	97.63%	
Total book value	$ 592,718	$ 416,844	$ 141,272,613
Loss allowance	$ 292,853	$ 406,946	$ 1,264,706

	Not past due	1-90 days past due	91-180 days past due
At December 31, 2025			
Expected loss rate	0.00%	1.85%	21.57%
Total book value	$ 104,122,994	$ 14,629,961	$ 843,593
Loss allowance	$ 1,383	$ 270,439	$ 181,928

	181-365 days past due	Over 366 days past due	Total
Expected loss rate	46.83%	99.56%	
Total book value	$ 150,616	$ 489,500	$ 120,236,664
Loss allowance	$ 70,531	$ 487,367	$ 1,011,648

	Not past due	1-90 days past due	91-180 days past due
At June 30, 2025			
Expected loss rate	0.00%	1.71%	23.45%
Total book value	$ 83,890,981	$ 5,315,037	$ 537,176
Loss allowance	$ 1,012	$ 91,067	$ 125,987

	181-365 days past due	Over 366 days past due	Total
Expected loss rate	47.84%	99.70%	
Total book value	$ 446,089	$ 467,681	$ 90,656,964
Loss allowance	$ 213,424	$ 466,292	$ 897,782

ix. Movements in relation to the Group applying the simplified approach to provide loss allowance for notes receivable, accounts receivable, contract assets and overdue receivables are as follows:

	2026				
	Notes receivable	Accounts receivable	Contract assets	Overdue receivables	Total
At January 1	$ -	$ 1,011,648	$ -	$ 404,185	$ 1,415,833
Provision for impairment loss	-	249,499	-	811,736	1,061,235
Write-offs during the period	-	(211)	-	(3,237)	(3,448)
Effect of foreign exchange	-	3,770	-	1,133	4,903
At June 30	$ -	$ 1,264,706	$ -	$ 1,213,817	$ 2,478,523

	2025				
	Notes receivable	Accounts receivable	Contract assets	Overdue receivables	Total
At January 1	$ -	$ 690,407	$ -	$ 324,749	$ 1,015,156
Provision for impairment loss	-	246,089	-	82,054	328,143
Write-offs during the period	-	(3,025)	-	(28,295)	(31,320)
Effect of foreign exchange	-	(35,689)	-	(24,392)	(60,081)
At June 30	$ -	$ 897,782	$ -	$ 354,116	$ 1,251,898

For provisioned loss for the six months ended June 30, 2026 and 2025, the provision for impairment loss arising from customers' contracts amounted to $1,061,235 and $328,143, respectively.

(c) Liquidity risk

i. Cash flow forecasting is performed in the operating entities of the Group and aggregated by Group treasury. Group treasury monitors rolling forecasts of the Group's liquidity requirements to ensure it has sufficient cash to meet operational needs.

ii. The table below analyses the Group's non-derivative financial liabilities and net-settled or gross-settled derivative financial liabilities into relevant maturity groupings based on the remaining period at the balance sheet date to the contractual maturity date for non-derivative financial liabilities and to the expected maturity date for derivative financial liabilities:

Non-derivative financial liabilities:

June 30, 2026	Less than 1 year	Between 1 and 2 years	Between 2 and 5 years	Over 5 years
Short-term borrowings	$ 16,331,771	$ -	$ -	$ -
Notes and accounts payable (including related parties)	116,655,061	-	-	-
Other payables	105,116,648	-	-	-
Lease liabilities (including current portion)	940,736	750,491	1,300,416	942,911
Bonds payable (including current portion)	6,185,571	9,155,173	24,235,176	-
Long-term borrowings (including current portion)	554,681	15,308,698	552,385	2,517,030

Non-derivative financial liabilities:

December 31, 2025	Less than 1 year	Between 1 and 2 years	Between 2 and 5 years	Over 5 years
Short-term borrowings	$ 2,387,328	$ -	$ -	$ -
Notes and accounts payable (including related parties)	94,451,507	-	-	-
Other payables	64,371,070	-	-	-
Lease liabilities (including current portion)	792,416	636,893	1,163,418	889,119
Bonds payable (including current portion)	14,351,606	11,625,482	27,556,410	-
Long-term borrowings (including current portion)	1,120,825	18,469,047	655,219	2,537,037

Non-derivative financial liabilities:

June 30, 2025	Less than 1 year	Between 1 and 2 years	Between 2 and 5 years	Over 5 years
Short-term borrowings	$ 1,672,114	$ -	$ -	$ -
Notes and accounts payable (including related parties)	69,448,125	-	-	-
Other payables	68,454,200	-	-	-
Lease liabilities (including current portion)	735,764	588,273	985,649	975,345
Bonds payable	19,296,244	5,998,321	21,289,892	-
Long-term borrowings (including current portion)	1,423,309	32,860,866	396,735	2,445,832

Derivative financial liabilities:

As at June 30, 2026, December 31, 2025, and June 30, 2025, the Group's derivative financial liabilities are due within 1 year.

iii. The Group does not expect the timing of occurrence of the cash flows estimated through the maturity date analysis to be significantly earlier, nor expect the actual cash flow amount to be significantly different.

(3) Fair value information

A. The different levels that the inputs to valuation techniques are used to measure fair value of financial and non-financial instruments have been defined as follows:

Level 1: Quoted prices (unadjusted) in active markets for identical assets or liabilities that the entity can access at the measurement date. A market is regarded as active where a market in which transactions for the asset or liability take place with sufficient frequency and volume to provide pricing information on an ongoing basis.

Level 2: Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly.

Level 3: Unobservable inputs for the asset or liability.

B. Financial instruments not measured at fair value

(a) Except for those listed in the table below, the carrying amounts of cash and cash equivalents, notes receivable, accounts receivable, other receivables, short-term borrowings, notes payable, accounts payable, other payables and long-term borrowings (including current portion) are approximate to their fair values.

	June 30, 2026			
		Fair value		
	Book value	Level 1	Level 2	Level 3
Financial liabilities:				
Bonds payable	$ 36,143,710	$ -	$ 50,643,540	$ -

	December 31, 2025			
		Fair value		
	Book value	Level 1	Level 2	Level 3
Financial liabilities:				
Bonds payable	$ 49,560,655	$ -	$ 54,047,578	$ -

	June 30, 2025			
		Fair value		
	Book value	Level 1	Level 2	Level 3
Financial liabilities:				
Bonds payable	$ 42,445,265	$ -	$ 43,484,519	$ -

(b) The methods and assumptions of fair value estimate are as follows:

Bonds payable: These are corporate bonds issued by the Group, measured at the present value of their expected cash flows, discounted at market interest rates to estimate their fair value. The convertible bond is measured based on quotation from financial institutions taking into consideration the discount rate at the time of issuance to estimate their fair value.

C. The related information on financial and non-financial instruments measured at fair value by level on the basis of the nature, characteristics and risks of the assets and liabilities is as follows:

June 30, 2026	Level 1	Level 2	Level 3	Total
Assets				
Recurring fair value measurements				
Financial assets at fair value through profit or loss				
Equity instruments	$5,428,881	$ -	$1,027,732	$ 6,456,613
Hybrid instruments	77,670	-	243,296	320,966
Derivative instruments	-	124,115	-	124,115
Others	-	115,160	3,389	118,549
Financial assets at fair value through other comprehensive income				
Equity instruments	1,133,870	-	3,420,960	4,554,830
	$6,640,421	$ 239,275	$4,695,377	$11,575,073
Liabilities				
Recurring fair value measurements				
Financial liabilities at fair value through profit or loss				
Derivative instruments	$ -	$ 701,899	$ -	$ 701,899

December 31, 2025	Level 1	Level 2	Level 3	Total
Assets				
Recurring fair value measurements				
Financial assets at fair value through profit or loss				
Equity instruments	$3,622,309	$ -	$ 910,259	$ 4,532,568
Hybrid instruments	76,573	-	243,296	319,869
Derivative instruments	-	489,064	-	489,064
Financial assets at fair value through other comprehensive income				
Equity instruments	760,567	-	1,165,334	1,925,901
	$4,459,449	$ 489,064	$2,318,889	$ 7,267,402
Liabilities				
Recurring fair value measurements				
Financial liabilities at fair value through profit or loss				
Derivative instruments	$ -	$ 101,290	$ -	$ 101,290

June 30, 2025	Level 1	Level 2	Level 3	Total
Assets				
Recurring fair value measurements				
Financial assets at fair value through profit or loss				
Equity instruments	$3,435,206	$ -	$1,104,675	$ 4,539,881
Hybrid instruments	71,267	-	227,051	298,318
Derivative instruments	-	376,597	-	376,597
Financial assets at fair value through other comprehensive income				
Equity instruments	748,622	-	1,001,790	1,750,412
	$4,255,095	$ 376,597	$2,333,516	$ 6,965,208
Liabilities				
Recurring fair value measurements				
Financial liabilities at fair value through profit or loss				
Derivative instruments	$ -	$ 149,314	$ -	$ 149,314
Embedded derivative in an overseas exchangeable bond	-	375,333	-	375,333
	$ -	$ 524,647	$ -	$ 524,647

D. The methods and assumptions that the Group used to measure fair value are as follows:

(a) The instruments that the Group used market quoted prices as their fair values (that is, Level 1) are listed below by characteristics:

	Listed shares	Convertible (exchangeable) bond
Market quoted price	Closing price	Closing price

(b) Except for financial instruments with active markets, the fair value of other financial instruments is measured by using valuation techniques that are approved for financial management.

(c) When assessing non-standard and low-complexity financial instruments, the Group adopts valuation technique that is widely used by market participants. The inputs used in the valuation method to measure these financial instruments are normally observable in the market.

(d) The valuation of derivative financial instruments is based on valuation model widely accepted by market participants, such as present value techniques and option pricing models. Forward exchange contracts are usually valued based on the current forward exchange rate.

(e) The output of valuation model is an estimated value and the valuation technique may not be able to capture all relevant factors of the Group's financial and non-financial instruments. Therefore, the estimated value derived using the valuation model is adjusted accordingly with additional inputs. In accordance with the Group's management policies and relevant control procedures relating to the valuation models used for fair value measurement, management believes adjustment to valuation is necessary in order to reasonably represent the fair value of financial and non-financial instruments at the consolidated balance sheet. The inputs and pricing information used during valuation are carefully assessed and adjusted based on current market conditions.

(f) The Group takes into account adjustments for credit risks to measure the fair value of financial and non-financial instruments to reflect credit risk of the counterparty.

E. For the six months ended June 30, 2026 and 2025, there was no transfer between Level 1 and Level 2.

F. The following chart is the movement of Level 3 for the six months ended June 30, 2026 and 2025:

	2026			
	Hybrid instruments	Equity instruments	Others	Total
At January 1	$ 243,296	$ 2,075,593	$ -	$ 2,318,889
Gain recognised in other comprehensive income	-	1,301,866	-	1,301,866
Acquired from business combinations	-	-	3,389	3,389
Acquired during the period	-	1,231,787	-	1,231,787
Disposals during the period	-	(111,052)	-	(111,052)
Transfers out from Level 3	-	(60,200)	-	(60,200)
Net exchange differences	-	10,698	-	10,698
At June 30	$ 243,296	$ 4,448,692	$ 3,389	$ 4,695,377

	2025		
	Hybrid instruments	Equity instruments	Total
At January 1	$ 254,099	$ 2,162,128	$ 2,416,227
Loss recognised in profit or loss	(27,048)	(5,250)	(32,298)
Loss recognised in other comprehensive income	-	(93)	(93)
Acquired during the period	-	99,411	99,411
Transfers out from Level 3	-	(41,916)	(41,916)
Others	-	(13,050)	(13,050)
Net exchange differences	-	(94,765)	(94,765)
At June 30	$ 227,051	$ 2,106,465	$ 2,333,516

G. For the first half of 2026 and 2025, the Group obtained sufficient observable market information for certain financial assets at fair value through profit or loss. These equity securities were transferred from Level 3 into Level 1 at the end of the month in which they were listed.

H. Investment and accounting department is in charge of valuation procedures for fair value measurements being categorised within Level 3, which is to verify independent fair value of financial instruments. Such assessment is to ensure the valuation results are reasonable by applying independent information to make results close to current market conditions and periodical review.

I. The following is the qualitative information of significant unobservable inputs and sensitivity analysis of changes in significant unobservable inputs to valuation model used in Level 3 fair value measurement:

	Fair value at June 30, 2026	Valuation technique	Significant unobservable input	Range (median)	Relationship of inputs to fair value
Non-derivative equity instruments:					
Unlisted shares	$ 3,152,060	Most recent non-active market price	Not applicable	_	Not applicable
〃	117,132	Market comparable companies	Price to book ratio multiple	1.08~2.16 (1.28)	The higher the multiple, the higher the fair value; the higher the discount for lack of marketability, the lower the fair value
			Price to book ratio multiple	1.37~3.76 (2.13)	
			Discount for lack of marketability	20% (20%)	
Private placement shares (listed companies)	1,179,500	Market price method	Discount for lack of marketability	20% (20%)	
Hybrid instrument:					
Convertible preferred stocks	243,296	Equity value of complex capital structures	Discount for lack of marketability	3%	The higher the discount for lack of marketability, the lower the fair value; the higher the stock price volatility, the higher the fair value
			Stock price volatility	60%	
Others：					
Others	3,389	Net asset value	Others	_	Others

	Fair value at December 31, 2025	Valuation technique	Significant unobservable input	Range (median)	Relationship of inputs to fair value
Non-derivative equity instruments:					
Unlisted shares	$ 1,958,461	Most recent non-active market price	Not applicable	_	Not applicable
〃	117,132	Market comparable companies	Price to book ratio multiple	0.93~2.18 (1.23)	The higher the multiple, the higher the fair value; the higher the discount for lack of marketability, the lower the fair value
			Price to book ratio multiple	1.37~3.76 (2.13)	
			Discount for lack of marketability	20% (20%)	
Hybrid instrument:					
Convertible preferred stocks	$ 243,296	Equity value of complex capital structures	Discount for lack of marketability	2%	The higher the discount for lack of marketability, the lower the fair value; the higher the stock price volatility, the higher the fair value
			Stock price volatility	55%	

	Fair value at June 30, 2025	Valuation technique	Significant unobservable input	Range (median)	Relationship of inputs to fair value
Non-derivative equity instruments:					
Unlisted shares	$ 1,989,333	Most recent non-active market price	Not applicable	-	Not applicable
〃	117,132	Market comparable companies	Price to book ratio multiple	0.33~1.66 (0.99)	The higher the multiple, the higher the fair value; the higher the discount for lack of marketability, the lower the fair value
			Price to book ratio multiple	1.07~4.12 (2.09)	
			Discount for lack of marketability	20% (20%)	
Hybrid instrument:					
Convertible preferred stocks	227,051	Equity value of complex capital structures	Discount for lack of marketability	2%	The higher the discount for lack of marketability, the lower the fair value; the higher the stock price volatility, the higher the fair value
			Stock price volatility	55%	

J. The Group's valuation techniques are based on the most recent non-active market price after carefully assessing the valuation models and assumptions used to measure fair value. However, use of different valuation models or assumptions may result in different measurement. The following is the effect on profit or loss or on other comprehensive income from financial assets and liabilities categorised within Level 3 if the inputs used to valuation models have changed:

			June 30, 2026			
			Recognised in profit or loss		Recognised in other comprehensive income (loss)	
	Input	Change	Favorable change	Unfavorable change	Favorable change	Unfavorable change
Financial assets						
Equity instruments	Discount for lack of marketability	± 1%	$ -	$ -	$ 17,931	($ 17,931)
Financial assets						
Hybrid instrument	Discount for marketability	± 1%	$ 2,542	($ 2,542)	$ -	$ -

			December 31, 2025			
			Recognised in profit or loss		Recognised in other comprehensive income (loss)	
	Input	Change	Favorable change	Unfavorable change	Favorable change	Unfavorable change
Financial assets						
Equity instruments	Discount for lack of marketability	± 1%	$ -	$ -	$ 3,109	($ 3,109)
Financial assets						
Hybrid instrument	Discount for marketability	± 1%	$ 2,508	($ 2,508)	$ -	$ -

			June 30, 2025			
			Recognised in profit or loss		Recognised in other comprehensive income (loss)	
	Input	Change	Favorable change	Unfavorable change	Favorable change	Unfavorable change
Financial assets						
Equity instruments	Discount for lack of marketability	± 1%	$ -	$ -	$ 2,570	($ 2,570)
Financial assets						
Hybrid instrument	Discount for marketability	± 1%	$ 2,317	($ 2,317)	$ -	$ -

13. SUPPLEMENTARY DISCLOSURES

(1) Significant transactions information

A. Loans to others: Please refer to table 1.

B. Provision of endorsements and guarantees to others: Please refer to table 2.

C. Holding of significant marketable securities at the end of the period (not including subsidiaries, associates and joint ventures): Please refer to table 3.

