STOCK CODE:8464

**NIEN MADE ENTERPRISE CO., LTD. AND SUBSIDIARIES**

**CONSOLIDATED FINANCIAL STATEMENTS**

**WITH REVIEW REPORT OF INDEPENDENT AUDITORS**

**FOR THE SIX-MONTH PERIODS ENDED**
**JUNE 30, 2026 AND 2025**

Address: 26F.-1, No. 98, Shizheng N. 7th Rd., Xitun Dist., Taichung City, Taiwan, R.O.C.
Telephone: 886-4-3600-0999

The reader is advised that these consolidated financial statements have been prepared originally in Chinese. In the event of a conflict between these financial statements and the original Chinese version or difference in interpretation between the two versions, the Chinese language financial statements shall prevail.

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# REVIEW REPORT OF INDEPENDENT AUDITORS

English Translation of a Report Originally Issued in Chinese

To NIEN MADE ENTERPRISE CO., LTD.

## Introduction

We have reviewed the accompanying consolidated balance sheets of NIEN MADE ENTERPRISE CO., LTD. (collectively, the "Company") and its subsidiaries as of June 30, 2026 and 2025, and the related consolidated statements of comprehensive income for the three-month and six-month periods ended June 30, 2026 and 2025, and consolidated statements of changes in equity and cash flows for the six-month periods ended June 30, 2026 and 2025, and notes to the consolidated financial statements, including the summary of material accounting policies (together "the consolidated financial statements"). Management is responsible for the preparation and fair presentation of these 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" as endorsed and became effective by Financial Supervisory Commission of the Republic of China. Our responsibility is to express a conclusion on these consolidated financial statements based on our reviews.

## Scope of Review

We conducted our reviews in accordance with the Standard on Review Engagements No. 2410, "Review of Financial Information Performed by the Independent Auditor of the Entity" of the Republic of China. A review of consolidated financial statements consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with the Standards on Auditing of the Republic of China and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.



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**Basis for Conclusion**

Based on our reviews, nothing has come to our attention that causes us to believe that the accompanying consolidated financial statements do not present fairly, in all material respects, the consolidated financial position of the Company and its subsidiaries as of June 30, 2026 and 2025, and their consolidated financial performance for the three-month and six-month periods ended June 30, 2026 and 2025, and cash flows for the six-month periods 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 became effective by Financial Supervisory Commission of the Republic of China.

Ke, Ya Ting
Chen, Ming Hung

Ernst & Young, Taiwan

August 12, 2026

**Notice to Readers**

The accompanying consolidated financial statements are intended only to present the consolidated financial position, results of operations and cash flows in accordance with 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.



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NIEN MADE ENTERPRISE CO., LTD. AND SUBSIDIARIES
CONSOLIDATED BALANCE SHEETS
June 30, 2026, December 31, 2025 and June 30, 2025
(Expressed in Thousands of New Taiwan Dollars)

| | Assets | Notes | June 30, 2026 | | December 31, 2025 | | June 30, 2025 | |
|---|---|---|---|---|---|---|---|---|
| | | | Amount | % | Amount | % | Amount | % |
| | **Current assets** | | | | | | | |
| 1100 | Cash and cash equivalents | 4, 6(1) | $15,808,572 | 40.1 | $16,872,121 | 42.2 | $13,357,536 | 38.8 |
| 1170 | Notes and Accounts receivable, net | 4, 6(2) | 2,204,877 | 5.6 | 3,044,926 | 7.6 | 2,613,544 | 7.6 |
| 1200 | Other receivables | 4 | 150,764 | 0.4 | 168,261 | 0.4 | 145,452 | 0.4 |
| 1220 | Current tax assets | 4 | 144,283 | 0.3 | 129,949 | 0.3 | 223,686 | 0.7 |
| 1310 | Inventories | 4, 6(3) | 3,694,850 | 9.4 | 3,678,076 | 9.2 | 3,608,348 | 10.5 |
| 1410 | Prepayments | 6(4) | 1,753,663 | 4.4 | 1,552,745 | 3.9 | 1,350,899 | 3.9 |
| 1470 | Other current assets | | 71,072 | 0.2 | 57,601 | 0.1 | 84,589 | 0.2 |
| 11xx | **Total current assets** | | 23,828,081 | 60.4 | 25,503,679 | 63.7 | 21,384,054 | 62.1 |
| | **Non-current assets** | | | | | | | |
| 1600 | Property, plant and equipment | 4, 6(5), 7 | 12,365,480 | 31.4 | 11,493,884 | 28.7 | 10,128,617 | 29.4 |
| 1755 | Right-of-use assets | 4, 6(14) | 1,757,314 | 4.4 | 1,745,005 | 4.4 | 1,582,336 | 4.6 |
| 1760 | Investment property | 4 | 10,060 | - | 10,060 | - | 10,060 | - |
| 1780 | Intangible assets | 4 | 263,359 | 0.7 | 249,605 | 0.6 | 207,401 | 0.6 |
| 1840 | Deferred income tax assets | 4 | 383,567 | 1.0 | 366,322 | 0.9 | 562,700 | 1.6 |
| 1900 | Other non-current assets | 6(6) | 818,535 | 2.1 | 656,284 | 1.7 | 582,956 | 1.7 |
| 15xx | **Total non-current assets** | | 15,598,315 | 39.6 | 14,521,160 | 36.3 | 13,074,070 | 37.9 |
| 1xxx | **Total assets** | | $39,426,396 | 100.0 | $40,024,839 | 100.0 | $34,458,124 | 100.0 |

(continued)

NIEN MADE ENTERPRISE CO., LTD. AND SUBSIDIARIES
CONSOLIDATED BALANCE SHEETS (Continued)
June 30, 2026, December 31, 2025 and June 30, 2025
(Expressed in Thousands of New Taiwan Dollars)

| | Liabilities and Equity | Notes | June 30, 2026 | | December 31, 2025 | | June 30, 2025 | |
|---|---|---|---|---|---|---|---|---|
| | | | Amount | % | Amount | % | Amount | % |
| | **Current liabilities** | | | | | | | |
| 2100 | Short-term loans | 4, 6(7) | $603,917 | 1.5 | $571,041 | 1.4 | $397,464 | 1.2 |
| 2120 | Financial liabilities at fair value through profit or loss, current | 4, 6(8) | - | - | - | - | 7,011 | - |
| 2130 | Contract liabilities, current | 6(13) | 903,169 | 2.3 | 810,304 | 2.0 | 733,100 | 2.1 |
| 2170 | Notes and Accounts payable | | 700,841 | 1.8 | 749,392 | 1.9 | 842,675 | 2.4 |
| 2200 | Other payables | 6(9) | 2,719,483 | 6.9 | 2,693,988 | 6.7 | 2,544,784 | 7.4 |
| 2230 | Current income tax liabilities | 4 | 974,642 | 2.5 | 997,731 | 2.5 | 959,412 | 2.8 |
| 2280 | Lease liabilities, current | 4, 6(14) | 126,440 | 0.3 | 125,507 | 0.3 | 105,542 | 0.3 |
| 2322 | Current portion of long-term loans | 4, 6(10) | 9,398 | - | - | - | 9,937 | - |
| 2300 | Other current liabilities | | 156,872 | 0.4 | 196,469 | 0.5 | 208,543 | 0.6 |
| 21xx | **Total current liabilities** | | 6,194,762 | 15.7 | 6,144,432 | 15.3 | 5,808,468 | 16.8 |
| | **Non-current liabilities** | | | | | | | |
| 2540 | Long-term loans | 4, 6(10) | 656,969 | 1.7 | 530,455 | 1.3 | 387,527 | 1.1 |
| 2570 | Deferred income tax liabilities | 4 | 2,822,428 | 7.2 | 2,577,934 | 6.4 | 2,358,328 | 6.8 |
| 2580 | Lease liabilities, non-current | 4, 6(14) | 316,733 | 0.8 | 304,995 | 0.8 | 204,209 | 0.6 |
| 2640 | Net defined benefit obligation, non-current | 4 | 59,136 | 0.1 | 58,396 | 0.2 | 54,091 | 0.2 |
| 25xx | **Total non-current liabilities** | | 3,855,266 | 9.8 | 3,471,780 | 8.7 | 3,004,155 | 8.7 |
| 2xxx | **Total liabilities** | | 10,050,028 | 25.5 | 9,616,212 | 24.0 | 8,812,623 | 25.5 |
| 31xx | **Equity attributable to the parent company** | 6(12) | | | | | | |
| 3100 | Capital | | | | | | | |
| 3110 | Common stock | | 2,930,202 | 7.4 | 2,930,202 | 7.3 | 2,930,202 | 8.5 |
| 3200 | Capital surplus | | 4,572,007 | 11.6 | 4,572,007 | 11.4 | 4,572,007 | 13.3 |
| 3300 | Retained earnings | | | | | | | |
| 3310 | Legal reserve | | 5,368,534 | 13.6 | 4,708,769 | 11.8 | 4,708,769 | 13.7 |
| 3350 | Unappropriated earnings | | 15,094,883 | 38.3 | 17,404,974 | 43.5 | 13,738,142 | 39.9 |
| 3400 | Other components of equity | | | | | | | |
| 3410 | Exchange differences on translation of foreign operations | | 849,177 | 2.2 | 387,984 | 1.0 | (729,983) | (2.1) |
| 36xx | Non-controlling interests | | 561,565 | 1.4 | 404,691 | 1.0 | 426,364 | 1.2 |
| 3xxx | **Total equity** | | 29,376,368 | 74.5 | 30,408,627 | 76.0 | 25,645,501 | 74.5 |
| | **Total liabilities and equity** | | $39,426,396 | 100.0 | $40,024,839 | 100.0 | $34,458,124 | 100.0 |

(The accompanying notes are an integral part of the consolidated financial statements)

NIEN MADE ENTERPRISE CO., LTD. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME
For the three-month and six-month periods ended June 30, 2026 and 2025
(Expressed in Thousands of New Taiwan Dollars, Except for Earnings Per Share)

| | | Notes | Three-month periods ended June 30, | | | | Six-month periods ended June 30, | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | 2026 | | 2025 | | 2026 | | 2025 | |
| | | | Amount | % | Amount | % | Amount | % | Amount | % |
| 4000 | **Operating revenues** | 4, 6(13) | $7,927,516 | 100.0 | $7,707,087 | 100.0 | $15,232,911 | 100.0 | $14,979,866 | 100.0 |
| 5000 | **Operating costs** | 6(15) | (3,174,642) | (40.0) | (3,142,253) | (40.8) | (6,163,498) | (40.5) | (6,181,334) | (41.3) |
| 5900 | **Gross profit** | | 4,752,874 | 60.0 | 4,564,834 | 59.2 | 9,069,413 | 59.5 | 8,798,532 | 58.7 |
| 6000 | Operating expenses | 6(15) | | | | | | | | |
| 6100 | Selling and marketing expenses | | (1,520,059) | (19.2) | (1,296,793) | (16.8) | (2,761,874) | (18.1) | (2,559,206) | (17.1) |
| 6200 | General and administrative expenses | | (1,026,536) | (12.9) | (832,479) | (10.8) | (2,003,234) | (13.1) | (1,683,952) | (11.2) |
| 6300 | Research and development expenses | | (46,052) | (0.6) | (39,590) | (0.5) | (90,706) | (0.6) | (79,714) | (0.5) |
| | Total operating expenses | | (2,592,647) | (32.7) | (2,168,862) | (28.1) | (4,855,814) | (31.8) | (4,322,872) | (28.8) |
| 6900 | **Operating income** | | 2,160,227 | 27.3 | 2,395,972 | 31.1 | 4,213,599 | 27.7 | 4,475,660 | 29.9 |
| 7000 | **Non-operating income and expenses** | 6(16) | | | | | | | | |
| 7100 | Interest income | | 136,499 | 1.7 | 162,868 | 2.1 | 262,974 | 1.7 | 314,840 | 2.1 |
| 7010 | Other income | | 8,708 | 0.1 | 11,334 | 0.1 | 21,276 | 0.1 | 18,303 | 0.1 |
| 7020 | Other gains and losses | | (105,826) | (1.3) | (887,849) | (11.5) | 36,225 | 0.2 | (764,996) | (5.1) |
| 7050 | Finance costs | | (9,262) | (0.1) | (5,197) | - | (17,865) | (0.1) | (10,367) | (0.1) |
| | Total non-operating income and expenses | | 30,119 | 0.4 | (718,844) | (9.3) | 302,610 | 1.9 | (442,220) | (3.0) |
| 7900 | **Income from continuing operations before income tax** | | 2,190,346 | 27.7 | 1,677,128 | 21.8 | 4,516,209 | 29.6 | 4,033,440 | 26.9 |
| 7950 | **Income tax expense** | 4, 6(18) | (704,985) | (8.9) | (460,009) | (6.0) | (1,299,414) | (8.5) | (964,805) | (6.4) |
| 8200 | **Net income** | | 1,485,361 | 18.8 | 1,217,119 | 15.8 | 3,216,795 | 21.1 | 3,068,635 | 20.5 |
| 8300 | **Other comprehensive income (loss)** | 6(17) | | | | | | | | |
| 8360 | **Items that may be reclassified subsequently to profit or loss:** | | | | | | | | | |
| 8361 | Exchange differences on translation of foreign operations | | 171,271 | 2.2 | (1,628,436) | (21.1) | 568,803 | 3.7 | (1,326,258) | (8.9) |
| 8399 | Income tax related to items that may be reclassified subsequently | | (35,197) | (0.5) | 324,682 | 4.2 | (115,176) | (0.7) | 268,262 | 1.8 |
| | **Total other comprehensive income (loss), net of tax** | | 136,074 | 1.7 | (1,303,754) | (16.9) | 453,627 | 3.0 | (1,057,996) | (7.1) |
| 8500 | **Total comprehensive income** | | $1,621,435 | 20.5 | $(86,635) | (1.1) | $3,670,422 | 24.1 | $2,010,639 | 13.4 |
| 8600 | **Net income attributable to:** | | | | | | | | | |
| 8610 | Shareholders of the parent | | $1,390,799 | | $1,152,602 | | $3,037,997 | | $2,930,817 | |
| 8620 | Non-controlling interests | | 94,562 | | 64,517 | | 178,798 | | 137,818 | |
| | | | $1,485,361 | | $1,217,119 | | $3,216,795 | | $3,068,635 | |
| 8700 | **Comprehensive income (loss) attributable to:** | | | | | | | | | |
| 8710 | Shareholders of the parent | | $1,531,742 | | $(147,257) | | $3,499,190 | | $1,856,874 | |
| 8720 | Non-controlling interests | | 89,693 | | 60,622 | | 171,232 | | 153,765 | |
| | | | $1,621,435 | | $(86,635) | | $3,670,422 | | $2,010,639 | |
| | **Earnings per share (NTD)** | 6(19) | | | | | | | | |
| 9750 | Earnings per share-basic | | $4.75 | | $3.93 | | $10.37 | | $10.00 | |
| 9850 | Earnings per share-diluted | | $4.74 | | $3.93 | | $10.35 | | $9.98 | |

