Stock Code:8390

Jiin Yeeh Ding Enterprise Corp. and Subsidiaries

Consolidated Financial Statements

With Independent Auditors' Report
For the Three Months Ended March 31, 2026 and 2025

Address: No. 599, Sec. 6, Xibin Rd., Hsinchu City 300, Taiwan (R.O.C.)
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The independent auditors' report and the accompanying consolidated financial statements are the English translation of the Chinese version prepared and used in the Republic of China. If there is any conflict between, or any difference in the interpretation of the English and Chinese language independent auditors' report and consolidated financial statements, the Chinese version shall prevail.

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Independent Auditors' Report

To the Board of Directors of Jiin Yeeh Ding Enterprise Corp.:

Opinion

We have reviewed the consolidated financial statements of Jiin Yeeh Ding Enterprise Corp. and its subsidiaries ("the Group"), which comprise the consolidated balance sheets as of March 31, 2026 and 2025, the consolidated statements of comprehensive income, changes in equity and cash flows for the three months ended March 31, 2026 and 2025 and notes to the consolidated financial statements, including a summary of significant 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 34, "Interim Financial Reporting" endorsed and issued into effect by the Financial Supervisory Commission of the Republic of China. Our responsibility is to express a conclusion on the consolidated financial statements based on our reviews.

Scope

Except for the matters described in the Basis for Conclusions paragraph, we conducted the review in accordance with the "Review of Financial Statements" section of ISRE 2410. The procedures for reviewing the consolidated financial statements include inquiries (mainly with the person responsible for financial and accounting matters), analytical procedures, and other review procedures. The scope of a review is substantially less than that of an audit, and therefore, the auditor may not 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 mentioned in Note 4(b) to the consolidated financial statements, some non-material subsidiaries included in the above consolidated financial statements are based on the financial statements of the invested companies during the same period that have not been reviewed by auditors. As of March 31, 2026, and 2025, the total assets of these subsidiaries amounted to $640,583 thousand and $418,328 thousand, respectively, representing 13% and 10% of the consolidated total assets; the total liabilities amounted to $87,347 thousand and $55,697 thousand, respectively, representing 8% and 7% of the consolidated total liabilities; the comprehensive income (loss) for the three months ended March 31, 2026, and 2025, amounted to $2,237 thousand and $(1,302) thousand, respectively, representing 1% and (1) % of the consolidated comprehensive income (loss).

In addition to those mentioned in the preceding paragraphs, as stated in Note 6(f) to the consolidated financial statements, the investment of Jiin Yeeh Ding Enterprise Corp. and its subsidiaries accounted for using the equity method on March 31, 2026, and 2025 amounted to $8,247 thousand and $11,314 thousand, respectively. The share of profit (loss) of associates and joint ventures accounted for using the equity method for the three months ended March 31, 2026, and 2025 amounted to $(741) thousand and $(805) thousand, respectively. These figures are based on the financial statements of the investee companies for the same periods, which were not reviewed by auditors.

Qualified Conclusion

Based on our review, except for the possible effects of the adjustments that might have been determined to be necessary had the financial statements of the investee companies referred to in the Basis for Qualified Conclusion paragraph been reviewed by an auditor, nothing has come to the 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 Jiin Yeeh Ding Enterprise Corp. and its subsidiaries as of March 31, 2026, and 2025, and their consolidated financial performance and consolidated cash flows for the three months ended March 31, 2026, and 2025, in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and International Accounting Standard 34, "Interim Financial Reporting," as endorsed and issued into effect by the Financial Supervisory Commission.

The engagement partners on the reviews resulting in this independent auditors' report are Luo, Re-Chih and Yu, Sheng-He.

KPMG

Taipei, Taiwan (Republic of China)
May 11, 2026

Notes to Readers

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

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

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)

Jiin Yeeh Ding Enterprise Corp. and subsidiaries

Consolidated Balance Sheets

March 31, 2026, December 31 and March 31, 2025

(Expressed in Thousands of New Taiwan Dollars)

	Assets	March 31, 2026 Amount	%	Dec. 31, 2025 Amount	%	Mar. 31, 2025 Amount	%
	Current assets:						
1100	Cash and cash equivalents (note 6(a))	$ 1,252,042	26	1,169,344	26	1,091,404	27
1110	Current financial assets at fair value through profit or loss (note 6(b))	237,815	5	334,532	8	263,762	6
1140	Current contract asset	12,261	-	10,911	-	5,232	-
1170	Net notes receivables and trade receivables (note 6(c)(s))	605,184	13	264,325	6	225,597	6
1200	Other accounts receivables (note 6(d))	38,856	1	34,343	1	29,641	1
130X	Inventories (note 6(e))	1,074,495	22	1,064,456	24	843,448	21
1476	Current other financial assets (notes 6(i) and 8)	137,925	3	107,787	2	126,430	3
1479	Other current assets, others (note 6(j))	62,741	1	139,599	3	120,377	3
		3,421,319	71	3,125,297	70	2,705,891	67
	Non-current assets:						
1510	Non-current financial assets at fair value through profit or loss (note 6(b))	15,534	-	9,779	-	25,822	-
1550	Investments accounted for using equity method (note 6(f))	8,247	-	8,988	-	11,314	-
1600	Property, plant and equipment (notes 6(g) and 8)	1,095,654	23	1,086,596	25	972,001	24
1755	Right-of-use assets (note 6(h))	184,422	4	187,932	4	206,421	5
1780	Intangible assets	7,230	-	7,344	-	7,265	-
1980	Non-current other financial assets (notes 6(i) and 8)	75,043	2	51,133	1	67,832	2
1990	Other non-current assets (note 6(j)(o)(p))	20,254	-	10,936	-	72,043	2
		1,406,384	29	1,362,708	30	1,362,698	33
	Total assets	$ 4,827,703	100	4,488,005	100	4,068,589	100

	Liabilities and Equity	Mar. 31, 2026 Amount	%	Dec. 31, 2025 Amount	%	Mar. 31, 2025 Amount	%
	Current liabilities:						
2100	Short-term borrowings (notes 6(k))	$ 50,000	1	-	-	-	-
2120	Current financial liabilities at fair value through profit or loss (note 6(b))	-	-	11,315	-	8.510	-
2170	Notes payables and trade payables	258,094	5	259,212	6	190,263	5
2220	Other payables (notes 6(m) and 7)	537,158	11	164,842	4	347,015	9
2230	Current tax liabilities	188,573	4	123,560	3	45,494	1
2280	Current lease liabilities (note 6(n) and 7)	13,705	-	13,788	-	15,444	-
2322	Long-term loans due within one year (note 6(l) and 8)	-	-	100,700	2	136,354	4
2399	Other current liabilities	33,062	1	4,019	-	1,126	-
	Total Current liabilities:	1,080,592	22	677,436	15	744,206	19
	Non-Current liabilities:						
2540	Long-term borrowings (note 6(l) and 8)	14,700	-	26,800	1	12,300	-
2580	Non-current leased liabilities (note 6(n) and 7)	37,220	1	40,422	1	44,436	1
2600	Other non-current liabilities (note 6(p))	1,788	-	1,758	-	2,336	-
	Non-Current liabilities:	53,708	1	68,980	2	59,072	1
	Total liabilities	1,134,300	23	746,416	17	803,278	20
	Equity attributable to owners of parent (notes 6(q)):						
3100	Ordinary share	961,161	20	961,161	21	961,161	24
3200	Capital surplus	782,341	16	811,176	18	811,176	20
3300	Retained earnings	1,777,119	37	1,838,096	41	1,320,509	32
3400	Other equity interest	30,190	1	33,492	1	72,455	2
	Total equity attributable to owners of parent:	3,550,811	74	3,643,925	81	3,165,301	78
36XX	Non-controlling interests	142,592	3	97,664	2	100,010	2
	Total equity	3,693,403	77	3,741,589	83	3,265,311	80
	Total liabilities and equity	$ 4,827,703	100	4,488,005	100	4,068,589	100

See accompanying notes to consolidated financial statements.

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)

JIIN YEEH DING ENTERPRISE CORP. AND SUBSIDIARIES

Consolidated Statements of Comprehensive Income

For the three months ended March 31, 2026 and 2025

(Expressed in Thousands of New Taiwan Dollars, Except for Earnings Per Common Share)

		For the three months ended March 31			
		2026		2025	
		Amount	%	Amount	%
4000	**Operating revenues (note 6(s) and 7)**	$ 1,652,950	100	1,105,638	100
5000	**Operating costs (notes 6(e)(g)(h)(o) and 7)**	1,177,510	71	917,540	83
5900	**Gross profit from operations**	475,440	29	188,098	17
6000	**Operating expenses (notes 6(c)(g)(h)(n)(o) and(t)):**				
6100	Selling expenses	17,564	1	10,171	1
6200	Administrative expenses	66,537	4	51,289	5
6300	Research and development expenses	972	-	1,002	-
	Total operating expenses	85,073	5	62,462	6
6900	**Net operating income**	390,367	24	125,636	11
7000	**Non-operating income and expenses:**				
7010	Other income (notes 6(u))	999	-	3,260	-
7020	Other gains and losses, net (notes 6(u) and 7)	(55,414)	(3)	13,075	1
7050	Finance costs (notes 6(n)(u) and 7)	(910)	-	(534)	-
7060	Share of profit of associates accounted for using equity method (note 6(f))	(741)	-	(805)	-
7100	Interest income (notes 6(u))	3,159	-	4,073	1
	Total non-operating income and expenses	(52,907)	(3)	19,069	2
7900	**Profit before income tax**	337,460	21	144,705	13
7950	**Less: Income tax expenses (note 6(p))**	63,330	4	27,587	2
8200	**Profit**	274,130	17	117,118	11
8300	**Other comprehensive income:**				
8360	**Items that will not be reclassified subsequently to profit or loss**				
8361	Exchange differences on translation	(5,576)	(1)	9,168	1
8399	Less: income tax related to components of other comprehensive income that will be reclassified to profit or loss	-	-	-	-
	Components of other comprehensive income that will be reclassified to profit or loss	(5,576)	(1)	9,168	1
8300	**Other comprehensive income**	(5,576)	(1)	9,168	1
8500	**Total comprehensive income**	**$ 268,554**	**16**	**126,286**	**12**
	Profit, attributable to:				
8610	Owners of parent	$ 275,429	17	117,267	11
8620	Non-controlling interests	(1,299)	-	(149)	-
		$ 274,130	**17**	**117,118**	**11**
	Comprehensive income attributable to:				
8710	Owners of parent	$ 272,127	16	126,406	12
8720	Non-controlling interests	(3,573)	-	(120)	-
		$ 268,554	**16**	**126,286**	**12**
	Earnings per share (NT dollars) (note 6(r))				
9750	**Basic earnings per share**	**$**	**2.87**		**1.22**
9850	**Diluted earnings per share**	**$**	**2.85**		**1.21**

See accompanying notes to consolidated financial statements.