D. Purchases or sales of goods from or to related parties reaching $100 million or 20% of paid-in capital or more: Please refer to table 4.

E. Receivables from related parties reaching $100 million or 20% of paid-in capital or more: Please refer to table 5.

F. Significant inter-company transactions during the reporting period: Please refer to table 6.

(2) Information on investees

Names, locations and other information of investee companies (not including investees in Mainland China): Please refer to table 7.

(3) Information on investments in Mainland China

A. Basic information: Please refer to table 8.

B. Significant transactions, either directly or indirectly through a third area, with investee companies in the Mainland China: Please refer to tables 4, 5 and 6 for significant transactions of purchases, sales, receivables and payables of investee companies in the Mainland China, and transactions between the Company indirectly through investees in a third area, Delta Electronics Int'l (Singapore) Pte. Ltd. (DEIL-SG), with investee companies in the Mainland China, for the first half of 2026.

14. OPERATING SEGMENT INFORMATION

(1) General information

The Group's management has determined the reportable segments based on the reports reviewed by the Board of Directors that are used to make strategic decisions. The Group considers the business from a product perspective. The Group's business is segregated into power electronics business, mobility business, automation business and infrastructure business. Breakdown of the revenue from all sources is as follows:

A. Power electronics: Electronic Control Systems, Component, Fans and Thermal Management, Automotive Electronics and Merchant & Mobile Power.

B. Mobility: EV Powertrain System.

C. Automation: Industrial Automation and Building Automation.

D. Infrastructure: ICT Infrastructure, Energy Infrastructure and Digital Display Products.

The Group’s composition of the reportable segments has changed due to the reclassification of certain product categories. Accordingly, the corresponding information for the previous period has been restated as required for comparison.

(2) Measurement of segment information

The Group’s segment profit (loss) is measured with the operating profit (loss) before tax, which is used as a basis for the Group in assessing the performance of the operating segments. The accounting policies of the operating segments are in agreement with the significant accounting policies summarized in Note 4.

(3) Segment information

The segment information provided to the chief operating decision-maker for the reportable segments is as follows:

	Three months ended June 30, 2026				
	Power electronics business	Mobility business	Automation business	Infrastructure business	Total
Revenue from external customers	$ 96,296,064	$ 8,242,278	$15,513,214	$ 62,938,380	$ 182,989,936
Segment income (loss) (Note)	$ 20,142,032	($ 386,320)	($ 442,569)	$ 11,256,899	$ 30,570,042

	Six months ended June 30, 2026				
	Power electronics business	Mobility business	Automation business	Infrastructure business	Total
Revenue from external customers	$ 181,918,726	$16,008,867	$29,890,867	$114,273,581	$ 342,092,041
Segment income (loss) (Note)	$ 39,007,837	($ 1,130,759)	($ 334,243)	$ 21,444,510	$ 58,987,345

	Three months ended June 30, 2025				
	Power electronics business	Mobility business	Automation business	Infrastructure business	Total
Revenue from external customers	$ 64,241,394	$10,697,193	$13,525,831	$ 35,378,190	$ 123,842,608
Segment income (loss) (Note)	$ 13,458,689	($ 87,816)	$ 198,574	$ 5,099,323	$ 18,668,770

	Six months ended June 30, 2025				
	Power electronics business	Mobility business	Automation business	Infrastructure business	Total
Revenue from external customers	$ 124,017,977	$21,344,282	$27,222,759	$ 70,058,637	$ 242,643,655
Segment income (loss) (Note)	$ 23,571,797	($ 403,941)	$ 669,363	$ 8,867,555	$ 32,704,774

Note: Segment income (loss) represents income after eliminating inter-segment transactions.

(4) Reconciliation information for segment income

A. The revenue from external customers reported to the chief operating decision-maker is measured in a manner consistent with that of the statement of comprehensive income.

B. A reconciliation of reportable segments income or loss to income before tax from continuing operations for the three months and the six months ended June 30, 2026 and 2025 is provided as follows:

	Three months ended June 30,	
	2026	2025
Reportable segments income	$ 30,570,042	$ 18,668,770
Non-operating income and expenses	4,429,572	902,419
Income before tax from continuing operations	$ 34,999,614	$ 19,571,189

	Six months ended June 30,	
	2026	2025
Reportable segments income	$ 58,987,345	$ 32,704,774
Non-operating income and expenses	7,105,092	2,529,313
Income before tax from continuing operations	$ 66,092,437	$ 35,234,087

Delta Electronics, Inc. and Subsidiaries
Loans to others
Six months ended June 30, 2026
Expressed in thousands of New Taiwan dollars, except as otherwise indicated

Table 1

No. (Note 1)	Creditor	Borrower	General ledger account	Is a related party	Maximum outstanding balance during the six months ended June 30, 2026 (Note 2)	Balance at June 30, 2026	Actual amount drawn down	Interest rate	Nature of loan (Note 6)	Amount of transactions with the borrower	Reason for short-term financing	Allowance for doubtful accounts	Collateral		Limit on loans granted to a single party	Ceiling on total loans granted	Footnote
													Item	Value			
1	Delta Component Limited B.V.	Delta Intelligent Building Technologies (Canada) Inc.	Other receivables - related parties	Yes	$ 2,675,400	$ -	$ -	3.80%	2	$ -	Additional operating capital	$ -	None	$ -	$ 35,160,982	$ 35,160,982	Note 5
1	Delta Component Limited B.V.	Delta Electronics (H.K.) Ltd.	Other receivables - related parties	Yes	9,077,250	9,077,250	9,077,250	3.80%	2	-	Additional operating capital	-	None	-	35,160,982	35,160,982	Note 5
1	Delta Component Limited B.V.	TB&C GmbH	Other receivables - related parties	Yes	1,270,150	1,270,150	1,270,150	2.50%	2	-	Additional operating capital	-	None	-	35,160,982	35,160,982	Note 5
2	Delta International Holding Limited B.V.	Delta Electronics (Netherlands) B.V.	Other receivables - related parties	Yes	159,250	159,250	159,250	3.80%	2	-	Additional operating capital	-	None	-	108,106,987	108,106,987	Note 5
2	Delta International Holding Limited B.V.	Delta Electronics (H.K.) Ltd.	Other receivables - related parties	Yes	12,994,800	12,994,800	12,994,800	3.80%	2	-	Additional operating capital	-	None	-	108,106,987	108,106,987	Note 5
2	Delta International Holding Limited B.V.	Delta Intelligent Building Technologies (Canada) Inc.	Other receivables - related parties	Yes	2,070,250	2,070,250	2,070,250	3.80%	2	-	Additional operating capital	-	None	-	108,106,987	108,106,987	Note 5
2	Delta International Holding Limited B.V.	Delta Intelligent Building Technologies (USA), LLC	Other receivables - related parties	Yes	732,550	700,700	700,700	3.80%	2	-	Additional operating capital	-	None	-	108,106,987	108,106,987	Note 5
2	Delta International Holding Limited B.V.	Delta Electronics (Slovakia), s.r.o.	Other receivables - related parties	Yes	362,900	362,900	362,900	2.50%	2	-	Additional operating capital	-	None	-	108,106,987	108,106,987	Note 5
2	Delta International Holding Limited B.V.	Delta Electronics (USA) Inc.	Other receivables - related parties	Yes	7,166,250	7,166,250	7,166,250	3.80%	2	-	Additional operating capital	-	None	-	108,106,987	108,106,987	Note 5
2	Delta International Holding Limited B.V.	TB&C GmbH	Other receivables - related parties	Yes	1,124,990	181,450	181,450	2.50%	2	-	Additional operating capital	-	None	-	108,106,987	108,106,987	Note 5
2	Delta International Holding Limited B.V.	Sanomics Limited	Other receivables - related parties	Yes	7,007	-	-	3.80%	2	-	Additional operating capital	-	None	-	108,106,987	108,106,987	Note 5

No. (Note 1)	Creditor	Borrower	General ledger account	Is a related party	Maximum outstanding balance during the six months ended June 30, 2026 (Note 2)	Balance at June 30, 2026	Actual amount drawn down	Interest rate	Nature of loan (Note 6)	Amount of transactions with the borrower	Reason for short-term financing	Allowance for doubtful accounts	Collateral		Limit on loans granted to a single party	Ceiling on total loans granted	Footnote
													Item	Value			
2	Delta International Holding Limited B.V.	ACT Genomics Co., Ltd.	Other receivables - related parties	Yes	$ 955,500	$ -	$ -	3.80%	2	$ -	Additional operating capital	$ -	None	$ -	108,106,987	108,106,987	Note 5
2	Delta International Holding Limited B.V.	ACT GENOMICS (SINGAPORE) PTE. LTD.	Other receivables - related parties	Yes	3,568	3,568	1,231	2.00%	2	-	Additional operating capital	-	None	-	108,106,987	108,106,987	Note 5
2	Delta International Holding Limited B.V.	ACT Genomics Holdings Company Limited	Other receivables - related parties	Yes	318,500	318,500	318,500	3.80%	2	-	Additional operating capital	-	None	-	108,106,987	108,106,987	Note 5
2	Delta International Holding Limited B.V.	ACT Genomics (Thailand) Limited	Other receivables - related parties	Yes	35,672	35,672	21,210	2.80%	2	-	Additional operating capital	-	None	-	108,106,987	108,106,987	Note 5
3	ELTEK NORWAY AS	Delta Electronics (Poland) Sp. z o.o.	Other receivables - related parties	Yes	24,542	24,542	24,542	4.35%	2	-	Additional operating capital	-	None	-	5,013,403	5,013,403	Note 5
3	ELTEK NORWAY AS	Delta Electronics (Slovakia), s.r.o.	Other receivables - related parties	Yes	326,610	108,870	108,870	2.52%	2	-	Additional operating capital	-	None	-	5,013,403	5,013,403	Note 5
3	ELTEK NORWAY AS	Graterudveien 8 AS	Other receivables - related parties	Yes	520,046	520,046	520,046	4.50%	2	-	Additional operating capital	-	None	-	5,013,403	5,013,403	Note 5
3	ELTEK NORWAY AS	Eltek Egypt for Power Supply S.A.E.	Other receivables - related parties	Yes	22,295	22,295	19,110	4.15%	2	-	Additional operating capital	-	None	-	5,013,403	5,013,403	Note 5
4	Delta Electronics (Wuhu) Co., Ltd.	Cyntec Electronics (WuHu) Co., Ltd.	Other receivables - related parties	Yes	2,111,495	2,111,495	2,111,495	3.00%	2	-	Additional operating capital	-	None	-	4,585,221	4,585,221	Note 5
4	Delta Electronics (Wuhu) Co., Ltd.	Cyntec Electronics (Suzhou) Co., Ltd.	Other receivables - related parties	Yes	703,832	703,832	469,221	3.00%	2	-	Additional operating capital	-	None	-	4,585,221	4,585,221	Note 5
5	Delta Energy Systems (Germany) GmbH	Delta Energy Systems Mobility (Germany) GmbH	Other receivables - related parties	Yes	1,119,547	1,119,547	1,119,547	0.4%~ 2.52%	2	-	Additional operating capital	-	None	-	1,930,949	1,930,949	Note 5
6	DET International Holding B.V.	Delta Electronics India Pvt. Ltd.	Other receivables - related parties	Yes	2,484,300	2,484,300	2,484,300	1.7% ~4%	2	-	Additional operating capital	-	None	-	10,460,794	10,460,794	Note 5
6	DET International Holding B.V.	Delta Energy Systems Mobility (Germany) GmbH	Other receivables - related parties	Yes	254,030	254,030	254,030	2.50%	2	-	Additional operating capital	-	None	-	10,460,794	10,460,794	Note 5
7	Delta Electronics (Shanghai) Co., Ltd.	Delta Electronics (Chongqing) Ltd.	Other receivables - related parties	Yes	2,674,560	2,674,560	2,674,560	3.50%	2	-	Additional operating capital	-	None	-	10,142,824	10,142,824	Note 5

No. (Note 1)	Creditor	Borrower	General ledger account	Is a related party	Maximum outstanding balance during the six months ended June 30, 2026 (Note 2)	Balance at June 30, 2026	Actual amount drawn down	Interest rate	Nature of loan (Note 6)	Amount of transactions with the borrower	Reason for short-term financing	Allowance for doubtful accounts	Collateral		Limit on loans granted to a single party	Ceiling on total loans granted	Footnote
													Item	Value			
8	Vivotek USA, Inc.	Wellstates Investment, LLC	Other receivables - related parties	Yes	$ 20,808	$ 18,329	$ 18,329	3.90%	2	$ -	Additional operating capital	$ -	None	$ -	$ 480,631	$ 480,631	Note 5
9	Universal Instruments Corporation	Universal Instruments Mfg. (Shenzhen) Co. Ltd.	Other receivables - related parties	Yes	52,366	52,366	52,366	0.00%	2	-	Additional operating capital	-	None	-	1,778,027	1,778,027	Note 5
10	Delta Electronics India Pvt. Ltd.	DELTA ELECTRONICS INDIA MANUFACTURING PRIVATE LIMITED	Other receivables - related parties	Yes	607,538	607,538	607,538	7.10%~ 7.50%	2	-	Additional operating capital	-	None	-	12,583,179	12,583,179	Note 5
11	Cyntec Electronics (Suzhou) Co., Ltd.	Cyntec Electronics (WuHu) Co., Ltd.	Other receivables - related parties	Yes	938,442	-	-	3.00%	2	-	Additional operating capital	-	None	-	7,887,860	7,887,860	Note 5
12	ELTEK POWER CO., LTD.	ACT Genomics (Thailand) Limited	Other receivables - related parties	Yes	15,426	15,426	15,426	2.80%	2	-	Additional operating capital	-	None	-	68,712	68,712	Note 5
13	Cyntec Co., Ltd.	Power Forest Technology Corporation	Other receivables - related parties	Yes	250,000	250,000	16,000	2.10%	2	-	Additional operating capital	-	None	-	12,362,161	12,362,161	Note 4

Note 1: The numbers filled in for the loans provided by the Company or subsidiaries are as follows:

(1) The Company is ‘0’.

