

Stock Code:8390

**Jiin Yeeh Ding Enterprise Corp. and Subsidiaries**

**Consolidated Financial Statements**

**With Independent Auditors' Report  
For the Six Months Ended June 30, 2026 and 2025**

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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 June 30, 2026 and 2025, the consolidated statements of comprehensive income, changes in equity and cash flows for the six months ended June 30, 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 June 30, 2026, and 2025, the total assets of these subsidiaries amounted to \$793,978 thousand and \$653,001 thousand, respectively, representing 16% and 15% of the consolidated total assets; the total liabilities amounted to \$44,676 thousand and \$53,256 thousand, respectively, representing 4% and 5% of the consolidated total liabilities; the comprehensive income (loss) for the three months and six months ended June 30, 2026 and 2025, amounted to \$(5,780) thousand, \$(33,979) thousand, \$(3,544) thousand and \$(35,281) thousand, respectively, constituting (3%), (104%), (1)% and (22)% 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 June 30, 2026, and 2025 amounted to \$9,600 thousand and \$10,547 thousand, respectively. The share of profit (loss) of associates and joint ventures accounted for using the equity method for the three months and six months ended June 30, 2026 and 2025, amounted to \$(698) thousand, \$(767) thousand, \$(1,439) thousand and \$(1,572) thousand, respectively. These figures are based on the financial reports 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 reports 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 reports do not present fairly, in all material respects, the consolidated financial position of Jiin Yeeh Ding Enterprise Corp. and its subsidiaries as of June 30, 2026, and 2025, and of its consolidated financial performance for the three months and six months ended June 30, 2026 and 2025, and its consolidated cash flows for the six months ended June 30, 2026 and 2025, in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and International Accounting Standard 34, "Interim Financial Reporting," 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)  
August 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****June 30, 2026, December 31 and June 30, 2025****(Expressed in Thousands of New Taiwan Dollars)**

| Assets                     |                                                                               | June 30, 2026              |                   | Dec. 31, 2025           |                   | June 30, 2025           |                   | Liabilities and Equity                                       |                                                                                | June 30 , 2026             |                   | Dec. 31, 2025           |                   | June 30 , 2025          |                   |
|----------------------------|-------------------------------------------------------------------------------|----------------------------|-------------------|-------------------------|-------------------|-------------------------|-------------------|--------------------------------------------------------------|--------------------------------------------------------------------------------|----------------------------|-------------------|-------------------------|-------------------|-------------------------|-------------------|
|                            |                                                                               | Amount                     | %                 | Amount                  | %                 | Amount                  | %                 |                                                              |                                                                                | Amount                     | %                 | Amount                  | %                 | Amount                  | %                 |
| <b>Current assets:</b>     |                                                                               |                            |                   |                         |                   |                         |                   | <b>Current liabilities:</b>                                  |                                                                                |                            |                   |                         |                   |                         |                   |
| 1100                       | Cash and cash equivalents (note 6(a))                                         | \$ 1,615,408               | 32                | 1,169,344               | 26                | 1,341,516               | 31                | 2100                                                         | Short-term borrowings (notes 6(k))                                             | \$ 50,000                  | 1                 | -                       | -                 | 197,221                 | 5                 |
| 1110                       | Current financial assets at fair value through profit or loss (note 6(b))     | 263,084                    | 5                 | 334,532                 | 8                 | 269,016                 | 6                 | 2120                                                         | Current financial liabilities at fair value through profit or loss (note 6(b)) | -                          | -                 | 11,315                  | -                 | 2,166                   | -                 |
| 1140                       | Current contract asset                                                        | 14,290                     | -                 | 10,911                  | -                 | 7,403                   | -                 | 2170                                                         | Notes payables and trade payables                                              | 263,468                    | 5                 | 259,212                 | 6                 | 211,494                 | 5                 |
| 1170                       | Net notes receivables and trade receivables (note 6(c)(s))                    | 549,341                    | 11                | 264,325                 | 6                 | 224,757                 | 5                 | 2220                                                         | Other payables (notes 6(m) and 7)                                              | 588,294                    | 12                | 164,842                 | 4                 | 398,833                 | 9                 |
| 1200                       | Other accounts receivables (note 6(d))                                        | 50,638                     | 1                 | 34,343                  | 1                 | 36,706                  | 1                 | 2230                                                         | Current tax liabilities                                                        | 119,086                    | 3                 | 123,560                 | 3                 | 74,229                  | 2                 |
| 130X                       | Inventories (note 6(e))                                                       | 928,964                    | 18                | 1,064,456               | 24                | 952,008                 | 22                | 2280                                                         | Current lease liabilities (note 6(n) and 7)                                    | 14,796                     | -                 | 13,788                  | -                 | 11,658                  | -                 |
| 1476                       | Current other financial assets (notes 6(i) and 8)                             | 136,227                    | 3                 | 107,787                 | 2                 | 107,720                 | 2                 | 2322                                                         | Long-term loans due within one year (note 6(l) and 8)                          | 14,700                     | -                 | 100,700                 | 2                 | 129,032                 | 3                 |
| 1479                       | Other current assets, others (note 6(j))                                      | <u>18,670</u>              | <u>-</u>          | <u>139,599</u>          | <u>3</u>          | <u>65,152</u>           | <u>2</u>          | 2399                                                         | Other current liabilities                                                      | <u>8,581</u>               | <u>-</u>          | <u>4,019</u>            | <u>-</u>          | <u>682</u>              | <u>-</u>          |
|                            |                                                                               | <u>3,576,622</u>           | <u>21</u>         | <u>3,125,297</u>        | <u>70</u>         | <u>3,004,278</u>        | <u>69</u>         |                                                              | <b>Total Current liabilities:</b>                                              | <u>1,058,925</u>           | <u>21</u>         | <u>677,436</u>          | <u>15</u>         | <u>1,025,315</u>        | <u>24</u>         |
| <b>Non-current assets:</b> |                                                                               |                            |                   |                         |                   |                         |                   | <b>Non-Current liabilities:</b>                              |                                                                                |                            |                   |                         |                   |                         |                   |
| 1510                       | Non-current financial assets at fair value through profit or loss (note 6(b)) | 7,635                      | -                 | 9,779                   | -                 | 28,933                  | 1                 | 2540                                                         | Long-term borrowings (note 6(l) and 8)                                         | -                          | -                 | 26,800                  | 1                 | 2,300                   | -                 |
| 1550                       | Investments accounted for using equity method (note 6(f))                     | 9,600                      | -                 | 8,988                   | -                 | 10,547                  | -                 | 2580                                                         | Non-current leased liabilities (note 6(n) and 7)                               | 35,666                     | -                 | 40,422                  | 1                 | 42,224                  | 1                 |
| 1600                       | Property, plant and equipment (notes 6(g) and 8)                              | 1,215,344                  | 24                | 1,086,596               | 25                | 983,707                 | 22                | 2600                                                         | Other non-current liabilities (note 6(p))                                      | <u>1,818</u>               | <u>-</u>          | <u>1,758</u>            | <u>-</u>          | <u>2,360</u>            | <u>-</u>          |
| 1755                       | Right-of-use assets (note 6(h))                                               | 181,660                    | 4                 | 187,932                 | 4                 | 180,498                 | 4                 |                                                              | <b>Non-Current liabilities:</b>                                                | <u>37,484</u>              | <u>-</u>          | <u>68,980</u>           | <u>2</u>          | <u>46,884</u>           | <u>1</u>          |
| 1780                       | Intangible assets                                                             | 7,107                      | -                 | 7,344                   | -                 | 7,156                   | -                 |                                                              | <b>Total liabilities</b>                                                       | <u>1,096,409</u>           | <u>21</u>         | <u>746,416</u>          | <u>17</u>         | <u>1,072,199</u>        | <u>25</u>         |
| 1980                       | Non-current other financial assets (notes 6(i) and 8)                         | 73,645                     | 1                 | 51,133                  | 1                 | 70,865                  | 2                 | <b>Equity attributable to owners of parent (notes 6(q)):</b> |                                                                                |                            |                   |                         |                   |                         |                   |
| 1990                       | Other non-current assets (note 6(j)(o)(p))                                    | <u>28,114</u>              | <u>1</u>          | <u>10,936</u>           | <u>-</u>          | <u>75,419</u>           | <u>2</u>          | 3100                                                         | Ordinary share                                                                 | 961,161                    | 19                | 961,161                 | 21                | 961,161                 | 22                |
|                            |                                                                               | 1,523,105                  | 30                | 1,362,708               | 30                | 1,357,125               | 31                | 3200                                                         | Capital surplus                                                                | 789,204                    | 15                | 811,176                 | 18                | 811,176                 | 18                |
|                            |                                                                               |                            |                   |                         |                   |                         |                   | 3300                                                         | Retained earnings                                                              | 1,997,430                  | 39                | 1,838,096               | 41                | 1,466,686               | 34                |
|                            |                                                                               |                            |                   |                         |                   |                         |                   | 3400                                                         | Other equity interest                                                          | <u>24,895</u>              | <u>1</u>          | <u>33,492</u>           | <u>1</u>          | <u>(40,948)</u>         | <u>(1)</u>        |
|                            |                                                                               |                            |                   |                         |                   |                         |                   |                                                              | Total equity attributable to owners of parent:                                 | 3,772,690                  | 74                | 3,643,925               | 81                | 3,198,075               | 73                |
|                            |                                                                               |                            |                   |                         |                   |                         |                   | 36XX                                                         | Non-controlling interests                                                      | <u>230,628</u>             | <u>5</u>          | <u>97,664</u>           | <u>2</u>          | <u>91,129</u>           | <u>2</u>          |
|                            |                                                                               |                            |                   |                         |                   |                         |                   |                                                              | <b>Total equity</b>                                                            | <u>4,003,318</u>           | <u>79</u>         | <u>3,741,589</u>        | <u>83</u>         | <u>3,289,204</u>        | <u>75</u>         |
| <b>Total assets</b>        |                                                                               | <u><u>\$ 5,099,727</u></u> | <u><u>100</u></u> | <u><u>4,488,005</u></u> | <u><u>100</u></u> | <u><u>4,361,403</u></u> | <u><u>100</u></u> | <b>Total liabilities and equity</b>                          |                                                                                | <u><u>\$ 5,099,727</u></u> | <u><u>100</u></u> | <u><u>4,488,005</u></u> | <u><u>100</u></u> | <u><u>4,361,403</u></u> | <u><u>100</u></u> |

See accompanying notes to consolidated financial statements.