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)

Jiin Yeeh Ding Enterprise Corp. and subsidiaries

Consolidated Statements of Changes in Equity

For the three months ended March 31, 2026 and 2025

(Expressed in Thousands of New Taiwan Dollars)

	Equity attributable to owners of parent									
	Share capital		Retained earnings				Other equity interest			
	Ordinary shares	Capital surplus	Legal reserve	Special reserve	Unappropriated retained earnings	Total retained earnings	Exchange differences on translation of foreign financial statements	Total equity attributable to owners of parent	Non-controlling interests	Total equity
Balance at January 1, 2025	$ 960,611	811,176	279,882	10,677	1,152,973	1,443,532	63,316	3,279,185	-	2,950,131
Appropriation and distribution of retained earnings:										
Cash dividends of ordinary share	-	-	-	-	(240,290)	(240,290)	-	(240,290)	-	(240,290)
	-	-	-	-	(240,290)	(240,290)	-	(240,290)	-	(240,290)
Profit	-	-	-	-	117,267	117,267	-	117,267	(149)	117,118
Other comprehensive income	-	-	-	-	-	-	9,139	9,139	29	9,168
Total comprehensive income	-	-	-	-	117,267	117,267	9,139	126,406	(120)	126,286
Non-controlling interests	-	-	-	-	-	-	-	-	100,130	100,130
Balance at March 31, 2025	**$ 961,161**	**811,176**	**279,882**	**10,667**	**1,029,950**	**1,320,509**	**72,455**	**3,165,301**	**100,010**	**3,265,311**
Balance at January 1, 2026	$ 961,161	811,176	326,476	-	1,511,620	1,838,096	33,492	3,643,925	97,664	3,741,589
Appropriation and distribution of retained earnings:										
Cash dividends of ordinary share	-	(28,835)	-	-	(336,406)	(336,406)	-	(365,241)	-	(336,406)
	-	(28,835)	-	-	(336,406)	(336,406)	-	(365,241)	-	(336,406)
Profit	-	-	-	-	275,429	275,429	-	275,429	(1,299)	274,130
Other comprehensive income	-	-	-	-	-	-	(3,302)	(3,302)	(2,274)	(5,576)
Total comprehensive income	-	-	-	-	275,429.	275,429	(3,302)	272,127	(3,573)	268,554
Non-controlling interests	-	-	-	-	-	-	-	-	48,501	48,501
Balance at March 31, 2026	**$ 961,161**	**782,341**	**326,476**	**-**	**1,450,643**	**1,777,119**	**30,190**	**3,550,811**	**142,592**	**3,693,403**

See accompanying notes to consolidated financial statements.

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)

JIIN YEEH DING ENTERPRISE CORP. AND SUBSIDIARIES

Consolidated Statements of Cash Flows

For the three months ended March 31, 2026 and 2025

(Expressed in Thousands of New Taiwan Dollars)

	For the three months ended March 31	
	2026	2025
Cash flows from (used in) operating activities:		
Profit before tax	$ 337,460	144,705
Adjustments:		
Adjustments to reconcile profit (loss):		
Depreciation expense	22,044	15,161
Amortization expense	121	124
Net loss on financial assets or liabilities at fair value through profit or loss	71,696	26,532
Interest expense	910	534
Interest	(3,159)	(4,073)
Share of loss (profit) of associates accounted for using equity method	741	805
Unrealized foreign exchange profit	(2,577)	(7,771)
Total adjustments to reconcile profit (loss)	89,776	31,312
Changes in operating assets and liabilities:		
Changes in operating assets:		
Financial assets at fair value through profit or loss, mandatorily measured at fair value	7,951	(5,585)
Contract asset	(1,350)	(1,531)
Net notes receivables and trade receivables	(339,786)	35,814
Other receivables	3,243	(5,747)
Inventories	(14,178)	180,531
Other current assets	74,875	(33,297)
Total changes in operating assets	(269,245)	170,185
Changes in operating liabilities:		
Notes payables and trade payables	(1,253)	11,659
Other payables	6,837	(33,423)
Other current liabilities	29,216	(7,335)
Other non-current liabilities	31	25
Total changes in operating liabilities	34,831	(29,074)
Total changes in operating assets and liabilities	(234,414)	141,111
Total adjustments	(144,638)	172,423

See accompanying notes to consolidated financial statements.

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)

JIIN YEEH DING ENTERPRISE CORP. AND SUBSIDIARIES

Consolidated Statements of Cash Flows

For the three months ended March 31, 2026 and 2025

(Expressed in Thousands of New Taiwan Dollars)

	For the three months ended March 31	
	2026	2025
Cash generated from operations	192,822	317,128
Interest received	3,159	4,073
Interest paid	(845)	(547)
Income taxes paid	-	(747)
Net cash generated from operations activities	195,136	319,907
Cash flows generated from investing activities:		
Acquisition of property, plant and equipment	(29,484)	(125,130)
Acquisition of right-of-use assets	-	(18)
(Increase) decrease in other financial assets	(52,410)	3,775
Increase in other non-current assets	(9,524)	(3,618)
Net cash generated used in investing activities	(91,418)	(124,991)
Cash flows generated from financing activities:		
Increase (decrease) in short term loans	50,000	(60,000)
Proceeds from long-term debt	-	2,300
Repayments from long-term debt	(112,800)	(17,322)
Payment of lease liabilities	(3,488)	(5,546)
Changes in non-controlling interests	48,501	100,130
Net cash generated (used in) from financing activities	(17,787)	19,562
Effect of exchange rate changes on cash and cash equivalents	(3,233)	5,742
Net decrease in cash and cash equivalents	82,698	220,220
Cash and cash equivalents at beginning of period	1,169,344	871,184
Cash and cash equivalents at end of period	**$ 1,252,042**	**1,091,404**

See accompanying notes to consolidated financial statements.

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)

JIIN YEEH DING ENTERPRISE CORP. AND SUBSIDIARIES

Notes to the Consolidated Financial Statements

For the three months ended March 31, 2026 and 2025

(Expressed in Thousands of New Taiwan Dollars, Unless Otherwise Specified)

(1) Company history

Jiin Yeeh Ding Enterprise Corp. (the "Company") was incorporated in April 10, 1997 as a company limited by shares and registered under the Ministry of Economic Affairs, ROC. The Company was registered in No. 599, Sec. 6, Xibin Rd., Hsinchu City 300, Taiwan (R.O.C.). The Company's common shares were listed on the Taipei Exchange (TPEx) since May 21, 2008.

The Company and its subsidiaries (together referred to as the "Group"). The major business activities are metal recycling and processing, scrap metal trading, and electronic waste removal and processing.

(2) Approval date and procedures of the consolidated financial statements:

These consolidated financial statements were authorized for issue by the Board of Directors on May 8, 2026.

(3) New standards, amendments and interpretations adopted:

(a) The impact of the International Financial Reporting Standards ("IFRSs") endorsed by the Financial Supervisory Commission, R.O.C. which have already been adopted.

The Group has initially adopted the following new amendments, which do not have a significant impact on its consolidated financial statements, from January 1, 2026.

- IFRS 17 "Insurance Contracts" and amendments to IFRS 17
- Amendments to IFRS 9 and IFRS 7 "Amendments to the Classification and Measurement of Financial Instruments"
- Annual Improvements to IFRS Accounting Standards
- Amendments to IFRS 9 and IFRS 7 "Contracts for Renewable Electricity"

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

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

(Continued)

Standards or Interpretations	Content of amendment	Effective date per IASB
IFRS 18 "Presentation and Disclosures of Financial Statements"	The new standard introduces three types of income and expense, two subtotals in the income statement, and a single note regarding the performance measurement of management. These three amendments and enhanced guidance provide guidance on how to disaggregate information in financial statements, laying the foundation for better and more consistent information for users, and will affect all companies. • More structured income statement: Under existing standards, companies use different formats to present their operating results, making it difficult for investors to compare the financial performance of different companies. The new standard adopts a more structured income statement, a new definition of the "operating profit" subtotal, and a requirement that all revenues and expenses be classified into three distinct categories based on the company's main operating activities. The contractual provisions which companies must comply with after the reporting date (i.e. future covenants) do not affect the classification of the liabilities on that date. However, when non-current liabilities are constrained by future contractual provisions, companies are required to disclose information to help users of the financial statements understand the risks that such liabilities must be repaid within twelve months after the reporting date. • Management Performance Measures (MPM): The new standard defines MPM and requires companies to explain why each MPM provides useful information, how it is calculated, and how to apply it. The indicators are adjusted with the amounts recognized in accordance with the IFRSs. • More detailed information: The new standard includes guidance on how to strengthen the grouping of information in financial statements. This includes guidance on whether the information should be included in the main financial statements or further broken down in notes.	January 1, 2027 Note: On September 25, 2025, the FSC issued a press release announcing that Taiwan will adopt IFRS 18 beginning in 2028. Entities that need to adopt the new standard earlier may do with the endorsement of the FSC.

(Continued)

JIIN YEEH DING ENTERPRISE CORP. AND SUBSIDIARIES

Notes to the Consolidated Financial Statements

The Group is evaluating the impact on its consolidated financial position and consolidated financial performance upon the initial adoption of the above-mentioned standards or interpretations. The results thereof will be disclosed when the Group completes its evaluation.