(2) The subsidiaries are numbered in order starting from ‘1’.

Note 2: Maximum outstanding balance during the current period was translated into New Taiwan dollars using the exchange rate at June 30, 2026, which the Company reported to the Securities and Futures Bureau.

Note 3: Limit on loans granted by the Company to a single party is 20% of the Company’s net assets based on the latest financial statements, and limit on total loans is 40% of the Company’s net assets based on the latest financial statements.

Note 4: Limit on loans granted by subsidiaries to a single party is 40% of the subsidiaries’ net assets based on the latest financial statements, and limit on total loans is 40% of the subsidiaries’ net assets based on the latest financial statements.

Note 5: Limit on loans for financing granted by and to subsidiaries of which the ultimate parent directly or indirectly holds 100% of its voting shares is the lender’s net assets based on the latest financial statements, and limit on total loans is the lender’s net assets based on the latest financial statements.

Note 6: Nature of loans:

(1) Business transaction: 1.

(2) Short-term financing: 2.

Delta Electronics, Inc. and Subsidiaries

Provision of endorsements and guarantees to others

Six months ended June 30, 2026

Table 2

Expressed in thousands of New Taiwan dollars, except as otherwise indicated

Number (Note 1)	Endorser / guarantor	Party being endorsed/guaranteed		Limit on endorsements / guarantees provided for a single party	Maximum outstanding endorsement / guarantee amount as at June 30, 2026	Outstanding endorsement / guarantee amount at June 30, 2026	Actual amount drawn down	Amount of endorsements / guarantees secured with collateral	Ratio of accumulated endorsement / guarantee amount to net asset value of the endorser / guarantor company	Ceiling on total amount of endorsements / guarantees provided	Provision of endorsements / guarantees by parent company to subsidiary	Provision of endorsements / guarantees by subsidiary to parent company	Provision of endorsements / guarantees to the party in Mainland China	Footnote
		Company name	Relationship with the endorser / guarantor (Note 4)											
1	Delta Intelligent Building Technologies (International) Holdings Limited	Delta Intelligent Building Technologies (International) Inc.	2	$ 148,531	$ 15,288	$ 15,288	$ 15,288	$ -	0.01%	$ 297,062	N	N	N	Note 2
2	TB&C Outsert International B.V.	TB&C Outsert Mexico, S. De R.L. DE C.V.	2	291,174	95,550	-	-	-	0.00%	291,174	N	N	N	Note 3

Note 1: The numbers filled in for the endorsements/guarantees provided by the Company or subsidiaries are as follows:

(1) The Company is ‘0’.

(2) The subsidiaries are numbered in order starting from ‘1’.

Note 2: In accordance with Delta Intelligent Building Technologies (International) Holdings Limited’s “Procedures for Provision of Endorsements and Guarantees,” limit on total endorsements is 10% of Delta Intelligent Building Technologies (International) Holdings Limited’s net assets based on the latest consolidated financial statements, and limit on endorsements to a single party is 5% of Delta Intelligent Building Technologies (International) Holdings Limited’s net assets based on the latest consolidated financial statements.

Note 3: In accordance with TB&C Outsert International B.V.’s “Procedures for Provision of Endorsements and Guarantees,” limit on total endorsements is 35% of TB&C Outsert International B.V.’s net assets based on the latest consolidated financial statements, and limit on endorsements to a single party is 35% of TB&C Outsert International B.V.’s net assets based on the latest consolidated financial statements.

Note 4: Relationship between the endorser/guarantor and the party being endorsed/guaranteed is classified into the following seven categories:

(1) Having business relationship.

(2) The endorser/guarantor parent company owns directly and indirectly more than 50% voting shares of the endorsed/guaranteed subsidiary.

(3) The endorsed/guaranteed company owns directly and indirectly more than 50% voting shares of the endorser/guarantor parent company.

(4) The endorser/guarantor parent company owns directly and indirectly more than 90% voting shares of the endorsed/guaranteed company.

(5) Mutual guarantee of the trade made by the endorsed/guaranteed company or joint contractor as required under the construction contract.

(6) Due to joint venture, all shareholders provide endorsements/guarantees to the endorsed/guaranteed company in proportion to its ownership.

(7) Joint guarantee of the performance guarantee for pre-sold home sales contract as required under the Consumer Protection Act.

Delta Electronics, Inc. and Subsidiaries

Holding of marketable securities at the end of the period (not including subsidiaries, associates and joint ventures)

June 30, 2026

Table 3

Expressed in thousands of New Taiwan dollars, except as otherwise indicated

Securities held by	Marketable securities	Relationship with the securities issuer	General ledger account	As at June 30, 2026				Footnote
				Number of shares	Book value	Ownership (%)	Fair value	
Delta Electronics, Inc.	United Renewable Energy Co., Ltd. common stock	None	Financial assets at fair value through other comprehensive income - non-current	31,294,379	$ 544,522	1.92%	$ 544,522	
Delta Electronics, Inc.	Lanner Electronics Inc. common stock	None	Financial assets at fair value through other comprehensive income and Financial assets at fair value through profit or loss	26,893,540	2,210,649	18.34%	2,210,649	
Delta Electronics, Inc.	CTCI Corporation common stock	None	Financial assets at fair value through other comprehensive income - non-current	28,184,000	1,179,500	3.13%	1,179,500	
Delta Electronics, Inc.	Zenitron Corporation common stock, etc.	None	Financial assets at fair value through other comprehensive income and Financial assets at fair value through profit or loss	-	182,659	-	182,659	
Delta Electronics Capital Company	Evergreen Aviation Technologies Corporation common stock	None	Financial assets at fair value through profit or loss - current	2,270,000	421,085	0.61%	421,085	
Delta Electronics Capital Company	Tong Hsing Electronic Industries, Ltd. common stock	None	Financial assets at fair value through profit or loss - current	917,557	244,988	0.44%	244,988	
Delta Electronics Capital Company	Fusheng Precision Co., Ltd. common stock	None	Financial assets at fair value through profit or loss - current	762,000	194,691	0.55%	194,691	
Delta Electronics Capital Company	UBIQCONN TECHNOLOGY, INC. common stock	None	Financial assets at fair value through profit or loss - current	2,960,311	161,337	3.44%	161,337	
Delta Electronics Capital Company	Nien Made Enterprise Co., Ltd. common stock	None	Financial assets at fair value through profit or loss - current	393,043	135,993	0.13%	135,993	
Delta Electronics Capital Company	ACCORDANCE SYSTEMS INC. common stock	None	Financial assets at fair value through profit or loss - current	742,000	109,957	4.03%	109,957	
Delta Electronics Capital Company	ETERNAL PRECISION MECHANICS CO., LTD. common stock	None	Financial assets at fair value through profit or loss - non-current	276,000	153,456	0.35%	153,456	
Delta Electronics Capital Company	BE Epitaxy Semiconductor Technology Co., Ltd. common stock	None	Financial assets at fair value through profit or loss - non-current	900,000	491,607	3.40%	491,607	
Delta Electronics Capital Company	Climax Technology Co., Ltd. common stock	None	Financial assets at fair value through profit or loss - non-current	500,000	117,490	0.94%	117,490	

Securities held by	Marketable securities	Relationship with the securities issuer	General ledger account	As at June 30, 2026				Footnote
				Number of shares	Book value	Ownership (%)	Fair value	
Delta Electronics Capital Company	Horng Yu Electric Co., Ltd. common stock	None	Financial assets at fair value through profit or loss - non-current	300,000	$ 115,023	1.10%	$ 115,023	
Delta Electronics Capital Company	CerTone Heat Solution Co., Ltd. common stock	None	Financial assets at fair value through profit or loss - current	1,200,000	618,804	5.58%	618,804	
Delta Electronics Capital Company	TIMOTION TECHNOLOGY CO., LTD. common stock, etc.	None	Financial assets at fair value through profit or loss	-	2,051,462	-	2,051,462	
Delta Electronics (Netherlands) B.V.	ZENTERA SYSTEMS, INC. common stock, etc.	None	Financial assets at fair value through other comprehensive income - non-current	-	43,214	-	43,214	
Cyntec Co., Ltd.	Susumu Holdings Co., Ltd. common stock	None	Financial assets at fair value through other comprehensive income - non-current	200,000	104,081	10.87%	104,081	
Delta Component Limited B.V.	Matter Venture Partners Fund II	None	Financial assets at fair value through other comprehensive income - non-current	-	54,145	-	54,145	
Delta America, Ltd.	VPT, Inc. common stock	None	Financial assets at fair value through other comprehensive income - non-current	860,000	1,086,205	17.52%	1,086,205	
Delta Electronics (H.K.) Ltd.	Zhejiang Keente Motor Technology Co., Ltd.	None	Financial assets at fair value through other comprehensive income - non-current	-	362,430	19.00%	362,430	
Delta Electronics (Pingtan) Co., Ltd.	Pingtan Hi Tech Investment Development Shares Co., Ltd.	None	Financial assets at fair value through other comprehensive income - non-current	-	7,038	15.00%	7,038	
Delta Electronics Int'l (Singapore) Pte. Ltd.	Zero-Error Systems Pte Ltd preferred stock	None	Financial assets at fair value through other comprehensive income - non-current	1,761,804	95,550	12.11%	95,550	
Vivotek Inc.	Kneron Holding Corporation preferred stock	None	Financial assets at fair value through profit or loss - non-current	1,310,003	243,296	1.79%	243,296	
Atrust Computer Corporation	ACRORED TECHNOLOGIES, INC. common stock	None	Financial assets at fair value through other comprehensive income - non-current	500,000	245	2.38%	245	
Delta International Holding Limited B.V.	Neura Robotics GmbH	None	Financial assets at fair value through other comprehensive income - non-current	2,442	332,669	1.38%	332,669	
Delta Energy Inc.	Taiwan Smart Electricity & Energy Co., Ltd. common stock	None	Financial assets at fair value through other comprehensive income - non-current	7,500,000	75,000	4.76%	75,000	
Noda RF Technologies Co., Ltd.	Mitsubishi UFJ Financial Group 17th Perpetual Corporate Bond, etc.	None	Financial assets at fair value through profit or loss - non-current	-	115,160	-	115,160	

Delta Electronics, Inc. and Subsidiaries

Purchases or sales of goods from or to related parties reaching $100 million or 20% of the Company's paid-in capital or more

Six months ended June 30, 2026

Table 4

Expressed in thousands of New Taiwan dollars, except as otherwise indicated

			Transaction				Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)		
Purchaser/seller	Counterparty	Relationship with the counterparty	Purchases (sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	Footnote
Delta Electronics, Inc.	DELTA ELECTRONICS (AUSTRALIA) PTY LTD	Subsidiary	Operating revenue	$ 1,519,506	1.47	70 days			$ 1,101,259	2.44	
Delta Electronics, Inc.	DELTA ELECTRONICS BRASIL LTDA.	Subsidiary	Operating revenue	214,554	0.21	90 days after delivery			$ 271,328	0.60	
Delta Electronics, Inc.	Delta Electronics (Jiangsu) Ltd.	Subsidiary	Operating revenue	294,196	0.28	70 days after issuing invoice			296,362	0.66	
Delta Electronics, Inc.	Delta Electronics (Shanghai) Co., Ltd.	Subsidiary	Operating revenue	126,982	0.12	70 days after issuing invoice			127,924	0.28	
Delta Electronics, Inc.	DELTA ELECTRONICS (UK) LTD	Subsidiary	Operating revenue	782,106	0.75	70 days			789,798	1.75	
Delta Electronics, Inc.	Delta Electronics India Pvt. Ltd.	Subsidiary	Operating revenue	150,694	0.15	90 days after delivery			103,326	0.23	
Delta Electronics, Inc.	Delta Electronics (Japan), Inc.	Subsidiary	Operating revenue	416,316	0.40	70 days			67,952	0.15	
Delta Electronics, Inc.	Delta Electronics (Netherlands) B.V.	Subsidiary	Operating revenue	4,241,441	4.09	70 days			1,696,888	3.75	
Delta Electronics, Inc.	Delta Electronics Int'l (Singapore) Pte. Ltd.	Subsidiary	Operating revenue	16,378,039	15.81	70 days			3,428,521	6.94	
Delta Electronics, Inc.	Delta Electronics (Thailand) Public Company Limited	Subsidiary	Operating revenue	9,256,131	8.93	70 days			3,861,391	8.54	
Delta Electronics, Inc.	DEI Logistics (USA) Corp.	Subsidiary	Operating revenue	5,020,417	4.85	90 days after delivery			3,293,011	7.29	
Delta Electronics, Inc.	Delta Electronics (Americas) Ltd.	Subsidiary	Operating revenue	18,747,012	18.09	70 days			10,332,617	22.86	
Delta Electronics, Inc.	DELTA ELECTRONICS (USA) INC.	Subsidiary	Operating revenue	18,932,121	18.27	70 days			8,873,671	19.64	

			Transaction				Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)		
Purchaser/seller	Counterparty	Relationship with the counterparty	Purchases (sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	Footnote
Delta Electronics (Dongguan) Co., Ltd.	Delta Electronics (Shanghai) Co., Ltd.	Affiliated enterprise	Operating revenue	$ 4,391,026	10.93	70 days			$ 3,127,197	20.02	
Delta Electronics (Dongguan) Co., Ltd.	Delta Electronics Int’l (Singapore) Pte. Ltd.	Affiliated enterprise	Operating revenue	35,776,052	89.04	70 days			12,475,869	79.87	
Delta Electronics (Jiangsu) Ltd.	Delta Electronics (Dongguan) Co., Ltd.	Affiliated enterprise	Operating revenue	347,500	0.74	70 days			265,641	1.73	
Delta Electronics (Jiangsu) Ltd.	Delta Electronics (Shanghai) Co., Ltd.	Affiliated enterprise	Operating revenue	11,824,740	25.38	70 days			7,903,360	51.35	
Delta Electronics (Jiangsu) Ltd.	Delta Electronics Int’l (Singapore) Pte. Ltd.	Affiliated enterprise	Operating revenue	34,223,883	73.52	70 days			6,561,011	42.63	
Delta Electronics (Shanghai) Co., Ltd.	Delta Electronics (Dongguan) Co., Ltd.	Affiliated enterprise	Operating revenue	539,820	2.48	70 days			374,632	2.96	
Delta Electronics (Shanghai) Co., Ltd.	Delta Electronics (Jiangsu) Ltd.	Affiliated enterprise	Operating revenue	236,915	1.09	70 days			176,172	1.39	
Delta Electronics (Shanghai) Co., Ltd.	Delta Greentech (China) CO.,Ltd	Affiliated enterprise	Operating revenue	9,592,212	44.04	70 days			6,225,391	49.22	
Delta Electronics (Shanghai) Co., Ltd.	Delta Electronics (Pingtan) Co., Ltd.	Affiliated enterprise	Operating revenue	706,796	3.24	70 days			492,629	3.90	
Delta Electronics (Shanghai) Co., Ltd.	Delta Electronics Int’l (Singapore) Pte. Ltd.	Affiliated enterprise	Operating revenue	1,488,115	6.84	70 days			287,904	2.28	
Delta Electronics (Shanghai) Co., Ltd.	Delta Electronics (Thailand) Public Company Limited	Affiliated enterprise	Operating revenue	662,027	3.04	70 days			117,450	0.93	
Delta Greentech (China) Co., Ltd.	Delta Electronics (Jiangsu) Ltd.	Affiliated enterprise	Operating revenue	808,442	5.62	70 days			453,971	6.51	
Delta Electronics (Chenzhou) Co., Ltd.	Delta Electronics (Shanghai) Co., Ltd.	Affiliated enterprise	Operating revenue	374,317	8.55	70 days			236,098	12.81	
Delta Electronics (Chenzhou) Co., Ltd.	Delta Electronics Int’l (Singapore) Pte. Ltd.	Affiliated enterprise	Operating revenue	3,995,359	91.45	70 days			1,605,058	87.06	
Chenzhou Delta Technology Co., Ltd.	Delta Electronics (Dongguan) Co., Ltd.	Affiliated enterprise	Operating revenue	1,476,488	45.55	70 days			811,250	50.41	

Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction				Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)		Footnote
			Purchases (sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	
Chenzhou Delta Technology Co., Ltd.	Delta Electronics (Chenzhou) Co., Ltd.	Affiliated enterprise	Operating revenue	$ 570,670	17.59	70 days			$ 339,637	21.10	
Chenzhou Delta Technology Co., Ltd.	Delta Electronics Int'l (Singapore) Pte. Ltd.	Affiliated enterprise	Operating revenue	1,188,562	36.64	70 days			452,716	28.13	
Delta Electronics (Chongqing) Ltd.	Delta Electronics Int'l (Singapore) Pte. Ltd.	Affiliated enterprise	Operating revenue	228,094	97.85	70 days			60,176	92.76	
Cyntec Co., Ltd.	Delta Electronics, Inc.	Ultimate Parent Company	Operating revenue	1,789,137	24.78	70 days			1,015,494	31.43	
Cyntec Electronics (Suzhou) Co., Ltd.	Delta Electronics Int'l (Singapore) Pte. Ltd.	Affiliated enterprise	Operating revenue	8,042,922	99.14	70 days			1,433,860	96.87	
Cyntec Electronics (Wuhu) Co., Ltd.	Delta Electronics Int'l (Singapore) Pte. Ltd.	Affiliated enterprise	Operating revenue	4,281,162	99.80	70 days			889,296	99.45	
Delta Energy Systems (Germany) GmbH	Delta Electronics (Thailand) Public Company Limited	Affiliated enterprise	Operating revenue	1,178,071	93.63	70 days			210,812	76.83	
Delta Energy Systems Mobility (Germany) GmbH	Delta Electronics (Thailand) Public Company Limited	Affiliated enterprise	Operating revenue	296,420	87.05	70 days			-	-	
DELTA Electronics (Germany) GmbH	Delta Electronics (Netherlands) B.V.	Affiliated enterprise	Operating revenue	240,903	24.11	70 days			27,336	10.27	
Delta Electronics India Pvt. Ltd.	Delta Electronics Int'l (Singapore) Pte. Ltd.	Affiliated enterprise	Operating revenue	2,387,451	31.92	70 days			1,098,407	30.84	
DELTA ELECTRONICS INDIA MANUFACTURING PRIVATE LIMITED	Delta Electronics India Pvt. Ltd.	Affiliated enterprise	Operating revenue	742,380	50.28	70 days			432,939	67.51	
Delta Electronics (Japan), Inc.	Delta Electronics Int'l (Singapore) Pte. Ltd.	Affiliated enterprise	Operating revenue	706,126	20.80	70 days			109,822	8.74	
Delta Electronics (Netherlands) B.V.	DELTA ELECTRONICS (UK) LTD	Affiliated enterprise	Operating revenue	127,323	1.68	70 days			107,006	5.54	
Delta Electronics (Netherlands) B.V.	Delta Electronics (Italy) S.r.l.	Affiliated enterprise	Operating revenue	223,244	2.96	70 days			98,362	5.09	

Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction				Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)		Footnote
			Purchases (sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	
Delta Electronics (Netherlands) B.V.	Delta Electronics Int’l (Singapore) Pte. Ltd.	Affiliated enterprise	Operating revenue	$ 628,956	8.34	70 days			$ 45,968	2.38	
Delta Electronics (Netherlands) B.V.	Delta Greentech Electronics Industry LLC	Affiliated enterprise	Operating revenue	219,083	2.90	180 days			216,332	11.19	
ELTEK NORWAY AS	Delta Electronics Int’l (Singapore) Pte. Ltd.	Affiliated enterprise	Operating revenue	234,915	18.07	70 days			38,278	7.01	
ELTEK NORWAY AS	Delta Electronics (Slovakia), s.r.o.	Affiliated enterprise	Operating revenue	416,175	32.02	70 days			196,528	35.97	
ELTEK NORWAY AS	Delta Electronics (Thailand) Public Company Limited	Affiliated enterprise	Operating revenue	313,553	24.06	70 days			203,533	37.25	
Delta Electronics Int’l (Singapore) Pte. Ltd.	DELTA ELECTRONICS (AUSTRALIA) PTY LTD	Affiliated enterprise	Operating revenue	339,879	0.20	70 days			281,946	0.30	
Delta Electronics Int’l (Singapore) Pte. Ltd.	DELTA ELECTRONICS BRASIL LTDA.	Affiliated enterprise	Operating revenue	191,818	0.11	90 days after delivery			156,513	0.16	
Delta Electronics Int’l (Singapore) Pte. Ltd.	Delta Electronics (Dongguan) Co., Ltd.	Affiliated enterprise	Operating revenue	20,358,862	12.00	70 days			12,830,028	13.50	
Delta Electronics Int’l (Singapore) Pte. Ltd.	Delta Electronics (Switzerland) AG	Affiliated enterprise	Operating revenue	524,303	0.31	70 days			331,631	0.75	
Delta Electronics Int’l (Singapore) Pte. Ltd.	Delta Electronics (Jiangsu) Ltd.	Affiliated enterprise	Operating revenue	12,446,085	7.33	70 days			2,894,861	3.05	
Delta Electronics Int’l (Singapore) Pte. Ltd.	Delta Electronics (Chenzhou) Co., Ltd.	Affiliated enterprise	Operating revenue	2,885,330	1.70	70 days			1,758,558	1.85	
Delta Electronics Int’l (Singapore) Pte. Ltd.	Chenzhou Delta Technology Co., Ltd.	Affiliated enterprise	Operating revenue	222,317	0.13	70 days			68,913	0.07	
Delta Electronics Int’l (Singapore) Pte. Ltd.	Cyntec Co., Ltd.	Affiliated enterprise	Operating revenue	2,472,620	1.46	70 days			2,497,725	2.63	
Delta Electronics Int’l (Singapore) Pte. Ltd.	Cyntec Electronics (Suzhou) Co., Ltd.	Affiliated enterprise	Operating revenue	247,234	0.15	70 days			64,661	0.07	

			Transaction				Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)		
Purchaser/seller	Counterparty	Relationship with the counterparty	Purchases (sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	Footnote
Delta Electronics Int'l (Singapore) Pte. Ltd.	DELTA Electronics (Germany) GmbH	Affiliated enterprise	Operating revenue	$ 297,832	0.18	70 days			$ 152,481	0.53	
Delta Electronics Int'l (Singapore) Pte. Ltd.	DELTA ELECTRONICS SOLUTIONS (SPAIN) SL	Affiliated enterprise	Operating revenue	208,219	0.12	150 days			183,728	0.43	
Delta Electronics Int'l (Singapore) Pte. Ltd.	DELTA ELECTRONICS (France) SAS	Affiliated enterprise	Operating revenue	417,468	0.25	70 days			216,697	0.51	
Delta Electronics Int'l (Singapore) Pte. Ltd.	DELTA ELECTRONICS (UK) LTD	Affiliated enterprise	Operating revenue	231,299	0.14	70 days			104,867	0.32	
Delta Electronics Int'l (Singapore) Pte. Ltd.	Delta Electronics India Pvt. Ltd.	Affiliated enterprise	Operating revenue	1,293,318	0.76	90 days after delivery			983,824	1.04	
Delta Electronics Int'l (Singapore) Pte. Ltd.	DELTA ELECTRONICS INDIA MANUFACTURING PRIVATE LIMITED	Affiliated enterprise	Operating revenue	111,563	0.07	90 days after delivery			106,535	0.11	
Delta Electronics Int'l (Singapore) Pte. Ltd.	Delta Electronics (Italy) S.r.l.	Affiliated enterprise	Operating revenue	114,820	0.07	70 days			59,912	0.21	
Delta Electronics Int'l (Singapore) Pte. Ltd.	Delta Electronics (Japan), Inc.	Affiliated enterprise	Operating revenue	1,061,657	0.63	70 days			554,432	0.58	
Delta Electronics Int'l (Singapore) Pte. Ltd.	Delta Facilities (Japan), Inc.	Affiliated enterprise	Operating revenue	174,614	0.10	70 days			162,781	0.17	
Delta Electronics Int'l (Singapore) Pte. Ltd.	Delta Electronics (Korea), Inc.	Affiliated enterprise	Operating revenue	176,162	0.10	70 days			108,732	0.11	
Delta Electronics Int'l (Singapore) Pte. Ltd.	DELTA ELECTRONICS SOLUTIONS (MALAYSIA) SDN. BHD.	Affiliated enterprise	Operating revenue	560,822	0.33	70 days			533,560	0.56	
Delta Electronics Int'l (Singapore) Pte. Ltd.	Delta Electronics (Netherlands) B.V.	Affiliated enterprise	Operating revenue	1,009,653	0.60	70 days			253,835	0.29	
Delta Electronics Int'l (Singapore) Pte. Ltd.	ELTEK NORWAY AS	Affiliated enterprise	Operating revenue	462,073	0.27	70 days			81,689	0.22	
Delta Electronics Int'l (Singapore) Pte. Ltd.	Delta Electronics (Sweden) AB	Affiliated enterprise	Operating revenue	108,579	0.06	70 days			55,612	0.14	

Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction				Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)		Footnote
			Purchases (sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	
Delta Electronics Int'l (Singapore) Pte. Ltd.	Delta Electronics (Slovakia), s.r.o.	Affiliated enterprise	Operating revenue	$ 396,273	0.23	70 days			$ 153,261	0.16	
Delta Electronics Int'l (Singapore) Pte. Ltd.	Delta Electronics (Thailand) Public Company Limited	Affiliated enterprise	Operating revenue	6,947,073	4.09	70 days			3,643,040	3.83	
Delta Electronics Int'l (Singapore) Pte. Ltd.	Delta Green Industrial (Thailand) Co., Ltd.	Affiliated enterprise	Operating revenue	112,761	0.07	70 days			47,822	0.05	
Delta Electronics Int'l (Singapore) Pte. Ltd.	Delta Greentech Electronics Industry LLC	Affiliated enterprise	Operating revenue	111,126	0.07	70 days			64,012	0.07	
Delta Electronics Int'l (Singapore) Pte. Ltd.	Delta Electronics, Inc.	Ultimate Parent Company	Operating revenue	19,245,240	11.34	70 days			15,872,718	16.71	
Delta Electronics Int'l (Singapore) Pte. Ltd.	DEI Logistics (USA) Corp.	Affiliated enterprise	Operating revenue	15,801,606	9.32	90 days after delivery			13,875,345	14.60	
Delta Electronics Int'l (Singapore) Pte. Ltd.	Delta Electronics (Americas) Ltd.	Affiliated enterprise	Operating revenue	3,490,253	2.06	70 days			2,927,959	3.08	
Delta Electronics Int'l (Singapore) Pte. Ltd.	DELTA ELECTRONICS (USA) INC.	Affiliated enterprise	Operating revenue	3,867,440	2.28	70 days			3,089,740	3.25	
Delta Electronics (Slovakia), s.r.o.	Delta Electronics (Netherlands) B.V.	Affiliated enterprise	Operating revenue	436,036	11.43	70 days			259,924	11.24	
Delta Electronics (Slovakia), s.r.o.	Delta Electronics Int'l (Singapore) Pte. Ltd.	Affiliated enterprise	Operating revenue	2,358,978	61.86	70 days			1,410,077	60.97	
Delta Electronics (Slovakia), s.r.o.	Delta Electronics (Thailand) Public Company Limited	Affiliated enterprise	Operating revenue	964,668	25.31	70 days			614,159	26.56	
Delta Electronics (Thailand) Public Company Limited	Delta Energy Systems (Germany) GmbH	Affiliated enterprise	Operating revenue	126,078	0.11	70 days			42,505	0.07	
Delta Electronics (Thailand) Public Company Limited	Delta Electronics (Japan), Inc.	Affiliated enterprise	Operating revenue	102,451	0.09	70 days			65,809	0.11	
Delta Electronics (Thailand) Public Company Limited	Delta Electronics Int'l (Singapore) Pte. Ltd.	Affiliated enterprise	Operating revenue	8,182,322	7.12	70 days			4,224,239	7.21	

Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction				Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)		Footnote
			Purchases (sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	
Delta Electronics (Thailand) Public Company Limited	Delta Electronics (Slovakia), s.r.o.	Affiliated enterprise	Operating revenue	$ 121,759	0.11	70 days			$ 72,299	0.12	
Delta Electronics (Thailand) Public Company Limited	Delta Electronics, Inc.	Ultimate Parent Company	Operating revenue	1,098,845	0.96	70 days			584,261	1.00	
Delta Electronics (Thailand) Public Company Limited	VIVOTEK INC.	Affiliated enterprise	Operating revenue	105,374	0.09	70 days			66,129	0.11	
Delta Electronics (Thailand) Public Company Limited	DET Logistics (USA) Corporation	Affiliated enterprise	Operating revenue	49,749,240	43.27	90 days after delivery			35,027,884	59.75	
Delta Electronics (Thailand) Public Company Limited	Delta Electronics (Americas) Ltd.	Affiliated enterprise	Operating revenue	378,710	0.33	70 days			199,346	0.34	
VIVOTEK INC.	Delta Electronics, Inc.	Ultimate Parent Company	Operating revenue	286,869	8.98	75 days			168,315	13.78	
Delta Electronics (Americas) Ltd.	Delta Electronics Int'l (Singapore) Pte. Ltd.	Affiliated enterprise	Operating revenue	884,314	2.95	70 days			-	-	
Delta Electronics (Americas) Ltd.	Delta Electronics (Thailand) Public Company Limited	Affiliated enterprise	Operating revenue	854,645	2.85	70 days			149,336	1.80	
Delta Electronics (Automotive) Americas Inc.	Delta Electronics (Thailand) Public Company Limited	Affiliated enterprise	Operating revenue	194,911	100.00	70 days			-	-	
DELTA ELECTRONICS (USA) INC.	Delta Electronics (Americas) Ltd.	Affiliated enterprise	Operating revenue	954,712	3.38	70 days			214,088	1.80	
Delta Intelligent Building Technologies (International) Corporation	Delta Intelligent Building Technologies (International) Inc.	Affiliated enterprise	Operating revenue	865,778	86.53	30 days	Note	Note	341,954	63.44	
March Networks S.r.l	Delta Intelligent Building Technologies (International) Corporation	Affiliated enterprise	Operating revenue	145,491	50.93	30 days	Note	Note	86,139	49.50	
Trihedral Engineering Limited	Trihedral Inc.	Affiliated enterprise	Operating revenue	154,856	63.60	70 days	Note	Note	26,393	47.19	

Note : The prices and terms of goods sold were based on the economic conditions and market competitiveness of the sales area, and there is no comparable prices and terms available for the goods sold to third parties.