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)  
**JIN YEEH DING ENTERPRISE CORP. AND SUBSIDIARIES**

**Consolidated Statements of Comprehensive Income**

**For the six months ended June 30, 2026 and 2025**

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

|      |                                                                                                                  | For the three months ended June 30 |            |                  |            | For the six months ended June 30 |            |                  |            |
|------|------------------------------------------------------------------------------------------------------------------|------------------------------------|------------|------------------|------------|----------------------------------|------------|------------------|------------|
|      |                                                                                                                  | 2026                               |            | 2025             |            | 2026                             |            | 2025             |            |
|      |                                                                                                                  | Amount                             | %          | Amount           | %          | Amount                           | %          | Amount           | %          |
| 4000 | <b>Operating revenues (note 6(s) and 7)</b>                                                                      | \$ 1,696,740                       | 100        | 1,301,600        | 100        | 3,349,690                        | 100        | 2,407,238        | 100        |
| 5000 | <b>Operating costs (notes 6(e)(g)(h)(o) and 7)</b>                                                               | <u>1,265,651</u>                   | <u>75</u>  | <u>1,042,309</u> | <u>80</u>  | <u>2,443,161</u>                 | <u>73</u>  | <u>1,959,849</u> | <u>81</u>  |
| 5900 | <b>Gross profit from operations</b>                                                                              | <u>431,089</u>                     | <u>25</u>  | <u>259,291</u>   | <u>20</u>  | <u>906,529</u>                   | <u>27</u>  | <u>447,389</u>   | <u>19</u>  |
| 6000 | <b>Operating expenses (notes 6(c)(g)(h)(n)(o) and (t)):</b>                                                      |                                    |            |                  |            |                                  |            |                  |            |
| 6100 | Selling expenses                                                                                                 | 18,908                             | 2          | 12,789           | 1          | 36,472                           | 1          | 22,960           | 1          |
| 6200 | Administrative expenses                                                                                          | 57,886                             | 3          | 58,773           | 5          | 124,423                          | 4          | 110,062          | 5          |
| 6300 | Research and development expenses                                                                                | <u>1,709</u>                       | <u>-</u>   | <u>1,388</u>     | <u>-</u>   | <u>2,681</u>                     | <u>-</u>   | <u>2,390</u>     | <u>-</u>   |
|      | <b>Total operating expenses</b>                                                                                  | <u>78,503</u>                      | <u>5</u>   | <u>72,950</u>    | <u>6</u>   | <u>163,576</u>                   | <u>5</u>   | <u>135,412</u>   | <u>6</u>   |
| 6900 | <b>Net operating income</b>                                                                                      | <u>352,586</u>                     | <u>20</u>  | <u>186,341</u>   | <u>14</u>  | <u>742,953</u>                   | <u>22</u>  | <u>311,977</u>   | <u>13</u>  |
| 7000 | <b>Non-operating income and expenses:</b>                                                                        |                                    |            |                  |            |                                  |            |                  |            |
| 7010 | Other income (notes 6(u))                                                                                        | 9,980                              | -          | 5,264            | -          | 10,979                           | -          | 8,524            | -          |
| 7020 | Other gains and losses, net (notes 6(u) and 7)                                                                   | (91,936)                           | (5)        | (19,850)         | (1)        | (147,350)                        | (4)        | (6,775)          | -          |
| 7050 | Finance costs (notes 6(n)(u) and 7)                                                                              | (622)                              | -          | (2,215)          | -          | (1,532)                          | -          | (2,749)          | -          |
| 7060 | Share of profit of associates accounted for using equity method (note 6(f))                                      | (698)                              | -          | (767)            | -          | (1,439)                          | -          | (1,572)          | -          |
| 7100 | Interest income (notes 6(u))                                                                                     | <u>5,206</u>                       | <u>-</u>   | <u>5,941</u>     | <u>-</u>   | <u>8,365</u>                     | <u>-</u>   | <u>10,014</u>    | <u>-</u>   |
|      | <b>Total non-operating income and expenses</b>                                                                   | <u>(78,070)</u>                    | <u>(5)</u> | <u>(11,627)</u>  | <u>(1)</u> | <u>(130,977)</u>                 | <u>(4)</u> | <u>7,442</u>     | <u>-</u>   |
| 7900 | <b>Profit before income tax</b>                                                                                  | 274,516                            | 15         | 174,714          | 13         | 611,976                          | 18         | 319,419          | 13         |
| 7950 | <b>Less: Income tax expenses (note 6(p))</b>                                                                     | <u>55,110</u>                      | <u>3</u>   | <u>29,834</u>    | <u>2</u>   | <u>118,440</u>                   | <u>4</u>   | <u>57,421</u>    | <u>2</u>   |
| 8200 | <b>Profit</b>                                                                                                    | <u>219,406</u>                     | <u>12</u>  | <u>144,880</u>   | <u>11</u>  | <u>493,536</u>                   | <u>14</u>  | <u>261,998</u>   | <u>11</u>  |
| 8300 | <b>Other comprehensive income:</b>                                                                               |                                    |            |                  |            |                                  |            |                  |            |
| 8360 | <b>Items that will not be reclassified subsequently to profit or loss</b>                                        |                                    |            |                  |            |                                  |            |                  |            |
| 8361 | Exchange differences on translation                                                                              | (7,512)                            | -          | (121,145)        | (9)        | (13,088)                         | -          | (111,977)        | (5)        |
| 8399 | Less: income tax related to components of other comprehensive income that will be reclassified to profit or loss | <u>-</u>                           | <u>-</u>   | <u>-</u>         | <u>-</u>   | <u>-</u>                         | <u>-</u>   | <u>-</u>         | <u>-</u>   |
|      | <b>Components of other comprehensive income that will be reclassified to profit or loss</b>                      | <u>(7,512)</u>                     | <u>-</u>   | <u>(121,145)</u> | <u>(9)</u> | <u>(13,088)</u>                  | <u>-</u>   | <u>(111,977)</u> | <u>(5)</u> |
|      | <b>Other comprehensive income</b>                                                                                | <u>(7,512)</u>                     | <u>-</u>   | <u>(121,145)</u> | <u>(9)</u> | <u>(13,088)</u>                  | <u>-</u>   | <u>(111,977)</u> | <u>(5)</u> |
| 8500 | <b>Total comprehensive income</b>                                                                                | <u>\$ 211,894</u>                  | <u>12</u>  | <u>23,735</u>    | <u>2</u>   | <u>480,448</u>                   | <u>14</u>  | <u>150,021</u>   | <u>6</u>   |
|      | <b>Profit (loss), attributable to:</b>                                                                           |                                    |            |                  |            |                                  |            |                  |            |
| 8610 | Owners of parent                                                                                                 | \$ 220,311                         | 12         | 146,177          | 11         | 495,740                          | 14         | 263,444          | 11         |
| 8620 | Non-controlling interests                                                                                        | <u>(905)</u>                       | <u>-</u>   | <u>(1,297)</u>   | <u>-</u>   | <u>(2,204)</u>                   | <u>-</u>   | <u>(1,446)</u>   | <u>-</u>   |
|      |                                                                                                                  | <u>\$ 219,406</u>                  | <u>12</u>  | <u>144,880</u>   | <u>11</u>  | <u>493,536</u>                   | <u>14</u>  | <u>261,998</u>   | <u>11</u>  |
|      | <b>Comprehensive income attributable to:</b>                                                                     |                                    |            |                  |            |                                  |            |                  |            |
| 8710 | Owners of parent                                                                                                 | \$ 215,016                         | 12         | 32,774           | 3          | 487,143                          | 14         | 159,180          | 6          |
| 8720 | Non-controlling interests                                                                                        | <u>(3,122)</u>                     | <u>-</u>   | <u>(9,039)</u>   | <u>(1)</u> | <u>(6,695)</u>                   | <u>-</u>   | <u>(9,159)</u>   | <u>-</u>   |
|      |                                                                                                                  | <u>\$ 211,894</u>                  | <u>12</u>  | <u>23,735</u>    | <u>2</u>   | <u>480,448</u>                   | <u>14</u>  | <u>150,021</u>   | <u>6</u>   |
|      | <b>Basic earnings per share (NT dollars) (note 6(r))</b>                                                         |                                    |            |                  |            |                                  |            |                  |            |
| 9750 | <b>Basic earnings per share</b>                                                                                  | <u>\$ 2.29</u>                     |            | <u>1.52</u>      |            | <u>5.16</u>                      |            | <u>2.74</u>      |            |
| 9850 | <b>Diluted earnings per share</b>                                                                                | <u>\$ 2.29</u>                     |            | <u>1.52</u>      |            | <u>5.16</u>                      |            | <u>2.74</u>      |            |

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 six months ended June 30, 2026 and 2025**  
**(Expressed in Thousands of New Taiwan Dollars)**

|                                                                                      | Equity attributable to owners of parent |                 |                   |                 |                                  |                         | Other equity interest                                               |                                               | Non-controlling interests | Total equity |
|--------------------------------------------------------------------------------------|-----------------------------------------|-----------------|-------------------|-----------------|----------------------------------|-------------------------|---------------------------------------------------------------------|-----------------------------------------------|---------------------------|--------------|
|                                                                                      | Share capital                           |                 | Retained earnings |                 |                                  |                         | Exchange differences on translation of foreign financial statements | Total equity attributable to owners of parent |                           |              |
|                                                                                      |                                         |                 |                   |                 |                                  |                         |                                                                     |                                               |                           |              |
|                                                                                      | Ordinary shares                         | Capital surplus | Legal reserve     | Special reserve | Unappropriated retained earnings | Total retained earnings |                                                                     |                                               |                           |              |
| Balance at January 1, 2025                                                           | \$ 961,161                              | 811,176         | 279,882           | 10,677          | 1,152,973                        | 1,443,532               | 63,316                                                              | 3,279,185                                     | -                         | 3,279,185    |
| Appropriation and distribution of retained earnings:                                 |                                         |                 |                   |                 |                                  |                         |                                                                     |                                               |                           |              |
| Legal reserve appropriated                                                           | -                                       | -               | 46,594            | -               | (46,594)                         | -                       | -                                                                   | -                                             | -                         | -            |
| Special reserve appropriated                                                         | -                                       | -               | -                 | (10,677)        | 10,677                           | -                       | -                                                                   | -                                             | -                         | -            |
| Cash dividends of ordinary share                                                     | -                                       | -               | -                 | -               | (240,290)                        | (240,290)               | -                                                                   | (240,290)                                     | -                         | (240,290)    |
|                                                                                      | -                                       | -               | 46,494            | (10,677)        | (276,207)                        | (240,290)               | -                                                                   | (240,290)                                     | -                         | (240,290)    |
| Profit                                                                               | -                                       | -               | -                 | -               | 263,444                          | 263,444                 | -                                                                   | 263,444                                       | (1,446)                   | 261,998      |
| Other comprehensive income                                                           | -                                       | -               | -                 | -               | -                                | -                       | (104,264)                                                           | (104,264)                                     | (7,713)                   | (111,977)    |
| Total comprehensive income                                                           | -                                       | -               | -                 | -               | 263,444                          | 263,444                 | (104,264)                                                           | 159,180                                       | (9,159)                   | 150,021      |
| Non-controlling interests                                                            | -                                       | -               | -                 | -               | -                                | -                       | -                                                                   | -                                             | 100,288                   | 100,288      |
| Balance at June 30, 2025                                                             | \$ 961,161                              | 811,176         | 326,472           | -               | 1,140,210                        | 1,466,686               | (40,948)                                                            | 3,198,075                                     | 91,129                    | 3,289,204    |
| 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:                                 |                                         |                 |                   |                 |                                  |                         |                                                                     |                                               |                           |              |
| Legal reserve appropriated                                                           | -                                       | -               | 63,485            | -               | (63,485)                         | -                       | -                                                                   | -                                             | -                         | -            |
| Cash dividends of ordinary share                                                     | -                                       | (28,835)        | -                 | -               | (336,406)                        | (336,406)               | -                                                                   | (365,241)                                     | -                         | (365,241)    |
|                                                                                      | -                                       | (28,835)        | 63,485            | -               | (399,891)                        | (336,406)               | -                                                                   | (365,241)                                     | -                         | (365,241)    |
| Profit                                                                               | -                                       | -               | -                 | -               | 495,740                          | 495,740                 | -                                                                   | 495,740                                       | (2,204)                   | 493,536      |
| Other comprehensive income                                                           | -                                       | -               | -                 | -               | -                                | -                       | (8,597)                                                             | (8,597)                                       | (4,491)                   | (13,088)     |
| Total comprehensive income                                                           | -                                       | -               | -                 | -               | 495,740                          | 495,740                 | (8,597)                                                             | 487,143                                       | (6,695)                   | 480,448      |
| Changes in equity of associates and joint ventures accounted for using equity method | -                                       | 2,051           | -                 | -               | -                                | -                       | -                                                                   | 2,051                                         | -                         | 2,051        |
| Changes in ownership interests in subsidiaries                                       | -                                       | 4,812           | -                 | -               | -                                | -                       | -                                                                   | 4,812                                         | (4,812)                   | -            |
| Non-controlling interests                                                            | -                                       | -               | -                 | -               | -                                | -                       | -                                                                   | -                                             | 144,471                   | 144,471      |
| Balance at June 30, 2026                                                             | \$ 961,161                              | 789,204         | 389,961           | -               | 1,607,469                        | 1,997,430               | 24,895                                                              | 3,772,690                                     | 230,628                   | 4,003,318    |

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 six months ended June 30, 2026 and 2025**

**(Expressed in Thousands of New Taiwan Dollars)**

|                                                                                           | For the six months ended June 30 |                |
|-------------------------------------------------------------------------------------------|----------------------------------|----------------|
|                                                                                           | 2026                             | 2025           |
| <b>Cash flows from (used in) operating activities:</b>                                    |                                  |                |
| <b>Profit before tax</b>                                                                  | \$ 611,976                       | 319,419        |
| <b>Adjustments:</b>                                                                       |                                  |                |
| <b>Adjustments to reconcile profit (loss):</b>                                            |                                  |                |
| Depreciation expense                                                                      | 44,636                           | 28,467         |
| Amortization expense                                                                      | 242                              | 233            |
| Net loss on financial assets or liabilities at fair value through profit or loss          | 87,624                           | 20,028         |
| Interest expense                                                                          | 1,532                            | 2,749          |
| Interest                                                                                  | (8,365)                          | (10,014)       |
| Dividend income                                                                           | (8,924)                          | (359)          |
| Share of loss (profit) of associates accounted for using equity method                    | 1,438                            | 1,572          |
| Loss on disposal of property, plant and equipment                                         | 39,825                           | -              |
| Profit from lease modification                                                            | -                                | (75)           |
| Unrealized foreign exchange profit                                                        | 821                              | 31             |
| <b>Total adjustments to reconcile profit (loss)</b>                                       | <u>158,829</u>                   | <u>42,632</u>  |
| <b>Changes in operating assets and liabilities:</b>                                       |                                  |                |
| <b>Changes in operating assets:</b>                                                       |                                  |                |
| Financial assets at fair value through profit or loss, mandatorily measured at fair value | 1,726                            | (13,792)       |
| Contract asset                                                                            | (3,379)                          | (3,702)        |
| Net notes receivables and trade receivables                                               | (286,732)                        | 30,417         |
| Other receivables                                                                         | (16,295)                         | (8,732)        |
| Inventories                                                                               | 135,492                          | 71,971         |
| Other current assets                                                                      | 106,819                          | 21,086         |
| <b>Total changes in operating assets</b>                                                  | <u>(62,369)</u>                  | <u>97,248</u>  |
| <b>Changes in operating liabilities:</b>                                                  |                                  |                |
| Notes payables and trade payables                                                         | 4,028                            | 33,408         |
| Other payables                                                                            | 57,975                           | 18,173         |
| Other current liabilities                                                                 | 4,735                            | (7,778)        |
| Other non-current liabilities                                                             | 60                               | 50             |
| <b>Total changes in operating liabilities</b>                                             | <u>66,798</u>                    | <u>43,853</u>  |
| <b>Total changes in operating assets and liabilities</b>                                  | <u>4,429</u>                     | <u>141,101</u> |
| <b>Total adjustments</b>                                                                  | <u>163,258</u>                   | <u>183,733</u> |