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

- Amendments to IFRS 10 and IAS 28 “Sale or Contribution of Assets Between an Investor and Its Associate or Joint Venture”
- IFRS 19 “Subsidiaries without Public Accountability: Disclosures”
- Amendments to IAS 21 "Translation to a Hyperinflationary Presentation Currency"

(4) Summary of significant accounting policies:

(a) Statement of compliance

This consolidated financial statements have been prepared in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers (hereinafter referred to as the "Preparation Regulations") and International Accounting Standard 34, "Interim Financial Reporting," as endorsed and issued into effect by the Financial Supervisory Commission. This consolidated financial statements do not include all the necessary information required to be disclosed in the full annual consolidated financial statements prepared in accordance with the International Financial Reporting Standards, International Accounting Standards, Interpretations, and Interpretation Bulletins endorsed and issued into effect by the FSC (hereinafter referred to as the "IFRS Standards endorsed by the FSC").

Except as described below, the significant accounting policies adopted in this consolidated financial statements are the same as those in the consolidated financial statements for the year ended 2025. For relevant information, please refer to Note 4 of the 2025 consolidated financial statements.

(b) Basis of consolidation

(i) List of subsidiaries in the consolidated financial statements

			Shareholding			
Name of investor	**Name of subsidiary**	**Principal activity**	**March 31, 2025**	**December 31, 2024**	**March 31, 2024**	**Description**
The Company	GRAND TONE ENTERPRISE CO., LIMITED	Waste Disposal	100%	100%	100%	Note
〃	GOLD FINANCE LIMITED	Investment	100%	100%	100%	-
〃	HUNG WEI DEVELOPMENT CO., LIMITED	Real estate development	100%	100%	100%	Note
〃	JIIN YEEH DING (H.K.) ENTERPRISES LIMITED	Waste Disposal	100%	100%	100%	-
〃	JYD APOLLO SOLUTIONS, INC.	Disposal of waste solar panels	100%	100%	100%	Note
GOLD FINANCE LIMITED	NEW YUAN RUI RECYCLING TECHNOLOGY CO., LIMITED	Trade	100%	100%	100%	Note
〃	JYD PREMIUM MATERIALS TECHNOLOGY (THAILAND) CO., LIMITED	Waste Disposal	62.23%	62.23%	62.23%	Note

Note : The financial statements of non-significant subsidiaries have not been reviewed by auditors.

(ii) Subsidiaries excluded from the consolidated financial statements: None.

(c) Income taxes

The Group measures and discloses interim period income tax expenses in accordance with paragraph B12 of IAS 34 "Interim Financial Reporting."

Income tax expense is measured by multiplying the net profit before tax during the interim reporting period by the management's best estimate of the expected effective tax rate for the year, fully recognized as current income tax expense.

Income tax expenses directly recognized in equity items or other comprehensive income items are measured at the tax rate applicable to the expected realization or settlement of the related assets and liabilities for financial reporting purposes based on the temporary differences between their carrying amounts and their tax bases.

(d) Employee benefits

Defined benefit pension plans for interim periods are calculated using the pension cost rate determined by actuarial calculations as of the previous reporting date, based on the period from the beginning of the year to the end of the interim period. They are adjusted for significant market fluctuations, substantial curtailments, settlements, or other significant one-time events after that reporting date.

(5) Significant accounting assumptions and judgments, and major sources of estimation uncertainty:

The preparation of the consolidated financial statements in accordance with the Regulations and IAS 34 "Interim Financial Reporting" as endorsed by the FSC, management is required to make judgments, estimates about the future (including climate-related risks and opportunities), that affect the application of the accounting policies and the reported amounts of assets, liabilities, income, and expenses. Actual results may differ from estimates.

The preparation of the consolidated interim financial statements, estimates and underlying assumptions are reviewed on an ongoing basis which are in conformity with the consolidated financial statements for the year ended December 31, 2025. For related information, please refer to note 5 of the consolidated financial statements for the year ended December 31, 2025

(6) Explanation of significant accounts:

Except as described below, there have been no significant differences in the descriptions of major accounting items in this consolidated financial statements compared to the consolidated financial statements for the year ended 2025. For relevant information, please refer to Note 6 of the 2025 consolidated financial statements.

(a) Cash and cash equivalents

	Mar. 31, 2026	Dec. 31, 2025	Mar. 31, 2025
Cash	$ 603	626	292
Demand deposits	778,277	655,099	718,249
Time deposits	473,162	513,619	372,863
Cash and cash equivalents in the consolidated statement of cash flows	**$ 1,252,042**	**1,169,344**	**1,091,404**

Disclosure of interest rate risk exposure and sensitivity analysis for the Group's financial assets and liabilities. Please refer to note 6(w) for details.

JIIN YEEH DING ENTERPRISE CORP. AND SUBSIDIARIES

Notes to the Consolidated Financial Statements

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

(i) The details are as follows:

		Mar. 31, 2026	Dec. 31, 2025	Mar. 31, 2025
Current financial asset mandatorily measured at fair value through profit or loss:				
Non-hedging derivative financial instruments				
Copper futures	$	2,202	-	-
Non-derivative financial assets				
Stocks listed on domestic markets		235,613	334,532	263,762
		237,815	334,532	263,762
Non-current financial asset mandatorily measured at fair value through profit or loss:				
Non-derivative financial assets				
Unlisted stocks		15,534	9,779	25,822
Total	$	253,349	344,311	289,584
Held-for-trading current financial liabilities:				
Non-hedging derivative financial instruments				
Metal futures	$	-	11,315	8,510

Please refer to note 6(v) for the measurement of fair value recognized in profit or loss

(ii) Derivative financial instruments

The Group uses derivative financial instruments to hedge the exposed exchange rate and inventory price fluctuations risk the Group was exposed to, arising from its operating, financing and investing activities. The following derivative instruments, without the application of hedge accounting, were classified as mandatorily measured at fair value through profit or loss and held-for-trading financial liabilities:

(1) Future contracts

March 31, 2026				
	The name of the futures company	**Quantity**	**Contract amount**	**Maturity dates**
Sell copper futures	Yuanta Futures Co., Ltd.	9 ports (225 kilolbs)	USD 1,155	2026.07.31
Sell copper futures	Fubon Futures Co., Ltd.	2 ports (50 kilolbs)	USD 257	2026.07.31
Sell Micro Silver futures	Capital Futures Corp.	7 ports (7,000 ounces)	USD 621	2026.05.27
Sell copper futures	Capital Futures Corp.	5 ports (125 tonnes)	USD 1,642	2026.04.27

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December 31, 2025	The name of the futures company	Quantity	Contract amount	Maturity dates
Sell copper futures	Yuanta Futures Co., Ltd.	9 ports (225 kilolbs)	USD 1,155	2026.05.31
Sell copper futures	Fubon Futures Co., Ltd.	2 ports (50 kilolbs)	USD 257	2026.05.31
Sell copper futures	Capital Futures Corp.	5 ports (125 tonnes)	USD 1,362	2026.02.03

March 31, 2025	The name of the futures company	Quantity	Contract amount	Maturity dates
Sell copper futures	Yuanta Futures Co., Ltd.	15 ports (375 kilolbs)	USD 1,747	2025.07.31
Sell gold futures	Yuanta Futures Co., Ltd.	1 ports (100 ounces)	USD 291	2025.06.30
Sell copper futures	Fubon Futures Co., Ltd.	7 ports (175 kilolbs)	USD 816	2025.07.31

(iii) Collateral

As of March 31,2026, December 31 and March 31, 2025, the Group did not provide any financial asset accounted for using fair value through profit or loss as pledge, collateral, or restriction。

(c) Notes and Trade receivables

	Mar. 31, 2026	Dec. 31, 2025	Mar. 31, 2025
Notes receivable from operating activities	$ -	-	9
Trade receivable－ at amortized cost	255,939	126,409	96,148
Trade receivable－ at fair value through profit or loss	349,245	137,916	129,440
	$ 605,184	264,325	225,597

The Group applies the simplified approach to provide for its expected credit losses, i.e. the use of lifetime expected loss provision for notes and accounts receivable measured at amortized cost. To measure the expected credit losses, trade receivables have been grouped based on shared credit risk characteristics and the days past due, as well as the incorporated forward-looking information, including macroeconomic and relevant industry information. The loss allowance provisions in Taiwan were determined as follows:

	March 31, 2026		
	Gross carrying amount	Weighted-average loss rate	Loss allowance provision
Current	$ 253,551	0%	-
1 to 60 days past due	2,150	0%	-
60 to 180 days past due	238	0%	-
180 to 240 days past due	-	0%	-
240 to 365 days past due	-	0%	-
More than 365 days past due	-	100%	-
	$ 255,939		-

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	December 31, 2025		
	Gross carrying amount	**Weighted-average loss rate**	**Loss allowance provision**
Current	$ 124,741	0%	-
1 to 60 days past due	1,668	0%	-
60 to 180 days past due	-	0%	-
180 to 240 days past due	-	0%	-
240 to 365 days past due	-	0%	-
More than 365 days past due	-	100%	-
	$ 126,409		-

	March 31, 2025		
	Gross carrying amount	**Weighted-average loss rate**	**Loss allowance provision**
Current	$ 92,608	0%	-
1 to 60 days past due	3,385	0%	-
60 to 180 days past due	164	0%	-
180 to 240 days past due	-	0%	-
240 to 365 days past due	-	0%	-
More than 365 days past due	-	100%	-
	$ 96,157		-

The movement in the allowance for notes and trade receivables were as follows:

	For the three months ended March 31	
	2026	**2025**
Ending balance (i.e. beginning balance)	$ -	-

Based on historical payment practices and considering that the credit quality of the customers to which the trade receivable is subject has not changed materially, the Group does not consider that there is any material doubt about the recoverability of the impairment losses on trade receivables.

Trade receivable that are overdue on the balance sheet but have not yet been recognized by the Group as a loss allowance, in the opinion of the Group's management, can be recovered due to the fact that there has been no material change in their credit quality and due to an aging analysis, historical experience, and the degree of customer risk.

In addition, accounts receivable that are not eligible for measurement at amortized cost are measured at fair value through profit or loss.

As of March 31,2026, December 31 and March 31, 2025, the Group did not provide any above financial asset as pledge, guarantee, or restriction.