Delta Electronics, Inc. and Subsidiaries

Receivables from related parties reaching $100 million or 20% of the Company's paid-in capital or more

Six months ended June 30, 2026

Table 5

Expressed in thousands of New Taiwan dollars, except as otherwise indicated

Creditor	Counterparty	Relationship with the counterparty	Balance as at June 30, 2026 (Note 1)	Turnover rate	Overdue receivables		Amount collected subsequent to the balance date (Note 2)	Allowance for doubtful accounts
					Amount	Action taken		
Delta Electronics, Inc.	DELTA ELECTRONICS (AUSTRALIA) PTY LTD	Subsidiary	$ 1,101,259	4.69	$ -		$ -	
Delta Electronics, Inc.	DELTA ELECTRONICS BRASIL LTDA.	Subsidiary	271,328	1.46	-		-	
Delta Electronics, Inc.	Delta Electronics (Jiangsu) Ltd.	Subsidiary	296,362	1.53	-		-	
Delta Electronics, Inc.	Delta Electronics (Shanghai) Co., Ltd.	Subsidiary	127,924	1.51	-		-	
Delta Electronics, Inc.	DELTA ELECTRONICS (UK) LTD	Subsidiary	789,798	2.65	-		-	
Delta Electronics, Inc.	Delta Electronics India Pvt. Ltd.	Subsidiary	103,326	3.34	198		165	
Delta Electronics, Inc.	Delta Electronics (Netherlands) B.V.	Subsidiary	1,696,888	4.20	262,542		804,085	
Delta Electronics, Inc.	Delta Electronics Int'l (Singapore) Pte. Ltd.	Subsidiary	3,816,816	0.35	5,754		3,395,608	
Delta Electronics, Inc.	Delta Electronics (Thailand) Public Company Limited	Subsidiary	3,861,391	6.81	25,851		47,121	
Delta Electronics, Inc.	DEI Logistics (USA) Corp.	Subsidiary	3,293,011	3.80	-		15,432	
Delta Electronics, Inc.	Delta Electronics (Americas) Ltd.	Subsidiary	10,332,617	4.16	49,674		-	
Delta Electronics, Inc.	DELTA ELECTRONICS (USA) INC.	Subsidiary	8,873,671	3.94	7,917		1,823,638	
Delta Electronics (Dongguan) Co., Ltd.	Delta Electronics (Shanghai) Co., Ltd.	Affiliated enterprise	3,127,197	3.56	-		947,050	

Creditor	Counterparty	Relationship with the counterparty	Balance as at June 30, 2026 (Note 1)	Turnover rate	Overdue receivables		Amount collected subsequent to the balance date (Note 2)	Allowance for doubtful accounts
					Amount	Action taken		
Delta Electronics (Dongguan) Co., Ltd.	Delta Electronics Int'l (Singapore) Pte. Ltd.	Affiliated enterprise	$ 12,475,869	6.21	$ -		$ 4,326,137	
Delta Electronics (Jiangsu) Ltd.	Delta Electronics (Dongguan) Co., Ltd.	Affiliated enterprise	265,641	3.89	-		87,603	
Delta Electronics (Jiangsu) Ltd.	Delta Electronics (Shanghai) Co., Ltd.	Affiliated enterprise	7,903,360	3.44	-		2,521,666	
Delta Electronics (Jiangsu) Ltd.	Delta Electronics (Chongqing) Ltd.	Affiliated enterprise	542,740	0.31	-		181,338	
Delta Electronics (Jiangsu) Ltd.	Delta Electronics Int'l (Singapore) Pte. Ltd.	Affiliated enterprise	6,561,011	10.94	1,912		4,459,283	
Delta Electronics (Shanghai) Co., Ltd.	Delta Electronics (Dongguan) Co., Ltd.	Affiliated enterprise	374,632	4.50	-		85,093	
Delta Electronics (Shanghai) Co., Ltd.	Delta Electronics (Jiangsu) Ltd.	Affiliated enterprise	176,172	3.66	-		55,436	
Delta Electronics (Shanghai) Co., Ltd.	Delta Greentech (China) CO.,Ltd	Affiliated enterprise	6,225,391	3.62	-		2,060,718	
Delta Electronics (Shanghai) Co., Ltd.	Delta Electronics (Pingtan) Co., Ltd.	Affiliated enterprise	492,629	2.33	-		157,084	
Delta Electronics (Shanghai) Co., Ltd.	Delta Electronics Int'l (Singapore) Pte. Ltd.	Affiliated enterprise	287,904	11.64	-		287,904	
Delta Electronics (Shanghai) Co., Ltd.	Delta Electronics (Thailand) Public Company Limited	Affiliated enterprise	117,450	11.98	-		-	
Delta Greentech (China) CO.,Ltd	Delta Electronics (Jiangsu) Ltd.	Affiliated enterprise	453,971	5.35	31,035		371,473	
Delta Electronics (Chenzhou) Co., Ltd.	Delta Electronics (Shanghai) Co., Ltd.	Affiliated enterprise	236,098	3.74	-		62,900	
Delta Electronics (Chenzhou) Co., Ltd.	Delta Electronics Int'l (Singapore) Pte. Ltd.	Affiliated enterprise	1,605,058	5.73	-		828,100	
Chenzhou Delta Technology Co., Ltd.	Delta Electronics (Dongguan) Co., Ltd.	Affiliated enterprise	811,250	3.98	-		339,493	

Creditor	Counterparty	Relationship with the counterparty	Balance as at June 30, 2026 (Note 1)	Turnover rate	Overdue receivables		Amount collected subsequent to the balance date (Note 2)	Allowance for doubtful accounts
					Amount	Action taken		
Chenzhou Delta Technology Co., Ltd.	Delta Electronics (Chenzhou) Co., Ltd.	Affiliated enterprise	$ 339,637	4.34	$ -		$ 115,794	
Chenzhou Delta Technology Co., Ltd.	Delta Electronics Int'l (Singapore) Pte. Ltd.	Affiliated enterprise	452,716	6.24	-		222,950	
Cyntec Co., Ltd.	Delta Electronics Int'l (Singapore) Pte. Ltd.	Affiliated enterprise	234,805	-	-		234,805	
Cyntec Co., Ltd.	Delta Electronics, Inc.	Ultimate Parent Company	1,015,494	3.74	106		360,751	
Cyntec Electronics (Suzhou) Co., Ltd.	Delta Electronics Int'l (Singapore) Pte. Ltd.	Affiliated enterprise	1,433,860	11.72	-		1,393,064	
Cyntec Electronics (Wuhu) Co., Ltd.	Delta Electronics Int'l (Singapore) Pte. Ltd.	Affiliated enterprise	889,296	10.77	-		876,221	
Delta Energy Systems (Germany) GmbH	Delta Electronics (Thailand) Public Company Limited	Affiliated enterprise	210,812	12.10	37		200,641	
Delta Electronics India Pvt. Ltd.	Delta Electronics Int'l (Singapore) Pte. Ltd.	Affiliated enterprise	1,098,407	4.19	9		10,901	
DELTA ELECTRONICS INDIA MANUFACTURING PRIVATE LIMITED	Delta Electronics India Pvt. Ltd.	Affiliated enterprise	432,939	3.70	8,794		7,758	
Delta Electronics (Japan), Inc.	Delta Electronics Int'l (Singapore) Pte. Ltd.	Affiliated enterprise	109,822	13.79	-		108,329	
Delta Electronics (Myanmar) Co., Ltd.	Delta Electronics (Thailand) Public Company Limited	Affiliated enterprise	105,270	-	104,816		-	
Delta Electronics (Netherlands) B.V.	DELTA ELECTRONICS (UK) LTD	Affiliated enterprise	107,006	4.41	7,457		-	
Delta Electronics (Netherlands) B.V.	Delta Greentech Electronics Industry LLC	Affiliated enterprise	216,332	1.80	-		-	
ELTEK NORWAY AS	Delta Electronics (Slovakia), s.r.o.	Affiliated enterprise	305,408	4.14	-		-	
ELTEK NORWAY AS	Delta Electronics (Thailand) Public Company Limited	Affiliated enterprise	203,533	4.79	1,681		-	

Creditor	Counterparty	Relationship with the counterparty	Balance as at June 30, 2026 (Note 1)	Turnover rate	Overdue receivables		Amount collected subsequent to the balance date (Note 2)	Allowance for doubtful accounts
					Amount	Action taken		
Delta Electronics Int'l (Singapore) Pte. Ltd.	DELTA ELECTRONICS (AUSTRALIA) PTY LTD	Affiliated enterprise	$ 281,946	3.94	$ -		$ -	
Delta Electronics Int'l (Singapore) Pte. Ltd.	DELTA ELECTRONICS BRASIL LTDA.	Affiliated enterprise	156,513	2.47	-		-	
Delta Electronics Int'l (Singapore) Pte. Ltd.	Delta Electronics (Dongguan) Co., Ltd.	Affiliated enterprise	12,830,028	3.69	2,907,497		955,598	
Delta Electronics Int'l (Singapore) Pte. Ltd.	Delta Electronics (Switzerland) AG	Affiliated enterprise	331,631	2.75	-		-	
Delta Electronics Int'l (Singapore) Pte. Ltd.	Delta Electronics (Jiangsu) Ltd.	Affiliated enterprise	2,894,861	7.87	-		337,161	
Delta Electronics Int'l (Singapore) Pte. Ltd.	Delta Electronics (Chenzhou) Co., Ltd.	Affiliated enterprise	1,758,558	3.91	187,075		535,080	
Delta Electronics Int'l (Singapore) Pte. Ltd.	Cyntec Co., Ltd.	Affiliated enterprise	2,497,725	2.41	7,309		-	
Delta Electronics Int'l (Singapore) Pte. Ltd.	DELTA Electronics (Germany) GmbH	Affiliated enterprise	152,481	3.38	-		-	
Delta Electronics Int'l (Singapore) Pte. Ltd.	DELTA ELECTRONICS SOLUTIONS (SPAIN) SL	Affiliated enterprise	183,728	2.73	-		16,382	
Delta Electronics Int'l (Singapore) Pte. Ltd.	DELTA ELECTRONICS (France) SAS	Affiliated enterprise	216,697	6.35	-		28,570	
Delta Electronics Int'l (Singapore) Pte. Ltd.	DELTA ELECTRONICS (UK) LTD	Affiliated enterprise	104,867	3.83	7,050		-	
Delta Electronics Int'l (Singapore) Pte. Ltd.	Delta Electronics India Pvt. Ltd.	Affiliated enterprise	983,824	2.89	16,241		533	
Delta Electronics Int'l (Singapore) Pte. Ltd.	DELTA ELECTRONICS INDIA MANUFACTURING PRIVATE LIMITED	Affiliated enterprise	106,535	1.33	45,794		-	
Delta Electronics Int'l (Singapore) Pte. Ltd.	Delta Electronics (Japan), Inc.	Affiliated enterprise	554,432	3.38	46,242		141,115	
Delta Electronics Int'l (Singapore) Pte. Ltd.	Delta Facilities (Japan), Inc.	Affiliated enterprise	162,781	4.21	-		101,907	

Creditor	Counterparty	Relationship with the counterparty	Balance as at June 30, 2026 (Note 1)	Turnover rate	Overdue receivables		Amount collected subsequent to the balance date (Note 2)	Allowance for doubtful accounts
					Amount	Action taken		
Delta Electronics Int'l (Singapore) Pte. Ltd.	Delta Electronics (Korea), Inc.	Affiliated enterprise	$ 108,732	3.98	$ -		$ 39,171	
Delta Electronics Int'l (Singapore) Pte. Ltd.	DELTA ELECTRONICS SOLUTIONS (MALAYSIA) SDN. BHD.	Affiliated enterprise	533,560	4.10	-		-	
Delta Electronics Int'l (Singapore) Pte. Ltd.	Delta Electronics (Netherlands) B.V.	Affiliated enterprise	253,835	7.81	-		20,976	
Delta Electronics Int'l (Singapore) Pte. Ltd.	Delta Electronics (Slovakia), s.r.o.	Affiliated enterprise	153,261	5.65	353		10,539	
Delta Electronics Int'l (Singapore) Pte. Ltd.	Delta Electronics (Thailand) Public Company Limited	Affiliated enterprise	3,643,040	5.02	-		808,145	
Delta Electronics Int'l (Singapore) Pte. Ltd.	Delta Electronics, Inc.	Ultimate Parent Company	15,872,718	2.45	4,611,810		2,866,850	
Delta Electronics Int'l (Singapore) Pte. Ltd.	DEI Logistics (USA) Corp.	Affiliated enterprise	13,875,345	2.67	-		1,753,160	
Delta Electronics Int'l (Singapore) Pte. Ltd.	Delta Electronics (Americas) Ltd.	Affiliated enterprise	2,927,959	3.31	32,595		-	
Delta Electronics Int'l (Singapore) Pte. Ltd.	DELTA ELECTRONICS (USA) INC.	Affiliated enterprise	3,089,740	3.76	66		592,630	
Delta Electronics (Slovakia), s.r.o.	Delta Electronics (Netherlands) B.V.	Affiliated enterprise	259,924	2.90	20,940		13,131	
Delta Electronics (Slovakia), s.r.o.	Delta Electronics Int'l (Singapore) Pte. Ltd.	Affiliated enterprise	1,410,077	3.11	-		506,379	
Delta Electronics (Slovakia), s.r.o.	Delta Electronics (Thailand) Public Company Limited	Affiliated enterprise	614,159	3.78	-		180,436	
Delta Electronics (Thailand) Public Company Limited	Delta Electronics Int'l (Singapore) Pte. Ltd.	Affiliated enterprise	4,224,239	4.05	106,724		334,373	
Delta Electronics (Thailand) Public Company Limited	Delta Electronics, Inc.	Ultimate Parent Company	584,261	2.68	77,748		93,040	
Delta Electronics (Thailand) Public Company Limited	DET Logistics (USA) Corporation	Affiliated enterprise	35,027,884	3.13	1,176,061		5,398,915	

Creditor	Counterparty	Relationship with the counterparty	Balance as at June 30, 2026 (Note 1)	Turnover rate	Overdue receivables		Amount collected subsequent to the balance date (Note 2)	Allowance for doubtful accounts
					Amount	Action taken		
Delta Electronics (Thailand) Public Company Limited	Delta Electronics (Americas) Ltd.	Affiliated enterprise	$ 199,346	2.97	$ 14,314		$ -	
Delta Green Industrial (Thailand) Co., Ltd.	Delta Electronics (Thailand) Public Company Limited	Affiliated enterprise	115,986	1.53	109,532		3,582	
VIVOTEK INC.	Delta Electronics, Inc.	Ultimate Parent Company	168,315	4.35	76		83,818	
Delta Electronics (Americas) Ltd.	Delta Electronics (Thailand) Public Company Limited	Affiliated enterprise	149,336	13.56	-		144,663	
DELTA ELECTRONICS (USA) INC.	Delta Electronics, Inc.	Ultimate Parent Company	532,671	-	6,267		272	
DELTA ELECTRONICS (USA) INC.	Delta Electronics (Americas) Ltd.	Affiliated enterprise	214,088	3.36	-		20,230	
Delta International Holding Limited B.V.	ACT Genomics Holdings Company Limited	Affiliated enterprise	321,324	-	-		-	
Delta International Holding Limited B.V.	Delta Intelligent Building Technologies (Canada) Inc.	Affiliated enterprise	2,076,806	-	-		-	
Delta International Holding Limited B.V.	Delta Electronics (H.K.) Ltd.	Affiliated enterprise	13,119,622	-	-		-	
Delta International Holding Limited B.V.	TB&C GmbH	Affiliated enterprise	182,597	-	-		-	
Delta International Holding Limited B.V.	Delta Electronics (Netherlands) B.V.	Affiliated enterprise	160,780	-	-		-	
Delta International Holding Limited B.V.	Delta Electronics (Slovakia), s.r.o.	Affiliated enterprise	362,900	-	-		-	
Delta International Holding Limited B.V.	Delta Intelligent Building Technologies (USA), LLC	Affiliated enterprise	700,700	-	-		-	
Delta International Holding Limited B.V.	DELTA ELECTRONICS (USA) INC.	Affiliated enterprise	7,235,086	-	-		-	
DET International Holding B.V.	Delta Energy Systems Mobility (Germany) GmbH	Affiliated enterprise	256,446	-	-		-	