(The accompanying notes are an integral part of the consolidated financial statements)

NIEN MADE ENTERPRISE CO., LTD. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY
For the six-month periods ended June 30, 2026 and 2025
(Expressed in Thousands of New Taiwan Dollars)

| | | Equity Attributable to Shareholders of the Parent | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | | | | Retained earnings | | | | |
| | Notes | Common Stock | Capital Surplus | Legal Reserve | Unappropriated Earnings | Exchange Differences on Translation of Foreign Operations | Non-Controlling Interests | Total Equity |
| **Balance as of January 1, 2025** | | $2,930,202 | $4,572,007 | $4,020,600 | $15,744,287 | $343,960 | $469,777 | $28,080,833 |
| Appropriation and distribution of retained earnings, 2024 | 6(12) | | | | | | | |
| Legal reserve | | | | 688,169 | (688,169) | | | - |
| Cash dividends | | | | | (4,248,793) | | | (4,248,793) |
| Net income for the six-month period ended June 30, 2025 | | | | | 2,930,817 | | 137,818 | 3,068,635 |
| Other comprehensive income (loss) for the six-month period ended June 30, 2025, net of income tax | 6(17) | | | | | (1,073,943) | 15,947 | (1,057,996) |
| Total comprehensive income (loss) for the six-month period ended June 30, 2025 | | - | - | - | 2,930,817 | (1,073,943) | 153,765 | 2,010,639 |
| Change in non-controlling interests | 6(12) | | | | | | (197,178) | (197,178) |
| **Balance as of June 30, 2025** | | $2,930,202 | $4,572,007 | $4,708,769 | $13,738,142 | $(729,983) | $426,364 | $25,645,501 |
| **Balance as of January 1, 2026** | | $2,930,202 | $4,572,007 | $4,708,769 | $17,404,974 | $387,984 | $404,691 | $30,408,627 |
| Appropriation and distribution of retained earnings, 2025 | 6(12) | | | | | | | |
| Legal reserve | | | | 659,765 | (659,765) | | | - |
| Cash dividends | | | | | (4,688,323) | | | (4,688,323) |
| Net income for the six-month period ended June 30, 2026 | | | | | 3,037,997 | | 178,798 | 3,216,795 |
| Other comprehensive income (loss) for the six-month period ended June 30, 2026, net of income tax | 6(17) | | | | | 461,193 | (7,566) | 453,627 |
| Total comprehensive income (loss) for the six-month period ended June 30, 2026 | | - | - | - | 3,037,997 | 461,193 | 171,232 | 3,670,422 |
| Change in non-controlling interests | 6(12) | | | | | | (14,358) | (14,358) |
| **Balance as of June 30, 2026** | | $2,930,202 | $4,572,007 | $5,368,534 | $15,094,883 | $849,177 | $561,565 | $29,376,368 |

(The accompanying notes are an integral part of the consolidated financial statements)

NIEN MADE ENTERPRISE CO., LTD. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CASH FLOWS
For the six-month periods ended June 30, 2026 and 2025
(Expressed in Thousands of New Taiwan Dollars)

| | Notes | Six-month periods ended June 30, 2026 | 2025 |
|---|---|---|---|
| **Cash flows from operating activities:** | | | |
| Net income before tax | | $4,516,209 | $4,033,440 |
| Adjustments | | | |
| Adjustments to reconcile profit (loss): | | | |
| Depreciation | | 432,254 | 417,435 |
| Amortization | | 149,099 | 109,982 |
| (Gains) losses of financial liabilities at fair value through profit or loss | | (2,138) | 30,446 |
| Interest expense | | 17,865 | 10,367 |
| Interest income | | (262,974) | (314,840) |
| Gains on disposal of property, plant and equipment, net | | (26,496) | (17,510) |
| Changes in operating assets and liabilities: | | | |
| Financial assets mandatorily measured at fair value through profit or loss | | 2,147 | - |
| Notes and accounts receivable | | 865,867 | 63,029 |
| Other receivables | | 9,528 | 71,124 |
| Inventories | | 49,211 | 59,863 |
| Prepayments | | (234,503) | (47,612) |
| Other current assets | | (39,091) | (69,304) |
| Financial liabilities held for trading | | - | (22,993) |
| Contract liabilities | | 92,865 | (8,952) |
| Notes and accounts payable | | (48,192) | (116,080) |
| Other payables | | 21,547 | (261,339) |
| Other current liabilities | | (39,597) | (11,543) |
| Net defined benefit obligation | | 740 | 203 |
| Cash generated from operations | | 5,504,341 | 3,925,716 |
| Interest received | | 270,943 | 328,337 |
| Interest paid | | (17,045) | (10,355) |
| Income tax paid | | (1,223,815) | (1,462,128) |
| Net cash provided by operating activities | | 4,534,424 | 2,781,570 |
| **Cash flows from investing activities:** | | | |
| Acquisition of property, plant and equipment | | (1,023,280) | (486,059) |
| Proceeds from disposal of property, plant and equipment | | 43,914 | 47,516 |
| Acquisition of intangible assets | | (44,416) | (29,229) |
| (Increase) decrease in refundable deposit | | (2,284) | 2,431 |
| Acquisition of right-of use assets | | (157,435) | (30,582) |
| Increase in other non-current assets | | (12,823) | (19,849) |
| Net cash used in investing activities | | (1,196,324) | (515,772) |
| **Cash flows from financing activities:** | | | |
| Increase in short-term loans | | 46,512 | - |
| Increase in long-term loans | | 151,584 | - |
| Cash dividends | | (4,688,323) | (4,248,793) |
| Repayment of lease principal | | (77,393) | (66,939) |
| Change in non-controlling interests | | - | (176,120) |
| Net cash used in financing activities | | (4,567,620) | (4,491,852) |
| **Effect of exchange rate changes on cash and cash equivalents** | | 165,971 | (273,076) |
| **Net increase (decrease) in cash and cash equivalents** | | (1,063,549) | (2,499,130) |
| **Cash and cash equivalents at beginning of period** | | 16,872,121 | 15,856,666 |
| **Cash and cash equivalents at end of period** | 6(1) | $15,808,572 | $13,357,536 |

(The accompanying notes are an integral part of the consolidated financial statements)

## 1. HISTORY AND ORGANIZATION

Nien Made Enterprise Co., Ltd., (hereinafter referred to as "the Company"), formerly known as Global Viewcomp Co., Ltd., was incorporated on July 26, 2007. On March 1, 2008, the Company completed all mandatory processes to acquire and merge the listed company "Nien Made Enterprise Co. Ltd" (hereinafter referred to as "Former NM"). Former NM was incorporated in 1974, listed on the Taiwan Stock Exchange in 1993 and was mainly engaged in manufacturing and selling of blinds products. In December 2007, the shareholders' meeting of Former NM approved the merger with the Company. After the merger, Former NM was dissolved with the Company remaining as the surviving entity and was subsequently renamed as Nien Made Enterprise Co., Ltd. The Company now manufactures and markets window coverings products, including various types of shutters, blinds, shades, and related components.

In addition to the acquisition of Former NM in 2008, the Company and its subsidiaries also acquired other overseas entities previously not part of Former NM. After these acquisitions, the Company now owns the entire supply chain capabilities of design, manufacturing, branding and distribution channels. These above acquisitions also allowed the Company to own both the ready-made and custom-made businesses.

In August 2014, the Company completed the supplemental public issuance procedure with the approval from the competent authority. The shares of the Company commenced trading on the Emerging Stock Board of the Taipei Exchange in January 2015 and were listed on the Taiwan Stock Exchange (TWSE) on December 22, 2015. The Company's registered office and main business location is 26F.-1, No. 98, Shizheng N. 7th Rd., Xitun Dist., Taichung City, Taiwan (R.O.C.).

## 2. DATE AND PROCEDURES OF AUTHORIZATION OF FINANCIAL STATEMENTS FOR ISSUE

The consolidated financial statements of the Company and its subsidiaries (hereinafter referred to as "the Group") for the six-month periods ended June 30, 2026 and 2025 were authorized for issue in accordance with a resolution of the Board of Directors' meeting on August 12, 2026.

## 3. NEWLY ISSUED AND REVISED STANDARDS AND INTERPRETATIONS

(1) The Group applied for the International Financial Reporting Standards, International Accounting Standards, and Interpretations issued, revised or amended which are recognized by Financial Supervisory Commission ("FSC") and become effective for annual periods beginning on or after January 1, 2026. The initial adoption of these new standards and amendments have no material impact on the Group.

(2) Standards or interpretations issued, revised or amended, by International Accounting Standards Board ("IASB") which have been endorsed by FSC, but not yet adopted by the Group as at the date when the Group's financial statements were authorized for issue are listed below：

| New/Revised or Amended Standards and Interpretations | Effective Date Issued by IASB |
|---|---|
| IFRS 18 "Presentation and Disclosure in Financial Statements" | January 1, 2027 (Note) |
| IFRS 19 Disclosure Initiative – Subsidiaries without Public Accountability: Disclosures | January 1, 2027 |
| Amendments to IAS 21 and IAS 29 – Translation to a Hyperinflationary Presentation Currency | January 1, 2027 |
| Amendments to IAS 28 – Amendments to the Fair Value Option for Investments in Associates and Joint Ventures | January 1, 2027 (Note) |

Note: On 25 September 2025, the FSC announced in a press release that Taiwan will adopt IFRS 18 in 2028. In addition, entities in Taiwan with a need for early adoption may elect to early adopt IFRS 18.

The abovementioned standards, amendments and interpretations have been issued by the IASB, endorsed by the FSC, and are effective for annual reporting periods beginning on or after 1 January 2027. The Group has assessed the potential impact of the IFRS 18 on the presentation and disclosure of the financial statements. The remaining new or amended standards or interpretations have no material impact on the Group.

(3) Standards or interpretations issued, revised or amended, by IASB which have not been endorsed by FSC, and not yet adopted by the Group as at the date when the Group's financial statements were authorized for issue are listed below:

| New/Revised or Amended Standards and Interpretations | Effective Date Issued by IASB |
|---|---|
| IFRS 10 "Consolidated Financial Statements" and IAS 28 "Investments in Associates and Joint Ventures" – Sale or Contribution of Assets between an Investor and its Associate or Joint Ventures | To be determined by IASB |
| IFRS 20 "Regulatory Assets and Regulatory Liabilities" | January 1, 2029 |

The above-mentioned standards and interpretations issued by IASB have not yet been endorsed by FSC, the local effective dates are to be determined by FSC. All the new or amended standards or interpretations have no material impact on the Group.

4. SUMMARY OF MATERIAL ACCOUNTING POLICIES

Unless otherwise stated below, the accounting policies have been applied in the Group's consolidated financial statements herein as those applied in the Group's consolidated financial statements for the year ended December 31, 2025. Please refer to Note 4 of the Group's consolidated financial statements for the year ended December 31, 2025 for details on summary of significant accounting policies.

(1) Statement of compliance

The consolidated financial statements of the Group for the six-month periods ended June 30, 2026 and 2025 have been prepared in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers ("the Regulations") and IAS 34 "Interim Financial Reporting" as endorsed and became effective by the FSC.

(2) Basis of preparation

The consolidated financial statements have been prepared on a historical cost basis, except for financial instruments that have been measured at fair value. The consolidated financial statements are expressed in thousands of New Taiwan Dollars ("NT$") unless otherwise stated.

(3) Basis of consolidation

Preparation principle of consolidated financial statement

The same preparation principles of consolidated financial statements have been applied in the Group's consolidated financial statements herein as those applied in the Group's consolidated financial statements for the year ended December 31, 2025. For the principles of consolidated financial statements, please refer to Note 4(3) of the Group's consolidated financial statements for the year ended December 31, 2025.