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Notes to the Consolidated Financial Statements

(d) Other receivables

	Mar. 31, 2026	Dec. 31, 2025	Mar. 31, 2025
Tax refund receivables	$ 37,347	34,301	16,415
Others	1,509	42	13,226
	$ 38,856	34,343	29,641

(e) Inventories

	Mar. 31, 2026	Dec. 31, 2025	Mar. 31, 2025
Finished goods	$ 698,669	760,542	615,935
Work in progress	340,020	273,142	160,145
Raw materials	14,017	26,903	57,513
Merchandise inventories	21,789	3,869	9,855
	$ 1,074,495	1,064,456	843,448

Due to the offset of inventory to NPV for the three months ended March 31, 2026 and 2025, the Group recognized $7,438 thousand and $22,414 thousand in inventory impairment and recognized it as the cost of sales.

As of March 31,2026, December 31 and March 31, 2025, the Group did not provide any inventory as pledge, guarantee, or restriction.

(f) Investments accounted for using equity method

(i) Associates

The Group's financial information for investments accounted for using the equity method that are individually insignificant was as follows:

	Mar. 31, 2026	Dec. 31, 2025	Mar. 31, 2025
Carrying amount of individually insignificant associates' equity	$ 8,247	8,988	11,314

	For the three months ended March 31	
	2026	2025
Attributable to the Group:		
Net loss for the period	$ (741)	(805)
Other comprehensive income (loss)	-	-
Total comprehensive income	$ (741)	(805)

(ii) Collateral

As of March 31,2026, December 31 and March 31, 2025, the Group did not provide any investment accounted for using equity method as collaterals for its loans.

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(g) Property, plant and equipment

The cost and depreciation of the property, plant and equipment of the Group was as follows:

	Land	Buildings and construction	Machinery and equipment	Transportation equipment	Other Facilities	Construction in progress and testing equip	Total
Cost or deemed cost:							
Balance on January 1, 2026	$ 442,306	490,901	210,723	50,420	23,410	23,314	1,241,074
Additions	-	800	1,031	-	734	26,919	29,484
Disposal and retirement	-	-	(476)	(10,180)	(507)	-	(11,163)
Transfer from prepaid land and equipment funds	-	-	207	-	-	-	207
Transferred from construction in progress	-	575	-	-	-	(575)	-
Effect of movements in exchange rates	(3,043)	222	243	38	46	(1,042)	(3,536)
Balance on March 31,2026	$ 439,263	492,498	211,728	40,278	23,683	48,616	1,256,066
Balance on January 1, 2025	$ 313,674	252,550	97,119	48,029	17,390	241,479	970,241
Additions	119,981	140	1,222	-	988	2,799	125,130
Disposal and retirement	-	(195)	(90)	-	(240)	-	(525)
Transfer from prepaid equipment funds	4,862	-	6,641	-	-	-	11,503
Effect of movements in exchange rates	1,516	274	117	63	32	-	2,002
Balance on March 31,2025	$ 440,033	252,769	105,009	48,092	18,170	244,278	1,108,351
Depreciation and impairments loss:							
Balance on January 1, 2026	$ -	92,296	22,583	30,276	9,323	-	154,478
Depreciation	-	4,940	8,917	1,859	1,197	-	16,913
Disposal and retirement	-	-	(476)	(10,180)	(507)	-	(11,163)
Effect of movements in exchange rates	-	88	42	21	33	-	184
Balance on March 31,2026	$ -	97,324	31,066	21,976	10,046	-	160,412
Balance on January 1, 2025	$ -	82,983	14,498	24,013	7,290	-	128,784
Additions	-	2,276	2,377	2,505	743	-	7,901
Disposal and retirement	-	(195)	(90)	-	(240)	-	(525)
Effect of movements in exchange rates	-	123	33	10	24	-	190
Balance on March 31,2025	$ -	85,187	16,818	26,528	7,817	-	136,350
Carrying amounts:							
Balance on January 1, 2026	$ 442,306	398,605	188,140	20,144	14,087	23,314	1,086,596
Balance on March 31,2026	$ 439,263	395,174	180,662	18,302	13,637	48,616	1,095,654
Balance on January 1, 2025	$ 313,674	169,567	82,621	24,016	10,100	241,479	841,457
Balance on March 31,2025	$ 440,033	167,582	88,191	21,564	10,353	244,278	972,001

As of March 31,2026, December 31 and March 31, 2025, the property, plant and equipment of the Group were provided as collaterals. Please refer to note 8 for details.

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(h) Right-of-use assets

The Group leases land, buildings and structures, machinery equipment and transportation equipment. Information about leases for the Group was as follows:

		Land use rights	Buildings and structures	Other equipment	Total
Cost:					
Balance at January 1, 2026	$	207,572	26,149	18,263	251,984
Effect of movements in exchange rates		(250)	279	-	29
Balance at March 31, 2026	$	207,322	26,428	18,263	252,013
Balance at January 1, 2025	$	215,448	66,505	8,439	290,392
Additions		-	27,379	928	28,307
Reductions		-	(29,369)	-	(29,369)
Effect of movements in exchange rates		2,032	706	-	2,738
Balance at March 31, 2025	$	217,480	65,221	9,367	292,068
Depreciation:					
Balance at January 1, 2026	$	52,172	5,993	5,887	64,052
Depreciation		2,098	1,638	1,395	5,131
Effect of movements in exchange rates		(1,669)	77	-	(1,592)
Balance at March 31, 2026	$	52,601	7,708	7,282	67,591
Balance at January 1, 2025	$	45,521	59,827	1,551	106,899
Depreciation		2,162	4,317	781	7,260
Reductions		-	(29,369)	-	(29,369)
Effect of movements in exchange rates		443	414	-	857
Balance at March 31, 2025	$	48,126	35,189	2,332	85,647
Carrying amount:					
Balance at January 1, 2026	$	155,400	20,156	12,376	187,932
Balance at March 31, 2026	$	154,721	18,720	10,981	184,422
Balance at January 1, 2025	$	169,927	6,678	6,888	183,493
Balance at March 31, 2025	$	169,354	30,032	7,035	206,421

(i) Other financial assets

		Mar. 31, 2026	Dec. 31, 2025	Mar. 31, 2025
Restricted deposits	$	8,100	12,600	53,990
Refundable deposits		148,433	106,759	103,216
Futures deposits		56,435	39,561	37,056
	$	212,968	158,920	194,262

		Mar. 31, 2026	Dec. 31, 2025	Mar. 31, 2025
Current	$	137,925	107,787	126,430
Non-current		75,043	51,133	67,832
	$	212,968	158,920	194,262

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Other financial assets of the Group have been provided as collateral. Please refer to note 8 for details.

(j) Other current assets and other non-current assets

	Mar. 31, 2026	Dec. 31, 2025	Mar. 31, 2025
Advance payment	$ 12,852	62,864	91,177
Deferred tax assets	6,571	6,571	1,799
Prepayments for equipment	10,965	1,648	67,852
Overpaid sales tax	25,341	5,145	7,900
Others	27,266	74,307	23,692
	$ 82,995	**150,535**	**192,420**
Current	$ 62,741	139,599	120,377
Non-current	20,254	10,936	72,043
	$ 82,995	**150,535**	**192,420**

(k) Short-term loans

	Mar. 31, 2026	Dec. 31, 2025	Mar. 31, 2025
Credit loans	**$ 50,000**	**-**	**-**
Unused credit line	**$ 1,228,242**	**1,079,887**	**1,137,690**
Range of interest rate	**2.145%**	**-**	**-**

(l) Long-term borrowing

Long-term borrowing of the Group was as follows:

	Mar. 31, 2026	Dec. 31, 2025	Mar. 31, 2025
Unsecured bank loans	$ 14,700	26,800	47,954
Secured bank loans	-	100,700	100,700
Less: portion due within one year	-	(100,700)	(136,354)
Total	**$ 14,700**	**26,800**	**12,300**
Unused long-term credit lines	**$ 26,331**	**43,420**	**77,011**
Range of interest rate	**2.59%**	**1.275%~2.59%**	**1.125%-2.59%**

The Group's assets pledged as collateral for bank borrowings. Please refer to note 8 for details.

(m) Other payables

	Mar. 31, 2026	Dec. 31, 2025	Mar. 31, 2025
Fees payable	$ 36,621	22,802	32,528
Bonus payable	29,754	66,070	13,408
Payable employee compensation	78,511	54,894	42,706
Payable director remuneration	23,471	16,460	11,185
Equipment payable	3,513	4,300	1,623
Dividends payable	365,284	42	240,332
Others	4	274	5,233
	$ 537,158	164,842	347,015

(n) Lease liabilities

The lease liabilities of the Group were as follows:

	Mar. 31, 2026	Dec. 31, 2025	Mar. 31, 2025
Current	$ 13,705	13,788	15,444
Non-current financial assets	$ 37,220	40,422	44,436

For the maturity analysis, please refer to note 6(v).

The amounts recognized in profit or loss was as follows:

	For the three months ended March 31	
	2026	2025
Interest on lease liabilities	$ 251	265
Expenses relating to short-term leases	$ 259	31
Expenses relating to leases of low-value assets, excluding short-term leases of low-value assets	$ 68	66

The amounts recognized in the statement of cash flows for the Group was as follows:

	For the three months ended March 31	
	2026	2025
Total cash outflow for leases	$ 4,066	5,908

(i) Leases of land, buildings and construction

The Group leases land, buildings and construction for its office space and storehouse. The leases of office space typically run for a period of 10 years, and of storehouse for 3 to 10 years. Some leases include an option to renew the lease for an additional period of the same duration after the end of the contract term.

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Some leases provide for additional rent payments that are based on changes in local price indices, or sales that the Group makes at the leased store in the period. Some also require the Group to make payments that relate to the real estate taxes levied on the lessor and insurance payments made by the lessor; these amounts are generally determined annually.

In which lessee is not reasonably certain to use an optional extended lease term, payments associated with the optional period are not included within lease liabilities.

(ii) Other leases

The Group also leases some machinery equipment and office equipment with lease terms of 1 to 3 years. These leases are short-term or leases of low-value items. The Group has elected not to recognize right-of-use assets and lease liabilities for these leases.