Creditor	Counterparty	Relationship with the counterparty	Balance as at June 30, 2026 (Note 1)	Turnover rate	Overdue receivables		Amount collected subsequent to the balance date (Note 2)	Allowance for doubtful accounts
					Amount	Action taken		
DET International Holding B.V.	Delta Electronics India Pvt. Ltd.	Affiliated enterprise	$ 2,507,126	-	$ -		$ -	
Delta Electronics (Shanghai) Co., Ltd.	Delta Electronics (Chongqing) Ltd.	Affiliated enterprise	2,717,428	-	-		-	
Delta Electronics (Wuhu) Co., Ltd.	Cyntec Electronics (Suzhou) Co., Ltd.	Affiliated enterprise	472,857	-	-		-	
Delta Electronics (Wuhu) Co., Ltd.	Cyntec Electronics (Wuhu) Co., Ltd.	Affiliated enterprise	2,132,629	-	-		-	
Delta Electronics (H.K.) Ltd.	Delta Electronics (Dongguan) Co., Ltd.	Affiliated enterprise	955,500	-	-		-	
Delta Component Limited B.V.	Delta Electronics (H.K.) Ltd.	Affiliated enterprise	9,164,442	-	-		-	
Delta Component Limited B.V.	TB&C GmbH	Affiliated enterprise	1,278,177	-	-		-	
Delta Energy Systems (Germany) GmbH	Delta Energy Systems Mobility (Germany) GmbH	Affiliated enterprise	1,119,547	-	-		-	
Delta Electronics India Pvt. Ltd.	DELTA ELECTRONICS INDIA MANUFACTURING PRIVATE LIMITED	Affiliated enterprise	607,538	-	77,668		-	
ELTEK NORWAY AS	Graterudveien 8 AS	Affiliated enterprise	520,046	-	-		-	
Delta Intelligent Building Technologies (International) Corporation	Delta Intelligent Building Technologies (International) Inc.	Affiliated enterprise	341,954	5.24	-		-	

Note 1: Including other receivables in excess of $100,000

Note 2: The amount represents collections subsequent to July 1, 2026 up to July 29, 2026.

Delta Electronics, Inc. and Subsidiaries
Significant inter-company transactions during the reporting period
Six months ended June 30, 2026
Expressed in thousands of New Taiwan dollars, except as otherwise indicated

Table 6

Number (Note 1)	Company name	Counterparty	Relationship (Note 2)	Transaction			
				General ledger account	Amount (Note 7)	Transaction terms	Percentage of consolidated total operating revenues or total assets (Note 3)
0	Delta Electronics, Inc.	Delta Electronics (Netherlands) B.V.	Subsidiary	Operating revenue	$ 4,241,441	(Note 4)	1.24
0	Delta Electronics, Inc.	Delta Electronics Int’l (Singapore) Pte. Ltd.	Subsidiary	Operating revenue	16,378,039	(Note 4)	4.78
0	Delta Electronics, Inc.	Delta Electronics (Thailand) Public Company Limited	Subsidiary	Operating revenue	9,256,131	(Note 4)	2.70
0	Delta Electronics, Inc.	DEI Logistics (USA) Corp.	Subsidiary	Operating revenue	5,020,417	(Note 5)	1.47
0	Delta Electronics, Inc.	Delta Electronics (Americas) Ltd.	Subsidiary	Operating revenue	18,747,012	(Note 4)	5.47
0	Delta Electronics, Inc.	DELTA ELECTRONICS (USA) INC.	Subsidiary	Operating revenue	18,932,121	(Note 4)	5.53
1	Delta Electronics (Dongguan) Co., Ltd.	Delta Electronics (Shanghai) Co., Ltd.	Affiliated enterprise	Operating revenue	4,391,026	(Note 4)	1.28
1	Delta Electronics (Dongguan) Co., Ltd.	Delta Electronics Int’l (Singapore) Pte. Ltd.	Affiliated enterprise	Operating revenue	35,776,052	(Note 4)	10.44
2	Delta Electronics (Jiangsu) Ltd.	Delta Electronics (Shanghai) Co., Ltd.	Affiliated enterprise	Operating revenue	11,824,740	(Note 4)	3.45
2	Delta Electronics (Jiangsu) Ltd.	Delta Electronics Int’l (Singapore) Pte. Ltd.	Affiliated enterprise	Operating revenue	34,223,883	(Note 4)	9.99
3	Delta Electronics (Shanghai) Co., Ltd.	Delta Greentech (China) Co., Ltd.	Affiliated enterprise	Operating revenue	9,592,212	(Note 4)	2.80
4	Delta Electronics (Chenzhou) Co., Ltd.	Delta Electronics Int’l (Singapore) Pte. Ltd.	Affiliated enterprise	Operating revenue	3,995,359	(Note 4)	1.17
5	Cyntec Electronics (Suzhou) Co., Ltd.	Delta Electronics Int’l (Singapore) Pte. Ltd.	Affiliated enterprise	Operating revenue	8,042,922	(Note 4)	2.35
6	Cyntec Electronics (Wuhu) Co., Ltd.	Delta Electronics Int’l (Singapore) Pte. Ltd.	Affiliated enterprise	Operating revenue	4,281,162	(Note 4)	1.25
7	Delta Electronics Int’l (Singapore) Pte. Ltd.	Delta Electronics (Dongguan) Co., Ltd.	Affiliated enterprise	Operating revenue	20,358,862	(Note 4)	5.94
7	Delta Electronics Int’l (Singapore) Pte. Ltd.	Delta Electronics (Jiangsu) Ltd.	Affiliated enterprise	Operating revenue	12,446,085	(Note 4)	3.63
7	Delta Electronics Int’l (Singapore) Pte. Ltd.	Delta Electronics (Thailand) Public Company Limited	Affiliated enterprise	Operating revenue	6,947,073	(Note 4)	2.03
7	Delta Electronics Int’l (Singapore) Pte. Ltd.	Delta Electronics, Inc.	Ultimate Parent Company	Operating revenue	19,245,240	(Note 4)	5.62
7	Delta Electronics Int’l (Singapore) Pte. Ltd.	DEI Logistics (USA) Corp.	Affiliated enterprise	Operating revenue	15,801,606	(Note 5)	4.61

Number (Note 1)	Company name	Counterparty	Relationship (Note 2)	Transaction			
				General ledger account	Amount (Note 7)	Transaction terms	Percentage of consolidated total operating revenues or total assets (Note 3)
7	Delta Electronics Int'l (Singapore) Pte. Ltd.	Delta Electronics (Americas) Ltd.	Affiliated enterprise	Operating revenue	$ 3,490,253	(Note 4)	1.02
7	Delta Electronics Int'l (Singapore) Pte. Ltd.	DELTA ELECTRONICS (USA) INC.	Affiliated enterprise	Operating revenue	3,867,440	(Note 4)	1.13
8	Delta Electronics (Thailand) Public Company Limited	Delta Electronics Int'l (Singapore) Pte. Ltd.	Affiliated enterprise	Operating revenue	8,182,322	(Note 4)	2.39
8	Delta Electronics (Thailand) Public Company Limited	DET Logistics (USA) Corporation	Affiliated enterprise	Operating revenue	49,749,240	(Note 5)	14.52
0	Delta Electronics, Inc.	Delta Electronics (Americas) Ltd.	Subsidiary	Accounts receivable	10,332,617	(Note 4)	1.37
0	Delta Electronics, Inc.	DELTA ELECTRONICS (USA) INC.	Subsidiary	Accounts receivable	8,873,671	(Note 4)	1.18
1	Delta Electronics (Dongguan) Co., Ltd.	Delta Electronics Int'l (Singapore) Pte. Ltd.	Affiliated enterprise	Accounts receivable	12,475,869	(Note 4)	1.65
2	Delta Electronics (Jiangsu) Ltd.	Delta Electronics (Shanghai) Co., Ltd.	Affiliated enterprise	Accounts receivable	7,903,360	(Note 4)	1.05
7	Delta Electronics Int'l (Singapore) Pte. Ltd.	Delta Electronics (Dongguan) Co., Ltd.	Affiliated enterprise	Accounts receivable	12,830,028	(Note 4)	1.70
7	Delta Electronics Int'l (Singapore) Pte. Ltd.	Delta Electronics, Inc.	Ultimate Parent Company	Accounts receivable	15,872,718	(Note 4)	2.10
7	Delta Electronics Int'l (Singapore) Pte. Ltd.	DEI Logistics (USA) Corp.	Affiliated enterprise	Accounts receivable	13,875,345	(Note 5)	1.84
8	Delta Electronics (Thailand) Public Company Limited	DET Logistics (USA) Corporation	Affiliated enterprise	Accounts receivable	35,027,884	(Note 5)	4.64
9	Delta International Holding Limited B.V.	Delta Electronics (H.K.) Ltd.	Affiliated enterprise	Other receivables - related parties	13,119,622	(Note 6)	1.74
10	Delta Component Limited B.V.	Delta Electronics (H.K.) Ltd.	Affiliated enterprise	Other receivables - related parties	9,164,442	(Note 6)	1.21

Note 1: The numbers filled in for the transaction company in respect of inter-company transactions are as follows:
(1) Parent company is '0'.
(2) The subsidiaries are numbered in order starting from '1'.

Note 2: Relationship between transaction company and counterparty is classified into the following three categories:
(1) Parent company to subsidiary.
(2) Subsidiary to parent company.
(3) Subsidiary to subsidiary.

Note 3: Regarding percentage of transaction amount to consolidated total operating revenues or total assets, it is computed based on period-end balance of transaction to consolidated total assets for balance sheet accounts and based on accumulated transaction amount for the period to consolidated total operating revenues for income statement accounts.

Note 4: There is no similar transaction to compare with. It will follow the agreed price and transaction terms and all the credit terms are 70 days.

Note 5: It will follow the agreed price and transaction terms, and all the credit terms are 90 days after delivery.

Note 6: Lending of capital.

Note 7: The disclosure requirement for the above disclosed amounts is 1% of the consolidated total assets for balance sheet accounts and 1% of the consolidated total revenue for income statement accounts.

Delta Electronics, Inc. and Subsidiaries
Information on investees
Six months ended June 30, 2026
Expressed in thousands of New Taiwan dollars, except as otherwise indicated

Table 7

Investor	Investee	Location	Main business activities	Initial investment amount		Shares held as at June 30, 2026			Net profit (loss) of the investee for the six months ended June 30, 2026	Investment income (loss) recognised by the Company for the six months ended June 30, 2026 (Note 6)	Footnote
				Balance as at June 30, 2026	Balance as at December 31, 2025	Number of shares	Ownership (%)	Book value			
Delta Electronics, Inc.	Delta International Holding Limited B.V.	Netherlands	Equity investments	$ 8,922,118	$ 8,922,118	67,680,000	100.00	$ 104,222,893	$ 5,321,960	$ 5,884,083	
Delta Electronics, Inc.	Delta Electronics (Netherlands) B.V.	Netherlands	Sales of power products, display solution products, electronic components, industrial automation products and materials	4,529,355	4,529,355	128,492,272	100.00	50,896,460	4,254,620	2,936,224	
Delta Electronics, Inc.	Delta Electronics (Thailand) Public Company Limited	Thailand	Manufacturing and exporting power supplies, other electronic parts and components	4,780,487	4,780,487	691,281,400	5.54	7,488,737	14,924,419	814,562	(Note 13)
Delta Electronics, Inc.	Cyntec Co., Ltd.	Taiwan	Research, development, manufacturing and sales of film optic-electronic devices	12,067,931	12,067,931	2,341,204,333	100.00	36,199,493	1,468,496	1,473,179	
Delta Electronics, Inc.	DelBio Inc.	Taiwan	Manufacturing, wholesale and retail of medical equipment	900,000	900,000	11,288,557	100.00	101,342	(3,761)	(3,836)	
Delta Electronics, Inc.	Delta Electronics Capital Company	Taiwan	Equity investments	3,253,241	3,253,241	449,786,729	100.00	5,996,614	1,274,614	1,274,614	
Delta Electronics, Inc.	Delta Electronics Int'l (Singapore) Pte. Ltd.	Singapore	Research, development and sales of electronic products	34,498	34,498	45,234,240	100.00	96,071,207	15,047,617	13,065,079	
Delta Electronics, Inc.	Delta America Ltd.	U.S.A.	Equity investments	103,065	103,065	2,100,000	10.26	(1,442,076)	1,377,334	110,189	(Note 9)
Delta Electronics, Inc.	Vivotek Inc.	Taiwan	Manufacturing and sales of video compression software and encoding, network video server, webcam and its related components	8,202,203	4,481,473	86,444,893	100.00	7,136,684	(203,567)	(239,265)	
Delta Electronics, Inc.	Chunghwa SEA Holdings	Taiwan	Equity investments	-	8,800	-	-	-	-	-	(Note 27)
Delta Electronics, Inc.	Delmind Inc.	Taiwan	Provide vertical add-on value solution	-	284,000	-	100.00	-	995	995	(Note 24)
Delta Electronics, Inc.	Ancora Semiconductors Inc.	Taiwan	Gallium Nitride (GaN) technologies and solutions	837,011	837,011	47,486,038	68.33	197,363	(115,196)	(78,713)	(Note 18)
Delta Electronics, Inc.	Delta Energy Inc.	Taiwan	Energy technology services	575,000	575,000	57,500,000	100.00	388,394	(42,997)	(42,997)	
Delta Electronics, Inc.	Atrust Computer Corporation	Taiwan	Research, development, manufacturing and sales of Thin Client, Zero Client, server and management software	950,259	950,259	28,825,000	55.02	448,180	13,679	7,270	
Delta Electronics, Inc.	Power Forest Technology Corporation	Taiwan	IC design of power management	294,357	289,587	13,078,215	38.53	15,204	(91,931)	(35,327)	(Note 4)
Delta Electronics, Inc.	MUSASHI DELTA E-AXLE INDIA PRIVATE LIMITED	India	Manufacturing, Development, and Sales of Electric Scooter Motor Systems	212,261	212,261	54,400,000	34.00	120,973	(18,014)	(6,125)	
Delta Electronics, Inc.	Delta Holding Inc.	Taiwan	Equity investments	1,000	1,000	100,000	100.00	970	3	3	