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 six months ended June 30, 2026 and 2025**  
**(Expressed in Thousands of New Taiwan Dollars)**

|                                                                      | For the six months ended June 30 |                  |
|----------------------------------------------------------------------|----------------------------------|------------------|
|                                                                      | 2026                             | 2025             |
| Cash generated from operations                                       | 775,234                          | 503,152          |
| Interest received                                                    | 8,365                            | 10,014           |
| Dividends received                                                   | 8,924                            | 359              |
| Interest paid                                                        | (1,470)                          | (2,516)          |
| Income taxes paid                                                    | (115,870)                        | (3,423)          |
| <b>Net cash generated from operations activities</b>                 | <b>675,183</b>                   | <b>507,586</b>   |
| <b>Cash flows generated from investing activities:</b>               |                                  |                  |
| Acquisition of financial assets at fair value through profit or loss | (27,072)                         | -                |
| Acquisition of property, plant and equipment                         | (206,450)                        | (155,864)        |
| Acquisition of right-of-use assets                                   | -                                | (18)             |
| (Increase) decrease in other financial assets                        | (49,828)                         | 17,343           |
| Increase in other non-current assets                                 | (11,791)                         | (7,538)          |
| <b>Net cash generated used in investing activities</b>               | <b>(295,141)</b>                 | <b>(146,077)</b> |
| <b>Cash flows generated from financing activities:</b>               |                                  |                  |
| Increase (decrease) in short term loans                              | 50,000                           | 137,221          |
| Proceeds from long-term debt                                         | -                                | 2,300            |
| Repayments from long-term debt                                       | (112,800)                        | (34,644)         |
| Payment of lease liabilities                                         | (7,130)                          | (9,256)          |
| Changes in non-controlling interests                                 | 144,471                          | 100,288          |
| <b>Net cash generated from financing activities</b>                  | <b>74,541</b>                    | <b>195,909</b>   |
| <b>Effect of exchange rate changes on cash and cash equivalents</b>  | <b>(8,519)</b>                   | <b>(87,086)</b>  |
| <b>Net decrease in cash and cash equivalents</b>                     | <b>446,064</b>                   | <b>470,332</b>   |
| <b>Cash and cash equivalents at beginning of period</b>              | <b>1,169,344</b>                 | <b>871,184</b>   |
| <b>Cash and cash equivalents at end of period</b>                    | <b>\$ 1,615,408</b>              | <b>1,341,516</b> |

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 six months ended June 30, 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 August 10, 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 endorsed by the FSC but not yet effective

The Group assesses that the adoption of the following new amendments, effective for annual period beginning on January 1, 2027, would not have a significant impact on its consolidated financial statements.

- IFRS 19 “Subsidiaries without Public Accountability: Disclosures”
- Amendments to IAS 21 "Translation to a Hyperinflationary Presentation Currency"

(Continued)

## **JIN YEEH DING ENTERPRISE CORP. AND SUBSIDIARIES**

### **Notes to the Consolidated Financial Statements**

The Group expects to adopt the following new and amended standards, which are effective for annual period beginning on January 1, 2028:

(i) IFRS 18 "Presentation and Disclosure in Financial Statements"

The new standard introduces three categories of income and expenses, two income statement subtotals and one single note on management performance measures. The three amendments, combined with enhanced guidance on how to disaggregate information, set the stage for better and more consistent information for users, and will affect all the entities.

- A more structured income statement: under current standards, companies use different formats to present their results, making it difficult for investors to compare financial performance across companies. The new standard promotes a more structured income statement, introducing a newly defined 'operating profit' subtotal and a requirement for all income and expenses to be allocated between three new distinct categories based on a company's main business activities.
- Management performance measures (MPMs): the new standard introduces a definition for management performance measures, and requires companies to explain in a single note to the financial statements why the measure provides useful information, how it is calculated and reconcile it to an amount determined under IFRS Accounting Standards.
- Greater disaggregation of information: the new standard includes enhanced guidance on how companies group information in the financial statements. This includes guidance on whether information is included in the primary financial statements or is further disaggregated in the notes.

The new standard introduces consequential amendments to IAS 7, which require to use the newly defined operating profit subtotal as the starting point for the statement of cash flows when presenting operating cash flows under the indirect method. Certain adjusting items included in the reconciliation will change as a result of the new starting point. The consequential amendments also provide specific guidance on the classification of interest and dividend cash flows.

The Group is evaluating the impact on its consolidated financial statements upon the initial adoption of the new standard.

(ii) Amendments to IAS 28 "The Fair Value Option for Investments in Associates and Joint Ventures"

The Group does not expect the amendments to have a significant impact on its consolidated financial statements.

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

The Group does not expect the following 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 20 "Regulatory Assets and Regulatory Liabilities"

(Continued)

## JIIN YEEH DING ENTERPRISE CORP. AND SUBSIDIARIES

### Notes to the Consolidated Financial Statements

#### (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

| Name of investor     | Name of subsidiary                                       | Principal activity             | Shareholding     |                      |                  | Description |
|----------------------|----------------------------------------------------------|--------------------------------|------------------|----------------------|------------------|-------------|
|                      |                                                          |                                | June 30,<br>2026 | December<br>31, 2025 | June 30,<br>2025 |             |
| 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 | 80%              | 100%                 | 100%             | Note        |
| "                    | JYD ARTEMIS RE, INC.                                     | Real estate investment         | 40%              | -                    | -                | 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                 | 56.00%           | 62.23%               | 62.23%           | Note        |

Note 1 : The financial statements of non-significant subsidiaries have not been reviewed by auditors.

Note 2 : JYD APOLLO SOLUTIONS, INC. increased its capital by way of a cash injection of US\$1,000 thousand, setting April 9, 2025 as the capital increase base date. As the Company did not participate in this cash injection, its shareholding percentage in the said company decreased from 100% to 80%.

Note 3 : The Company participated in the establishment of JYD Artemis RE, Inc., setting April 8, 2025 as the capital increase base date, and acquired a 40% equity stake. Since the Company possesses dominant power over relevant activities, it has substantive control over the said company.

Note 4 : JYD PREMIUM MATERIALS TECHNOLOGY (THAILAND) CO., LTD. increased its capital by way of a cash injection of THB 30,000 thousand, setting April 1, 2025 as the capital increase base date. As the Company did not participate in this cash injection, its shareholding percentage in the said company decreased from 62.23% to 56%.

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

(Continued)

## JIIN YEEH DING ENTERPRISE CORP. AND SUBSIDIARIES

### Notes to the Consolidated Financial Statements

(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

|                                                                       | <u>June 30, 2026</u>       | <u>Dec. 31, 2025</u>    | <u>June 30, 2025</u>    |
|-----------------------------------------------------------------------|----------------------------|-------------------------|-------------------------|
| Cash                                                                  | \$ 678                     | 626                     | 496                     |
| Demand deposits                                                       | 1,353,560                  | 655,099                 | 757,497                 |
| Time deposits                                                         | <u>261,170</u>             | <u>513,619</u>          | <u>583,523</u>          |
| Cash and cash equivalents in the consolidated statement of cash flows | <u><u>\$ 1,615,408</u></u> | <u><u>1,169,344</u></u> | <u><u>1,341,516</u></u> |

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

(Continued)

# 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:

|                                                                                        | <u>June 30, 2026</u>     | <u>Dec. 31, 2025</u>  | <u>June 30, 2025</u>  |
|----------------------------------------------------------------------------------------|--------------------------|-----------------------|-----------------------|
| Current financial asset mandatorily measured at fair value through profit or loss:     |                          |                       |                       |
| Non-hedging derivative financial instruments                                           |                          |                       |                       |
| Metal futures                                                                          | \$ 1,185                 | -                     | 14                    |
| Non-derivative financial assets                                                        |                          |                       |                       |
| Stocks listed on domestic markets                                                      | <u>261,899</u>           | <u>334,532</u>        | <u>269,002</u>        |
|                                                                                        | <u>263,084</u>           | <u>334,532</u>        | <u>269,016</u>        |
| Non-current financial asset mandatorily measured at fair value through profit or loss: |                          |                       |                       |
| Non-derivative financial assets                                                        |                          |                       |                       |
| Unlisted stocks                                                                        | <u>7,635</u>             | <u>9,779</u>          | <u>28,933</u>         |
| Total                                                                                  | <u><u>\$ 270,719</u></u> | <u><u>344,311</u></u> | <u><u>297,949</u></u> |
| Held-for-trading current financial liabilities:                                        |                          |                       |                       |
| Non-hedging derivative financial instruments                                           |                          |                       |                       |
| Metal futures                                                                          | <u><u>\$ -</u></u>       | <u><u>11,315</u></u>  | <u><u>2,166</u></u>   |

Please refer to note 6(u) 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

| <u>June 30, 2026</u>      |                                        |                        |                        |                       |
|---------------------------|----------------------------------------|------------------------|------------------------|-----------------------|
|                           | <u>The name of the futures company</u> | <u>Quantity</u>        | <u>Contract amount</u> | <u>Maturity dates</u> |
| Sell copper futures       | Yuanta Futures Co., Ltd.               | 9 ports (225 kilolbs)  | USD 1,376              | 2026.09.30            |
| Sell Micro Silver futures | Capital Futures Corp.                  | 4 ports (4,000 ounces) | USD 322                | 2026.09.28            |
| Sell copper futures       | Capital Futures Corp.                  | 5 ports (125 tonnes)   | USD 1,657              | 2026.07.20            |

(Continued)

# JIIN YEEH DING ENTERPRISE CORP. AND SUBSIDIARIES

## Notes to the Consolidated Financial Statements

| December 31, 2025   |                                    |                        |                 |                |
|---------------------|------------------------------------|------------------------|-----------------|----------------|
|                     | The name of the<br>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     |
| June 30, 2025       |                                    |                        |                 |                |
|                     | The name of the<br>futures company | Quantity               | Contract amount | Maturity dates |
| Sell copper futures | Yuanta Futures Co., Ltd.           | 15 ports (375 kilolbs) | USD 1,882       | 2025.09.30     |
| Buy gold futures    | Yuanta Futures Co., Ltd.           | 2 ports (200 ounces)   | USD 661         | 2025.09.30     |
| Sell copper futures | Fubon Futures Co., Ltd.            | 2 ports (50 kilolbs)   | USD 250         | 2025.09.30     |
| Sell copper futures | Capital Futures Corp.              | 5 ports (125 kilolbs)  | USD 625         | 2025.09.30     |

### (iii) Collateral

As of June 30, 2026, December 31 and June 30, 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

|                                                         | June 30, 2026     | Dec. 31, 2025  | June 30, 2025  |
|---------------------------------------------------------|-------------------|----------------|----------------|
| Notes receivable from operating activities              | \$ -              | -              | 4              |
| Trade receivable — at amortized cost                    | 228,395           | 126,409        | 88,746         |
| Trade receivable — at fair value through profit or loss | 320,946           | 137,916        | 136,007        |
|                                                         | <u>\$ 549,341</u> | <u>264,325</u> | <u>224,757</u> |

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:

|                             | June 30, 2026            |                               |                             |
|-----------------------------|--------------------------|-------------------------------|-----------------------------|
|                             | Gross carrying<br>amount | Weighted-average<br>loss rate | Loss allowance<br>provision |
| Current                     | \$ 219,168               | 0%                            | -                           |
| 1 to 60 days past due       | 8,728                    | 0%                            | -                           |
| 60 to 180 days past due     | 499                      | 0%                            | -                           |
| 180 to 240 days past due    | -                        | 0%                            | -                           |
| 240 to 365 days past due    | -                        | 0%                            | -                           |
| More than 365 days past due | -                        | 100%                          | -                           |
|                             | <u>\$ 228,395</u>        |                               | <u>-</u>                    |

(Continued)

**JIN YEEH DING ENTERPRISE CORP. AND SUBSIDIARIES**

**Notes to the Consolidated Financial Statements**

|                             | <b>December 31, 2025</b>         |                                       |                                     |
|-----------------------------|----------------------------------|---------------------------------------|-------------------------------------|
|                             | <b>Gross carrying<br/>amount</b> | <b>Weighted-average<br/>loss rate</b> | <b>Loss allowance<br/>provision</b> |
| 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%                                  | -                                   |
|                             | <b><u>\$ 126,409</u></b>         |                                       | <b><u>-</u></b>                     |

  

|                             | <b>June 30, 2025</b>             |                                       |                                     |
|-----------------------------|----------------------------------|---------------------------------------|-------------------------------------|
|                             | <b>Gross carrying<br/>amount</b> | <b>Weighted-average<br/>loss rate</b> | <b>Loss allowance<br/>provision</b> |
| Current                     | \$ 78,321                        | 0%                                    | -                                   |
| 1 to 60 days past due       | 10,395                           | 0%                                    | -                                   |
| 60 to 180 days past due     | 34                               | 0%                                    | -                                   |
| 180 to 240 days past due    | -                                | 0%                                    | -                                   |
| 240 to 365 days past due    | -                                | 0%                                    | -                                   |
| More than 365 days past due | -                                | 100%                                  | -                                   |
|                             | <b><u>\$ 88,750</u></b>          |                                       | <b><u>-</u></b>                     |

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

|                                         | <b>For the six months ended June 30</b> |                 |
|-----------------------------------------|-----------------------------------------|-----------------|
|                                         | <b>2026</b>                             | <b>2025</b>     |
| Ending balance (i.e. beginning balance) | <b><u>\$ -</u></b>                      | <b><u>-</u></b> |

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 June 30, 2026, December 31 and June 30, 2025, the Group did not provide any above financial asset as pledge, guarantee, or restriction.