(o) Employee benefits

(i) Since there were no significant market fluctuations, substantial curtailments, settlements, or other significant one-time events after the previous reporting date, the Group measured and disclosed pension costs for the interim period based on the actuarial calculations as of December 31, 2025, and December 31, 2024.

(ii) The Group's pension expense information was as follows and has reported under operating costs and operating expenses:

	For the three months ended March 31	
	2026	**2025**
Defined contribution plans	$ 1,601	1,377

(p) Income tax

(i) The income tax for the Group were as follows:

	For the three months ended March 31	
	2026	**2025**
Income tax expense	$ 63,330	27,587

(ii) The Group has no income tax directly recognized in equity or other comprehensive income for the three months ended March 31, 2026 and 2025.

(iii) The Company and domestic subsidiaries' tax returns for the years through 2024 were assessed by the Taipei National Tax Administration. In addition, Hong Kong, Thailand and America subsidiaries have declared to local tax authority for the years through 2024.

(q) Capital and other equity

Except as described below, there were no significant changes in the capital and other equity of the consolidated company for the three months ended March 31, 2026 and 2025. For relevant information, please refer to the Note 6(q) of the 2025 consolidated financial statements.

(i) Capital surplus

Balances of capital surplus at the reporting dates were as follows:

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	Mar. 31, 2026	Dec. 31, 2025	Mar. 31, 2025
Share premium	$ 781,987	810,822	810,822
Employee share options	161	161	161
Others	193	193	193
	$ 782,341	811,176	811,176

On March 5, 2026, the Company's Board of Directors resolved to distribute cash from capital surplus. A total of NT$28,835 thousand from the capital surplus derived from "issuance of common shares in excess of par value" will be distributed as cash to shareholders, with a payout rate of NT$0.3 per share.

(ii) Retained earnings

By the Company's Article of Incorporation, if there is a surplus in the annual final accounts of the Company, taxes shall first be paid in accordance with the law and accumulated losses shall be made up for and then another 10% withdrawal shall be made for legal reserve. However, this provision shall no longer be made when the legal reserve has reached the level of the Company's paid-in capital and the remainder will be set aside or reversed as special reserve according to the laws and regulations. If there is any remaining balance and accumulated undistributed surplus, the Board of Directors shall formulate a proposal for distribution of the surplus, and the shareholders' meeting shall be petitioned to issue a resolution on the distribution of dividends to shareholders.

The distributable dividends and bonuses in whole or in part may be paid in the form of cash, the Board of Directors is authorized to resolve the matter by a majority vote at a meeting of the Board of Directors attended by two-thirds of the total number of directors; and in addition, thereto a report of such distribution shall be submitted to the shareholders' meeting.

The Company's dividend policy shall align with current and future development plans, consider the investment environment and the capital needs and domestic and foreign competition, and take into account the interests of shareholders, thereby balancing dividends and the Company's long-term financial planning and other factors, and every year the Board of Directors shall draw up a distribution plan in accordance with the law and submit it to the shareholders’ meeting. The Company may appropriate 20% to 50% of the current year's distributable earnings as shareholder dividends; When distributing dividends to shareholders, in cash or stock, corresponding cash dividends shall not be less than 20% of the total dividends.

1) Earnings distribution

On March 5, 2026, the Company's Board of Directors resolved to appropriate the 2025 earning. On June 18, 2025, the shareholders' meetings resolved to distribute the 2024 earning. The relevant dividend distributions to shareholders were as follow:

	2025		2024	
	Amount per share	Total amount	Amount per share	Total amount
Dividends distributed to ordinary shareholders:				
Cash	$ 3.50	336,406	2.50	240,290

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(iii) Non-controlling interests

	Mar. 31, 2026	Dec. 31, 2025	Mar. 31, 2025
Balance on January 1	$ 97,664	-	-
Changes in ownership interests in subsidiaries	48,501	100,288	100,130
Loss attributable to non-controlling interests	(1,299)	(4,308)	(149)
Others comprehensive income attributable to non-controlling interests			
Exchange differences on translation of foreign financial statements	(2,274)	1,684	29
Balance on March 31	$ 142,592	97,664	100,010

(r) Earnings per share

Net profit attributable to shareholders of the Company's common shares

	For the three months ended March 31	
	2026	2025
Basic earnings per share		
Net profit attributable to ordinary equity holders of the Company	$ 275,429	117,267
Weighted average number of ordinary shares outstanding (thousand shares)	96,116	96,116
Diluted earnings per share		
Net profit attributable to ordinary equity holders of the Company (diluted)	$ 275,429	117,267
Weighted average number of ordinary shares outstanding (thousand shares)	96,116	96,116
Impact of dilutive potential ordinary shares (in thousands)		
Impact of employee compensation	614	506
Weighted average number of ordinary shares outstanding (after adjusting for the impact of dilutive potential ordinary shares) (thousand shares)	96,730	96,622

For the purpose of calculating the dilutive impact of employee stock options, the average market value is based on the market quotation of the Company's shares during the period in which such stock options were outstanding.

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(s) Revenue from contracts with customers

(i) Disaggregation of revenue

	For the three months ended March 31	
Primary geographical markets	**2026**	**2025**
China	$ 309,157	238,459
Taiwan	378,228	503,939
Northeast Asia	470,131	189,431
Europe	285,622	98,767
Southeast Asia	151,216	49,676
America	58,596	25,366
	$ 1,652,950	1,105,638

	For the three months ended March 31	
Major products/services lines	**2026**	**2025**
Gold	$ 473,694	395,550
Copper	808,471	531,978
Other	370,785	178,110
	$ 1,652,950	1,105,638

(ii) Contract balances

	Mar. 31, 2025	**Dec. 31, 2024**	**Mar. 31, 2024**
Note receivables	$ -	-	9
Trade receivables	605,184	264,325	225,588
Total	$ 605,184	264,325	225,597

For details on trade receivables and allowance for impairment, please refer to note 6(c).

(t) Employee' compensation and directors' remuneration

On June 18, 2025, the Company’s shareholders' meeting resolved to amend the Articles of Incorporation. According to the amended Articles of Incorporation, if the Company makes a profit for the year, 6% to 15% of the profit shall be appropriated as employee compensation (among which, the compensation for entry-level employees shall not be less than 50%) and no more than 5% as remuneration to directors and supervisors. Prior to the amendment, the Articles of Incorporation stipulated that if the Company should contribute 6%~15% of the profit as employees' compensation and less than 5% as directors' remuneration when there is profit for the year. However, if the Company has accumulated deficits, the profit should be reserved to offset the deficit. The amount of remuneration of each director and of compensation for employees entitled to receive the abovementioned employees' compensation is approved by the Board of Directors. The recipients of shares and cash may include the employees of the Company's affiliated companies who meet certain conditions.

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For the three months ended March 31, 2026 and 2025, the Company estimated its employee' remuneration amounting to $21,033 thousand and $10,274 thousand, and directors' remuneration amounting to $7,011 thousand and $3,077 thousand, respectively. The estimated amounts mentioned above are calculated based on the net profit before tax, excluding the remuneration to employees and directors of each period, multiplied by the percentage of remuneration to employees and directors as specified in the Company's articles. These remunerations were expensed under operating costs or operating expenses for the period. If there is a discrepancy between the actual distributed amount and the estimated figure in the following year, it shall be treated as a change in accounting estimates and recognized as profit or loss for the following year. If the Board of Directors resolves to pay employees' remuneration in shares, the number of shares shall be calculated based on the closing price of the common stock on the day before the resolution of the Board of Directors.

For the years ended December 31, 2025 and 2024, the Company estimated its employee' compensation amounting to $49,380 thousand and $32,432 thousand, and directors' remuneration amounting to $16,460 thousand and $8,108 thousand, respectively, which did not differ from the actual distribution. The information is available on the Market Observation Post System website.

(u) Non-operating income and expenses

(i) Other income

The details of other income for the Group were as follows:

	For the three months ended March 31	
	2026	**2025**
Rent Income	$ 704	731
Other income, others	295	2,529
	$ 999	**3,260**

(ii) Other gains and losses

The details of other gains and losses for the Group were as follows：

	For the three months ended March 31	
	2026	**2025**
Foreign exchange net gain or loss	$ 16,282	15,952
Net losses on financial assets (liabilities) at fair value through profit or loss	(71,696)	(26,532)
Other gains and losses	-	23,655
	$ (55,414)	**13,075**

(iii) Finance costs

The details of finance costs were as follows:

	For the three months ended March 31	
	2026	**2025**
Interest expense	**$ 910**	**534**

(Continued)

(iv) Interest income

The details of interest income for the Group were as follows:

	For the three months ended March 31	
	2026	**2025**
Interest income from bank deposits	$ 3,139	4,060
Other interest income	20	13
	$ 3,159	4,073

(v) Financial instrument

Except as described below, there was no significant change in the fair value of the Group's financial instruments and the exposure to credit risk and market risk due to the financial instruments. For relevant information, please refer to Note 6(w) of the 2025 consolidated financial statements.

(i) Liquidity risk

The following table shows the contractual maturities of financial liabilities, including estimated interest payments and excluding the impact of netting agreements.

	Contractual cash flows	**Within 1 year**	**1-2 years**	**2-5 years**	**Over 5 years**
March 31, 2026					
Non-derivative financial liabilities					
Liabilities without interest	$ 267,596	267,596	-	-	-
Leased liabilities	54,797	14,555	12,410	14,089	13,743
Floating-rate instruments	15,196	381	14,815	-	-
Fixed-rate instruments	50,273	50,273	-	-	-
	$ 387,862	332,805	27,225	14,089	13,743
December 31, 2025					
Non-derivative financial liabilities					
Liabilities without interest	$ 270,838	270,838	-	-	-
Leased liabilities	58,328	14,698	13,016	16,360	14,254
Floating-rate instruments	128,862	101,715	27,147	-	-
Derivative financial liabilities					
Outflow	11,315	11,315	-	-	-
	$ 469,343	398,566	40,163	16,360	14,254

(Continued)

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	Contractual cash flows	Within 1 year	1-2 years	2-5 years	Over 5 years
March 31, 2025					
Non-derivative financial liabilities					
Liabilities without interest	$ 201,430	201,430	-	-	-
Leased liabilities	64,526	16,426	12,303	20,165	15,632
Floating-rate instruments	150,561	138,210	12,351	-	-
Derivative financial liabilities					
Outflow	8,510	8,510	-	-	-
	$ 425,027	364,576	24,654	20,165	15,632

The Group does not expect the cash flows included in the maturity analysis to occur significantly earlier or at significantly different amounts.