Investor	Investee	Location	Main business activities	Initial investment amount		Shares held as at June 30, 2026			Net profit (loss) of the investee for the six months ended June 30, 2026	Investment income (loss) recognised by the Company for the six months ended June 30, 2026 (Note 6)	Footnote
				Balance as at June 30, 2026	Balance as at December 31, 2025	Number of shares	Ownership (%)	Book value			
Delta Electronics, Inc.	ACT Genomics Holdings Company Limited	Cayman Islands	Equity investments	$ 2,284,986	$ 2,291,625	75,000,000	100.00	$ 1,965,916	($ 190,944)	($ 241,415)	
Delta Electronics, Inc.	TwHealth Nexus Inc	Taiwan	Information software and data processing service provider	60,000	60,000	6,000,000	20.00	54,802	(22,758)	(4,552)	
Atrust Computer Corporation	Atrust Japan Corporation	Japan	Provide supporting services	31,408	31,408	3,200	100.00	3,942	(325)	(325)	(Note 19)
Atrust Computer Corporation	Atrust Computer Corporation	U.S.A.	Provide supporting services	-	-	-	100.00	-	-	-	(Note 3 and Note 19)
Delta Energy Inc.	Yishi Energy	Taiwan	Operating domestic and international solar and other renewable energy power plants	97,500	97,500	9,750,000	15.00	96,089	(11,160)	(1,674)	(Note 14)
Delta Electronics Capital Company	Ancora Semiconductors Inc.	Taiwan	Gallium Nitride (GaN) technologies and solutions	76,227	76,227	5,035,065	7.25	28,685	(115,196)	(8,352)	(Note 18)
Delta International Holding Limited B.V.	Delta Electronics (Thailand) Public Company Limited	Thailand	Manufacturing and exporting power supplies, other electronic parts and components	12,716,645	13,082,548	1,779,411,700 (Note21)	14.27	20,428,436	14,924,419	2,014,619	(Note 1 and Note 13)
Delta International Holding Limited B.V.	DEI Logistics (USA) Corp.	U.S.A.	Warehousing and logistics services	91,441	91,441	1,000,000	100.00	312,321	18,911	18,911	(Note 1)
Delta International Holding Limited B.V.	Delta Electronics (Japan), Inc.	Japan	Sales of power products, display solution products, electronic components, industrial automation products and materials	2,495,382	2,495,382	119,200	100.00	4,268,599	642,341	642,341	(Note 1)
Delta International Holding Limited B.V.	Digital Projection International Limited	Britain	Equity investments	832,128	832,128	61,789,874	100.00	21,719	(1,582)	(1,582)	(Note 1)
Delta International Holding Limited B.V.	Delta Electronics (Switzerland) AG	Switzerland	Equity investments, research, development and sales of electronic products	647,969	647,969	10,000	100.00	1,082,457	100,217	96,959	(Note 1)
Delta International Holding Limited B.V.	DELTA ELECTRONICS HOLDING (USA) INC.	U.S.A.	Equity investments	2,175,034	2,175,034	1,060,624	100.00	6,328,316	1,263,778	1,263,778	(Note 1)
Delta International Holding Limited B.V.	ELTEK NORWAY AS	Norway	Research, development and sales of power supplies and others	15,834,784	15,834,784	93,531,101	100.00	12,002,998	326,593	100,155	(Note 1)
Delta International Holding Limited B.V.	Delta Intelligent Building Technologies (Canada) Inc.	Canada	Provide solutions to building management and control	2,388,750	2,388,750	75,000,000	100.00	3,374,774	118,240	118,240	(Note 1)
Delta International Holding Limited B.V.	Delta Intelligent Building Technologies (International) Holdings Limited	Canada	Equity investments	3,967,279	3,967,279	10,000	100.00	3,724,353	59,339	659	(Note 1)
Delta International Holding Limited B.V.	UI Acquisition Holding Co.	U.S.A.	Equity investments	2,974,790	2,974,790	334	100.00	702,030	(126,592)	(126,592)	(Note 1)
Delta International Holding Limited B.V.	Delta America Ltd.	U.S.A.	Equity investments	1,644,462	1,644,462	18,374,182	89.74	8,922,467	1,377,334	1,235,557	(Note 1 and Note 9)
Delta International Holding Limited B.V.	Trihedral Engineering Limited	Canada	Graphic control software and related engineering services	1,136,234	1,136,234	51,495	100.00	1,701,031	106,780	91,020	(Note 1)
Delta International Holding Limited B.V.	Delta Intelligent Building Technologies (USA), LLC	U.S.A.	Design and production of dedicated lighting system and facilities	3,112,350	3,112,350	-	100.00	2,008,175	31,572	(12,868)	(Note 1)
Delta International Holding Limited B.V.	TB&C GmbH	Germany	Production, manufacturing, and sales of electric vehicle (EV) related components; technical services, development, and support	5,838,842	5,838,842	21	92.23	3,310,742	(502,628)	(545,958)	(Note 1 and Note 26)

Investor	Investee	Location	Main business activities	Initial investment amount		Shares held as at June 30, 2026			Net profit (loss) of the investee for the six months ended June 30, 2026	Investment income (loss) recognised by the Company for the six months ended June 30, 2026 (Note 6)	Footnote
				Balance as at June 30, 2026	Balance as at December 31, 2025	Number of shares	Ownership (%)	Book value			
Delta International Holding Limited B.V.	DELTA ELECTRONICS (SOUTH AFRICA) (PTY) LTD	South Africa	Engaging in the Trading of Electronic Products	$ 13,089	$ 13,089	200.00	100.00	$ 13,206	($ 2,861)	($ 2,861)	(Note 1)
Delta International Holding Limited B.V.	Delta Electronics Arabia Company	Saudi Arabia	Engaging in the Trading of Electronic Products	-	-	-	100.00	-	-	-	(Note 1 and Note 3)
Delta International Holding Limited B.V.	Delta Controls Germany GmbH	Germany	Provide system integration solutions	731,369	-	26,400	100.00	724,050	6,590	(4,524)	(Note 1 and Note 20)
Delta America Ltd.	Delta Electronics (Americas) Ltd.	U.S.A.	Sales of electronic components	240,604	240,604	250,000	100.00	6,168,834	1,315,820	1,315,820	(Note 15)
Digital Projection International Ltd.	Digital Projection Holdings Limited	Britain	Equity investments	658,081	658,081	50,118,547	100.00	20,362	(1,582)	(1,582)	(Note 17)
Delta Electronics (H.K.) Ltd.	Delta Electronics International Mexico, S.A. de C.V.	Mexico	Sales of power management system of industrial automation product and telecommunications equipment	312,028	312,028	2,733,483	100.00	264,288	(25,455)	(25,455)	(Note 2)
Delta Electronics (Netherlands) B.V.	Delta Electronics (H.K.) Ltd.	Hong Kong	Equity investments, operations management and engineering services	10,459,447	10,459,447	2,549,297,600	100.00	41,085,511	3,575,111	3,575,111	(Note 8)
Delta Electronics (Netherlands) B.V.	Drake Investment (HK) Limited	Hong Kong	Equity investments	8,636,648	8,636,648	1,081,056,306	100.00	8,773,914	411,597	409,198	(Note 8)
Delta Electronics (Netherlands) B.V.	Delta Greentech Electronics Industry LLC	Turkey	Marketing and sales of electronic products	497,497	497,497	6,729,807	100.00	617,183	103,635	103,635	(Note 8)
Delta Electronics (Netherlands) B.V.	DELTA GREENTECH (BRASIL) LTDA.	Brazil	Manufacturing and sales of electronic products	226,454	226,454	4,315,657	100.00	155,342	(36,550)	(36,550)	(Note 8)
Delta Electronics (Netherlands) B.V.	DELTA ELECTRONICS BRASIL LTDA.	Brazil	Manufacturing and sales of electronic products	646,030	646,030	87,000,000	100.00	998,957	48,367	48,367	(Note 8)
Delta Electronics (Netherlands) B.V.	Delta Electronics (Kazakhstan) Limited Liability Partnership	Kazakhstan	Engaging in the Trading of Electronic Products	9,145	9,145	-	100.00	9,689	-	-	(Note 8)
Delta Electronics (Netherlands) B.V.	Noda RF Technologies Co., Ltd.	Japan	Provision of Radio Frequency System (RF System)	1,113,700	-	1,740.00	100.00	1,233,774	(373)	6,412	(Note 8 and Note 20)
Delta Electronics Int’l (Singapore) Pte. Ltd.	Delta Electronics (Thailand) Public Company Limited	Thailand	Manufacturing and exporting power supplies, other electronic parts and components	38,106,991	38,106,991	5,344,793,060	42.85	62,701,131	14,924,419	6,049,504	(Note 7 and Note 13)
Delta Electronics Int’l (Singapore) Pte. Ltd.	ELTEK POWER INCORPORATED	Philippines	Sales of power supplies and others	23,993	23,993	11,400,000	100.00	4,960	(3,787)	(3,787)	(Note 7)
Delta Electronics Int’l (Singapore) Pte. Ltd.	ELTEK POWER CO., LTD.	Thailand	Sales of power supplies and others	-	4,154	-	-	-	-	-	(Note 25)
Delta Electronics Int’l (Singapore) Pte. Ltd.	ELTEK POWER (CAMBODIA) LTD	Cambodia	Sales of power supplies and others	-	-	1,000	100.00	(19,952)	-	-	(Note 7)
Delta Electronics Int’l (Singapore) Pte. Ltd.	DELTA ELECTRONICS SOLUTIONS (MALAYSIA) SDN. BHD.	Malaysia	Sales of power supplies and others	186,169	186,169	16,300,000	100.00	116,560	2,753	2,753	(Note 7)
Delta Electronics Int’l (Singapore) Pte. Ltd.	Delta Intelligent Building Technologies (Europe) GmbH	Austria	Provide solutions to building management and control	2,584,928	2,584,928	-	100.00	1,513,433	104,745	58,673	(Note 7)
Delta Electronics Int’l (Singapore) Pte. Ltd.	Delta Electronics Intl (Malaysia) Sdn. Bhd.	Malaysia	Manufacturing electrical equipment, electronic parts and components	286,650	-	36,454,500	100.00	286,650	-	-	(Note 7 and Note 20)

Investor	Investee	Location	Main business activities	Initial investment amount: Balance as at June 30, 2026	Initial investment amount: Balance as at December 31, 2025	Shares held as at June 30, 2026: Number of shares	Shares held as at June 30, 2026: Ownership (%)	Shares held as at June 30, 2026: Book value	Net profit (loss) of the investee for the six months ended June 30, 2026	Investment income (loss) recognised by the Company for the six months ended June 30, 2026 (Note 6)	Footnote
Cyntec Co., Ltd.	Delta Component Limited B.V.	Netherlands	Equity investments	$ 1,116,521	$ 1,116,521	32,740,062	100.00	$ 35,158,273	$ 446,605	$ 446,605	(Note 5)
Cyntec Co., Ltd.	Power Forest Technology Corporation	Taiwan	IC design of power management	347,387	347,387	15,432,000	45.47	(6,830)	(91,931)	(41,833)	(Note 4 and Note 5)
Delta Electronics (Thailand) Public Company Limited	DET International Holding B.V.	Netherlands	Equity investments	9,880,702	9,880,702	288,049,329	100.00	10,534,971	(38,610)	(38,583)	(Note 16)
Delta Electronics (Thailand) Public Company Limited	Delta Green Industrial (Thailand) Co., Ltd.	Thailand	Integration, sales, trading, installation and providing services of uninterruptible power supply, photovoltaic inverter, electric cars	198,605	198,605	20,600,000	100.00	73,508	41,942	41,914	(Note 16)
Delta Electronics (Thailand) Public Company Limited	Delta Energy Systems (Singapore) PTE. LTD.	Singapore	Equity investments, trading, management and consultancy	12,080,369	11,145,373	373,976,616	100.00	13,194,762	178,611	179,260	(Note 16)
Delta Electronics (Thailand) Public Company Limited	Delta Electronics (Vietnam) Company Limited	Vietnam	Sales of electronic products	2,922	2,922	-	100.00	71,132	(10,829)	(10,829)	(Note 16)
Delta Electronics (Thailand) Public Company Limited	DELTA ELECTRONICS INDIA MANUFACTURING PRIVATE LIMITED	India	Manufacturing and sales of electronic products	1,676,265	1,676,265	374,890,999	100.00	1,083,162	(16,728)	(16,064)	(Note 16)
Delta Electronics (Thailand) Public Company Limited	PT Delta Electronics Indonesia	Indonesia	Trading and installation of electronic products	20,438	20,438	999,999	100.00	14,706	213	213	(Note 16)
Delta Electronics (Thailand) Public Company Limited	DLG Electronic Co., Ltd	Thailand	Manufacturing of electronic components	2,314	1,446	240,000	10.00	3,868	8,953	895	(Note 14)
Delta Electronics (Thailand) Public Company Limited	DLS Electronic Co., Ltd	Thailand	Manufacturing of electronic components	482	482	50,000	10.00	716	887	89	(Note 14)
Delta Electronics (Thailand) Public Company Limited	DELTA ELECTRONICS PHILIPPINES INC.	Philippines	Sales and system implementation services for power management, automotive, automation, and energy infrastructure solutions.	8,348	6,643	14,999,996	100.00	6,254	(1,044)	(1,044)	(Note 16)
Delta Electronics (Thailand) Public Company Limited	TDRF Electronics Company Limited	Thailand	Manufacturing of electronic components	771	771	80,000	5.00	625	(2,566)	(128)	(Note 14)
Vivotek Inc.	Realwin Investment Inc.	Taiwan	Venture capital company	173,696	173,696	17,369,635	100.00	205,499	18,883	20,019	(Note 11)
Vivotek Inc.	Vivotek Holdings, Inc.	U.S.A.	Holding company	31,555	31,555	1,050	100.00	460,808	3,191	3,191	(Note 11)
Vivotek Inc.	Vivotek Netherlands B.V.	Netherlands	Sales service	11,418	11,418	3,000	100.00	32,648	2,772	2,772	(Note 11)
Vivotek Inc.	Vivotek (Japan) Inc.	Japan	Sales service	17,939	17,939	6,600	100.00	20,998	185	185	(Note 11)
Vivotek Holdings, Inc.	Vivotek USA, Inc.	U.S.A.	Sales of webcams and related components	28,480	28,480	10,000,000	100.00	480,631	3,229	3,229	(Note 10)
Realwin Investment Inc.	Lidlight Inc.	Taiwan	Sales of lighting equipment	10,200	10,200	1,020,000	51.00	28	(2,202)	(1,123)	(Note 12)
Realwin Investment Inc.	Aetek Inc.	Taiwan	Sales of webcams and related components	34,045	34,045	3,372,500	56.21	94,787	31,550	17,734	(Note 12)
Realwin Investment Inc.	Wellstates Investment, LLC	U.S.A.	Investment and leasing of commercial real estate related business	34,859	34,859	-	100.00	79,897	1,819	1,819	(Note 12)

Investor	Investee	Location	Main business activities	Initial investment amount		Shares held as at June 30, 2026			Net profit (loss) of the investee for the six months ended June 30, 2026	Investment income (loss) recognised by the Company for the six months ended June 30, 2026 (Note 6)	Footnote
				Balance as at June 30, 2026	Balance as at December 31, 2025	Number of shares	Ownership (%)	Book value			
ACT Genomics Holdings Company Limited	ACT GENOMICS (SINGAPORE) PTE. LTD.	Singapore	Genetic testing business development office	$ 261,510	$ 261,510	10,096,714	100.00	($ 2,131)	($ 2,119)	($ 2,119)	(Note 22)
ACT Genomics Holdings Company Limited	ACT Genomics Co., Ltd.	Taiwan	Cancer genetic testing laboratory and data analysis services	1,502,654	244,579	125,382,921	100.00	155,880	(123,686)	(123,686)	(Note 22)
ACT Genomics Holdings Company Limited	ACT Genomics (Hong Kong) Limited	Hong Kong	Basic genetic testing laboratory services and business sales representative office	463,227	463,227	38,050,209	100.00	17,340	(7,954)	(7,954)	(Note 22)
ACT Genomics Holdings Company Limited	ACT Genomics (IP) Limited	Hong Kong	Centralized management of company-generated patents	18,190	18,190	4,479,159	100.00	(150)	(20)	(20)	(Note 22)
ACT Genomics Holdings Company Limited	Sanomics Holdings Limited	British Virgin Islands	Equity investments	194,999	194,999	911,681	100.00	288,757	(14,874)	(14,874)	(Note 22)
ACT Genomics Holdings Company Limited	MC DIAGNOSTICS LTD	Britain	Providing HLA typing, antibody testing, and blood group diagnosis using the ALDAS platform	-	71,114	-	-	-	(3,675)	(3,675)	(Note 22 and Note 23)
ACT Genomics Holdings Company Limited	ACT Genomics Japan Co., Ltd.	Japan	Genetic testing business development office	3,926	3,926	2,000	100.00	167	(152)	(152)	(Note 22)

Note 1: The Company's second-tier subsidiary or subsidiary's investee accounted for under equity method, which was recognised as investment gains/losses through Delta International Holding Limited B.V.