(Continued)

# JIIN YEEH DING ENTERPRISE CORP. AND SUBSIDIARIES

## Notes to the Consolidated Financial Statements

### (d) Other receivables

|                        | <u>June 30, 2026</u> | <u>Dec. 31, 2025</u> | <u>June 30, 2025</u> |
|------------------------|----------------------|----------------------|----------------------|
| Tax refund receivables | \$ 22,106            | 34,301               | 29,040               |
| Others                 | 28,532               | 42                   | 7,666                |
|                        | <u>\$ 50,638</u>     | <u>34,343</u>        | <u>36,706</u>        |

### (e) Inventories

|                         | <u>June 30, 2026</u> | <u>Dec. 31, 2025</u> | <u>June 30, 2025</u> |
|-------------------------|----------------------|----------------------|----------------------|
| Finished goods          | \$ 708,701           | 760,542              | 559,149              |
| Work in progress        | 180,997              | 273,142              | 362,882              |
| Raw materials           | 25,526               | 26,903               | 24,700               |
| Merchandise inventories | 13,740               | 3,869                | 5,277                |
|                         | <u>\$ 928,964</u>    | <u>1,064,456</u>     | <u>952,008</u>       |

|                                                      | <u>For the three months ended</u><br><u>June 30</u> |               | <u>For the six months ended June</u><br><u>30</u> |                |
|------------------------------------------------------|-----------------------------------------------------|---------------|---------------------------------------------------|----------------|
|                                                      | <u>2026</u>                                         | <u>2025</u>   | <u>2026</u>                                       | <u>2025</u>    |
| Gain on reversal of inventory<br>(loss on valuation) | <u>\$ 7,494</u>                                     | <u>20,205</u> | <u>56</u>                                         | <u>(2,209)</u> |

As of June 30, 2026, December 31 and June 30, 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:

|                                                                  | <u>June 30, 2026</u>              | <u>Dec. 31, 2025</u>            | <u>June 30, 2025</u> |
|------------------------------------------------------------------|-----------------------------------|---------------------------------|----------------------|
| Carrying amount of individually insignificant associates' equity | <u>\$ 9,600</u>                   | <u>8,988</u>                    | <u>10,547</u>        |
|                                                                  |                                   |                                 |                      |
|                                                                  | <b>For the three months ended</b> | <b>For the six months ended</b> |                      |
|                                                                  | <b>June 30</b>                    | <b>June 30</b>                  |                      |
|                                                                  | <u>2026</u>                       | <u>2025</u>                     | <u>2026</u>          |
|                                                                  |                                   |                                 | <u>2025</u>          |
| Attributable to the Group:                                       |                                   |                                 |                      |
| Loss                                                             | \$ (698)                          | (767)                           | (1,439)              |
| Other comprehensive income                                       | -                                 | -                               | -                    |
| Total comprehensive income (loss)                                | <u>\$ (698)</u>                   | <u>(767)</u>                    | <u>(1,439)</u>       |

(Continued)

# JIIN YEEH DING ENTERPRISE CORP. AND SUBSIDIARIES

## Notes to the Consolidated Financial Statements

### (ii) Collateral

As of June 30, 2026, December 31 and June 30, 2025, the Group did not provide any investment accounted for using equity method as collaterals for its loans.

### (g) Property, plant and equipment

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

|                                                | Land              | Land improvements | 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                 | 23,410                   | 23,410           | 23,314                                     | 1,241,074        |
| Additions                                      | 70,822            | 762               | 64,857                     | 11,376                  | 5,745                    | 5,745            | 44,680                                     | 206,450          |
| Disposal and retirement                        | -                 | -                 | (57,146)                   | (5,096)                 | (10,180)                 | (9,918)          | -                                          | (82,340)         |
| Transfer from prepaid equipment funds          | -                 | -                 | -                          | 1,649                   | -                        | -                | -                                          | 1,649            |
| Transferred from construction in progress      | -                 | -                 | 575                        | -                       | -                        | -                | (575)                                      | -                |
| Effect of movements in exchange rates          | (4,324)           | -                 | 580                        | 195                     | (12)                     | 41               | (1,681)                                    | (5,201)          |
| Balance on June 30, 2026                       | <u>\$ 508,804</u> | <u>762</u>        | <u>499,767</u>             | <u>218,847</u>          | <u>48,436</u>            | <u>19,278</u>    | <u>65,738</u>                              | <u>1,361,632</u> |
| Balance on January 1, 2025                     | \$ 313,674        | -                 | 252,550                    | 97,119                  | 97,119                   | 17,390           | 241,479                                    | 970,241          |
| Additions                                      | 117,736           | -                 | 2,585                      | 2,395                   | 2,395                    | 1,893            | 28,296                                     | 155,864          |
| Disposal and retirement                        | -                 | -                 | (3,417)                    | (2,448)                 | -                        | (588)            | -                                          | (6,453)          |
| Transfer from prepaid land and equipment funds | 4,771             | -                 | -                          | 6,432                   | -                        | -                | -                                          | 11,203           |
| Effect of movements in exchange rates          | (6,073)           | -                 | (2,633)                    | (957)                   | (596)                    | (364)            | -                                          | (10,623)         |
| Balance on June 30, 2025                       | <u>\$ 430,108</u> | <u>-</u>          | <u>249,085</u>             | <u>102,541</u>          | <u>50,392</u>            | <u>18,331</u>    | <u>269,775</u>                             | <u>1,120,232</u> |
| Depreciation and impairments loss:             |                   |                   |                            |                         |                          |                  |                                            |                  |
| Balance on January 1, 2026                     | \$ -              | -                 | 92,296                     | 22,583                  | 30,276                   | 9,323            | -                                          | 154,478          |
| Depreciation                                   | -                 | 18                | 9,978                      | 17,884                  | 4,174                    | 2,179            | -                                          | 34,233           |
| Disposal and retirement                        | -                 | -                 | (22,800)                   | (2,666)                 | (10,180)                 | (6,869)          | -                                          | (42,515)         |
| Effect of movements in exchange rates          | -                 | -                 | 50                         | 28                      | 8                        | 6                | -                                          | 92               |
| Balance on June 30, 2026                       | <u>\$ -</u>       | <u>18</u>         | <u>79,524</u>              | <u>37,829</u>           | <u>24,278</u>            | <u>4,639</u>     | <u>-</u>                                   | <u>146,288</u>   |
| Balance on January 1, 2025                     | \$ -              | -                 | 82,983                     | 14,498                  | 24,013                   | 7,290            | -                                          | 128,784          |
| Additions                                      | -                 | -                 | 4,571                      | 4,688                   | 5,091                    | 1,533            | -                                          | 15,883           |
| Disposal and retirement                        | -                 | -                 | (3,417)                    | (2,448)                 | -                        | (588)            | -                                          | (6,453)          |
| Effect of movements in exchange rates          | -                 | -                 | (1,038)                    | (270)                   | (106)                    | (275)            | -                                          | (1,689)          |
| Balance on June 30, 2025                       | <u>\$ -</u>       | <u>-</u>          | <u>83,099</u>              | <u>16,468</u>           | <u>28,998</u>            | <u>7,960</u>     | <u>-</u>                                   | <u>136,525</u>   |
| Carrying amounts:                              |                   |                   |                            |                         |                          |                  |                                            |                  |
| Balance on January 1, 2026                     | <u>\$ 442,306</u> | <u>-</u>          | <u>398,605</u>             | <u>188,140</u>          | <u>20,144</u>            | <u>14,087</u>    | <u>23,314</u>                              | <u>1,086,596</u> |
| Balance on June 30, 2026                       | <u>\$ 508,804</u> | <u>744</u>        | <u>420,243</u>             | <u>181,018</u>          | <u>24,158</u>            | <u>14,639</u>    | <u>65,738</u>                              | <u>1,215,344</u> |

(Continued)

# JIIN YEEH DING ENTERPRISE CORP. AND SUBSIDIARIES

## Notes to the Consolidated Financial Statements

|                            |                   |          |                |               |               |               |                |                |
|----------------------------|-------------------|----------|----------------|---------------|---------------|---------------|----------------|----------------|
| Balance on January 1, 2025 | <u>\$ 313,674</u> | <u>-</u> | <u>169,567</u> | <u>82,621</u> | <u>24,016</u> | <u>10,100</u> | <u>241,479</u> | <u>841,457</u> |
| Balance on June 30, 2025   | <u>\$ 430,108</u> | <u>-</u> | <u>165,986</u> | <u>86,073</u> | <u>21,394</u> | <u>10,371</u> | <u>269,775</u> | <u>983,707</u> |

As of June 30, 2026, December 31 and June 30, 2025, the property, plant and equipment of the Group were provided as collaterals. Please refer to note 8 for details.

### (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        |
| Additions                             | 704               | -                        | 2,580           | 3,284          |
| Effect of movements in exchange rates | (1,133)           | 149                      | -               | (984)          |
| Balance at June 30, 2026              | <u>\$ 207,143</u> | <u>26,298</u>            | <u>20,843</u>   | <u>254,284</u> |
| Balance at January 1, 2025            | \$ 215,448        | 66,505                   | 8,439           | 290,392        |
| Additions                             | -                 | 26,478                   | 4,748           | 31,226         |
| Reductions                            | -                 | (64,407)                 | -               | (64,407)       |
| Effect of movements in exchange rates | (21,644)          | (4,408)                  | -               | (26,052)       |
| Balance at June 30, 2025              | <u>\$ 193,804</u> | <u>24,168</u>            | <u>13,187</u>   | <u>231,159</u> |
| Depreciation:                         |                   |                          |                 |                |
| Balance at January 1, 2026            | \$ 52,172         | 5,993                    | 5,887           | 64,052         |
| Depreciation                          | 4,201             | 3,270                    | 2,932           | 10,403         |
| Effect of movements in exchange rates | (1,882)           | 51                       | -               | (1,831)        |
| Balance at June 30, 2026              | <u>\$ 54,491</u>  | <u>9,314</u>             | <u>8,819</u>    | <u>72,624</u>  |
| Balance at January 1, 2025            | \$ 45,521         | 59,827                   | 1,551           | 106,899        |
| Depreciation                          | 4,216             | 6,679                    | 1,689           | 12,584         |
| Reductions                            | -                 | (61,860)                 | -               | (61,860)       |
| Effect of movements in exchange rates | (4,833)           | (2,129)                  | -               | (6,962)        |
| Balance at June 30, 2025              | <u>\$ 44,904</u>  | <u>2,517</u>             | <u>3,240</u>    | <u>50,661</u>  |
| Carrying amount:                      |                   |                          |                 |                |
| Balance at January 1, 2026            | <u>\$ 155,400</u> | <u>20,156</u>            | <u>12,376</u>   | <u>187,932</u> |
| Balance at June 30, 2026              | <u>\$ 152,652</u> | <u>16,984</u>            | <u>12,024</u>   | <u>181,660</u> |
| Balance at January 1, 2025            | <u>\$ 169,927</u> | <u>6,678</u>             | <u>6,888</u>    | <u>183,493</u> |
| Balance at June 30, 2025              | <u>\$ 148,900</u> | <u>21,651</u>            | <u>9,947</u>    | <u>180,498</u> |

### (i) Other financial assets

|                     | June 30, 2026     | Dec. 31, 2025  | June 30, 2025  |
|---------------------|-------------------|----------------|----------------|
| Restricted deposits | \$ 56,469         | 12,600         | 51,600         |
| Refundable deposits | 103,353           | 106,759        | 94,326         |
| Futures deposits    | 50,050            | 39,561         | 32,659         |
|                     | <u>\$ 209,872</u> | <u>158,920</u> | <u>178,585</u> |

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# JIIN YEEH DING ENTERPRISE CORP. AND SUBSIDIARIES

## Notes to the Consolidated Financial Statements

|             | <u>June 30, 2026</u>     | <u>Dec. 31, 2025</u>  | <u>June 30, 2025</u>  |
|-------------|--------------------------|-----------------------|-----------------------|
| Current     | \$ 136,227               | 107,787               | 107,720               |
| Non-current | <u>73,645</u>            | <u>51,133</u>         | <u>70,865</u>         |
|             | <u><b>\$ 209,872</b></u> | <u><b>158,920</b></u> | <u><b>178,585</b></u> |