The consolidated entities are as follows:

| Investor | Investee | Business nature | Percentage of ownership (%) | | |
|---|---|---|---|---|---|
| | | | Jun. 30, 2026 | Dec. 31, 2025 | Jun. 30, 2025 |
| The Company | Norm Pacific Automation Corp. (Norm Pacific) | Developing, manufacturing, and selling automation products, and trading related components and technology transfer | 66.53% | 66.53% | 66.53% |
| The Company | Nien Made (BVI) Enterprise Co., Ltd. (Nien Made (BVI)) | Holding company | 100.00% | 100.00% | 100.00% |
| The Company | I Yang Enterprises Co., Ltd. (I Yang Co.) | Holding company | 100.00% | 100.00% | 100.00% |
| The Company | Norman International, Inc. (Norman Co.) | Holding company, managing and providing logistics support | 100.00% | 100.00% | 100.00% |
| The Company | Original Source Investments Limited (Original Source) | Holding company | 100.00% | 100.00% | 100.00% |
| The Company | Global Viewcomp (Hong Kong) Company Limited (Global Viewcomp HK) | Holding company | 100.00% | 100.00% | 100.00% |
| The Company | Veneta Blinds Pty Ltd. (Veneta Blinds) | Trading and service in window coverings | 51.08% | 51.08% | 51.08% |
| The Company | Veneta B.V. | Trading and service in window coverings | 51.00% | 51.00% | 51.00% |
| The Company | Norman Japan Limited | Trading and service in window coverings | 100.00% | 100.00% | 100.00% |

| Investor | Investee | Business nature | Percentage of ownership (%) | | |
|---|---|---|---|---|---|
| | | | Jun. 30, 2026 | Dec. 31, 2025 | Jun. 30, 2025 |
| The Company | Norman Australia Pty Ltd. (Norman Australia) | Trading and service in window coverings | 100.00% | 100.00% | 100.00% |
| The Company | Norman Myanmar Service Co. Ltd. (Myanmar Service) | Documentation processing service in window coverings | 100.00% | 100.00% | 100.00% |
| The Company | Norman Myanmar Company Limited (Myanmar Company) | Manufacturing and selling plastic and wood blinds | 100.00% | 100.00% | 100.00% |
| The Company | Santa Fe Shutters Limited (Santa Fe) | Trading and service in window coverings and components | 100.00% | 100.00% | 100.00% |
| The Company | Bay Blinds Limited (Bay Blinds) | Processing, trading and service in window coverings and components | 100.00% | 100.00% | 100.00% |
| The Company | Norman Ghana Company Ltd (Norman Ghana) | Manufacturing and selling window coverings | 100.00% | 100.00% | 100.00% |
| The Company | Norman Vietnam Company Limited (Norman Vietnam) | Manufacturing and selling window coverings | 100.00% | 100.00% | 100.00% |
| The Company | Norman Window Fashions (UK) Ltd (Norman UK) | Trading and service in window coverings | 100.00% (Note) | - | - |
| Norman Co. | International Window Treatments, Inc. (Custom Craft Company) (I.W.T.) | Holding company | 100.00% | 100.00% | 100.00% |

| Investor | Investee | Business nature | Percentage of ownership (%) | | |
|---|---|---|---|---|---|
| | | | Jun. 30, 2026 | Dec. 31, 2025 | Jun. 30, 2025 |
| Norman Co. | Nien Advanced Solutions (Nien Advanced) | Holding company, processing and trading in window coverings and components | 100.00% | 100.00% | 100.00% |
| Norm Pacific | Norm Pacific Technology Ltd. (Norm Pacific Ltd.) | Holding company | 100.00% | 100.00% | 100.00% |
| Nien Made (BVI) | New Legend Enterprises Limited (New Legend) | Holding company and providing logistics services | 100.00% | 100.00% | 100.00% |
| I Yang Co. | Capital Darren Limited (Capital Darren) | Holding company | 100.00% | 100.00% | 100.00% |
| I Yang Co. | San Feng (Cambodia) Company Limited (San Feng) | Manufacturing and selling blinds | 100.00% | 100.00% | 100.00% |
| Original Source | Nien Made (Wulian) Window Fashions Co., Ltd. (Nien Made (Wulian)) | Manufacturing and selling wood blinds and shutter semi-products | 100.00% | 100.00% | 100.00% |
| Global Viewcomp HK | Billion Coins Development Limited (Billion Coins) | Holding company and providing logistics services | 100.00% | 100.00% | 100.00% |
| Veneta B.V. | Veneta ApS | Trading and service in window coverings | 100.00% | 100.00% | 100.00% |
| Veneta B.V. | Veneta HR B.V. | Holding company | 100.00% | 100.00% | 100.00% |
| Veneta B.V. | Veneta Belgium B.V. | Trading and service in window coverings | 100.00% | 100.00% | 100.00% |

| Investor | Investee | Business nature | Percentage of ownership (%) | | |
|---|---|---|---|---|---|
| | | | Jun. 30, 2026 | Dec. 31, 2025 | Jun. 30, 2025 |
| I.W.T. | Richfield Window Coverings, LLC. (Richfield) | Trading in window coverings to large chain stores | 100.00% | 100.00% | 100.00% |
| Nien Advanced | Norman International Florida, LLC. (Norman Florida) | Regional trading and service in window covering | 100.00% | 100.00% | 100.00% |
| Nien Advanced | Norman International Las Vegas, LLC. (Norman Las Vegas) | Regional trading and service in window covering | 100.00% | 100.00% | 100.00% |
| Nien Advanced | Norman International Virginia, LLC. (Norman Virginia) | Regional trading and service in window covering | 100.00% | 100.00% | 100.00% |
| Nien Advanced | Norman International Illinois, LLC. (Norman Illinois) | Regional trading and service in window covering | 100.00% | 100.00% | 100.00% |
| Nien Advanced | Norman International Colorado, LLC. (Norman Colorado) | Regional trading and service in window covering | 100.00% | 100.00% | 100.00% |
| Nien Advanced | Norman International San Jose, LLC. (Norman San Jose) | Regional trading and service in Window covering | 100.00% | 100.00% | 100.00% |
| Nien Advanced | Norman International Dallas, LLC. (Norman Dallas) | Regional trading and service in window covering | 100.00% | 100.00% | 100.00% |
| Nien Advanced | Norman International Arizona, LLC. (Norman Arizona) | Regional trading and service in window covering | 100.00% | 100.00% | 100.00% |

| Investor | Investee | Business nature | Percentage of ownership (%) | | |
|---|---|---|---|---|---|
| | | | Jun. 30, 2026 | Dec. 31, 2025 | Jun. 30, 2025 |
| Nien Advanced | Norman International New Jersey, LLC. (Norman New Jersey) | Regional trading and service in window covering | 100.00% | 100.00% | 100.00% |
| Nien Advanced | Norman International Washington, LLC. (Norman Washington) | Regional trading and service in window covering | 100.00% | 100.00% | 100.00% |
| Nien Advanced | Norman International South Carolina, LLC. (Norman South Carolina) | Regional trading and service in window covering | 100.00% | 100.00% | 100.00% |
| New Legend | Nien Made (Dong Guan) Window Fashions Co., Ltd. (Nien Made (Dong Guan)) | Manufacturing and selling shutters and wood blinds | 100.00% | 100.00% | 100.00% |
| New Legend | Zhao Feng (Dong Guan) Window Fashions Co., Ltd. (Zhao Feng (Dong Guan)) | Manufacturing and selling cellular shades, roman shades and roller shades | 100.00% | 100.00% | 100.00% |
| New Legend | Norman Mexico Company Limited (Norman Mexico) | Manufacturing and selling shutters, cellular shades and plastic blinds | 42.43% | 42.52% | 38.14% |
| New Legend | Proveedora de Carton y Derivados (MEXBOX) | Manufacturing and selling paperboard and cardboard products | 100.00% | 100.00% | 100.00% |
| Norm Pacific Ltd. | E-Shine Technology Ltd. (E-Shine) | Manufacturing and selling dehumidifiers and air purifiers | 100.00% | 100.00% | 100.00% |
| Billion Coins | Dongguan Fanchang Curtain Products Co., Ltd. (Fanchang) | Manufacturing and selling plastic blinds and accessories | 100.00% | 100.00% | 100.00% |

| Investor | Investee | Business nature | Percentage of ownership (%) | | |
|---|---|---|---|---|---|
| | | | Jun. 30, 2026 | Dec. 31, 2025 | Jun. 30, 2025 |
| Billion Coins | Norman Mexico Company Limited (Norman Mexico) | Manufacturing and selling shutters, cellular shades and plastic blinds | 57.57% | 57.48% | 61.86% |
| Billion Coins | Proveedora de Carton y Derivados (MEXBOX) | Manufacturing and selling paperboard and cardboard products | 0.00% | 0.00% | 0.00% |

Note: The Company invested in Norman Window Fashions (UK) Ltd in the second quarter of 2026. The investment was included in the consolidated financial statements accordingly on the day of obtaining control.

(4) Pension Benefits

Pension cost for an interim period is calculated on a year-to-date basis by using the actuarially determined pension cost rate at the end of the prior financial year, adjusted and disclosed for significant market fluctuations since that time and for significant curtailments, settlements, or other significant one-off events.

(5) Income Tax

Interim period income tax expense is accrued using the tax rate that would be applicable to expected total annual earnings, that is, the estimated average annual effective income tax rate applied to the pre-tax income of the interim period. The estimated average annual effective income tax rate only includes current income tax. The recognition and measurement of deferred tax follows annual financial reporting requirements in accordance with IAS 12. The Group recognizes the effect of change in tax rate for deferred taxes in full if the new tax rate is enacted by the end of the interim reporting period, by charging to profit or loss, other comprehensive income, or directly to equity.

## 5. SIGNIFICANT ACCOUNTING JUDGEMENTS, ESTIMATES AND ASSUMPTIONS

The preparation of the Group’s consolidated financial statements require management to make judgements, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities, and the disclosure of contingent liabilities, at the end of the reporting period. However, uncertainty about these assumptions and estimate could result in outcomes that require a material adjustment to the carrying amount of the asset or liability in future periods.

The key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below.

Inventories

Inventories are valued at lower of cost and net realizable value item by item. Net realizable value is the estimated selling price in the ordinary course of business, less estimated costs of completion and the estimated costs necessary to make the sale. Costs incurred in bringing each inventory to its present location and condition that can be sold, include cost of direct materials and labor and a proportion of manufacturing overheads based on normal operating capacity but excluding borrowing costs. Please refer to Note 6.

Accounts receivables – estimation of impairment loss

The Group estimates the impairment loss of accounts receivables at an amount equal to lifetime expected credit losses. The credit loss is the present value of the difference between the contractual cash flows that are due under the contract (carrying amount) and the cash flows that expects to receive (evaluate forward looking information). However, as the impact from the discounting of short-term receivables is not material, the credit loss is measured by the undiscounted cash flows. Where the actual future cash flows are lower than expected, a material impairment loss may arise, please refer to Note 6.

Pension benefits

The cost of post-employment benefit and the present value of the pension obligation under defined benefit pension plans are determined using actuarial valuations which involve various assumptions, including the change in discount rate and future salary.

Revenue recognition – sales returns and allowance

The Group estimates sales returns and allowance based on historical experience and other known factors at the time of sale, which reduce the operating revenue.

Income tax

Uncertainties exist with respect to the interpretation of complex tax regulations and the amount and timing of future taxable income. Given the wide range of international business relationships and the long-term nature and complexity of existing contractual agreements, differences arising between the actual results and the assumptions made, or future changes to such assumptions, could necessitate future adjustments to tax income and expense already recorded. The Group establishes provisions, based on reasonable estimates, for possible consequences of audits by the tax authorities of the respective counties in which it operates. The amount of such provisions is based on various factors, such as experience of previous tax audits and differing interpretations of tax regulations by the taxable entity and the responsible tax authority. Such differences of interpretation may arise on a wide variety of issues depending on the conditions prevailing in the respective Group company's domicile.

Deferred tax assets are recognized for all carryforward of unused tax losses and unused tax credits and deductible temporary differences to the extent that it is probable that taxable profit will be available or there are sufficient taxable temporary differences against which the unused tax losses, unused tax credits or deductible temporary differences can be utilized. The amount of deferred tax assets determined to be recognized is based upon the likely timing and the level of future taxable profits and taxable temporary differences together with future tax planning strategies.

## 6. CONTENTS OF SIGNIFICANT ACCOUNTS

(1) Cash and cash equivalents

| | Jun. 30, 2026 | Dec. 31, 2025 | Jun. 30, 2025 |
|---|---|---|---|
| Cash on hand | $13,314 | $19,944 | $14,526 |
| Deposits in banks | 15,795,258 | 16,852,177 | 13,343,010 |
| Total | $15,808,572 | $16,872,121 | $13,357,536 |

(2) Notes and accounts receivable, net

| | Jun. 30, 2026 | Dec. 31, 2025 | Jun. 30, 2025 |
|---|---|---|---|
| Notes and accounts receivable | $2,262,240 | $3,140,346 | $2,710,948 |
| Less: loss allowance | (57,363) | (95,420) | (97,404) |
| Net amount | $2,204,877 | $3,044,926 | $2,613,544 |

Notes and accounts receivable were not pledged.

The Group adopted IFRS 9 for impairment assessment. Aside from recognizing impairment loss for credit-impaired accounts receivable, the Group recognizes loss allowance based on the expected credit loss ratio of customers by different risk levels. Such risk levels are determined with factors of historical loss ratios and customers' financial conditions, competitiveness and business outlook. The credit period granted to customers by the Group is generally 165 days. Please refer to Note 12 for credit risk.