(ii) Market risk

1) Foreign exchange risk

The Group's significant exposure to foreign exchange risk were as follows:

	March 31, 2026			December 31, 2025			March 31, 2025		
(in thousands)	**Foreign currency**	**Exchange rate**	**TWD**	**Foreign currency**	**Exchange rate**	**TWD**	**Foreign currency**	**Exchange rate**	**TWD**
Financial assets									
Monetary items									
USD	$ 18,134	32.00	580,288	17,189	31.43	540,250	10,626	33.21	352,889
JPY	934,107	0.20	186,821	571,528	0.20	114,306	416,024	0.22	91,525
CNY	6,035	4.63	27,942	7,090	4.50	31,905	8,671	4.57	39,626
EUR	5,131	36.71	188,359	1,025	36.90	37,823	2,297	35.97	82,623
Financial liabilities									
Monetary items									
USD	1,097	32.00	35,104	590	31.43	18,544	131	33.21	4,351

The Group's foreign exchange risk arises from the translation of the foreign currency exchange gains and losses on cash and cash equivalents, trade and other receivables, loans and borrowings; and trade and other payables that are denominated in foreign currency. A strengthening (weakening) 1% of appreciation (depreciation) of the NTD against foreign currency, with all other variables remain constant, as of March 31, 2026 and 2025, would change the net profit after tax by $9,484 thousand and $5,924 thousand, respectively. The analysis is performed on the same basis as prior year.

Since the Group has many kinds of functional currency, the information on foreign exchange gain (loss) on monetary items is disclosed by total amount. For the three months ended March 31, 2026 and 2025, foreign exchange gain (loss) (including realized and unrealized portions), Please refer to note 6(u) for details.

2) Interest rate risk

The interest rate risk for financial assets and liabilities of the Group would be explained in liquidity risk management stated in this note.

3) Other market price risk

The Group is subject to the price of precious metals fluctuation, resulting in the risk of hedging its futures trades against market inventory price fluctuations.

If the market prices had changed on the reporting dates (the analysis for both periods was performed on the same basis and assumes all other variables remain constant), a 10% increase or decrease in commodity prices would have decreased or increased the Group's profit before tax for the three months ended March 31, 2026 and 2025 by $11,760 thousand and $9,478 thousand, respectively.

(iii) Fair value information

1) Categories and fair values of financial instruments

The carrying amounts and fair values of the Group's financial assets and financial liabilities (including fair value hierarchy information, except for financial instruments not measured at fair value for which the carrying amounts are a reasonable approximation of fair value, and lease liabilities, for which fair value information is not required to be disclosed in accordance with regulations) were listed as follows:

	March 31, 2026				
		Fair Value			
	Book Value	**Level 1**	**Level 2**	**Level 3**	**Total**
Financial assets at fair value through profit or loss					
Derivative financial instruments – current	$ 2,202	-	2,202	-	2,202
Current financial asset mandatorily measured at fair value through profit or loss	235,613	235,613	-	-	235,613
Trade receivable－ at fair value through profit or loss	349,245	-	-	349,245	349,245
Non-current financial asset mandatorily measured at fair value through profit or loss	15,534	-	-	15,534	15,534
Subtotal	$ 602,594	235,613	2,202	364,779	602,594

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	December 31, 2025				
		Fair Value			
	Book Value	Level 1	Level 2	Level 3	Total
Financial assets at fair value through profit or loss					
Current financial asset mandatorily measured at fair value through profit or loss	$ 334,532	334,532	-	-	334,532
Trade receivable－ at fair value through profit or loss	137,916	-	-	137,916	137,916
Non-current financial asset mandatorily measured at fair value through profit or loss	9,779	-	-	9,779	9,779
Subtotal	$ 482,227	334,532	-	147,695	482,227
Financial liabilities at fair value through profit or loss					
Derivative financial instruments – current	$ (11,315)	-	(11,315)	-	(11,315)

	March 31, 2025				
		Fair Value			
	Book Value	Level 1	Level 2	Level 3	Total
Financial assets at fair value through profit or loss					
Current financial asset mandatorily measured at fair value through profit or loss	$ 263,762	263,762	-	-	263,762
Trade receivable－ at fair value through profit or loss	129,440	-	-	129,440	129,440
Non-current financial asset mandatorily measured at fair value through profit or loss	25,822	-	-	25,822	25,822
Subtotal	$ 419,024	263,762	-	155,262	419,024
Financial liabilities at fair value through profit or loss					
Derivative financial instruments – current	$ (8,510)	-	(8,510)	-	(8,510)

2) Valuation techniques for financial instruments measured at fair value

a) Non-derivative financial instruments

For financial instruments held by the Group with active markets, their fair values are listed as follows according to their categories and attributes:

Domestic and foreign listed (counter) company stocks and domestic fund beneficiary certificates are financial assets that have standard terms and conditions and are traded in active markets, and their fair values are determined with reference to market quotes.

Measurements of fair value of financial instruments without an active market are based on a valuation technique or quoted price from a competitor. Fair value measured by a valuation technique can be extrapolated from similar financial instruments, the

(Continued)

discounted cash flow method, or other valuation technique including a model using observable market data at the reporting date. (e.g. Taipei Exchange refers to the yield curve and the average quotation of the Reuters commercial promissory note interest rate)

If the financial instruments held by the Group have no active market, their fair values are listed as follows according to their categories and attributes:

Equity instruments without public quotation: The fair value is estimated using the market comparable company method. The main assumption is based on the net profit of the investor and the earnings multiplier derived from the market quotation of the comparable listed (counter) company. This estimate has been adjusted for the discount effect of the lack of market liquidity of the equity securities.

b) Derivative financial instruments

Measurement of the fair value of derivative instruments is based on the valuation techniques that are generally accepted by the market participants. For instance, discount method or option pricing models. Fair value of forward currency exchange is usually determined by using the forward currency rate.

3) Reconciliation of Level 3 fair values

	At fair value through profit or loss
	Non-derivative mandatorily measured at fair value through profit or loss
Opening balance at January 1, 2026	$ 147,695
Total gains and losses recognized	
In profit or loss	738,292
Disposal	(521,208)
Ending Balance at March 31, 2026	$ 364,779
Opening balance at January 1, 2025	$ 152,664
Total gains and losses recognized	
In profit or loss	375,404
Disposal	(372,806)
Ending Balance at March 31, 2025	$ 155,262

For the three months ended March 31, 2025 and 2024, total gains and losses that were included in "operating revenues" and "other gains and losses" were as follows:

	For the three months ended March 31	
	2026	**2025**
Total gains and losses recognized		
In profit or loss, and presented in "operating revenues"	$ 731,475	368,779
In profit or loss, and presented in "other gains and losses"	6,817	6,625
	$ 738,292	375,404

(Continued)

4) The quantified information for significant unobservable inputs (level 3) used in fair value measurement

The Group's financial instruments that use level 3 input to measure fair values include financial assets at fair value through profit or loss－equity securities investment.

Most of fair value measurements of the Group which are categorized as equity investment into level 3 have several significant unobservable inputs. Significant unobservable inputs of equity investments without quoted price are independent of each other.

The quantified information for significant unobservable inputs was as follows:

Item	Valuation technique	Significant unobservable inputs	Inter-relationship between significant unobservable inputs and fair value measurement
Financial assets at fair value through other comprehensive income－equity investment without an active market	Comparable market approach	· Company value multiplier (1.80-2.19、2.18-2.25 and 2.49-2.50 respectively, on March 31, 2026、December 31, and March 31, 2025) · Price-to-Earning Ratio (14.63-15.77、16.40-18.08 and 17.22-19.48 respectively, on March 31, 2026、December 31, and March 31, 2025) · Price Book ratio (2.26-2.98、2.77-3.21 and 2.06-3.11 respectively, on March 31, 2026 、December 31, and March 31, 2025) · Lack-of-Marketability discount rate (15.6%、15.6% and 12.64%-15.60% respectively, on March 31, 2026 、December 31, and March 31, 2025)	· The higher the multiplier is, the higher the fair value will be. · The higher the Price-to-Earning Ratio is, the higher the fair value will be. · The higher the Price-Book ratio is, the higher the fair value will be. · The higher the Lack-of-Marketability discount rate is, the lower the fair value will be.
Financial assets at fair value through other comprehensive income－trade receivable	Market approach	Market price of goods	The higher the Market price is, the higher the fair value will be.

5) Sensitivity analysis for fair value of financial instruments using level 3 inputs

The Group's fair value measurement on financial instruments is reasonable. However, the measurement would be different if different valuation models or valuation parameters are used. For financial instruments using level 3 inputs, if the valuation parameters changed, the impact on other comprehensive income or loss are as follows:

(Continued)

	Input	Move up or down	Profit or loss Favorable	Profit or loss Unfavorable	Other comprehensive income Favorable	Other comprehensive income Unfavorable
March 31, 2026						
Financial assets at fair value through profit or loss						
Equity investments without active market	Company value multiplier/PE ratio/ PB ratio	1%	155	(155)	-	-
	Discount rate	1%	184	(184)	-	-
Trade receivable	Market price of goods	1%	3,492	(3,492)		
December 31, 2024						
Financial assets at fair value through profit or loss						
Equity investments without active market	Company value multiplier/PE ratio/PB ratio/	1%	99	(99)	-	-
	Discount rate	1%	115	(115)	-	-
Trade receivable	Market price of goods	1%	1,379	(1,379)		
March 31, 2025						
Financial assets at fair value through profit or loss						
Equity investments without active market	Company value multiplier/PE ratio/ PB ratio	1%	261	(261)	-	-
	Discount rate	1%	297	(297)	-	-
Trade receivable	Market price of goods	1%	1,294	(1,294)		

The favorable and unfavorable effects represent the changes in fair value, and fair value is based on a variety of unobservable inputs calculated using a valuation technique. The analysis above only reflects the effects of changes in a single input, and it does not include the interrelationships with another input.