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

|                           | <u>June 30, 2026</u>    | <u>Dec. 31, 2025</u>  | <u>June 30, 2025</u>  |
|---------------------------|-------------------------|-----------------------|-----------------------|
| Advance payment           | \$ 5,610                | 62,864                | 38,449                |
| Deferred tax assets       | 13,605                  | 6,571                 | 1,799                 |
| Prepayments for equipment | 11,790                  | 1,648                 | 71,229                |
| Overpaid sales tax        | 3,679                   | 5,145                 | 6,484                 |
| Others                    | <u>12,100</u>           | <u>74,307</u>         | <u>22,610</u>         |
|                           | <u><b>\$ 46,784</b></u> | <u><b>150,535</b></u> | <u><b>140,571</b></u> |
| Current                   | \$ 18,670               | 139,599               | 65,152                |
| Non-current               | <u>28,114</u>           | <u>10,936</u>         | <u>72,419</u>         |
|                           | <u><b>\$ 46,784</b></u> | <u><b>150,535</b></u> | <u><b>140,571</b></u> |

(k) Short-term loans

|                        | <u>June 30, 2026</u> | <u>Dec. 31, 2025</u> | <u>June 30, 2025</u> |
|------------------------|----------------------|----------------------|----------------------|
| Credit loans           | <u>\$ 50,000</u>     | <u>-</u>             | <u>197,221</u>       |
| Unused credit line     | <u>\$ 1,199,883</u>  | <u>1,079,887</u>     | <u>870,179</u>       |
| Range of interest rate | <u>2.145%</u>        | <u>-</u>             | <u>2.088%~2.61%</u>  |

(l) Long-term borrowing

Long-term borrowing of the Group was as follows:

|                                   | <u>June 30, 2026</u>    | <u>Dec. 31, 2025</u> | <u>June 30, 2025</u> |
|-----------------------------------|-------------------------|----------------------|----------------------|
| Unsecured bank loans              | \$ 14,700               | 26,800               | 30,632               |
| Secured bank loans                | -                       | 100,700              | 100,700              |
| Less: portion due within one year | <u>-</u>                | <u>(100,700)</u>     | <u>(129,032)</u>     |
| Total                             | <u><b>\$ 14,700</b></u> | <u><b>26,800</b></u> | <u><b>2,300</b></u>  |
| Unused long-term credit lines     | <u>\$ 26,331</u>        | <u>43,420</u>        | <u>77,011</u>        |
| Range of interest rate            | <u>2.59%</u>            | <u>1.275%~2.59%</u>  | <u>1.125%~2.59%</u>  |

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

(Continued)

**JIIN YEEH DING ENTERPRISE CORP. AND SUBSIDIARIES**

**Notes to the Consolidated Financial Statements**

(m) Other payables

|                               | <u>June 30, 2026</u> | <u>Dec. 31, 2025</u> | <u>June 30, 2025</u> |
|-------------------------------|----------------------|----------------------|----------------------|
| Fees payable                  | \$ 38,655            | 22,802               | 36,146               |
| Bonus payable                 | 49,664               | 66,070               | 27,708               |
| Payable employee compensation | 100,936              | 54,894               | 55,633               |
| Payable director remuneration | 29,362               | 16,460               | 14,893               |
| Equipment payable             | 4,393                | 4,300                | 23,812               |
| Dividends payable             | 365,284              | 42                   | 240,333              |
| Others                        | -                    | 274                  | 308                  |
|                               | <u>\$ 588,294</u>    | <u>164,842</u>       | <u>398,833</u>       |

(n) Lease liabilities

The lease liabilities of the Group were as follows:

|                              | <u>June 30, 2026</u> | <u>Dec. 31, 2025</u> | <u>June 30, 2025</u> |
|------------------------------|----------------------|----------------------|----------------------|
| Current                      | <u>\$ 14,796</u>     | <u>13,788</u>        | <u>11,658</u>        |
| Non-current financial assets | <u>\$ 35,666</u>     | <u>40,422</u>        | <u>42,224</u>        |

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

The amounts recognized in profit or loss was as follows:

|                                                                                                  | <u>For the three months ended</u> |             | <u>For the six months ended</u> |             |
|--------------------------------------------------------------------------------------------------|-----------------------------------|-------------|---------------------------------|-------------|
|                                                                                                  | <u>June 30</u>                    |             | <u>June 30</u>                  |             |
|                                                                                                  | <u>2026</u>                       | <u>2025</u> | <u>2026</u>                     | <u>2025</u> |
| Interest on lease liabilities                                                                    | <u>\$ 248</u>                     | <u>271</u>  | <u>499</u>                      | <u>536</u>  |
| Expenses relating to short-term leases                                                           | <u>\$ 96</u>                      | <u>-</u>    | <u>355</u>                      | <u>31</u>   |
| Expenses relating to leases of low-value assets, excluding short-term leases of low-value assets | <u>\$ 69</u>                      | <u>55</u>   | <u>137</u>                      | <u>121</u>  |

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

|                               | <u>For the six months ended June 30</u> |              |
|-------------------------------|-----------------------------------------|--------------|
|                               | <u>2026</u>                             | <u>2025</u>  |
| Total cash outflow for leases | <u>\$ 8,121</u>                         | <u>9,944</u> |

(Continued)

# JIIN YEEH DING ENTERPRISE CORP. AND SUBSIDIARIES

## Notes to the Consolidated Financial Statements

### (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.

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 |              | For the six months ended |              |
|----------------------------|----------------------------|--------------|--------------------------|--------------|
|                            | June 30                    |              | June 30                  |              |
|                            | 2026                       | 2025         | 2026                     | 2025         |
| Defined contribution plans | <u>\$ 1,666</u>            | <u>1,452</u> | <u>3,267</u>             | <u>2,829</u> |

### (p) Income tax

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

|                    | For the three months ended |               | For the six months ended |               |
|--------------------|----------------------------|---------------|--------------------------|---------------|
|                    | June 30                    |               | June 30                  |               |
|                    | 2026                       | 2025          | 2026                     | 2025          |
| Income tax expense | <u>\$ 55,110</u>           | <u>29,834</u> | <u>118,440</u>           | <u>57,421</u> |

(ii) The Group has no income tax directly recognized in equity or other comprehensive income for the three months and six months ended June 30, 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.

(Continued)

## JIIN YEEH DING ENTERPRISE CORP. AND SUBSIDIARIES

### Notes to the Consolidated Financial Statements

#### (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 six months ended June 30, 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:

|                                                                                      | <u>June 30, 2026</u>     | <u>Dec. 31, 2025</u>  | <u>June 30, 2025</u>  |
|--------------------------------------------------------------------------------------|--------------------------|-----------------------|-----------------------|
| Share premium                                                                        | \$ 781,987               | 810,822               | 810,822               |
| Changes in equity of associates and joint ventures accounted for using equity method | 2,051                    | -                     | -                     |
| Changes in ownership interests in subsidiaries                                       | 4,812                    | -                     | -                     |
| Employee share options                                                               | 161                      | 161                   | 161                   |
| Others                                                                               | 193                      | 193                   | 193                   |
|                                                                                      | <u><u>\$ 789,204</u></u> | <u><u>811,176</u></u> | <u><u>811,176</u></u> |

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.

(Continued)

## JIIN YEEH DING ENTERPRISE CORP. AND SUBSIDIARIES

### Notes to the Consolidated Financial Statements

#### 1) Legal reserve

If the Company does not have losses, the shareholders' meeting may resolve to distribute legal reserve in the form of new shares or cash. However, the distribution shall be restricted to the legal reserve in excess of 25% of the paid-in capital.

#### 2) Special reserve

Pursuant to Jiin-Guan-Zheng-Fa No. 1010012865 Letter of the FSC, when the Company distributes distributable earnings, it shall set aside a special reserve from the earnings of the current period and undistributed earnings from the previous period for the net deductions in other shareholders' equity that occurred in the current year. The special reserve from undistributed earnings of the previous period shall not be distributed for the net deductions in other shareholders' equity accumulated in the previous period. If there is a subsequent reversal in the deductions in other shareholders' equity, the reversed portion of the surplus may be distributed.

#### 3) Earnings distribution

Earnings distribution for 2025 and 2024 was decided by the resolution adopted, at the general meeting of shareholders held on June 12, 2026 and June 18, 2025, respectively. 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                                            | <u>\$ 3.50</u>   | <u>336,406</u> | <u>2.50</u>      | <u>240,290</u> |

#### (iii) Non-controlling interests

|                                                                       | June 30, 2026     | June 30, 2025 |
|-----------------------------------------------------------------------|-------------------|---------------|
| Balance on January 1                                                  | \$ 97,664         | -             |
| Changes in ownership interests in subsidiaries                        | 139,659           | 100,288       |
| Loss attributable to non-controlling interests                        | (2,204)           | (1,446)       |
| Others comprehensive income attributable to non-controlling interests |                   |               |
| Exchange differences on translation of foreign financial statements   | (4,491)           | (7,713)       |
| Balance on June 30                                                    | <u>\$ 230,628</u> | <u>91,129</u> |

(Continued)

# JIIN YEEH DING ENTERPRISE CORP. AND SUBSIDIARIES

## Notes to the Consolidated Financial Statements

### (r) Earnings per share

The calculation of basic earnings per share and diluted earnings per share is as follows:

|                                                                                                                                             | For the three months ended<br>June 30 |                | For the six months ended June<br>30 |                |
|---------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------|----------------|-------------------------------------|----------------|
|                                                                                                                                             | 2026                                  | 2025           | 2026                                | 2025           |
| <b>Basic earnings per share</b>                                                                                                             |                                       |                |                                     |                |
| Net profit attributable to ordinary equity holders of the Company                                                                           | <u>\$ 220,311</u>                     | <u>146,177</u> | <u>495,740</u>                      | <u>263,444</u> |
| Weighted average number of ordinary shares outstanding (thousand shares)                                                                    | <u>96,116</u>                         | <u>96,116</u>  | <u>96,116</u>                       | <u>96,116</u>  |
| <b>Diluted earnings per share</b>                                                                                                           |                                       |                |                                     |                |
| Net profit attributable to ordinary equity holders of the Company (diluted)                                                                 | <u>\$ 220,311</u>                     | <u>146,177</u> | <u>495,740</u>                      | <u>263,444</u> |
| Weighted average number of ordinary shares outstanding (thousand shares)                                                                    | 96,116                                | 96,116         | 96,116                              | 96,116         |
| Impact of employees' remuneration                                                                                                           | <u>164</u>                            | <u>184</u>     | <u>547</u>                          | <u>519</u>     |
| Weighted average number of common shares outstanding (after adjusting for the impact of dilutive potential common shares) (thousand shares) | <u>96,280</u>                         | <u>96,300</u>  | <u>96,663</u>                       | <u>96,635</u>  |

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.

### (s) Revenue from contracts with customers

#### (i) Disaggregation of revenue

|                                     | For the three months<br>ended June 30 |                  | For the six months<br>ended June 30 |                  |
|-------------------------------------|---------------------------------------|------------------|-------------------------------------|------------------|
| <u>Primary geographical markets</u> | 2026                                  | 2025             | 2026                                | 2025             |
| China                               | \$ 285,370                            | 404,434          | 594,527                             | 642,893          |
| Taiwan                              | 498,937                               | 457,952          | 877,165                             | 961,891          |
| Northeast Asia                      | 449,781                               | 239,602          | 919,912                             | 429,033          |
| Europe                              | 214,995                               | 74,843           | 500,617                             | 173,610          |
| Southeast Asia                      | 144,774                               | 56,927           | 295,990                             | 106,603          |
| Americas                            | <u>102,883</u>                        | <u>67,842</u>    | <u>161,479</u>                      | <u>93,208</u>    |
|                                     | <u>\$ 1,696,740</u>                   | <u>1,301,600</u> | <u>3,349,690</u>                    | <u>2,407,238</u> |

(Continued)

# JIIN YEEH DING ENTERPRISE CORP. AND SUBSIDIARIES

## Notes to the Consolidated Financial Statements

| Major products/services lines | For the three months<br>ended June 30 |                         | For the six months<br>ended June 30 |                         |
|-------------------------------|---------------------------------------|-------------------------|-------------------------------------|-------------------------|
|                               | 2026                                  | 2025                    | 2026                                | 2025                    |
| Gold                          | \$ 333,217                            | 540,643                 | 806,911                             | 936,193                 |
| Copper                        | 998,250                               | 528,121                 | 1,806,721                           | 1,060,099               |
| Other                         | <u>365,273</u>                        | <u>232,836</u>          | <u>736,058</u>                      | <u>410,946</u>          |
|                               | <u><b>\$ 1,696,740</b></u>            | <u><b>1,301,600</b></u> | <u><b>3,349,690</b></u>             | <u><b>2,407,238</b></u> |

(ii) Contract balances

|                   | June 30, 2026            | Dec. 31, 2025         | June 30, 2025         |
|-------------------|--------------------------|-----------------------|-----------------------|
| Note receivables  | \$ -                     | -                     | 4                     |
| Trade receivables | <u>549,341</u>           | <u>264,325</u>        | <u>224,753</u>        |
| Total             | <u><b>\$ 549,341</b></u> | <u><b>264,325</b></u> | <u><b>224,757</b></u> |

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, a ratio of 6% to 15% shall be allocated as employee compensation, of which no less than 50% shall be distributed to non-managerial employees; in addition, a ratio of not more than 5% may be allocated as director remuneration. Provisions 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.