Aging analysis of notes receivable and accounts receivable:

(a) June 30, 2026

| Group 1 | Carrying amount of notes and accounts receivable | Weighted average expected credit loss ratio | Lifetime expected credit losses |
|---|---|---|---|
| Not past due | $2,021,181 | - | $ - |
| Past due | | | |
| Past due within 30 days | 159,267 | - | - |
| Past due 31-60 days | 4,710 | 76.67% | (3,611) |
| Past due 61-90 days | 1,910 | 72.09% | (1,377) |
| Past due 91-120 days | 4,198 | 100.00% | (4,198) |
| Past due over 121 days | 35,810 | 100.00% | (35,810) |
| Total | $2,227,076 | | $(44,996) |

| Group 2 | Carrying amount of notes and accounts receivable | Weighted average expected credit loss ratio | Lifetime expected credit losses |
|---|---|---|---|
| Not past due | $ - | - | $ - |
| Past due | | | |
| Past due within 30 days | 10,152 | - | - |
| Past due 31-60 days | 810 | - | - |
| Past due 61-90 days | 2,914 | - | - |
| Past due 91-120 days | 2,356 | - | - |
| Past due over 121 days | 18,932 | 65.32% | (12,367) |
| Total | $35,164 | | $(12,367) |

(b) December 31, 2025

| Group 1 | Carrying amount of notes and accounts receivable | Weighted average expected credit loss ratio | Lifetime expected credit losses |
|---|---|---|---|
| Not past due | $2,242,616 | - | $ - |
| Past due | | | |
| Past due within 30 days | 394,255 | - | - |
| Past due 31-60 days | 294,797 | 0.24% | (703) |
| Past due 61-90 days | 79,789 | 5.40% | (4,311) |
| Past due 91-120 days | 6,679 | 100.00% | (6,679) |
| Past due over 121 days | 32,518 | 100.00% | (32,518) |
| Total | $3,050,654 | | $(44,211) |

| Group 2 | Carrying amount of notes and accounts receivable | Weighted average expected credit loss ratio | Lifetime expected credit losses |
|---|---|---|---|
| Not past due | $145 | - | $ - |
| Past due | | | |
| Past due within 30 days | 13,583 | - | - |
| Past due 31-60 days | 808 | - | - |
| Past due 61-90 days | 2,881 | - | - |
| Past due 91-120 days | 1,270 | - | - |
| Past due over 121 days | 71,005 | 72.12% | (51,209) |
| Total | $89,692 | | $(51,209) |

(c) June 30, 2025

| | Carrying amount of notes and accounts receivable | Weighted average expected credit loss ratio | Lifetime expected credit losses |
|---|---|---|---|
| Not past due | $2,392,533 | - | $ - |
| Past due | | | |
| Past due within 30 days | 191,569 | - | - |
| Past due 31-60 days | 30,920 | 7.52% | (2,324) |
| Past due 61-90 days | 7,643 | 88.93% | (6,797) |
| Past due 91-120 days | 5,726 | 100.00% | (5,726) |
| Past due over 121 days | 82,557 | 100.00% | (82,557) |
| Total | $2,710,948 | | $(97,404) |

Movements of the loss allowance:

(a) For the six-month period ended June 30, 2026

| | Six-month period ended Jun. 30, 2026 |
|---|---|
| Beginning balance | $95,420 |
| Charge for the current period | 2,755 |
| Write off | (41,305) |
| Effect of exchange rate changes | 493 |
| Ending balance | $57,363 |

(b) For the six-month period ended June 30, 2025

| | Six-month period ended Jun. 30, 2025 |
|---|---|
| Beginning balance | $100,195 |
| Reversal for the current period | (245) |
| Effect of exchange rate changes | (2,546) |
| Ending balance | $97,404 |

(3) Inventories

(a) Detail is below:

| | Jun. 30, 2026 | Dec. 31, 2025 | Jun. 30, 2025 |
|---|---|---|---|
| Raw materials | $2,020,587 | $2,035,509 | $1,932,153 |
| Work in progress | 746,889 | 791,702 | 642,647 |
| Finished goods | 927,374 | 850,865 | 1,033,548 |
| Total | $3,694,850 | $3,678,076 | $3,608,348 |

(b) For the three-month and six-month periods ended June 30, 2026 and 2025, the Group recognized NT$3,174,642 thousand and NT$3,142,253 thousand, NT$6,163,498 thousand and NT$6,181,334 thousand, respectively, in operating cost, of which NT$6,754 thousand, NT$(1,288) thousand, NT$12,931 thousand and NT$9,300 thousand were related to valuation loss (gain from price recovery) of inventories to net realizable value.

The Group recognized the gain from price recovery of inventories during the three-month period ended June 30, 2025 because inventories that had previously been written down for slow-moving and obsolete conditions were subsequently disposed.

Inventories were not pledged.

(4) Prepayments

| | Jun. 30, 2026 | Dec. 31, 2025 | Jun. 30, 2025 |
|---|---|---|---|
| Input tax credit | $1,345,902 | $1,140,642 | $941,661 |
| Prepaid expenses | 201,286 | 219,368 | 215,587 |
| Prepayment for purchases | 92,527 | 80,168 | 85,037 |
| Supplies | 70,208 | 74,484 | 78,383 |
| Other prepayments | 43,740 | 38,083 | 30,231 |
| Total | $1,753,663 | $1,552,745 | $1,350,899 |

## (5) Property, Plant, and Equipment

| | Jan. 1, 2026 – Jun. 30, 2026 | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | Land | Buildings | Machinery and Equipment | Office Equipment | Other Equipment | Leasehold Improvements | Construction in Progress | Total |
| **Cost :** | | | | | | | | |
| Jan. 1, 2026 | $2,823,492 | $7,087,097 | $4,312,313 | $602,394 | $626,190 | $71,337 | $2,146,203 | $17,669,026 |
| Increase | 21,403 | 4,789 | 26,839 | 6,007 | 2,820 | 122 | 921,110 | 983,090 |
| Decrease | (12,219) | (9,136) | (14,003) | (17,892) | (4,187) | (8) | - | (57,445) |
| Reclassifications | 1,355 | 189 | 15,238 | 2,481 | 8,817 | 724 | 12,860 | 41,664 |
| Effect of exchange rate changes | (13,916) | 164,075 | 124,539 | 6,130 | 17,202 | 1,106 | 62,120 | 361,256 |
| Jun. 30, 2026 | $2,820,115 | $7,247,014 | $4,464,926 | $599,120 | $650,842 | $73,281 | $3,142,293 | $18,997,591 |
| **Accumulated depreciation and impairment:** | | | | | | | | |
| Jan. 1, 2026 | $ - | $2,474,324 | $2,810,023 | $436,925 | $422,328 | $31,542 | $ - | $6,175,142 |
| Increase | - | 117,239 | 147,503 | 30,755 | 34,682 | 2,903 | - | 333,082 |
| Decrease | - | (5,080) | (13,716) | (17,662) | (3,561) | (8) | - | (40,027) |
| Effect of exchange rate changes | - | 72,105 | 74,319 | 4,412 | 12,559 | 519 | - | 163,914 |
| Jun. 30, 2026 | $ - | $2,658,588 | $3,018,129 | $454,430 | $466,008 | $34,956 | $ - | $6,632,111 |
| **Net carrying amount：** | | | | | | | | |
| Jun. 30, 2026 | $2,820,115 | $4,588,426 | $1,446,797 | $144,690 | $184,834 | $38,325 | $3,142,293 | $12,365,480 |
| Jan. 1, 2026 | $2,823,492 | $4,612,773 | $1,502,290 | $165,469 | $203,862 | $39,795 | $2,146,203 | $11,493,884 |

| | Jan. 1, 2025 – Jun. 30, 2025 | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | Land | Buildings | Machinery and Equipment | Office Equipment | Other Equipment | Leasehold Improvements | Construction in Progress | Total |
| **Cost :** | | | | | | | | |
| Jan. 1, 2025 | $2,648,225 | $7,059,862 | $4,275,326 | $738,938 | $574,988 | $69,435 | $1,035,579 | $16,402,353 |
| Increase | 24,838 | 3,582 | 11,485 | 32,871 | 41,829 | - | 195,111 | 309,716 |
| Decrease | (12,505) | (9,458) | (39,446) | (16,255) | (13,665) | - | - | (91,329) |
| Reclassifications | 15,862 | 1,040 | 92,392 | (164,671) | 6,113 | - | 15,537 | (33,727) |
| Effect of exchange rate changes | (29,619) | (406,496) | (287,971) | (35,047) | (32,508) | (4,915) | (23,830) | (820,386) |
| Jun. 30, 2025 | $2,646,801 | $6,648,530 | $4,051,786 | $555,836 | $576,757 | $64,520 | $1,222,397 | $15,766,627 |
| **Accumulated depreciation and impairment:** | | | | | | | | |
| Jan. 1, 2025 | $ - | $2,279,793 | $2,711,530 | $444,810 | $350,871 | $27,729 | $ - | $5,814,733 |
| Increase | - | 109,434 | 142,930 | 39,167 | 35,198 | 2,771 | - | 329,500 |
| Decrease | - | (5,181) | (30,639) | (16,238) | (9,265) | - | - | (61,323) |
| Reclassifications | - | - | (1) | (55,745) | - | - | - | (55,746) |
| Effect of exchange rate changes | - | (146,192) | (196,771) | (23,471) | (20,520) | (2,200) | - | (389,154) |
| Jun. 30, 2025 | $ - | $2,237,854 | $2,627,049 | $388,523 | $356,284 | $28,300 | $ - | $5,638,010 |
| **Net carrying amount：** | | | | | | | | |
| Jun. 30, 2025 | $2,646,801 | $4,410,676 | $1,424,737 | $167,313 | $220,473 | $36,220 | $1,222,397 | $10,128,617 |
| Jan. 1, 2025 | $2,648,225 | $4,780,069 | $1,563,796 | $294,128 | $224,117 | $41,706 | $1,035,579 | $10,587,620 |

(a) Property, plant and equipment were not pledged.

(b) There is no capitalization of interest due to purchase of property, plant and equipment.

(c) As of June 30, 2026, December 31, 2025 and June 30, 2025, the Group's parcels of land with title temporarily registered under the names of third parties had carrying value of USD 9,241,903. The Company's subsidiary San Feng (Cambodia) Company Limited purchased these parcels for construction of factory and office buildings in Cambodia. The title was registered under the names of third parties because of the constraint of local law. The Group has entered into contracts with the third parties to require that the title of the land shall be transferred to the Group when it's permitted by local law.

(6) Other non-current assets

| | Jun. 30, 2026 | Dec. 31, 2025 | Jun. 30, 2025 |
|---|---|---|---|
| Prepaid land use rights | $157,435 | $ - | $ - |
| Prepayment for equipment and construction | 72,896 | 58,911 | 217,832 |
| Refundable deposits | 67,701 | 65,417 | 61,257 |
| Net defined benefit assets | 2,704 | 2,704 | 3,507 |
| Others | 517,799 | 529,252 | 300,360 |
| Total | $818,535 | $656,284 | $582,956 |

(7) Short-term loans

| | Jun. 30, 2026 | Dec. 31, 2025 | Jun. 30, 2025 |
|---|---|---|---|
| Unsecured bank loans | $603,917 | $571,041 | $397,464 |
| Interest rates applied | 1.76%-2.00% | 1.49%-1.76% | 1.10%-1.55% |

The Group's unused lines of credits amounted to NT$12,271,737 thousand, NT$12,421,835 thousand and NT$12,025,417 thousand as of June 30, 2026, December 31, 2025 and June 30, 2025, respectively.

(8) Financial liabilities at fair value through profit or loss

| | Jun. 30, 2026 | Dec. 31, 2025 | Jun. 30, 2025 |
|---|---|---|---|
| Held for trading: | | | |
| Derivatives not designated as hedging Instruments | | | |
| Forward exchange contracts | $ - | $ - | $7,011 |

(9) Other payables

| | Jun. 30, 2026 | Dec. 31, 2025 | Jun. 30, 2025 |
|---|---|---|---|
| Accrued payroll, bonus and compensation | $871,503 | $944,671 | $870,518 |
| Accrued marketing and promotion expenses | 397,898 | 423,738 | 256,314 |
| Accrued taxes payable | 262,388 | 246,935 | 200,517 |
| Accrued insurance expenses | 209,147 | 207,035 | 204,807 |
| Accrued freight | 147,103 | 159,176 | 110,588 |
| Accrued professional charges | 62,687 | 50,158 | 58,929 |
| Accrued directors remuneration | 55,446 | 35,582 | 66,869 |
| Accrued utilities | 48,070 | 41,759 | 42,523 |
| Accrued royalty | 23,921 | 23,501 | 22,498 |
| Accrued repairs and maintenance | 18,498 | 8,730 | 8,332 |
| Others | 622,822 | 552,703 | 702,889 |
| Total | $2,719,483 | $2,693,988 | $2,544,784 |

(10) Long-term loans

| | Jun. 30, 2026 | Dec. 31, 2025 | Jun. 30, 2025 |
|---|---|---|---|
| Unsecured bank loans | $666,367 | $530,455 | $397,464 |
| Less: current portion | (9,398) | - | (9,937) |
| Total | $656,969 | $530,455 | $387,527 |
| Interest rates applied | 1.76%-2.00% | 1.34%-1.65% | 1.10%-1.53% |
| Maturity date | Mature sequentially before November, 2030 | Mature sequentially before July, 2030 | Mature sequentially before July, 2029 |

(11) Post-employment benefits

Defined contribution plan

Pension expenses under the defined contribution plan for the three-month and six-month periods ended June 30, 2026 and 2025 were NT$39,336 thousand, NT$31,919 thousand, NT$79,021 thousand and NT$63,053 thousand, respectively.