(w) Financial risk management

The Group's targets and policies in financial risk management have not changed significantly from those disclosed in Note 6(x) of the 2025 consolidated financial statements.

(x) Capital management

The Group's capital management objectives, policies, and procedures are consistent with those disclosed in the 2025 consolidated financial statements; there is no significant change in the aggregated quantitative information under the capital management item from those disclosed in the 2025 consolidated financial statements. Please refer to Note 6(y) of the 2025 consolidated financial statements for relevant information.

(y) Investing and financing activities not affecting current cash flow

For the three months ended March 31,2026 and 2025, the Group's investing and financing activities which did not affect the current cash flow were as follows:

(i) For the acquisition of right-of-use assets via lease Please refer to note 6(h) in detail.

(ii) Reconciliation of liabilities arising from financing activities were as follows:

	January 1, 2026	Cash flows	Non cash changes: Foreign exchange movement	Non cash changes: changes in lease payments	March 31, 2026
Long-term borrowing (Including maturities less than one year)	$ 127,500	(112,800)	-	-	14,700
Short term borrowing	-	50,000	-	-	50,000
Lease liabilities	54,210	(3,488)	203	-	50,925
Total liabilities from financing activities	$ 181,710	(66,288)	203	-	115,625

	January 1, 2025	Cash flows	Non cash changes: Foreign exchange movement	Non cash changes: changes in lease payments	March 31, 2025
Long-term borrowing (Including maturities less than one year)	$ 163,676	(15,022)	-	-	148,654
Short term borrowing	60,000	(60,000)	-	-	-
Lease liabilities	36,827	(5,546)	292	28,307	59,880
Total liabilities from financing activities	$ 260,503	(80,568)	292	28,307	208,534

(7) Related-party transactions:

(a) Names and relationship with related parties

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

Name of related party	Relationship with the Group
Yeeh Ding Corporation	The Director of the Company
Su Fong Enterprise Co., Ltd.	An affiliate of the Company
Chuang, Ching-Chi	The Chairman of the Company
Chuang, Jui-Yuan	The Director and President of the Company
Chuang, Ting-Ling	Children of the Company's Director and President
Chen, Cheng-Nan	The Director of a subsidiary
Chuang, Ting-Ling	Children of the Company's Director and President
Ling Min Investment Co., Ltd.	Substantial related party of the Company
Da Fu Environment Protection Technology Co., Ltd.	Substantial related party of the Company (note)
Seehigh Biotech Co., Ltd.	Substantial related party of the Company

Note: The director of the entity was originally a director of the Company. However, upon the expiration of the directors' term of office on June 18, 2025, the director was not re-elected. Therefore, the entity no longer qualifies as a related party of the Company.

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(b) Significant transactions with related parties

(i) Operating Revenues

	Operating Revenues For the three months ended March 31		Trade Receivables		
	2026	2025	March 31, 2026	December 31 2025	March 31, 2025
Director, Key management personnel and their children	$ 24	314	-	-	-
An affiliate	117	-	-	-	-
Substantial related party	90	150	-	-	-
	$ 160	464	-	-	-

The Group sells Jin Dou Dou to Director、key management personnel, their children and substantial related party, and the selling price and payment terms of the products are not significantly different from those of non-related parties.

The Group's sales terms to related parties do not differ significantly from general sales prices.

(ii) Payables to related party

The details of payables to related party for the Group were as follows：

Assets name	Pledged items	March 31, 2026	December 31, 2025	March 31, 2025
Other payables	The Director and President of the Company	$ 310	317	311

(iii) Leases

In May 2018, the Groups rented the land for parking of the business cars from Yeeh Ding Corporation. A lease contract was signed, in which the rental fee is determined based on nearby rental rates. For the three months ended March 31, 2026 and 2025, the Group recognized the amount of $3 thousand and $4 thousand as interest expense, respectively. As of March 31, 2026, December 31 and March 31, 2025, the balance of lease liabilities amounted to $839 thousand, $878 thousand and $996 thousand, respectively.

The Group leased the plant from Da Fu Clear Co., Ltd. and collected the rent with reference to the land rental in the neighborhood. Additional security, meal and manpower fees are charged based on the number of days of use.

(c) Key management personnel transactions

(i) Key management personnel remuneration

	For the three months ended March 31	
	2026	2025
Short-term employee benefits	$ 18,092	8,794
Termination benefits	154	101
Total	$ 18,246	8,895

(Continued)

The above amount does not include vehicle and seat rental fees. As of March 31, 2026 and 2025, the Group provided five and four vehicles for rental, with original costs of $10,501 thousand and $7,301 thousand, respectively.

(8) Pledged assets:

The following assets of the Group have been provided as collateral for customs duties, purchase guarantees, futures margin and land:

Assets name	Pledged items	March 31, 2026	December 31, 2025	March 31, 2025
Other current financial assets	Customs duties and purchase guarantees	$ 8,100	12,600	14,990
Other current financial assets	Performance guarantee for contract manufacturing	-	-	39,000
Other current financial assets	Futures margin	56,434	39,561	37,056
Land	Long-term borrowing (note)	92,404	92,404	92,404
		$ 156,938	144,565	183,450

Note: The secured borrowing was fully repaid between January 1 and March 31, 2026, and the bank issued a letter of consent for the cancellation of the mortgage on April 9, 2026.

(9) Commitments and contingencies:

(a) Material unrecognized contractual commitments:

	Mar. 31,2026	Dec. 31, 2025	Mar. 31, 2025
Acquisition of land	$ 61,325	-	-
Acquisition of equipment	7,729	7,729	36,620
	$ 69,054	7,729	36,620

The Group is currently constructing a new plant in the Changbin Industrial Park, with an estimated total construction cost of approximately $61,325 thousand. As of March 31, 2026, no payment has been made and the remaining future amount payable is approximately $61,325 thousand

The Group is building a solar photovoltaic system, and the total contract price for this equipment project is approximately $77,293 thousand. As of March 31, 2026, $69,564 thousand had been paid and the remaining future amount payable is approximately $7,729 thousand.

(b) The Group obtained performance guarantee letters issued by bank for export of goods. As of March 31, 2026, December 31 and March 31, 2025, amounted to $35,100 thousand, $33,900 thousand, and $175,000 thousand, respectively.

(10) Losses Due to Major Disasters: None

(11) Subsequent Events: None

(a) A fire incident occurred at the Company's plant located in Nangang Village, Xiangshan District, Hsinchu City on April 12, 2026. The fire was extinguished on the same day, and no casualties were reported.

According to the Company's preliminary assessment, the damaged properties mainly included portions of the plant structures, production equipment, and inventories to be processed. As of the approval and issuance date of these consolidated financial statements, the book value of the related property losses is preliminarily estimated to be approximately NT$72,758 thousand.

The Company has insured its plants, equipment, and inventories against fire. Currently, the insurance company and a third-party notary public are conducting on-site inspections and claims assessment processes. The actual losses and insurance claim amounts are yet to be confirmed subsequently.

Upon assessment, the Company has initiated a remote backup and capacity dispatch plan. This disaster incident has no material adverse impact on the Company's ability to continue as a going concern and its overall financial position.

(b) To enrich its working capital, JYD APOLLO SOLUTIONS, INC., a consolidated entity, plans to issue new shares for a capital increase in cash totaling USD 1,000 thousand, and has set April 9, 2026, as the baseline date for the capital increase. In addition to the Company's contribution of USD400 thousand, this capital increase also introduces a non-related party strategic partner, "Rising Sun Industrial Co., Ltd.", contributing USD600 thousand, aiming to strengthen the layout in the US market through its local recycling network. Upon completion of the capital increase, the Company's shareholding percentage in JYD APOLLO SOLUTIONS, INC. will decrease from 100% to 80%. As of the approval and issuance date of these financial statements, the Company has completed the remittance, and the relevant legal procedures have not yet been finalized.

(c) To optimize global asset allocation and position in the US real estate market, the Company participated in the establishment of a subsidiary, JYD Artemis RE, Inc., a real estate investment company in Texas, USA. This investment project adopts a four-party joint venture model with a total established capital of USD5,000 thousand, of which the Company contributed USD2,000 thousand and expects to acquire a 40% equity interest. Since the Company has the power to direct the relevant activities, the Company has substantive control over JYD Artemis RE, Inc. JYD Artemis RE, Inc. has set April 8, 2026, as the baseline date for the capital increase. As of the approval and issuance date of these financial statements, the Company has completed the remittance, and the relevant legal procedures have not yet been finalized.

(d) To enrich its working capital needs, JYD PREMIUM MATERIALS TECHNOLOGY (THAILAND) CO., LTD., a consolidated entity, resolved through its shareholders' meeting on March 30, 2026, to issue new shares for a capital increase in cash totaling THB30,000 thousand, and set April 1, 2026, as the baseline date for the capital increase, which was fully subscribed by specific investors who are non-related parties. Upon completion of this capital increase, the Group's shareholding percentage in JYD PREMIUM MATERIALS TECHNOLOGY (THAILAND) CO., LTD. decreased from 62.23% to 56%. As control over the subsidiary was not lost, the change in equity interest will be treated as an equity transaction.

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(12) Other:

(a) A summary of current period employee benefits, depreciation, and amortization, by function, is as follows:

By function / By item	For the three months ended March 31, 2026			For the three months ended March 31, 2025		
	Cost of Sale	Operating Expense	Total	Cost of Sale	Operating Expense	Total
	Continuing operations	Continuing operations	Continuing operations	Continuing operations	Continuing operations	Continuing operations
Employee benefits expense						
Salary	45,144	56,489	101,633	20,215	37,578	57,793
Labor and health insurance	1,768	2,507	4,275	1,595	2,381	3,976
Pension	827	774	1,601	651	726	1,377
Others	1,695	1,775	3,470	843	750	1,593
Remuneration of Directors	-	9,054	9,054	-	4,136	4,136
Depreciation	16,417	5,627	22,044	13,539	1,622	15,161
Amortization	-	121	121	-	124	124

(b) The Group's operations are not affected by seasonal or cyclical factors.