For the three months and six months ended June 30, 2026 and 2025, the Company estimated its employees' remuneration (including grassroots employees' remuneration) amounting to \$17,673 thousand, \$12,927 thousand, \$38,706 thousand and \$23,201 thousand, respectively, and directors' remuneration amounting to \$5,891 thousand, \$3,708 thousand, \$12,902 thousand and \$6,785 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.

(Continued)

# JIIN YEEH DING ENTERPRISE CORP. AND SUBSIDIARIES

## Notes to the Consolidated Financial Statements

### (u) Non-operating income and expenses

#### (i) Other income

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

|                      | For the three months<br>ended June 30 |              | For the six months<br>ended June 30 |              |
|----------------------|---------------------------------------|--------------|-------------------------------------|--------------|
|                      | 2026                                  | 2025         | 2026                                | 2025         |
| Rent income          | \$ 724                                | 773          | 1,428                               | 1,504        |
| Dividend income      | 8,924                                 | 359          | 8,924                               | 359          |
| Other income, others | 332                                   | 4,132        | 627                                 | 6,661        |
|                      | <u>\$ 9,980</u>                       | <u>5,264</u> | <u>10,979</u>                       | <u>8,524</u> |

#### (ii) Other gains and losses

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

|                                                                                           | For the three months<br>ended June 30 |                 | For the six months<br>ended June 30 |                |
|-------------------------------------------------------------------------------------------|---------------------------------------|-----------------|-------------------------------------|----------------|
|                                                                                           | 2026                                  | 2025            | 2026                                | 2025           |
| Losses on disposals of property, plant and equipment                                      | \$ (39,825)                           | -               | (39,825)                            | -              |
| Foreign exchange net (losses) gains                                                       | (3,160)                               | (25,575)        | 13,122                              | (9,623)        |
| Net gains (losses) on financial assets (liabilities) at fair value through profit or loss | (15,928)                              | 6,504           | (87,624)                            | (20,028)       |
| Other gains and losses                                                                    | (33,023)                              | (779)           | (33,023)                            | 22,876         |
|                                                                                           | <u>\$ (91,936)</u>                    | <u>(19,850)</u> | <u>(147,350)</u>                    | <u>(6,775)</u> |

#### (iii) Finance costs

The details of finance costs were as follows:

|                  | For the three months<br>ended June 30 |              | For the six months<br>ended June 30 |              |
|------------------|---------------------------------------|--------------|-------------------------------------|--------------|
|                  | 2026                                  | 2025         | 2026                                | 2025         |
| Interest expense | <u>\$ 622</u>                         | <u>2,215</u> | <u>1,532</u>                        | <u>2,749</u> |

#### (iv) Interest income

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

|                                    | For the three months<br>ended June 30 |              | For the six months<br>ended June 30 |               |
|------------------------------------|---------------------------------------|--------------|-------------------------------------|---------------|
|                                    | 2026                                  | 2025         | 2026                                | 2025          |
| Interest income from bank deposits | \$ 5,187                              | 5,923        | 8,326                               | 9,983         |
| Other interest income              | 19                                    | 18           | 39                                  | 31            |
|                                    | <u>\$ 5,206</u>                       | <u>5,941</u> | <u>8,365</u>                        | <u>10,014</u> |

(Continued)

# JIIN YEEH DING ENTERPRISE CORP. AND SUBSIDIARIES

## Notes to the Consolidated Financial Statements

### (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<br>cash flows | Within 1 year  | 1-2 years     | 2-5 years     | Over<br>5 years |
|--------------------------------------|---------------------------|----------------|---------------|---------------|-----------------|
| <b>June 30, 2026</b>                 |                           |                |               |               |                 |
| Non-derivative financial liabilities |                           |                |               |               |                 |
| Liabilities without interest         | \$ 275,383                | 275,383        | -             | -             | -               |
| Leased liabilities                   | 54,184                    | 15,637         | 12,855        | 12,432        | 13,260          |
| Floating-rate instruments            | 15,101                    | 15,101         | -             | -             | -               |
| Fixed-rate instruments               | 50,003                    | 50,003         | -             | -             | -               |
|                                      | <b>\$ 394,671</b>         | <b>356,124</b> | <b>12,855</b> | <b>12,432</b> | <b>13,260</b>   |
| <b>December 31, 2025</b>             |                           |                |               |               |                 |
| 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         | -             | -             | -               |
|                                      | <b>\$ 469,343</b>         | <b>398,566</b> | <b>40,163</b> | <b>16,360</b> | <b>14,254</b>   |
|                                      | Contractual<br>cash flows | Within 1 year  | 1-2 years     | 2-5 years     | Over<br>5 years |
| <b>June 30, 2025</b>                 |                           |                |               |               |                 |
| Non-derivative financial liabilities |                           |                |               |               |                 |
| Liabilities without interest         | \$ 220,847                | 220,847        | -             | -             | -               |
| Leased liabilities                   | 58,310                    | 12,579         | 12,069        | 18,535        | 15,127          |
| Floating-rate instruments            | 132,814                   | 130,499        | 2,315         | -             | -               |
| Fixed-rate instruments               | 198,392                   | 198,392        | -             | -             | -               |
| Derivative financial liabilities     |                           |                |               |               |                 |
| Outflow                              | 2,166                     | 2,166          | -             | -             | -               |
|                                      | <b>\$ 612,529</b>         | <b>564,483</b> | <b>14,384</b> | <b>18,535</b> | <b>15,127</b>   |

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

(Continued)

**JIN YEEH DING ENTERPRISE CORP. AND SUBSIDIARIES**  
**Notes to the Consolidated Financial Statements**

(ii) Market risk

1) Foreign exchange risk

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

| (in thousands)               | June 30, 2026    |               |         | December 31, 2025 |               |         | June 30, 2025    |               |         |
|------------------------------|------------------|---------------|---------|-------------------|---------------|---------|------------------|---------------|---------|
|                              | Foreign currency | Exchange rate | TWD     | Foreign currency  | Exchange rate | TWD     | Foreign currency | Exchange rate | TWD     |
| <u>Financial assets</u>      |                  |               |         |                   |               |         |                  |               |         |
| <u>Monetary items</u>        |                  |               |         |                   |               |         |                  |               |         |
| USD                          | \$ 15,970        | 31.85         | 508,645 | 17,189            | 31.43         | 540,250 | 14,468           | 29.30         | 423,912 |
| JPY                          | 1,119,856        | 0.20          | 223,971 | 571,528           | 0.20          | 114,306 | 481,791          | 0.20          | 96,358  |
| CNY                          | 6,678            | 4.69          | 31,320  | 7,090             | 4.50          | 31,905  | 10,839           | 4.09          | 44,332  |
| EUR                          | 6,559            | 36.29         | 238,026 | 1,025             | 36.90         | 37,823  | 2,053            | 34.35         | 70,521  |
| <u>Financial liabilities</u> |                  |               |         |                   |               |         |                  |               |         |
| <u>Monetary items</u>        |                  |               |         |                   |               |         |                  |               |         |
| USD                          | 817              | 31.85         | 26,021  | 590               | 31.43         | 18,544  | 179              | 29.30         | 5,245   |

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, for the six months ended June 30, 2026 and 2025, would change the net profit after tax by \$9,759 thousand and \$6,299 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 gains (losses) on monetary items is disclosed by total amount. For the three months and six months ended June 30, 2026 and 2025, foreign exchange gains (losses) (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 six months ended June 30, 2026 and 2025 by \$10,686 thousand and \$10,015 thousand, respectively.

(Continued)

# JIIN YEEH DING ENTERPRISE CORP. AND SUBSIDIARIES

## Notes to the Consolidated Financial Statements

### (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:

| <b>June 30, 2026</b>                                                                  |                    |                   |                 |                |                 |
|---------------------------------------------------------------------------------------|--------------------|-------------------|-----------------|----------------|-----------------|
|                                                                                       | <b>Book Value</b>  | <b>Fair Value</b> |                 |                | <b>Total</b>    |
|                                                                                       |                    | <b>Level 1</b>    | <b>Level 2</b>  | <b>Level 3</b> |                 |
| Financial assets at fair value through profit or loss                                 |                    |                   |                 |                |                 |
| Derivative financial instruments – current                                            | \$ 1,185           | -                 | 1,185           | -              | 1,185           |
| Current financial asset mandatorily measured at fair value through profit or loss     | 261,899            | 261,899           | -               | -              | 261,899         |
| Trade receivable— at fair value through profit or loss                                | 320,946            | -                 | -               | 320,946        | 320,946         |
| Non-current financial asset mandatorily measured at fair value through profit or loss | <u>7,635</u>       | <u>-</u>          | <u>-</u>        | <u>7,635</u>   | <u>7,635</u>    |
| Subtotal                                                                              | <u>\$ 591,665</u>  | <u>261,899</u>    | <u>1,185</u>    | <u>328,581</u> | <u>591,665</u>  |
| <b>December 31, 2025</b>                                                              |                    |                   |                 |                |                 |
|                                                                                       | <b>Book Value</b>  | <b>Fair Value</b> |                 |                | <b>Total</b>    |
|                                                                                       |                    | <b>Level 1</b>    | <b>Level 2</b>  | <b>Level 3</b> |                 |
| 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 | <u>9,779</u>       | <u>-</u>          | <u>-</u>        | <u>9,779</u>   | <u>9,779</u>    |
| Subtotal                                                                              | <u>\$ 482,227</u>  | <u>334,532</u>    | <u>-</u>        | <u>147,695</u> | <u>482,227</u>  |
| Financial liabilities at fair value through profit or loss                            |                    |                   |                 |                |                 |
| Derivative financial instruments – current                                            | <u>\$ (11,315)</u> | <u>-</u>          | <u>(11,315)</u> | <u>-</u>       | <u>(11,315)</u> |

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# JIIN YEEH DING ENTERPRISE CORP. AND SUBSIDIARIES

## Notes to the Consolidated Financial Statements

|                                                                                       | June 30, 2025     |                |                |                |                |
|---------------------------------------------------------------------------------------|-------------------|----------------|----------------|----------------|----------------|
|                                                                                       | Book Value        | Level 1        | Level 2        | Level 3        | Total          |
| Financial assets at fair value through profit or loss                                 |                   |                |                |                |                |
| Derivative financial instruments – current                                            | \$ 14             | -              | 14             | -              | 14             |
| Current financial asset mandatorily measured at fair value through profit or loss     | 269,002           | 269,002        | -              | -              | 269,002        |
| Trade receivable – at fair value through profit or loss                               | 136,007           | -              | -              | 136,007        | 136,007        |
| Non-current financial asset mandatorily measured at fair value through profit or loss | 28,933            | -              | -              | 28,933         | 28,933         |
| Subtotal                                                                              | <u>\$ 433,956</u> | <u>269,002</u> | <u>14</u>      | <u>164,940</u> | <u>433,956</u> |
| Financial liabilities at fair value through profit or loss                            |                   |                |                |                |                |
| Derivative financial instruments – current                                            | <u>\$ (2,166)</u> | <u>-</u>       | <u>(2,166)</u> | <u>-</u>       | <u>(2,166)</u> |

### 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 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.

(Continued)

# JIIN YEEH DING ENTERPRISE CORP. AND SUBSIDIARIES

## Notes to the Consolidated Financial Statements

### 3) Reconciliation of Level 3 fair values

|                                    | <b>At fair value through profit<br/>or loss</b>                                         |
|------------------------------------|-----------------------------------------------------------------------------------------|
|                                    | <b>Non-derivative mandatorily<br/>measured at fair value<br/>through profit or loss</b> |
| Opening balance at January 1, 2026 | \$ 147,695                                                                              |
| Total gains and losses recognized  |                                                                                         |
| In profit or loss                  | 1,363,399                                                                               |
| Disposal                           | (1,182,513)                                                                             |
| Ending Balance at June 30, 2026    | <b>\$ 328,581</b>                                                                       |
| Opening balance at January 1, 2025 | \$ 152,664                                                                              |
| Total gains and losses recognized  |                                                                                         |
| In profit or loss                  | 928,849                                                                                 |
| Disposal                           | (916,573)                                                                               |
| Ending Balance at June 30, 2025    | <b>\$ 164,940</b>                                                                       |