Note 2: The Company's third-tier subsidiary, which was recognised as investment gains/losses through Delta Electronics (H.K.) Ltd.

Note 3: The capital has not yet been injected.

Note 4: The Company indirectly acquired 45.47% equity shares through Cyntec Co., Ltd. considering the 38.53% equity shares held by the Company, the total ownership was 84.00%.

Note 5: The Company's second-tier subsidiary, which was recognised as investment gains/losses through Cyntec Co., Ltd.

Note 6: The investment income /loss is net of the elimination of intercompany transactions.

Note 7: The Company's second-tier subsidiary, which was recognised as investment gains/losses through Delta Electronics Int'l (Singapore) Pte. Ltd.

Note 8: The Company's second-tier subsidiary, which was recognised as investment gains/losses through Delta Electronics (Netherlands) B.V.

Note 9: The Company indirectly acquired 89.74% equity shares through Delta International Holding Limited B.V. considering the 10.26% equity shares held by the Company, the total ownership was 100%.

Note 10: The Company's third-tier subsidiary, which was recognised as investment gains/losses through Vivotek Holdings, Inc.

Note 11: The Company's second-tier subsidiary, which was recognised as investment gains/losses through Vivotek Inc.

Note 12: The Company's third-tier subsidiary, which was recognised as investment gains/losses through Realwin Investment Inc.

Note 13: The Company indirectly holds 14.27% and 42.85% equity interests through Delta International Holding Limited B.V. and Delta Electronics Int'l (Singapore) Pte. Ltd., respectively; together with the Company's direct 5.54% holding, the combined ownership is 62.66%.

Note 14: The Company's associate was recognised as investment gains/losses due to significant influence by the Company, which owns one board member in the Company.

Note 15: The Company's second-tier subsidiary, which was recognised as investment gains/losses through Delta America Ltd.

Note 16: The Company's third-tier subsidiary, which was recognised as investment gains/losses through Delta Electronics (Thailand) Public Company Limited.

Note 17: The Company's third-tier subsidiary, which was recognised as investment gains/losses through Digital Projection International Limited.

Note 18: The Company indirectly acquired 7.25% equity shares through Delta Electronics Capital Company considering the 68.33% equity shares held by the Company, the total ownership was 75.58%.

Note 19: The Company's second-tier subsidiary, which was recognised as investment gains/losses through Atrust Computer Corporation.

Note 20: The Company newly invested or newly established in the year 2026.

Note 21: Please refer to Note 6(14)B.(f) for details regarding the transfer of 62,000 thousand shares to the underwriting institutions.

Note 22: The Company's second-tier subsidiary, which was recognised as investment gains/losses through ACT Genomics Holdings Company Limited.

Note 23: This company had been liquidated in March 2026.

Note 24: The company is undergoing dissolution and liquidation.

Note 25: The company was undergoing organizational restructuring in January, 2026. Delta Electronics Int'l (Singapore) Pte. Ltd. sold its 100% equity interests in its subsidiary, ELTEK POWER CO., LTD., to Delta Green Industrial (Thailand) Co., Ltd.

Note 26: The Company indirectly holds 92.23% and 7.77% equity interests through Delta International Holding Limited B.V. and Delta Component Limited B.V., respectively; the combined ownership is 100%.

Note 27: The liquidation of the company was completed.

Delta Electronics, Inc. and Subsidiaries
Information on investments in Mainland China
Six months ended June 30, 2026
Expressed in thousands of New Taiwan dollars, except as otherwise indicated

Table 8

Investee in Mainland China	Main business activities	Paid-in capital	Investment method	Accumulated amount of remittance from Taiwan to Mainland China as at January 1, 2026	Amount remitted from Taiwan to Mainland China/Amount remitted back to Taiwan for the six months ended June 30, 2026		Accumulated amount of remittance from Taiwan to Mainland China as at June 30, 2026	Net income (loss) of investee for the six months ended June 30, 2026	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the six months ended June 30, 2026	Book value of investments in Mainland China as at June 30, 2026	Accumulated amount of investment income remitted back to Taiwan as at June 30, 2026	Footnote
					Remitted to Mainland China	Remitted back to Taiwan							
Delta Electronics (Dongguan) Co., Ltd.	Manufacturing and sales of transformer and thermal products	$ 5,905,309	Invested by DHK	$ 7,231,066	$ -	$ -	$ 7,231,066	$ 1,100,675	100.00	$ 1,104,383	$ 10,317,352	$ 307,672	(Note 5)
Delta Electronics (Shanghai) Co., Ltd.	Product design, management consulting service and distribution of electronic products	3,721,720	Invested by DHK	498,244	-	-	498,244	894,507	100.00	896,329	10,142,824		(Note 5)
Delta Electronics (Wuhu) Co., Ltd.	Manufacturing and sales of LED light source, power supplies and others	4,267,900	Invested by DHK	544,993	-	-	544,993	46,108	100.00	46,108	4,585,221		(Note 5)
Delta Electronics (Chenzhou) Co., Ltd.	Manufacturing and sales of transformers	2,006,550	Invested by DHK	136,155	-	-	136,155	188,398	100.00	189,220	3,075,582		(Note 5)
Delta Electronics (Jiangsu) Ltd.	Manufacturing and sales of power supplies and transformers	5,949,899	Invested by DHK	12,989,381	-	-	12,989,381	1,650,720	100.00	1,650,719	15,674,794		(Note 5)
Delta Green (Tianjin) Industries Co., Ltd.	Manufacturing and sales of transformers	144,281	Invested by DHK	1,053,762	-	-	1,053,762	(799)	100.00	(799)	105,200		(Note 5)
Delta Electronics (Pingtan) Co., Ltd.	Wholesale and retail of electronic products and energy-saving equipment	140,766	Invested by DHK	165,451	-	-	165,451	6,176	100.00	6,176	265,333		(Note 5)
Delta Electronics (Xi'an) Co., Ltd.	Sales of computer, peripheral equipment and software	258,072	Invested by DHK	269,402	-	-	269,402	1,179	100.00	1,179	207,531		(Note 5)
Cyntec Electronics (Suzhou) Co., Ltd.	Manufacturing and sales of electronic components and molds; sales of forgings and powder metallurgy products	7,421,050	Invested by DHK	8,977,563	-	-	8,977,563	408,519	100.00	408,908	7,887,791		(Note 5)
Delta Networks (Xiamen) Ltd.	Operation of radio transmission apparatus, and automatic data processing, reception, conversion and transmission or regeneration of voice, images or other data of the machine, including switches and routers, with a special program to control a computer or word processor with memory business	69,202	Invested by DNHK	22,295	-	-	22,295	6,486	30.00	1,946	34,401		(Note 6)
DelBio (Wujiang) Co., Ltd.	Manufacturing, wholesale and retail of medical equipment	127,400	Invested by DelBio	127,400	-	-	127,400	(3,941)	100.00	(3,729)	106,234	24,986	(Note 7)

Investee in Mainland China	Main business activities	Paid-in capital	Investment method	Accumulated amount of remittance from Taiwan to Mainland China as at January 1, 2026	Amount remitted from Taiwan to Mainland China/Amount remitted back to Taiwan for the six months ended June 30, 2026		Accumulated amount of remittance from Taiwan to Mainland China as at June 30, 2026	Net income (loss) of investee for the six months ended June 30, 2026	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the six months ended June 30, 2026	Book value of investments in Mainland China as at June 30, 2026	Accumulated amount of investment income remitted back to Taiwan as at June 30, 2026	Footnote
					Remitted to Mainland China	Remitted back to Taiwan							
Chenzhou Delta Technology Co., Ltd.	Manufacturing and sales of transformers	$ 119,651	Invested by DCZ	$ -	$ -	$ -	$ -	$ 77,651	100.00	$ 80,554	$ 444,764	$ -	(Note 3)
Guangzhou Amerlux Lighting Solutions Co., Ltd.	Wholesale of lighting fixture and decorative objects	15,129	Invested by Amerlux Lighting Hong Kong Limited	191,816	-	-	191,816	28,120	100.00	28,120	49,871	-	(Note 8)
Delta Greentech (China) Co., Ltd.	Sales of uninterruptible power systems	2,665,175	Invested by DGSG	9,740,133	-	-	9,740,133	469,305	95.91	450,110	7,361,764	-	(Note 4)
Cyntec Electronics (WuHu) Co., Ltd.	Manufacturing and sales of electronic components, molds, forgings and powder metallurgy products	1,560,650	Invested by DHK	955,500	-	-	955,500	80,799	100.00	80,801	1,663,052	-	(Note 5)
Fujian Kaixin Construction Engineering Co., Ltd.	Constructions of buildings and structures, building decoration, municipal public works and landscape, etc.	117,305	Invested by DPT	-	-	-	-	(714)	40.00	(286)	13,065	-	(Note 3)
Delta Electronics (Chongqing) Ltd.	Manufacturing parts for power of electronic equipment	2,070,250	Invested by DHK	-	-	-	-	(290,648)	100.00	(290,648)	1,574,702	-	(Note 5)
Universal Instruments Mfg. (Shenzhen) Co. Ltd.	Precision automation solutions	135,929	Invested by UI European Holdco. Cooperatief U.A.	-	-	-	-	(26,940)	100.00	(26,940)	(23,065)	-	(Note 9)

Note 1: The capital was translated based on the capital certified report of the investee companies into New Taiwan Dollars at the average exchange rate of RMB 6.78785 to US$1 and NTD 4.69221 to RMB$1.

Note 2: The accumulated remittance as at January 1, 2026, remitted or collected this period, accumulated remittance as at June 30, 2026 and investment income remitted back as at June 30, 2026 was translated into New Taiwan Dollars at the average exchange rate of NTD 31.85 to US$1 at the balance sheet date.

Note 3: According to the regulations of the Investment Department, MOEA, the reinvestment of the investee companies in Mainland China is not required to obtain the approval of the Investment Department, MOEA; thus the investment amounts are excluded from the calculation of investment the Company's ceiling of amount in Mainland China.

Note 4: Invest through Delta Greentech SGP Pte. Ltd.

Note 5: Invest through Delta Electronics (H.K.) Ltd.

Note 6: Invest through Delta Networks (HK) Limited.

Note 7: Invest through DelBio Inc.

Note 8: Invest through Amerlux Lighting Hong Kong Limited.

Note 9: Invest through UI European Holdco Cooperatief U.A.

Note 10: Except for Delta Green (Tianjin) Industrial Co., Ltd., Delta Electronics (Pingtan) Co., Ltd., DelBio (Wujiang) Co., Ltd., Delta Electronics (Chongqing) Co., Ltd., Universal Instruments Mfg. (Shenzhen) Co. Ltd., Delta Electronics (Xi'an) Co., Ltd., Guangzhou Amerlux Lighting Solutions Co., Ltd., Delta Networks (Xiamen) Ltd., and Fujian Kaixin Construction Engineering Co., Ltd., whose investment income(loss) is recognised based on their self-prepared financial statements, the remaining entities' investment income(loss) was recognised based on the reviewed financial statements by the Company's CPA.

Company name	Accumulated amount remitted from Taiwan to Mainland China as at June 30, 2026	Investment amount approved by the Investment Department of Ministry of Economic Affairs (MOEA)	Ceiling of investments in Mainland China imposed by the Investment Department of MOEA
Delta Electronics, Inc. (Notes 2 and 3)	$ 41,180,437	$ 41,180,437	
Cyntec Co., Ltd. (Note 5)	-	6,026,414	18,543,241
DelBio Inc. (Notes 4 and 6)	102,414	102,414	60,850

Note 1: The accumulated amount remitted out of Taiwan to Mainland China and investment amount approved by Investment Department, MOEA was translated into New Taiwan Dollars at the average exchange rate of NTD31.85 to US$1 at the balance sheet date.

Note 2: The investment income of US$22,000 thousand, US$18,000 thousand, US$10,509 thousand and US$14,351 thousand were remitted back on March 11, 2011, June 27, 2012, August 14, 2012, June 24, 2009 and December 29, 2005, respectively, from the investee companies in Mainland China and was permitted by Investment Department, MOEA on August 3, 2012, August 28, 2012, July 17, 2009 and January 6, 2006, respectively, which are deductible from the Company's accumulated amount remitted out of Taiwan to Mainland China.

Note 3: According to "Regulation Governing the Approval of Investment or Technical Cooperation in Mainland China", the Company obtained the approval of operation headquarters from Industrial Development Administration of Ministry of Economic Affairs. There is no ceiling of investment amount.

Note 4: The ceiling is calculated based on DelBio Inc.'s 60% of net assets as at June 30, 2026. However, the application amount of US$4,000 thousand is calculated based on the net assets as at July 4, 2013.

Note 5: Cyntec Co., Ltd. remitted back the investment income of US$9,250 thousand on June 22, 2021 from the investee company in Mainland China, Cyntec Electronics (Suzhou) Co., Ltd., and was permitted by Investment Department, MOEA on August 4, 2021, which are deductible from Cyntec Co., Ltd.'s accumulated amount remitted out of Taiwan to Mainland China. Furthermore, on December 27, 2022, the Company was approved by Investment Department, MOEA to purchase 100% equity of Cyntec Electronics (Suzhou) Co., Ltd held by CYNTEC HOLDING (HK) LIMITED through Delta Electronics (H.K.) Ltd., a subsidiary of the Company. The transfer process was completed on February 28, 2023. On July 18, 2023, the Company obtained the confirmation letter from Investment Department, MOEA. As of June 30, 2026, the Company has remitted back the partial transfer price to Taiwan, but not yet obtained the confirmation letter from Investment Department, MOEA, so the approved investment amount has not yet been revoked by Investment Department, MOEA.

Note 6: DelBio Inc. remitted back the investment income of US$785 thousand on August 23, 2022 from the investee company in Mainland China, DelBio (Wujiang) Co., Ltd., and was permitted by Investment Department, MOEA on September 29, 2022, which are deductible from DelBio Inc.'s accumulated amount remitted out of Taiwan to Mainland China.