Defined benefits plan

Pension expenses under the defined benefits plan for the three-month and six-month periods ended June 30, 2026 and 2025 were NT$657 thousand, NT$569 thousand, NT$1,314 thousand and NT$1,138 thousand, respectively.

(12) Equities

(a) Common stock

The Company's authorized capital was NT$9,380,000 thousand, issued capital was NT$2,930,202 thousand, and issued shares was 293,020,200 shares as of January 1, 2025, each at a par value of NT$10. As of June 30, 2026, there is no change of capital.

(b) Capital surplus

Under the relevant law, the capital surplus shall not be used except for offsetting against the Company's deficit. When a company incurs no deficit, it may distribute the capital surplus generated from the income derived from the issuance of new shares at a premium or income from endowments received by the Company. The capital surplus can be transferred to capital with a cap of certain percentage of paid-in capital annually. The capital surplus could also be distributed in the form of cash dividends to its shareholders in proportion to the number of shares being held by each of them.

| | Jun. 30, 2026 | Dec. 31, 2025 | Jun. 30, 2025 |
|---|---|---|---|
| Additional paid-in capital | $4,525,562 | $4,525,562 | $4,525,562 |
| Compensation from subscription of reserved new shares by employees | 45,584 | 45,584 | 45,584 |
| Increase through changes in ownership interests in subsidiaries | 861 | 861 | 861 |
| Total | $4,572,007 | $4,572,007 | $4,572,007 |

(c) Legal reserve

According to the Company Act, the Company's after-tax earnings are required to first offset against any deficit, and 10% of the balance shall be set aside as legal reserve. The legal reserve can be used to make good the deficit of the Company. When the Company incurs no loss, it may distribute the portion of legal reserve which exceeds 25% of the issued capital by issuing new shares or by cash in proportion to the number of shares being held by each of the shareholders.

(d) Special reserve

In accordance with the regulations, the Company is required to set aside additional special reserve equivalent to the contra account in the other components of equity before distributing earnings. The subsequent reversals of the contra accounts in other components of equity may be reclassified from special reserve to unappropriated earnings.

(e) Retained earnings distribution and dividend policies

I. Current year's earnings, if any, shall be distributed in the following order: payment of all taxes and dues; offset operation losses in previous years; set aside 10% of the remaining amount as legal reserve unless the balance of legal reserve equals the total issues capital; set aside or reverse special reserve in accordance with law and regulations. The remaining earnings shall constitute the earnings available for distribution for the year, which, together with undistributed earnings carried forward from previous years, shall be proposed for distribution by the Board of Directors. The Company authorizes the distributable dividends in whole or in part may be paid in cash after a resolution has been adopted 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 distributable dividends distributed in the form of new shares shall be approved by the shareholders' meeting.

The surrounding industries of the Company are in a mature environment, with stable profitability and sound financial structure. In consideration of the capital expenditure and a financial planning for continently expending its capital in the future as well as the shareholders' interests, the dividend for holders of stocks may be distributed in the forms of cash as well as stock, among which, the portion of cash dividend to be distributed shall not be less than the 20% of the total amount of distributed cash and stock dividend in that fiscal year.

The abovementioned dividend ratio shall not be less than 50% of the earnings available for distribution for the year but may be adjusted based on the actual profits and capital expenditure.

II. Details of the 2025 and 2024 earnings distribution and dividends per share as resolved by the shareholders' meeting on June 17, 2026 and June 25, 2025, respectively, are as follows:

| | Appropriation of earnings | | Dividend per share (NT$) | |
|---|---|---|---|---|
| | 2025 | 2024 | 2025 | 2024 |
| Legal reserve appropriated | $659,765 | $688,169 | | |
| Cash dividends of ordinary share distributed | 4,688,323 | 4,248,793 | 16.00 | 14.50 |
| Total | $5,348,088 | $4,936,962 | | |

(f) Non-controlling interests

| | Six-month periods ended Jun. 30, | |
|---|---|---|
| | 2026 | 2025 |
| Beginning balance | $404,691 | $469,777 |
| Profit attributable to non-controlling interests | 178,798 | 137,818 |
| Other comprehensive income attributable to non-controlling interests, net of tax: | | |
| Exchange differences resulting from translating the financial statements of a foreign operation | (7,566) | 15,947 |
| Cash dividends from subsidiaries | (14,358) | (197,178) |
| Ending balance | $561,565 | $426,364 |

(13) Operating revenues

The Group's revenues mainly come from selling products and the relevant information is disclosed below:

(a) Disaggregation of revenue

I. Three-month period ended June 30, 2026

| | Window coverings segments | Other segments | Total |
|---|---|---|---|
| Sales of goods | $7,718,871 | $208,645 | $7,927,516 |

II. Three-month period ended June 30, 2025

| | Window coverings segments | Other segments | Total |
|---|---|---|---|
| Sales of goods | $7,474,257 | $232,830 | $7,707,087 |

III. Six-month period ended June 30, 2026

| | Window coverings segments | Other segments | Total |
|---|---|---|---|
| Sales of goods | $14,830,725 | $402,186 | $15,232,911 |

IV. Six-month period ended June 30, 2025

| | Window coverings segments | Other segments | Total |
|---|---|---|---|
| Sales of goods | $14,511,475 | $468,391 | $14,979,866 |

The Group recognizes revenues when control of the products is transferred to the customers, therefore the performance obligation is satisfied at a point in time.

(b) Contract liabilities, current

| | Jun. 30, 2026 | Dec. 31, 2025 | Jun. 30, 2025 | Jan. 1, 2025 |
|---|---|---|---|---|
| Sales of goods | $903,169 | $810,304 | $733,100 | $742,052 |

For the six-month periods ended June 30, 2026, contract liabilities increased as the consideration received from customers did not satisfy its performance obligations. For the six-month period ended June 30, 2025, contract liabilities decreased as performance obligations were partially satisfied. The performance of the contract liabilities at the beginning period is as follows:

| | Six-month periods ended Jun. 30, | |
|---|---|---|
| | 2026 | 2025 |
| Revenue recognized during the period that was included in the balance at the beginning of the year | $810,304 | $742,052 |

(c) There were no assets needed to be recognized as a result of costs arising from or performing a client contract by the Group.

(14) Lease

(a) Group as lessee

The Group leases land, buildings, office equipment and other equipment. These lease have terms of between 3 and 50 years. The effect that leases have on the financial position, financial performance and cash flows of the Group is as follows:

I. Amount recognized in the balance sheets

i. Right-of-use asset

The carrying amount of right-of-use assets

| | Jun. 30, 2026 | Dec. 31, 2025 | Jun. 30, 2025 |
|---|---|---|---|
| Land | $1,348,626 | $1,347,734 | $1,314,138 |
| Buildings | 314,580 | 314,766 | 204,940 |
| Office equipment | 383 | 305 | 365 |
| Other equipment | 93,725 | 82,200 | 62,893 |
| Total | $1,757,314 | $1,745,005 | $1,582,336 |

For the six-month periods ended June 30, 2026 and 2025, the additions to right-of-use assets of the Group amounted to NT$95,015 thousand and NT$55,282 thousand, respectively.

ii. Lease liabilities

| | Jun. 30, 2026 | Dec. 31, 2025 | Jun. 30, 2025 |
|---|---|---|---|
| Current | $126,440 | $125,507 | $105,542 |
| Non-current | 316,733 | 304,995 | 204,209 |
| Total | $443,173 | $430,502 | $309,751 |

Please refer to Note 6(16)(d) for interest on lease liabilities recognized. For the six-month periods ended June 30, 2026 and 2025 and refer to Note 12(5) for the maturity analysis for lease liabilities.

II. Amount recognized in the statements of comprehensive income

i. Depreciation charge for right-of-use assets

| | Three-month periods ended Jun. 30, | | Six-month periods ended Jun. 30, | |
|---|---|---|---|---|
| | 2026 | 2025 | 2026 | 2025 |
| Land | $10,369 | $10,029 | $20,705 | $20,653 |
| Buildings | 25,889 | 24,578 | 53,039 | 49,582 |
| Office equipment | 31 | 26 | 58 | 52 |
| Other equipment | 13,179 | 8,936 | 25,370 | 17,648 |
| Total | $49,468 | $43,569 | $99,172 | $87,935 |

ii. The expense relating to short-term leases

| | Three-month periods ended Jun. 30, | | Six-month periods ended Jun. 30, | |
|---|---|---|---|---|
| | 2026 | 2025 | 2026 | 2025 |
| The expense relating to short-term leases | $18,639 | $14,360 | $34,351 | $28,751 |

III. Cash outflows relating to leasing activities

For the six-month periods ended June 30, 2026 and 2025, the Group's total cash outflows for leases amounting to NT$118,539 thousand and NT$100,076 thousand, respectively.

(15) Summary of employee benefits, depreciation and amortization expenses by function as follows:

| By function / By nature | Three-month periods ended Jun. 30, | | | | | |
|---|---|---|---|---|---|---|
| | 2026 | | | 2025 | | |
| | Operating costs | Operating expenses | Total | Operating costs | Operating expenses | Total |
| Employee benefits expenses | | | | | | |
| Salaries | $725,331 | $778,636 | $1,503,967 | $662,797 | $670,933 | $1,333,730 |
| Labor and health insurance | 85,188 | 46,948 | 132,136 | 79,623 | 40,738 | 120,361 |
| Pension | 3,316 | 36,677 | 39,993 | 2,995 | 29,493 | 32,488 |
| Other employee benefits expenses | 7,701 | 33,569 | 41,270 | 6,928 | 19,591 | 26,519 |
| Depreciation | 133,982 | 81,143 | 215,125 | 129,338 | 74,796 | 204,134 |
| Amortization | 30,326 | 46,403 | 76,729 | 24,709 | 29,322 | 54,031 |

| By function / By nature | Six-month periods ended Jun. 30, | | | | | |
|---|---|---|---|---|---|---|
| | 2026 | | | 2025 | | |
| | Operating costs | Operating expenses | Total | Operating costs | Operating expenses | Total |
| Employee benefits expenses | | | | | | |
| Salaries | $1,399,428 | $1,530,482 | $2,929,910 | $1,367,112 | $1,373,541 | $2,740,653 |
| Labor and health insurance | 169,899 | 92,148 | 262,047 | 155,637 | 85,208 | 240,845 |
| Pension | 6,550 | 73,785 | 80,335 | 6,428 | 57,763 | 64,191 |
| Other employee benefits expenses | 15,024 | 58,202 | 73,226 | 14,223 | 40,398 | 54,621 |
| Depreciation | 267,254 | 165,000 | 432,254 | 263,089 | 154,346 | 417,435 |
| Amortization | 56,366 | 92,733 | 149,099 | 49,994 | 59,988 | 109,982 |

According to the Company's Articles of Incorporation, when there is profit in current year, the Company shall set aside 1% to 4% as employees' compensation (of which 5% to 15% shall be reserved for distribution to junior employees) and no higher than 1.5% as directors' remuneration. However, profit should be used to offset against any accumulated deficit prior to the aforementioned compensation and remuneration. The Company may, by a resolution adopted by a majority vote at a meeting of board of directors attended by two-thirds of the total number of directors, have the profit distributable as employees' compensation in the form of shares or cash. Such distribution shall be reported at the shareholders' meeting. Information on the board of directors' resolution regarding the employees' compensation and directors' remuneration can be obtained from the "Market Observation Post System" on the website of the TWSE.

The Company estimated the amounts of the employees' compensation and directors' remuneration based on the profit of current year and recognized as salary expenses. If the board of directors resolves to distribute employees' compensation through stock, the number of stocks is calculated based on the closing price one day prior to the date of the meeting. The difference between the estimation and the resolution will be recognized as profit or loss of the subsequent year. The Company estimated the amounts of the employees' compensation and directors' remuneration for the three-month and six-month periods ended June 30, 2026 and 2025 as follows:

| | Three-month periods ended Jun. 30, | | Six-month periods ended Jun. 30, | |
|---|---|---|---|---|
| | 2026 | 2025 | 2026 | 2025 |
| Employees' compensation | $48,639 | $43,488 | $103,366 | $110,470 |
| Directors' remuneration | 9,237 | 7,703 | 19,630 | 19,568 |

The Company estimated the amounts of the employees' compensation and directors' remuneration for the years ended December 31, 2025 and 2024 as follows:

| | For the years ended Dec. 31, | |
|---|---|---|
| | 2025 | 2024 |
| Employees' compensation | $198,512 | $259,950 |
| Directors' remuneration | 35,164 | 46,046 |

There is no significant difference between the aforementioned distributed amounts and the amounts recognized as expenses by the company for the years 2025 and 2024.