For the six months ended June 30, 2026 and 2025, total gains and losses that were included in “operating revenues” and “other gains and losses” were as follows:

|                                                                 | <b>For the three months<br/>ended June 30</b> |                | <b>For the six months<br/>ended June 30</b> |                |
|-----------------------------------------------------------------|-----------------------------------------------|----------------|---------------------------------------------|----------------|
|                                                                 | <b>2026</b>                                   | <b>2025</b>    | <b>2026</b>                                 | <b>2025</b>    |
| Total gains and losses recognized                               |                                               |                |                                             |                |
| In profit or loss, and presented in<br>“operating revenues”     | \$ 635,435                                    | 561,153        | 1,366,910                                   | 929,932        |
| In profit or loss, and presented in<br>“other gains and losses” | (10,328)                                      | (7,708)        | (3,511)                                     | (1,083)        |
|                                                                 | <b>\$ 625,107</b>                             | <b>553,445</b> | <b>1,363,399</b>                            | <b>928,849</b> |

### 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.

(Continued)

# JIIN YEEH DING ENTERPRISE CORP. AND SUBSIDIARIES

## Notes to the Consolidated Financial Statements

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 (1.91-2.17、2.18-2.25 and 2.31-2.45 respectively, on June 30, 2026、December 31, and June 30, 2025)        | · The higher the multiplier is, the higher the fair value will be.                       |
|                                                                                                                |                            | · Price-to-Earning Ratio (15.25-15.66、16.40-18.08 and 16.19-20.06 respectively, on June 30, 2026、December 31, and June 30, 2025)    | The higher the Price-to-Earning Ratio is, the higher the fair value will be.             |
|                                                                                                                |                            | · Price Book ratio (2.55-2.97、2.77-3.21 and 2.82-3.56 respectively, on June 30, 2026、December 31, and June 30, 2025)                | The higher the Price-Book ratio is, the higher the fair value will be.                   |
|                                                                                                                |                            | · Lack-of-Marketability discount rate (15.7%、15.6% and 12.64%-15.60% respectively, on June 30, 2026、December 31, and June 30, 2025) | 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)

# JIIN YEEH DING ENTERPRISE CORP. AND SUBSIDIARIES

## Notes to the Consolidated Financial Statements

|                                                       |                                             |                 | Profit or loss |             | Other comprehensive income |             |
|-------------------------------------------------------|---------------------------------------------|-----------------|----------------|-------------|----------------------------|-------------|
|                                                       | Input                                       | Move up or down | Favorable      | Unfavorable | Favorable                  | Unfavorable |
| June 30, 2026                                         |                                             |                 |                |             |                            |             |
| Financial assets at fair value through profit or loss |                                             |                 |                |             |                            |             |
| Equity investments without active market              | Company value multiplier/PE ratio/ PB ratio | 1%              | 77             | (77)        | -                          | -           |
|                                                       | Discount rate                               | 1%              | 91             | (91)        | -                          | -           |
| Trade receivable                                      | Market price of goods                       | 1%              | 3,209          | (3,209)     |                            |             |
| December 31, 2025                                     |                                             |                 |                |             |                            |             |
| 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)     |                            |             |
| June 30, 2025                                         |                                             |                 |                |             |                            |             |
| Financial assets at fair value through profit or loss |                                             |                 |                |             |                            |             |
| Equity investments without active market              | Company value multiplier/PE ratio/ PB ratio | 1%              | 289            | (289)       | -                          | -           |
|                                                       | Discount rate                               | 1%              | 343            | (343)       | -                          | -           |
| Trade receivable                                      | Market price of goods                       | 1%              | 1,360          | (1,360)     |                            |             |

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 six months ended June 30, 2026 and 2025, the Group's investing and financing activities which did not affect the current cash flow were as follows:

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# JIIN YEEH DING ENTERPRISE CORP. AND SUBSIDIARIES

## Notes to the Consolidated Financial Statements

- (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:

|                                                                     |                    |                 | Non cash changes                |                                 |                  |
|---------------------------------------------------------------------|--------------------|-----------------|---------------------------------|---------------------------------|------------------|
|                                                                     | January 1,<br>2026 | Cash flows      | Foreign<br>exchange<br>movement | changes in<br>lease<br>payments | June 30,<br>2026 |
| Long-term borrowing<br>(Including maturities<br>less than one year) | \$ 127,500         | (112,800)       | -                               | -                               | 14,700           |
| Short term borrowing                                                | -                  | 50,000          | -                               | -                               | 50,000           |
| Lease liabilities (current<br>and non-current)                      | 54,210             | (7,130)         | 98                              | 3,284                           | 50,462           |
| Total liabilities from<br>financing activities                      | <u>\$ 181,710</u>  | <u>(69,930)</u> | <u>98</u>                       | <u>3,284</u>                    | <u>115,162</u>   |
|                                                                     |                    |                 | Non cash changes                |                                 |                  |
|                                                                     | January 1,<br>2025 | Cash flows      | Foreign<br>exchange<br>movement | changes in<br>lease<br>payments | June 30,<br>2025 |
| Long-term borrowing<br>(Including maturities<br>less than one year) | \$ 163,676         | (32,344)        | -                               | -                               | 131,332          |
| Short term borrowing                                                | 60,000             | 137,221         | -                               | -                               | 197,221          |
| Lease liabilities (current<br>and non-current)                      | 36,827             | (9,256)         | (2,293)                         | 28,604                          | 53,882           |
| Total liabilities from<br>financing activities                      | <u>\$ 260,503</u>  | <u>95,621</u>   | <u>(2,293)</u>                  | <u>28,604</u>                   | <u>382,435</u>   |

### (7) Related-party transactions:

- (a) Names and relationship with related parties

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

| Name of related party                             | Relationship with the Group                      |
|---------------------------------------------------|--------------------------------------------------|
| Yeesh 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         |
| Yuanlong Investment Co., Ltd.                     | Substantial related party of the Company         |
| Bionew USA Corporation                            | Substantial related party of the Company         |
| Shu Sheng Industry, LLC                           | Substantial related party of the Company         |

(Continued)

# JIIN YEEH DING ENTERPRISE CORP. AND SUBSIDIARIES

## Notes to the Consolidated Financial Statements

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.

### (b) Significant transactions with related parties

#### (i) Operating Revenues

|                                                       | Operating Revenues                 |            |                                  |            | Trade Receivables |               |               |
|-------------------------------------------------------|------------------------------------|------------|----------------------------------|------------|-------------------|---------------|---------------|
|                                                       | For the three months ended June 30 |            | For the six months ended June 30 |            | Jun. 30, 2026     | Dec. 31, 2025 | Jun. 30, 2025 |
|                                                       | 2026                               | 2025       | 2026                             | 2025       |                   |               |               |
| Director, Key management personnel and their children | \$ 39                              | -          | 63                               | 314        | -                 | -             | -             |
| Associate                                             | -                                  | -          | 117                              | -          | -                 | -             | -             |
| Substantial related party                             | <u>140,251</u>                     | <u>162</u> | <u>140,370</u>                   | <u>312</u> | <u>8,881</u>      | <u>-</u>      | <u>-</u>      |
|                                                       | <u>\$ 140,390</u>                  | <u>162</u> | <u>140,550</u>                   | <u>626</u> | <u>8,881</u>      | <u>-</u>      | <u>-</u>      |

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

#### (ii) Payables to related parties

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

| Assets name    | Pledged items                             | June 30, 2026 | December 31, 2025 | June 30, 2025     |
|----------------|-------------------------------------------|---------------|-------------------|-------------------|
| Other payables | The Director and President of the Company | <u>\$ -</u>   | <u><b>317</b></u> | <u><b>287</b></u> |

#### (iii) Leases

- 1) 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 six months ended June 30, 2026 and 2025, the Group recognized the amount of \$3 thousand, \$3 thousand, \$6 thousand and \$7 thousand as interest expense, respectively. As of June 30, 2026, December 31 and June 30, 2025, the balance of lease liabilities amounted to \$799509 thousand, \$878509 thousand and \$957 thousand, respectively.
- 2) The Group leases a portion of its plant to Da Fu Environmental Protection Technology Co., Ltd. (or appropriate registered English name) and collects rent with reference to market rental rates in neighboring areas. For the three months ended June 30, 2026 and 2025, and the six months ended June 30, 2026 and 2025, rental income recognized was \$509 thousand, \$509 thousand, \$1,018 thousand, and \$994 thousand, respectively.

(Continued)

# JIIN YEEH DING ENTERPRISE CORP. AND SUBSIDIARIES

## Notes to the Consolidated Financial Statements

### (c) Key management personnel transactions

#### (i) Key management personnel remuneration

|                              | For the three months ended June 30 |               | For the six months ended June 30 |               |
|------------------------------|------------------------------------|---------------|----------------------------------|---------------|
|                              | 2026                               | 2025          | 2026                             | 2025          |
| Short-term employee benefits | \$ 29,554                          | 13,563        | 47,646                           | 22,357        |
| Termination benefits         | 155                                | 155           | 309                              | 256           |
| Total                        | <u>\$ 29,709</u>                   | <u>13,718</u> | <u>47,955</u>                    | <u>22,613</u> |

The above amount does not include vehicle and seat rental fees. As of June 30, 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                                    | June 30, 2026     | December 31, 2025 | June 30, 2025  |
|--------------------------------|--------------------------------------------------|-------------------|-------------------|----------------|
| Other current financial assets | Customs duties and purchase guarantees           | \$ 56,469         | 12,600            | 12,600         |
| Other current financial assets | Performance guarantee for contract manufacturing | 49,369            | -                 | 39,000         |
| Other current financial assets | Futures margin                                   | 50,050            | 39,561            | 32,659         |
| Land                           | Long-term borrowing                              | -                 | 92,404            | 92,404         |
|                                |                                                  | <u>\$ 154,888</u> | <u>144,565</u>    | <u>176,663</u> |

### (9) Commitments and contingencies:

#### (a) Material unrecognized contractual commitments:

|                          | June 30, 2026   | Dec. 31, 2025 | June 30, 2025 |
|--------------------------|-----------------|---------------|---------------|
| Acquisition of equipment | <u>\$ 7,729</u> | <u>7,729</u>  | <u>22,179</u> |

The Group is building a solar photovoltaic system, and the total contract price for this equipment project is approximately \$77,293 thousand. As of June 30, 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 June 30, 2026, December 31 and June 30, 2025, amounted to \$196,330 thousand, \$33,900 thousand, and \$178,300 thousand, respectively.

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**JIIN YEEH DING ENTERPRISE CORP. AND SUBSIDIARIES**  
**Notes to the Consolidated Financial Statements**

**(10) Losses Due to Major Disasters: None**

**(11) Subsequent Events: None**

**(12) Other:**

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

| By function                | For the three months ended June 30, 2026 |                       |                       | For the three months ended June 30, 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 |
| <b>By item</b>             |                                          |                       |                       |                                          |                       |                       |
| Employee benefits expense  |                                          |                       |                       |                                          |                       |                       |
| Salary                     | 40,079                                   | 36,399                | 76,478                | 25,972                                   | 42,407                | 68,379                |
| Labor and health insurance | 1,833                                    | 1,704                 | 3,537                 | 1,665                                    | 1,379                 | 3,044                 |
| Pension                    | 934                                      | 732                   | 1,666                 | 732                                      | 720                   | 1,452                 |
| Others                     | 1,631                                    | 1,303                 | 2,934                 | 1,186                                    | 1,165                 | 2,351                 |
| Remuneration of Directors  | -                                        | 7,043                 | 7,043                 | -                                        | 4,728                 | 4,728                 |
| Depreciation               | 16,454                                   | 6,138                 | 22,592                | 11,501                                   | 1,805                 | 13,306                |
| Amortization               | -                                        | 121                   | 121                   | -                                        | 109                   | 109                   |

| By function                | For the six months ended June 30, 2026 |                       |                       | For the six months ended June 30, 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 |
| <b>By item</b>             |                                        |                       |                       |                                        |                       |                       |
| Employee benefits expense  |                                        |                       |                       |                                        |                       |                       |
| Salary                     | 85,223                                 | 92,888                | 178,111               | 46,187                                 | 79,985                | 126,172               |
| Labor and health insurance | 3,601                                  | 4,211                 | 7,812                 | 3,260                                  | 3,760                 | 7,020                 |
| Pension                    | 1,761                                  | 1,506                 | 3,267                 | 1,383                                  | 1,446                 | 2,829                 |
| Others                     | 3,326                                  | 3,078                 | 6,404                 | 2,029                                  | 1,915                 | 3,944                 |
| Remuneration of directors  | -                                      | 16,097                | 16,097                | -                                      | 8,864                 | 8,864                 |
| Depreciation               | 32,871                                 | 11,765                | 44,636                | 25,040                                 | 3,427                 | 28,467                |
| Amortization               | -                                      | 242                   | 242                   | -                                      | 233                   | 233                   |

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

(Continued)