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(13) Other disclosures:

(a) Information on significant transactions:

The following was the information on significant transactions required by the "Regulations Governing the Preparation of Financial Reports by Securities Issuers" for the Group for the three months ended March 31, 2026:

(i) Loans to other parties: None

(ii) Guarantees and endorsements for other parties:

No.	Name of guarantor	Counter guarantee and endorsement-party of		Limitation on amount of guarantees and endorsements for a specific enterprise	Highest balance for guarantees and endorsements during the period	Balance of guarantees and endorsements as of reporting date	Actual usage amount during the period	Property pledged for guarantees and endorsements (Amount)	Ratio of accumulated amounts of guarantees and endorsements to net worth of the latest financial statements	Maximum amount for guarantees and Endorsement	Parent company endorsements guarantees to third parties on behalf of subsidiary	Subsidiary endorsements guarantees to third parties on behalf of parent company	Endorsements guarantees to third parties on behalf of companies in Mainland China
		Name	Relationship with the Company										
0	The Company	Jiin Yeeh ding (H.K.) Enterprises Limited	2	1,065,243	191,970 (USD 6,000)	383,940 (USD 6,000)	-	-	10.81%	1,775,406	Y	N	N
0	The Company	New Yuan Rui Recycling Technology Co., Ltd.	2	1,065,243	223,965 (USD 7,000)	383,940 (USD 6,000)	-	-	10.81%	1,775,406	Y	N	N
0	The Company	Hung Wei Development Co., Ltd.	2	1,065,243	65,000	129,840	14,700	-	3.66%	1,775,406	Y	N	N
0	The Company	JYD PREMIUM MATERIALS TECHNOLOGY (THAILAND) CO., LTD.	2	1,065,243	146,730 (THB 150,000)	146,730 (THB 150,000)	-	-	4.13%	1,775,406	Y	N	N

Note 1: The numbers filled in as follows:
1. 0 represents the Company.
2. Subsidiaries are sorted in a numerical order starting from 1.

Note 2: The relationship between the endorser /guarantor and the endorsed guarantor has the following 7 types, just indicate the type:
1. Having business relationship.
2. The borrower has short-term financial necessities.
3. The endorser /guarantor parent company directly and indirectly holds more than 50 % of voting shares of the endorser /guarantor subsidiary.
4. The endorser /guarantor company and the endorsed/guaranteed party both be held more than 90% by the parent company.
5. Company that is mutually protected under contractual requirements based on the needs of the contractor.
6. Company that is endorsed by its shareholders in accordance with its shareholding ratio because of the joint investment relationship.
7. Performance guarantees for pre-sale contracts under the Consumer Protection Act.

Note 3: The endorsement /guarantee provided to individual guarantee party shall not exceed 30% of the most recent audited net worth of the Company.

Note 4: The total endorsement /guarantee of the Company to others shall not exceed 50% of the most recent audited net worth of the Company.

Note 5: If the amounts were based on foreign currencies, please refer to the spot exchange rate on the financial statement date (exchange rate on March 31, 2026 is USD/NTD: 31.43；THB/NTD:1.0019)

(iii) Securities held as of March 31, 2026 (excluding investment in subsidiaries, affiliates and joint ventures):

Name of holder	Category and name of security	Relationship with company	Account title	Ending balance				Note
				Shares/Units (thousands)	Carrying value	Percentage of ownership (%)	Fair value	
The Company	Chung Tai Resource Technology Corp.	-	Current financial assets at fair value through other comprehensive income	2,941	222,313	3.21%	222,313	
The Company	Foxtron Vehicle Technologies Co., Ltd.	-	Current financial assets at fair value through other comprehensive income	500	13,300	0.03%	13,300	
Hung Wei Development Co., Ltd.	Zung Fu Co., Ltd.	-	Non-current financial assets at fair value through other comprehensive income	422	12,796	1.27%	12,796	
Hung Wei Development Co., Ltd.	GOTRUSTID Holding Inc.	-	Non-current financial assets at fair value through other comprehensive income	300	2,738	0.97%	2,738	

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

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

(vi) Business relationships and significant intercompany transactions (Only disclose those transaction amount over one million dollars):

No.	Name of company	Name of counter-party	Nature of relationship	Intercompany transactions			
				Account name	Amount	Trading terms	Percentage of the consolidated net revenue or total assets
0	The Company	Grand Tone Enterprise Co., Limited	1	Operating cost	28,803	Mainly for month-end settlement, payment within 25th of the next month	1.74%
0	The Company	Grand Tone Enterprise Co., Limited	1	Trade payable	12,266	Mainly for month-end settlement, payment received within 25th day of the next month	0.25%
0	The Company	Jiin Yeeh Ding (H.K.) Enterprises Limited	1	Operating revenues	6,917	Mainly for month-end settlement, payment received within 25th day of the next month	0.42%
0	The Company	Jiin Yeeh Ding (H.K.) Enterprises Limited	1	Purchases	11,558	Mainly for month-end settlement, payment within 25th of the next month	0.70%
0	The Company	Jiin Yeeh Ding (H.K.) Enterprises Limited	1	Other income	4,008	Mainly for payment received within 7 days after the invoice date	0.24%
0	The Company	Jiin Yeeh Ding (H.K.) Enterprises Limited	1	Trade receivable	2,309	Mainly for month-end settlement, payment received within 25th day of the next month	0.05%
1	Grand Tone Enterprise Co., Ltd.	Jiin Yeeh Ding (H.K.) Enterprises Limited	3	Purchases	2,413	Mainly for month-end settlement, payment within 25th of the next month	0.15%
1	Grand Tone Enterprise Co., Ltd.	Jiin Yeeh Ding (H.K.) Enterprises Limited	3	Other income	2,434	Mainly for payment received within 7 days after the invoice date	0.05%

Note 1: The numbers filled in as follows:
1. 0 represents the Company.
2. Subsidiaries are sorted in a numerical order starting from 1.

Note 2: Transactions labeled as follows:
1. represents transactions between the parent company and its subsidiaries.
2. represents transactions between the subsidiaries and the parent company.
3. represents transactions between the subsidiaries and the parent company.

Note 3: The business relationship and important transactions between the parent company and the subsidiary company only disclose the parent company's sales and accounts receivable information, and its purchases and accounts payable to the other party will not be repeated.

Note 4: The transaction had been eliminated in the consolidated financial statements.

(b) Information on investees:

The following is the information on investees for the three months ended March 31, 2026 (excluding information on investees in Mainland China):

Name of investor	Name of investee	Location	Main businesses and products	Original investment amount		Balance as of March 31, 2026			Net income (losses) of investee	Share of profits/losses of investee	Note
				March 31, 2026	December 31, 2025	Shares (thousands)	Percentage of ownership	Carrying value			
The Company	GOLD FINANCE LIMITED	Samoa	Investment	622,718	622,718	7,433	100.00%	270,318	428	428	Subsidiaries
The Company	Grand Tone Enterprise Co., Limited	Taiwan	Waste removal	145,000	145,000	- (Note 1)	100.00%	160,116	4,357	5,009 (Note 2)	Subsidiaries
The Company	Hung Wei Development Co., Ltd.	Taiwan	Real estate development	100,000	100,000	10,000	100.00%	85,965	10,107	10,107	Subsidiaries
The Company	Su Fong Enterprise Co., Ltd.	Taiwan	Manufacturing of plastic products	20,000	20,000	2,000	40.00%	8,247	(1,852)	(741)	Associate
The Company	Jiin Yeeh Ding (H.K.) Enterprises Limited	Hong Kong	Waste removal	123,181	274,364	- (Note 1)	100.00%	579,261	34,545	34,545	Subsidiaries
The Company	JYD APOLLO SULOTION, INC.	America	Recycling and disposal of waste solar panels	63,580	63,580	2,000	100.00%	44,302	(1,604)	(1,604)	Subsidiaries
GOLD FINANCE LIMITED	New Yuan Rui Recycling Technology Co., Limited	Hong Kong	Trade	- (Note 4)	61,730	- (Note 1)	100.00%	4,903	(919)	(919)	Subsidiaries
GOLD FINANCE LIMITED	JYD PREMIUM MATERIALS TECHNOLOGY (THAILAND) CO., LTD.	Thailand	Waste removal	165,181	165,181	1,680	62.23%	154,971	(3,439)	(2,140)	Subsidiaries

Note 1: It is a limited company with only capital contribution and no shares.

Note 2: The difference between profit and loss of the investee company for the period and investment gains and losses recognized in this period is mainly due to the impact of IFRS 16

(Continued)

JIIN YEEH DING ENTERPRISE CORP. AND SUBSIDIARIES

Notes to the Consolidated Financial Statements

Note 3: The transaction had been eliminated in the consolidated financial statements except Su Fong Enterprise Co., Ltd.

Note 4: The investee company handled a cash capital reduction to return share payments in the current period, and the ending balance of the original investment amount for this period is USD 1. Because the amount after converting to New Taiwan Dollars is less than one thousand dollars, it is listed as zero in the above table after rounding.

(c) Information on investment in mainland China:

(i) The names of investees in Mainland China, the main businesses and products, and other information: None

(ii) Limitation on investment in Mainland China:

Accumulated Investment in Mainland China as of March 31, 2026 (Note 1)	Investment Amounts Authorized by Investment Commission, MOEA (Note 1)	Upper Limit on Investment (Note 2)
645,435 (USD 20,173 thousand)	648,411 (USD 20,266 thousand)	2,130,487

Note 1: The amounts in New Taiwan Dollars were translated at the exchange rates at the balance sheet date or the average exchange rate.

Note 2: It is calculated in accordance with the "Principles for the Review of Investment or Technical Cooperation in Mainland China" revised by the Investment Review Committee on August 29, 2008 to 60% of the net value.

(iii) Significant transactions: None

(14) Segment information:

The Group have similar economic characteristics and use similar manufacturing processes and produce similar products. In addition, the departmental information provided to the operating decision-makers of the consolidated company for review is measured on the same basis as the financial statements. Therefore, the departmental revenue and operating results to be reported for the periods for the three months ended March 31, 2026 and 2025, can be referred to in the consolidated income statements for the respective periods. The departmental assets to be reported as of March 31, 2026, and 2025 can be referred to in the consolidated balance sheets for the respective dates.