(16) Non-operating income and expenses

(a) Interest income

| | Three-month periods ended Jun. 30, | | Six-month periods ended Jun. 30, | |
|---|---|---|---|---|
| | 2026 | 2025 | 2026 | 2025 |
| Interest income | | | | |
| Financial assets measured at amortized cost | $136,499 | $162,868 | $262,974 | $314,840 |

(b) Other income

| | Three-month periods ended Jun. 30, | | Six-month periods ended Jun. 30, | |
|---|---|---|---|---|
| | 2026 | 2025 | 2026 | 2025 |
| Other income | $8,708 | $11,334 | $21,276 | $18,303 |

(c) Other gains and losses

| | Three-month periods ended Jun. 30, | | Six-month periods ended Jun. 30, | |
|---|---|---|---|---|
| | 2026 | 2025 | 2026 | 2025 |
| Foreign exchange gains (losses), net | $(103,901) | $(886,609) | $13,894 | $(751,835) |
| Gains (losses) on financial assets and liabilities at fair value through profit or loss | (1,230) | (22,122) | 2,138 | (30,446) |
| Gains (losses) on disposal of property, plant and equipment | (517) | 21,024 | 26,496 | 17,510 |
| Others | (178) | (142) | (6,303) | (225) |
| Total | $(105,826) | $(887,849) | $36,225 | $(764,996) |

(d) Finance costs

| | Three-month periods ended Jun. 30, | | Six-month periods ended Jun. 30, | |
|---|---|---|---|---|
| | 2026 | 2025 | 2026 | 2025 |
| Interest on loans from bank | $5,907 | $2,988 | $11,070 | $5,981 |
| Interest on lease liabilities | 3,355 | 2,209 | 6,795 | 4,386 |
| Total | $9,262 | $5,197 | $17,865 | $10,367 |

(17) Components of other comprehensive income

(a) Three-month period ended June 30, 2026

| | Arising during the period | Reclassification adjustments during the period | Other comprehensive income (loss), before tax | Income tax benefit (expense) | Other comprehensive income (loss), net of tax |
|---|---|---|---|---|---|
| Items that may be reclassified subsequently to profit or loss: | | | | | |
| Exchange differences on translation of foreign operations | $171,271 | $ - | $171,271 | $(35,197) | $136,074 |
| Total of other comprehensive income | $171,271 | $ - | $171,271 | $(35,197) | $136,074 |

(b) Three-month period ended June 30, 2025

| | Arising during the period | Reclassification adjustments during the period | Other comprehensive income (loss), before tax | Income tax benefit (expense) | Other comprehensive income (loss), net of tax |
|---|---|---|---|---|---|
| Items that may be reclassified subsequently to profit or loss: | | | | | |
| Exchange differences on translation of foreign operations | $(1,628,436) | $ - | $(1,628,436) | $324,682 | $(1,303,754) |
| Total of other comprehensive income | $(1,628,436) | $ - | $(1,628,436) | $324,682 | $(1,303,754) |

(c) Six-month period ended June 30, 2026

| | Arising during the period | Reclassification adjustments during the period | Other comprehensive income (loss), before tax | Income tax benefit (expense) | Other comprehensive income (loss), net of tax |
|---|---|---|---|---|---|
| Items that may be reclassified subsequently to profit or loss: | | | | | |
| Exchange differences on translation of foreign operations | $568,803 | $ - | $568,803 | $(115,176) | $453,627 |
| Total of other comprehensive income | $568,803 | $ - | $568,803 | $(115,176) | $453,627 |

(d) Six-month period ended June 30, 2025

| | Arising during the period | Reclassification adjustments during the period | Other comprehensive income (loss), before tax | Income tax benefit (expense) | Other comprehensive income (loss), net of tax |
|---|---|---|---|---|---|
| Items that may be reclassified subsequently to profit or loss: | | | | | |
| Exchange differences on translation of foreign operations | $(1,326,258) | $ - | $(1,326,258) | $268,262 | $(1,057,996) |
| Total of other comprehensive income | $(1,326,258) | $ - | $(1,326,258) | $268,262 | $(1,057,996) |

(18) Income tax

(a) The major components of income tax expense (benefit) for the six-month periods ended June 30, 2026 and 2025 are as follows:

I. Income tax expense (benefit) recognized in profit or loss

| | Three-month periods ended Jun. 30, | | Six-month periods ended Jun. 30, | |
|---|---|---|---|---|
| | 2026 | 2025 | 2026 | 2025 |
| Current income tax expense (benefit) | | | | |
| Current income tax charge | $594,316 | $426,410 | $1,106,103 | $976,405 |
| Land value increment tax | - | 502 | 499 | 502 |
| Adjustment of previous year's tax expense in current year | 82,514 | (30,659) | 78,819 | (32,883) |
| Deferred income tax expense (benefit) | | | | |
| Deferred income tax expense relating to origination and reversal of temporary differences | 28,155 | 63,756 | 113,993 | 20,781 |
| Total income tax expenses | $704,985 | $460,009 | $1,299,414 | $964,805 |

II. Income tax relating to components of other comprehensive income

| | Three-month periods ended Jun. 30, | | Six-month periods ended Jun. 30, | |
|---|---|---|---|---|
| | 2026 | 2025 | 2026 | 2025 |
| Deferred income tax expense (benefit): | | | | |
| Exchange differences on translation of foreign operations | $35,197 | $(324,682) | $115,176 | $(268,262) |
| Income tax relating to components of other comprehensive income | $35,197 | $(324,682) | $115,176 | $(268,262) |

(b) The risk exposure of Pillar Two income tax

Some of the Group's subsidiaries are located in the tax jurisdictions where the Pillar Two legislation has been enacted or substantively enacted. For the six-month periods ended June 30, 2026 and 2025, it has no significant impact to the Group based on the Group’s assessment.

(c) The assessment of income tax returns

| | The assessment of income tax returns |
|---|---|
| The Company | Assessed and approved up to 2024 |
| Norm Pacific | Assessed and approved up to 2024 |

(19) Earnings per share

| | Three-month periods ended Jun. 30, | | Six-month periods ended Jun. 30, | |
|---|---|---|---|---|
| | 2026 | 2025 | 2026 | 2025 |
| Basic earnings per share | | | | |
| Net income attributable to shareholders of parent | $1,390,799 | $1,152,602 | $3,037,997 | $2,930,817 |
| Weighted average number of common shares outstanding for basic earnings per share (in thousands) | 293,020 | 293,020 | 293,020 | 293,020 |
| Basic earnings per share (NT$) | 4.75 | 3.93 | 10.37 | 10.00 |

| | Three-month periods ended Jun. 30, | | Six-month periods ended Jun. 30, | |
|---|---|---|---|---|
| | 2026 | 2025 | 2026 | 2025 |
| Diluted earnings per share | | | | |
| Net income attributable to shareholders of parent | $1,390,799 | $1,152,602 | $3,037,997 | $2,930,817 |
| Weighted average number of common shares outstanding for basic earnings per share (in thousands) | 293,020 | 293,020 | 293,020 | 293,020 |
| Effect of potentially dilutive ordinary shares: | | | | |
| Compensation of employees | 71 | 54 | 493 | 764 |
| Weighted average number of ordinary shares outstanding after dilution (in thousands) | 293,091 | 293,074 | 293,513 | 293,784 |
| Diluted earnings per share (NT$) | 4.74 | 3.93 | 10.35 | 9.98 |

According to the Company's Articles of Incorporation, compensation may be paid to employees in cash or shares. In the computation of diluted earnings per share, it is assumed that the employees' compensation will be settled in shares and the resulting potential shares will be included in the weighted average number of shares outstanding as the effect is dilutive.

(20) Changes in liabilities arising from financing activities

Reconciliation of liabilities for the six-month period ended June 30, 2026:

| | Beginning balance | Cash Flow | Non-cash change | Ending balance |
|---|---|---|---|---|
| Short-term loans | $571,041 | $46,512 | $(13,636) | $603,917 |
| Long-term loans (including maturity within a year) | 530,455 | 151,584 | (15,672) | 666,367 |
| Lease liabilities | 430,502 | (77,393) | 90,064 | 443,173 |

Reconciliation of liabilities for the six-month period ended June 30, 2025:

| | Beginning balance | Cash Flow | Non-cash change | Ending balance |
|---|---|---|---|---|
| Short-term loans | $402,024 | $ - | $(4,560) | $397,464 |
| Long-term loans (including maturity within a year) | 402,024 | - | (4,560) | 397,464 |
| Lease liabilities | 333,851 | (66,939) | 42,839 | 309,751 |

## 7. RELATED PARTY TRANSACTIONS

(1) Name and nature of relationship of the related parties

| Name of the related parties | Nature of relationship of the related parties |
|---|---|
| Chuan Ying Investment Co., Ltd. | Substantive related party (Note) |

Note：Chuan Ying Investment Co., Ltd. was no longer a substantive related party since June 17, 2026. Therefore, the Group only disclosed the transactions with Chuan Ying Investment Co., Ltd. occurred from January 1, 2026 to June 17, 2026.

(2) Significant transactions with related parties

(a) The details of sales of property, plant, and equipment to related parties for the six-month periods ended June 30, 2026 are as follows:

| | Transaction amount | Net book value | Gain or loss on disposal |
|---|---|---|---|
| Chuan Ying Investment Co., Ltd. | $43,004 | $16,275 | $26,729 |

For the six-month periods ended June 30, 2025: None.

(b) Key management personnel compensation

| | Three-month periods ended Jun. 30, | | Six-month periods ended Jun. 30, | |
|---|---|---|---|---|
| | 2026 | 2025 | 2026 | 2025 |
| Short-term employee benefits | $83,075 | $57,504 | $207,496 | $165,999 |
| Post-employment benefits | 477 | 437 | 926 | 866 |
| Total | $83,552 | $57,941 | $208,422 | $166,865 |

(c) Financing provided to others: Please refer to Note 13 (1)(a).

(d) Endorsement/Guarantee provided to others: Please refer to Note 13 (1)(b).

(3) All transactions between the Group's consolidated entities have been eliminated in preparing consolidated financial statements, for other significant transactions information, please refer to Note 13.

## 8. PLEDGED ASSETS

None.

## 9. SIGNIFICANT CONTINGENCIES AND UNRECOGNIZED CONTRACT COMMITMENTS

(1) As of June 30, 2026, the amount available under unused letter of credit was NT$56,467 thousand.

(2) As of June 30, 2026, the Group has signed significant contracts that have not been completed as follows：

| Contract Counterparty | Contract Target | Total Contract Amount | Unpaid amount as of Jun. 30, 2026 |
|---|---|---|---|
| Company F | Factories and buildings | MXN 547,612 thousand | MXN 37,413 thousand |
| Company G | Buildings | JPY 2,200,000 thousand | JPY 880,000 thousand |
| Company H | Factories and buildings | VND 1,108,453,000 thousand | VND 498,803,850 thousand |

## 10. SIGNIFICANT LOSS FROM DISASTER

None.

## 11. SIGNIFICANT SUBSEQUENT EVENTS

None.

## 12. OTHERS

(1) Categories of financial instruments

Financial assets

| | Jun. 30, 2026 | Dec. 31, 2025 | Jun. 30, 2025 |
|---|---|---|---|
| Financial assets measured at amortized cost: | | | |
| Cash and cash equivalents (exclude cash on hand) | $15,795,258 | $16,852,177 | $13,343,010 |
| Notes and accounts receivable | 2,204,877 | 3,044,926 | 2,613,544 |
| Other receivables | 150,764 | 168,261 | 145,452 |
| Refundable deposit | 67,701 | 65,417 | 61,257 |

Financial liabilities

| | Jun. 30, 2026 | Dec. 31, 2025 | Jun. 30, 2025 |
|---|---|---|---|
| Financial liabilities at fair value through profit or loss: | | | |
| Held for trading | $ - | $ - | $7,011 |
| Financial liabilities measured at amortized cost: | | | |
| Short-term loans | 603,917 | 571,041 | 397,464 |
| Notes and accounts payable | 700,841 | 749,392 | 842,675 |
| Long-term loans (including maturity within a year) | 666,367 | 530,455 | 397,464 |
| Other payables | 2,719,483 | 2,693,988 | 2,544,784 |
| Lease liabilities | 443,173 | 430,502 | 309,751 |

(2) Financial risk management objectives and policies

The Group's principal financial risk management objective is to manage the market risk, credit risk and liquidity risk related to its operating activities. The Group identifies, measures and manages the aforementioned risks based on the Group's policy and risk preference.

The Group has established appropriate policies, procedures and internal controls for financial risk management. Before entering into significant financial activities, approval process by the board of directors must be carried out based on related protocols and internal control procedures. The Group complies with its financial risk management policies at all times.

(3) Market risk

Market risk is the risk that the fair value of future cash flows of a financial instrument will fluctuate due to the changes in market prices. The market risk of the Group arises from exchange rate risk and interest rate risk mainly.

In practice, it is rarely the case that a single risk variable will change independently from other risk variables, there is usually interdependencies between risk variables. However, the sensitivity analysis disclosed below does not take into account the interdependencies among risk variables.

Exchange rate risk

The Group's exposure to the risk of changes in foreign exchange rates relates primarily to the Group's operating activities (when revenue or expense are denominated in a different currency from the Group's functional currency) and the Group's net investments in foreign subsidiaries.

The Group has certain foreign currency receivables to be denominated in the same foreign currency with certain foreign currency payables, therefore natural hedge is received. For some foreign currency payments, forward exchange contracts are used to manage exchange rate risk. Managing exchange rate risk based on the said natural hedging and forward exchange contracts does not comply with hedging accounting, so hedging accounting is not adopted. Furthermore, as net investments in foreign subsidiaries are for strategic purposes, they are not hedged by the Group.

The exchange rate sensitivity analysis on the Group's profit is performed on significant monetary items denominated in foreign currencies at the end of the reporting period. The Group's exchange rate risk is mainly related to the fluctuations in the exchange rates for USD. The information of sensitivity analysis is as follows:

(a) When NTD appreciates against foreign currency USD by 1%, the income for the six-month periods ended June 30, 2026 and 2025 is expected to (increase) decrease by NT$74,342 thousand and NT$73,058 thousand, respectively.

Interest rate risk

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The Group's interest rate risk relates primarily to the Group's bank borrowings with variable interest rates and fixed interest rates.

The interest rate sensitivity analysis is performed on items exposed to interest rate risk as at the end of the reporting period, including bank borrowings with variable interest rates. At the reporting date, a change by 0.1% of market interest rates could cause the profit for the six-month periods ended June 30, 2026 and 2025 to decrease/increase by NT$635 thousand and NT$397 thousand, respectively.