## JIIN YEEH DING ENTERPRISE CORP. AND SUBSIDIARIES

### Notes to the Consolidated Financial Statements

#### (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 six months ended June 30, 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                             | 1,131,807                                                                     | 191,100 (USD 6,000)                                               | 191,100 (USD 6,000)                                         | -                                     | -                                                         | 5.07%                                                                                                       | 1,886,345                                     | Y                                                                               | N                                                                               | N                                                                                 |
| 0   | The Company       | New Yuan Rui Recycling Technology Co., Ltd.           | 2                             | 1,131,807                                                                     | 222,950 (USD 7,000)                                               | 31,850 (USD 1,000)                                          | -                                     | -                                                         | 0.84%                                                                                                       | 1,886,345                                     | Y                                                                               | N                                                                               | N                                                                                 |
| 0   | The Company       | Hung Wei Development Co., Ltd.                        | 2                             | 1,131,807                                                                     | 65,000                                                            | 64,920                                                      | 14,700                                | -                                                         | 1.72%                                                                                                       | 1,886,345                                     | Y                                                                               | N                                                                               | N                                                                                 |
| 0   | The Company       | JYD PREMIUM MATERIALS TECHNOLOGY (THAILAND) CO., LTD. | 2                             | 1,131,807                                                                     | 144,615 (THB 150,000)                                             | 144,615 (THB 150,000)                                       | -                                     | -                                                         | 3.83%                                                                                                       | 1,886,345                                     | Y                                                                               | N                                                                               | N                                                                                 |

Note 1: The numbers filled in as follows:

- 0 represents the Company.
- 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:

- Having business relationship.
- The borrower has short-term financial necessities.
- The endorser /guarantor parent company directly and indirectly holds more than 50 % of voting shares of the endorser /guarantor subsidiary.
- The endorser /guarantor company and the endorsed/guaranteed party both be held more than 90% by the parent company.
- Company that is mutually protected under contractual requirements based on the needs of the contractor.
- Company that is endorsed by its shareholders in accordance with its shareholding ratio because of the joint investment relationship.
- 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 June 30, 2026 is USD/NTD: 31.85 : THB/NTD:0.9641)

##### (iii) Securities held as of June 30, 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                    | 218,197        | 3.21%                       | 218,197    |      |
| The Company                    | Foxtron Vehicle Technologies Co., Ltd. | -                         | Current financial assets at fair value through other comprehensive income     | 500                      | 16,475         | 0.03%                       | 16,475     |      |
| Hung Wei Development Co., Ltd. | Zung Fu Co., Ltd.                      | -                         | Non-current financial assets at fair value through other comprehensive income | 113                      | 4,524          | 0.29%                       | 4,524      |      |
| Hung Wei Development Co., Ltd. | GOTRUSTID Holding Inc.                 | -                         | Non-current financial assets at fair value through other comprehensive income | 300                      | 3,111          | 0.97%                       | 3,111      |      |
| JYD Artemis RE, Inc.           | JP Morgan Ultra Short Income ETF       | -                         | Non-current financial assets at fair value through other comprehensive income | 2,177                    | 3,507          | %                           | 3,507      |      |

**JIIN YEEH DING ENTERPRISE CORP. AND SUBSIDIARIES**

**Notes to the Consolidated Financial Statements**

| 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 |      |
| JYD Artemis RE, Inc. | JP Morgan Short Duration Bond Fund Class R6            | -                         | Non-current financial assets at fair value through other comprehensive income | 9,473                    | 3,262          | - %                         | 3,262      |      |
| JYD Artemis RE, Inc. | PIMCO Enhanced Duration Bond Fund Class R6             | -                         | Non-current financial assets at fair value through other comprehensive income | 814                      | 2,614          | - %                         | 2,614      |      |
| JYD Artemis RE, Inc. | Vanguard Fixed Income Secs Fd Ultra Short Term Bond Fd | -                         | Non-current financial assets at fair value through other comprehensive income | 4,057                    | 2,590          | - %                         | 2,590      |      |
| JYD Artemis RE, Inc. | Lord Abbett Invt Tr Ultra Short Bd Fd Cl F3            | -                         | Non-current financial assets at fair value through other comprehensive income | 7,566                    | 2,412          | - %                         | 2,412      |      |
| JYD Artemis RE, Inc. | PGIM ETF Trust PGIM Ultra Short Bond ETF               | -                         | Non-current financial assets at fair value through other comprehensive income | 1,309                    | 2,066          | - %                         | 2,066      |      |
| JYD Artemis RE, Inc. | BBH Limited Duration Fund Class I                      | -                         | Non-current financial assets at fair value through other comprehensive income | 5,800                    | 1,932          | - %                         | 1,932      |      |
| JYD Artemis RE, Inc. | Putnam Ultra Short Duration Income Fd Cl R6            | -                         | Non-current financial assets at fair value through other comprehensive income | 5,316                    | 1,714          | - %                         | 1,714      |      |
| JYD Artemis RE, Inc. | JPMorgan Limited Duration Bond ETF                     | -                         | Non-current financial assets at fair value through other comprehensive income | 990                      | 1,646          | - %                         | 1,646      |      |
| JYD Artemis RE, Inc. | Vanguard Short Term Treasury ETF                       | -                         | Non-current financial assets at fair value through other comprehensive income | 611                      | 1,132          | - %                         | 1,132      |      |
| JYD Artemis RE, Inc. | Baird Fds Inc Ultra Short Bd Fd Instl Cl               | -                         | Non-current financial assets at fair value through other comprehensive income | 3,351                    | 1,079          | - %                         | 1,079      |      |
| JYD Artemis RE, Inc. | Vanguard Ultra Short Bond ETF                          | -                         | Non-current financial assets at fair value through other comprehensive income | 634                      | 1,005          | - %                         | 1,005      |      |
| JYD Artemis RE, Inc. | Lord Abbett Invt Tr Short Duration Income Fd Cl F3     | -                         | Non-current financial assets at fair value through other comprehensive income | 6,610                    | 808            | - %                         | 808        |      |
| JYD Artemis RE, Inc. | SPDR Series Trust Short Term Corporate Bond ETF        | -                         | Non-current financial assets at fair value through other comprehensive income | 776                      | 742            | - %                         | 742        |      |
| JYD Artemis RE, Inc. | Federated HRMS Ultra Short Bd Cl R6                    | -                         | Non-current financial assets at fair value through other comprehensive income | 1,840                    | 544            | - %                         | 544        |      |
| JYD Artemis RE, Inc. | JPMorgan Trust II US Govt Money Mkt Fd Cap Cl          | -                         | Non-current financial assets at fair value through other comprehensive income | 5,470                    | 174            | - %                         | 174        |      |

- (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

## JIIN YEEH DING ENTERPRISE CORP. AND SUBSIDIARIES

### Notes to the Consolidated Financial Statements

(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 revenues        | 2,207  | Mainly for month-end settlement, payment within 25th of the next month              | 0.07%                                                      |
| 0   | The Company                     | Grand Tone Enterprise Co., Limited                   | 1                      | Operating cost            | 48,249 | Mainly for month-end settlement, payment received within 25th day of the next month | 1.44%                                                      |
| 0   | The Company                     | Grand Tone Enterprise Co., Limited                   | 1                      | Trade receivable          | 2,317  | Mainly for month-end settlement, payment within 25th of the next month              | 0.05%                                                      |
| 0   | The Company                     | Grand Tone Enterprise Co., Limited                   | 1                      | Trade payable             | 1,597  | Mainly for month-end settlement, payment within 25th of the next month              | 0.03%                                                      |
| 0   | The Company                     | Jiin Yeeh Ding (H.K.) Enterprises Limited            | 1                      | Operating revenues        | 10,319 | Mainly for month-end settlement, payment received within 25th day of the next month | 0.31%                                                      |
| 0   | The Company                     | Jiin Yeeh Ding (H.K.) Enterprises Limited            | 1                      | Purchases                 | 15,465 | Mainly for month-end settlement, payment within 25th of the next month              | 0.46%                                                      |
| 0   | The Company                     | Jiin Yeeh Ding (H.K.) Enterprises Limited            | 1                      | Other income              | 5,631  | Mainly for payment received within 7 days after the invoice date                    | 0.17%                                                      |
| 0   | The Company                     | Jyd Remium Materials Technology (Thailand) Co., Ltd. | 1                      | Other income              | 1,849  | Mainly for payment received within 30 days after the invoice date                   | 0.06%                                                      |
| 2   | Grand Tone Enterprise Co., Ltd. | Jiin Yeeh Ding (H.K.) Enterprises Limited            | 3                      | Purchases                 | 3,796  | Mainly for month-end settlement, payment within 25th of the next month              | 0.11%                                                      |
| 1   | Grand Tone Enterprise Co., Ltd. | Jiin Yeeh Ding (H.K.) Enterprises Limited            | 3                      | Other income              | 1,697  | 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 six months ended June 30, 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 June 30, 2026 |                         |                | Net income (losses) of investee | Share of profits/losses of investee | Note         |
|----------------------|-------------------------------------------------------|-----------|----------------------------------------------|----------------------------|-------------------|-----------------------------|-------------------------|----------------|---------------------------------|-------------------------------------|--------------|
|                      |                                                       |           |                                              | June 30, 2026              | December 31, 2025 | Shares (thousands)          | Percentage of ownership | Carrying value |                                 |                                     |              |
| The Company          | GOLD FINANCE LIMITED                                  | Samoa     | Investment                                   | 528,608                    | 622,718           | 4,433                       | 100.00%                 | 170,658        | (3,799)                         | (3,799)                             | Subsidiaries |
| The Company          | Grand Tone Enterprise Co., Limited                    | Taiwan    | Waste removal                                | 145,000                    | 145,000           | -<br>(Note 1)               | 100.00%                 | 165,228        | 9,486                           | 10,121<br>(Note 2)                  | Subsidiaries |
| The Company          | Hung Wei Development Co., Ltd.                        | Taiwan    | Real estate development                      | 100,000                    | 100,000           | 10,000                      | 100.00%                 | 78,683         | 2,825                           | 2,825                               | Subsidiaries |
| The Company          | Su Fong Enterprise Co., Ltd.                          | Taiwan    | Manufacturing of plastic products            | 20,000                     | 20,000            | 2,000                       | 33.33%<br>(Note 3)      | 9,600          | (3,667)                         | (1,439)                             | Associate    |
| The Company          | Jiin Yeeh Ding (H.K.) Enterprises Limited             | Hong Kong | Waste removal                                | 123,181                    | 274,364           | -<br>(Note 1)               | 100.00%                 | 627,673        | 85,468                          | 85,468                              | Subsidiaries |
| The Company          | JYD APOLLO SULOION, INC.                              | America   | Recycling and disposal of waste solar panels | 76,420                     | 63,580            | 2,400                       | 80.00%<br>(Note 4)      | 66,233         | 5,216                           | 3,852                               | Subsidiaries |
| The Company          | JYD Artemis RE, Inc.                                  | America   | Real estate investment                       | 63,980                     | -                 | 400<br>(Note 5)             | 40.00%                  | 63,234         | (1,156)                         | (462)                               | Subsidiaries |
| GOLD FINANCE LIMITED | New Yuan Rui Recycling Technology Co., Limited        | Hong Kong | Trade                                        | -                          | 61,730            | -<br>(Note 1,6)             | 100.00%                 | 4,158          | (1,637)                         | (1,637)                             | Subsidiaries |
| GOLD FINANCE LIMITED | JYD PREMIUM MATERIALS TECHNOLOGY (THAILAND) CO., LTD. | Thailand  | Waste removal                                | 165,181                    | 165,181           | 1,680                       | 56.00%<br>(Note 7)      | 151,678        | (7,011)                         | (4,137)                             | 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.

Note 3: The investee conducted a cash capital increase of \$10,000 thousand during the current period, with May 29, 2026 set as the record date. The Company's shareholding percentage in this associate decreased from 40% to 33.33%.

Note 4: The investee conducted a cash capital increase of US\$1,000 thousand during the current period, with April 9, 2026 set as the record date. As the Company did not participate in the cash capital increase, its shareholding percentage in the company decreased from 100% to 80%.

## JIIN YEEH DING ENTERPRISE CORP. AND SUBSIDIARIES

### Notes to the Consolidated Financial Statements

Note 5: The Company participated in the incorporation of JYD Artemis RE, Inc., with April 8, 2026 set as the capital increase record date, acquiring a 40% equity interest. Since the Company possesses the power to direct relevant activities, it exercises de facto control over the company.

Note 6: 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 US\$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.

Note 7: The investee conducted a cash capital increase of THB30,000 thousand during the current period, with April 1, 2026 set as the record date. As the Company did not participate in the cash capital increase, its shareholding percentage in the company decreased from 62.23% to 56%.

Note 8: The transaction had been eliminated in the consolidated financial statements except Su Fong Enterprise Co., Ltd.

(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 June 30, 2026 (Note 1) | Investment Amounts Authorized by Investment Commission, MOEA (Note 1) | Upper Limit on Investment (Note 2) |
|-----------------------------------------------------------------------|-----------------------------------------------------------------------|------------------------------------|
| 642,510<br>(USD 20,173 thousand)                                      | 645,472<br>(USD 20,266 thousand)                                      | 2,263,614                          |

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 and six months ended June 30, 2026 and 2025, can be referred to in the consolidated income statements for the respective periods. The departmental assets to be reported as of June 30, 2026, and 2025 can be referred to in the consolidated balance sheets for the respective dates.