(4) Credit risk management

Credit risk is the risk that a counterparty will not meet its obligations under a contract, leading to a financial loss. The Group is exposed to credit risk from operating activities (primarily for accounts receivables and notes receivables) and from its financing activities, including bank deposits and other financial instruments.

Credit risk is managed by each business unit subject to the Group's established policy, procedures and control relating to credit risk management. Credit limits are established for all counterparties based on their financial position, rating from credit rating agencies, historical experience, prevailing economic condition and the Group's internal rating criteria etc. Certain counterparties' credit risk will also be managed by taking credit enhancement procedures, such as requesting for prepayment or insurance.

As of June 30, 2026, December 31, 2025 and June 30, 2025, accounts receivables from top ten customers represented 77%, 83% and 84% of the Group's total accounts receivables, respectively. The credit concentration risk of other accounts receivables is insignificant.

Credit risk from balances with banks and other financial instruments is managed by the Group's treasury in accordance with the Group's policy. The Group only transacts with counterparties approved by the internal control procedures, which are banks and financial institutions, companies and government entities with good credit rating and no significant default risk. Consequently, there is no significant credit risk for these counterparties.

(5) Liquidity risk management

The Group's objective is to maintain a balance between continuity of funding and flexibility through the use of cash and cash equivalents, highly liquid securities and bank borrowings. The table below summarizes the maturity profile of the Group's financial liabilities based on the contractual undiscounted payments and contractual maturity. The payment amount includes the contractual interest. The undiscounted payment relating to borrowings with variable interest rates is extrapolated based on the estimated interest rate yield curve as of the end of the reporting period.

Non-derivative financial liabilities

| | Less than 1 year | 2 to 3 years | 4 to 5 years | Over 5 years | Total |
|---|---|---|---|---|---|
| Jun. 30, 2026 | | | | | |
| Bank Loans | $629,671 | $88,880 | $599,137 | $ - | $1,317,688 |
| Notes and accounts payable | 700,841 | - | - | - | 700,841 |
| Other payables | 2,719,483 | - | - | - | 2,719,483 |
| Lease liabilities | 145,869 | 182,276 | 83,866 | 73,697 | 485,708 |
| Dec. 31, 2025 | | | | | |
| Bank Loans | $583,718 | $62,761 | $492,172 | $ - | $1,138,651 |
| Notes and accounts payable | 749,392 | - | - | - | 749,392 |
| Other payables | 2,693,988 | - | - | - | 2,693,988 |
| Lease liabilities | 136,149 | 160,072 | 90,409 | 88,553 | 475,183 |
| Jun. 30, 2025 | | | | | |
| Bank Loans | $413,523 | $50,763 | $352,996 | $ - | $817,282 |
| Notes and accounts payable | 842,675 | - | - | - | 842,675 |
| Other payables | 2,544,784 | - | - | - | 2,544,784 |
| Lease liabilities | 112,525 | 105,583 | 39,471 | 91,497 | 349,076 |

Derivative financial liabilities

| | Less than 1 year | 2 to 3 years | 4 to 5 years | Over 5 years | Total |
|---|---|---|---|---|---|
| Jun. 30, 2025 | | | | | |
| Forward exchange contracts | $7,011 | $ - | $ - | $ - | $7,011 |

As of June 30, 2026 and December 31, 2025, the Group does not have derivative financial liabilities.

The table above contains the undiscounted net cash flows of derivative financial liabilities.

(6) Fair values of financial instruments

(a) The methods and assumptions applied in determining the fair value of financial instruments:

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The following methods and assumptions were used by the Group to measure or disclose the fair values of financial assets and financial liabilities:

I. The carrying amount of cash and cash equivalents, receivables, other current assets, bank loans, payables and other current liabilities approximate their fair value due to their short maturities.

II. For financial assets and liabilities traded in an active market with standard terms and conditions, their fair value is determined based on market quotation price (including listed equity securities, beneficiary certificates, bonds and futures etc.) at the reporting date.

III. The fair value of derivatives which are not options and without market quotations, is determined based on the counterparty prices or discounted cash flow analysis using interest rate yield curve for the contract period.

(b) Fair value of financial instruments measured at amortized cost

The carrying amount of the Group’s financial assets and liabilities measured at amortized cost approximate their fair value.

(7) Derivative financial instruments

As of June 30, 2026, December 31, 2025 and June 30, 2025, the derivative instruments held by the Group, which do not comply with hedging accounting and not yet settled as follows:

Forward exchange contract

The Group entered into forward exchange contract to manage its exposure to exchange rate risk, but these contracts are not designated as hedging instruments. The table below lists the information related to forward exchange contract:

| Items | Notional Amount (in thousands) | | Open Period |
|---|---|---|---|
| Jun. 30, 2025 | | | |
| Forward exchange contracts | Sell EUR | 5,000 | From 2025/04/21 to 2026/04/21 |
| Forward exchange contracts | Sell EUR | 7,200 | From 2025/06/30 to 2026/06/30 |

As of June 30, 2026 and December 31, 2025, the Group does not have forward exchange contracts.

With regard to the forward exchange contracts, as they have been entered into to hedge the exchange rate risk of net assets or net liabilities, and there will be corresponding cash inflow or outflows upon maturity and the Group has sufficient operating funds, the cash flow risk is insignificant.

(8) Fair value measurement hierarchy

(a) Definition of fair value measurement hierarchy

All assets and liabilities for which fair value is measured or disclosed in the financial statements are categorized within the fair value hierarchy, based on the lowest level input that is significant to the fair value measurement as a whole. Level 1, 2 and 3 inputs are described as follows:

Level 1 – Quoted (unadjusted) market prices in active markets for identical assets or liabilities that the entity can access at the measurement date
Level 2 – Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly
Level 3 – Unobservable inputs for the asset or liability

For assets and liabilities that are recognized in the financial statements on a recurring basis, the Group determines whether transfers have occurred between levels in the hierarchy by re-assessing categorization at the end of each reporting period.

(b) Fair value measurement hierarchy of the Group's assets and liabilities

The Group does not have assets that are measured at fair value on a non-recurring basis. Fair value measurement hierarchy of the Group's assets and liabilities measured at fair value on a recurring basis is as follows:

| Jun. 30, 2025 | Level 1 | Level 2 | Level 3 | Total |
|---|---|---|---|---|
| Financial liabilities: | | | | |
| Financial liabilities at fair value through profit or loss | | | | |
| Forward exchange contracts | $ - | $7,011 | $ - | $7,011 |

As of June 30, 2026 and December 31, 2025, the Group does not have assets and liabilities that are measured at fair value on a recurring and non-recurring basis.

Transfers between Level 1 and Level 2 during the period

During the six-month periods ended June 30, 2026 and 2025, there were no transfers between Level 1 and Level 2 fair value measurements.

(9) Significant assets and liabilities denominated in foreign currencies

Information regarding the significant assets and liabilities denominated in foreign currencies is listed below:

Unit: thousands

| | Jun. 30, 2026 | | | Dec. 31, 2025 | | | Jun. 30, 2025 | | |
|---|---|---|---|---|---|---|---|---|---|
| | Foreign currencies | Exchange rate | NTD | Foreign currencies | Exchange rate | NTD | Foreign currencies | Exchange rate | NTD |
| Financial assets | | | | | | | | | |
| Monetary items | | | | | | | | | |
| USD | $252,946 | 31.8370 | $8,053,042 | $338,748 | 31.4380 | $10,649,560 | $262,734 | 29.9020 | $7,856,272 |
| Financial liabilities | | | | | | | | | |
| Monetary items | | | | | | | | | |
| USD | $19,437 | 31.8370 | $618,816 | $16,461 | 31.4380 | $517,501 | $18,410 | 29.9020 | $550,496 |

Due to the diversity of functional currency in the Group, it's unable to disclose foreign exchange gains and losses on the basis of each monetary item which has significant impact. The Group recognized NT$13,894 thousand and NT$(751,835) thousand for foreign exchange gains (losses) for the six-month periods ended June 30, 2026 and 2025, respectively.

(10) Capital management

The primary objective of the Group's capital management is to ensure that it maintains a strong credit rating and healthy capital ratios in order to support its business and maximize shareholder value. The Group manages its capital structure and makes adjustments to it, in light of changes in economic conditions. To maintain or adjust the capital structure, the Group may adjust dividend payment to shareholders, return capital to shareholders or issue new shares.

13. OTHER DISCLOSURE

(1) Information related to significant transactions

(a) Financing provided to others: Please refer to Attachment 1.

(b) Endorsement/Guarantee provided to others for: Please refer to Attachment 2.

(c) Securities held (excluding subsidiaries, associates and joint venture): None.

(d) Related party transactions for purchases and sales exceeding NT$100 million or 20 percent of the issued capital: Please refer to Attachment 3.

(e) Receivables from related parties with amounts exceeding NT$100 million or 20 percent of issued capital: Please refer to Attachment 4.

(f) The business relationship, significant transactions and amounts between parent company and subsidiaries: Please refer to Attachment 5.

(2) Information on investees

Investee company names, locations, main businesses and products, original investment amount, investment as of June 30, 2026, net income (loss) of the investee company and investment income (loss) recognized for the six-month period ended June 30, 2026 (excluding investees in Mainland China): Please refer to Attachment 6.

(3) Information on investments in mainland China

(a) The Company invests in mainland China through "Nien Made (BVI) Enterprise Co., Ltd.", which further invests in "New Legend Enterprises Limited": Please refer to Attachment 7.

(b) The Company invests in mainland China through "Original Source Investments Limited": Please refer to Attachment 7.

(c) The Company invests in mainland China through "Global Viewcomp (Hong Kong) Company Limited" which further invests in "Billion Coins Development Limited": Please refer to Attachment 7.

(d) The Company invests in mainland China through "Norm Pacific Automation Corp." which further invests in "Norm Pacific Technology Ltd.": Please refer to Attachment 7.

(e) Details on the significant transactions between the Company and investees in Mainland China: Please refer to Note 13(1). There were no significant property transactions and other transactions that had a material effect on the profit or loss or on the financial position.

14. SEGMENT INFORMATION

For management purposes, the Group is divided into two reportable operating segments based on their different strategies:

(1) Window coverings segments: the primary operating activities include the research, development, design, manufacturing and sales of all types of window coverings and related components.

(2) Other segments: the primary operating activities include design, manufacturing and sales of automated appliances and PVC tube.

Management monitors the operating results of its business units separately for the purpose of making decisions about resource allocation and performance assessment. Segment performance is evaluated based on operating profit or loss and is measured based on accounting policies consistent with those used in the consolidated financial statements. On the other hand, income taxes are managed on a group basis and are not allocated to operating segments.

(1) Information on profit or loss, assets and liabilities of the reportable segment:

(a) Three-month period ended June 30, 2026

| | Window coverings segments | Other segments | Adjustment and elimination | Consolidated |
|---|---|---|---|---|
| Revenue | | | | |
| External customer | $7,718,871 | $208,645 | $ - | $7,927,516 |
| Inter-segment | 7,539,036 | - | (7,539,036) | - |
| Total revenue | $15,257,907 | $208,645 | $(7,539,036) | $7,927,516 |
| Segment profit/(loss) | $2,373,595 | $36,990 | $(220,239) | $2,190,346 |

(b) Three-month period ended June 30, 2025

| | Window coverings segments | Other segments | Adjustment and elimination | Consolidated |
|---|---|---|---|---|
| Revenue | | | | |
| External customer | $7,474,257 | $232,830 | $ - | $7,707,087 |
| Inter-segment | 7,242,766 | - | (7,242,766) | - |
| Total revenue | $14,717,023 | $232,830 | $(7,242,766) | $7,707,087 |
| Segment profit/(loss) | $1,781,120 | $(17,412) | $(86,580) | $1,677,128 |

(c) Six-month period ended June 30, 2026

| | Window coverings segments | Other segments | Adjustment and elimination | Consolidated |
|---|---|---|---|---|
| Revenue | | | | |
| External customer | $14,830,725 | $402,186 | $ - | $15,232,911 |
| Inter-segment | 14,724,411 | - | (14,724,411) | - |
| Total revenue | $29,555,136 | $402,186 | $(14,724,411) | $15,232,911 |
| Segment profit/(loss) | $4,978,190 | $66,303 | $(528,284) | $4,516,209 |

(d) Six-month period ended June 30, 2025

| | Window coverings segments | Other segments | Adjustment and elimination | Consolidated |
|---|---|---|---|---|
| Revenue | | | | |
| External customer | $14,511,475 | $468,391 | $ - | $14,979,866 |
| Inter-segment | 14,850,871 | - | (14,850,871) | - |
| Total revenue | $29,362,346 | $468,391 | $(14,850,871) | $14,979,866 |
| Segment profit/(loss) | $4,304,404 | $20,876 | $(291,840) | $4,033,440 |

The following table presents segment assets and liabilities of the Group's operating segments as of June 30, 2026, December 31, 2025 and June 30, 2025:

Operating segment assets:

| | Window coverings segments | Other segments | Adjustment and elimination | Consolidated |
|---|---|---|---|---|
| Jun. 30, 2026 | $66,374,787 | $1,510,024 | $(28,458,415) | $39,426,396 |
| Dec. 31, 2025 | $65,821,377 | $1,429,337 | $(27,225,875) | $40,024,839 |
| Jun. 30, 2025 | $57,599,910 | $1,415,169 | $(24,556,955) | $34,458,124 |

Operating segment liabilities:

| | Window coverings segments | Other segments | Adjustment and elimination | Consolidated |
|---|---|---|---|---|
| Jun. 30, 2026 | $14,678,148 | $397,150 | $(5,025,270) | $10,050,028 |
| Dec. 31, 2025 | $14,624,278 | $340,653 | $(5,348,719) | $9,616,212 |
| Jun. 30, 2025 | $13,382,967 | $387,144 | $(4,957,488) | $8,812,623 |

(2) There's no segment revenue, profit, assets, liabilities or significant items that needed to be reconciled for the six-month periods ended June 30, 2026 and 2025.

Attachment 1: Financing provided to others for the six-month period ended June 30, 2026

(All the following transactions are between consolidated entities and have been eliminated in the consolidated financial statement.)

| No. | Lender | Counterparty | Financial statement account | Related Party | Maximum balance for the period | Ending balance | Actual amount provided | Interest rate | Nature of financing (Note 1) | Amount of sales to (purchases from) counterparty | Reason for short-term financing | Loss allowance | Collateral | | Limit of financing amount for individual counterparty (Note 2) | Limit of total financing amount (Note 3) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | | | | | Item | Value | | |
| 1 | I Yang Enterprises Co., Ltd. | San Feng (Cambodia) Company Limited | Other receivables | Y | $1,591,850 | $1,591,850 | $1,591,850 | - | 2 | - | operation purposes | - | - | - | $2,641,365 | $2,641,365 |
| 2 | Nien Made (BVI) Enterprise Co., Ltd. | New Legend Enterprises Limited | Other receivables | Y | $17,191 | $17,191 | $17,191 | - | 2 | - | operation purposes | - | - | - | $5,829,580 | $5,829,580 |
| 3 | Billion Coins Development Limited | New Legend Enterprises Limited | Other receivables | Y | $167,877 | $167,877 | $167,877 | - | 2 | - | operation purposes | - | - | - | $3,843,213 | $3,843,213 |
| 4 | New Legend Enterprises Limited | Original Source Investments Limited | Other receivables | Y | $636,740 | $636,740 | $218,123 | - | 2 | - | operation purposes | - | - | - | $5,829,756 | $5,829,756 |
| 4 | New Legend Enterprises Limited | I Yang Enterprises Co., Ltd. | Other receivables | Y | $15,562 | $15,562 | $15,562 | - | 2 | - | operation purposes | - | - | - | $5,829,756 | $5,829,756 |
| 5 | Original Source Investments Limited | Nien Made (Wulian) Window Fashions Co., Ltd. | Other receivables | Y | $644,060 | $644,060 | $231,273 | - | 2 | - | operation purposes | - | - | - | $784,592 | $784,592 |
| 6 | Global Viewcomp (Hong Kong) Company Limited | Billion Coins Development Limited | Other receivables | Y | $1,554,324 | $1,554,324 | $1,554,324 | - | 2 | - | operation purposes | - | - | - | $5,635,886 | $5,635,886 |
| 6 | Global Viewcomp (Hong Kong) Company Limited | Norman Japan Limited | Other receivables | Y | $150,929 | $150,929 | $150,929 | - | 2 | - | operation purposes | - | - | - | $5,635,886 | $5,635,886 |
| 7 | Norman Myanmar Company Limited | Norman Myanmar Service Co. Ltd. | Other receivables | Y | $95,511 | $95,511 | $78,189 | - | 2 | - | operation purposes | - | - | - | $1,100,610 | $1,100,610 |
| 8 | Santa Fe Shutters Limited | Bay Blinds Limited | Other receivables | Y | $53,930 | $53,930 | $ - | - | 2 | - | operation purposes | - | - | - | $110,402 | $110,402 |

Note 1: Code 1 represents an investee company that has a business relationship with the parent.
Code 2 represents short-term financing.

Note 2: The total amount for lending to a company shall not exceed 40% of the net worth of the lender's most recent financial statements. The total amount for lending to subsidiaries whose voting shares are 100% owed, directly or indirectly, by the Company shall not exceed 100% of the net worth of lenders' most recent financial statements.

Note 3: The total amount of loans of the Company is limited to 40% of the net worth of the most recent financial statements. The total amount for lending to subsidiaries whose voting shares are 100% owed, directly or indirectly, by the Company shall not exceed 100% of the net worth of lenders' most recent financial statements.

Note 4: The maximum balance, the ending balance and the actual amount of the current period are translated at the exchange rate of June 30, 2026.

Attachment 2: Endorsement/Guarantee provided to others for the six-month period ended June 30, 2026

| No. | Endorsor/ Guarantor | Guaranteed Party | | Limits of endorsement/ guarantee amount provided to each guaranteed party (Note 1) | Maximum balance for the period | Ending balance | Actual amount provided | Amount of collateral endorsement/ guarantee | Ratio of accumulated endorsement/ guarantee to net equity per latest financial statements | Maximum endorsement/ guarantee amount allowable (Note 2) | Guarantee provided by parent company | Guarantee provided by a subsidiary | Guarantee provided to subsidiaries in Mainland China |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Company Name | Relationship | | | | | | | | | | |
| 0 | The Company | Norman Japan Limited | 2 | $5,762,961 | $1,962,100 | $1,962,100 | $1,270,284 | None | 6.81% | $14,407,402 | Y | N | N |

Note 1: The amount of endorsement for any single entity may not exceed 20% of the Company's net worth on the most current financial statements. The amount of endorsements for the subsidiaries in which the Company holds, directly or indirectly, 100% ownership may not exceed the net worth of the Company on the most current financial statements. The amount of endorsement for the Company may not exceed ten times the net worth of the subsidiary on the most current financial statements.

Note 2: The total amount of endorsement for the Company and the subsidiaries may not exceed 50% of the company's net worth on the most current financial statements. The total amount of endorsements for the subsidiaries in which the Company holds, directly or indirectly, 100% ownership may not exceed the net worth of the Company on the most current financial statements. The total amount of endorsement for the Company may not exceed ten times the net worth of the subsidiary on the most current financial statements.

Note 3: According to the "Guidelines Governing the Preparation of Financial Reports by Securities Issuers" issued by the R.O.C. Securities and Futures Bureau, receiving parties should be disclosed as one of the following:
1. A company with which it does business.
2. A company in which the public company directly and indirectly holds more than 50% of the voting shares.
3. A company that directly and indirectly holds more than 50% of the voting shares in the public company.
4. A company in which the public company holds, directly or indirectly, 90% or more of the voting shares.
5. A company that fulfills its contractual obligations by providing mutual endorsements/guarantees for another company in the same industry or for joint builders for purposes of undertaking a construction project.
6. A company that all capital contributing shareholders make endorsements/guarantees for their jointly invested company in proportion to their shareholding percentages.
7. Companies in the same industry provide among themselves joint and several security for a performance guarantee of a sales contract for pre-construction homes pursuant to the Consumer Protection Act for each other.

Attachment 3: Related party transactions for purchases and sales exceeding the lower of NT$100 million or 20 percent of the issued capital for the six-month period ended June 30, 2026
(All the following transactions are between consolidated entities and have been eliminated in the consolidated financial statement.)

| Company Name | Related Party | Relationship | Intercompany Transactions | | | | Abnormal Trade Term | | Notes and accounts receivable (payable) | | Note (Note 2) |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | Purchases (Sales) | Amount | Percentage of total consolidated purchases (sales) | Payment Terms | Unit price (Note 1) | Terms (Note 1) | Balance | Percentage of total consolidated receivables (payables) | |
| Nien Made Enterprise Co., Ltd. | Dongguan Fanchang Curtain Product Co., Ltd. | Subsidiary | Purchases | $227,146 | 4.13% | 180 days | - | - | $(138,584) | 12.33% | |
| Nien Made Enterprise Co., Ltd. | Zhao Feng (Dong Guan) Window Fashions Co., Ltd. | Subsidiary | Purchases | $903,573 | 16.43% | 180 days | - | - | $(325,610) | 28.97% | |
| Nien Made Enterprise Co., Ltd. | Nien Made (Dong Guan) Window Fashions Co., Ltd. | Subsidiary | Purchases | $1,061,581 | 19.30% | 180 days | - | - | $(181,165) | 16.12% | |
| Nien Made Enterprise Co., Ltd. | San Feng (Cambodia) Company Limited | Subsidiary | Purchases | $1,484,356 | 26.99% | 180 days | - | - | $(183,985) | 16.37% | |
| Nien Made Enterprise Co., Ltd. | Norman Mexico Company Limited | Subsidiary | Purchases | $1,202,491 | 21.86% | 180 days | - | - | $(66,699) | 5.93% | |
| Nien Made Enterprise Co., Ltd. | Veneta B.V. | Subsidiary | (Sales) | $(363,877) | 3.84% | 60 days | - | - | $26,532 | 0.97% | |
| Nien Made Enterprise Co., Ltd. | Norman International, Inc. and its subsidiaries | Subsidiary | (Sales) | $(7,735,964) | 81.53% | T/T30-65 days | - | - | $2,301,386 | 84.23% | |
| Nien Made Enterprise Co., Ltd. | Norman Australia Pty Ltd. | Subsidiary | (Sales) | $(209,178) | 2.20% | 60 days | - | - | $72,771 | 2.66% | |
| Nien Made (Wulian) Window Fashions Co., Ltd. | Nien Made (Dong Guan) Window Fashions Co., Ltd. | Subsidiary | (Sales) | $(125,857) | 82.55% | 180 days | - | - | $74,885 | 83.72% | |
| Nien Made (Dong Guan) Window Fashions Co., Ltd. | Norman Mexico Company Limited | Subsidiary | (Sales) | $(140,645) | 10.94% | 180 days | - | - | $80,894 | 30.71% | |
| Dongguan Fanchang Curtain Product Co., Ltd. | Norman Mexico Company Limited | Subsidiary | (Sales) | $(221,122) | 41.28% | 180 days | - | - | $189,121 | 55.03% | |

Note 1: The transaction selling price and collection terms with the above related parties had no significant difference between those with non-related parties.

The transaction terms were determined based on mutual agreement as no comparable transactions were available.

Note 2: For transactions between the consolidated entities, only the information for one side of the consolidated entities is disclosed.

Attachment 4: Receivables from related parties with accounts exceeding the lower of NT$100 million or 20 percent of the issued capital as of June 30, 2026.

Please refer to Note 13(1)(a) for Financing provided to others and Note 13(1)(f) for disclosure of the following transactions between consolidated entities.

(All the following transactions are between consolidated entities and have been eliminated in the consolidated financial statement.)

| Company Name | Related Party | Relationship | Amount | Turnover Rate | Overdue receivables | | Collection in subsequent period | Loss allowance |
|---|---|---|---|---|---|---|---|---|
| | | | | | Amount | Solution | | |
| Nien Made Enterprise Co., Ltd. | Norman International, Inc. and its subsidiaries | Subsidiary | $2,301,386 | 6.25 | $ - | - | $2,181,099 | $ - |
| Dongguan Fanchang Curtain Product Co., Ltd. | Nien Made Enterprise Co., Ltd. | Parent company | $138,584 | 2.62 | $ - | - | $101,075 | $ - |
| Zhao Feng (Dong Guan) Window Fashions Co., Ltd. | Nien Made Enterprise Co., Ltd. | Parent company | $325,610 | 5.18 | $ - | - | $195,889 | $ - |
| Nien Made (Dong Guan) Window Fashions Co., Ltd. | Nien Made Enterprise Co., Ltd. | Parent company | $181,165 | 10.36 | $ - | - | $171,646 | $ - |
| San Feng (Cambodia) Company Limited | Nien Made Enterprise Co., Ltd. | Parent company | $183,985 | 19.22 | $ - | - | $183,985 | $ - |
| Dongguan Fanchang Curtain Product Co., Ltd. | Norman Mexico Company Limited | Subsidiary | $189,121 | 2.61 | $ - | - | $ - | $ - |

Attachment 5: The business relationship, significant transactions and amounts between parent company and subsidiaries: Please refer to Note 13(1)(d) for disclosure of account receivable (payable) related these transactions.

(All the following transactions are between consolidated entities and have been eliminated in the consolidated financial statement.)

| No. (Note 1) | Related party | Counterparty | Relationship with the Company (Note 2) | Transactions | | | |
|---|---|---|---|---|---|---|---|
| | | | | Account | Amount | Terms (Note 4) | Percentage of consolidated operating revenues or consolidated total assets (Note3) |
| 0 | Nien Made Enterprise Co., Ltd. | Dongguan Fanchang Curtain Product Co., Ltd. | 1 | Purchases | $227,146 | 180 days | 1.49% |
| 0 | Nien Made Enterprise Co., Ltd. | Zhao Feng (Dong Guan) Window Fashions Co., Ltd. | 1 | Purchases | $903,573 | 180 days | 5.93% |
| 0 | Nien Made Enterprise Co., Ltd. | Nien Made (Dong Guan) Window Fashions Co., Ltd. | 1 | Purchases | $1,061,581 | 180 days | 6.97% |
| 0 | Nien Made Enterprise Co., Ltd. | San Feng (Cambodia) Company Limited | 1 | Purchases | $1,484,356 | 180 days | 9.74% |
| 0 | Nien Made Enterprise Co., Ltd. | Norman Mexico Company Limited | 1 | Purchases | $1,202,491 | 180 days | 7.89% |
| 0 | Nien Made Enterprise Co., Ltd. | Veneta B.V. | 1 | (Sales) | $(363,877) | 60 days | 2.39% |
| 0 | Nien Made Enterprise Co., Ltd. | Norman International, Inc. and its subsidiaries | 1 | (Sales) | $(7,735,964) | T/T30-65 days | 50.78% |
| 0 | Nien Made Enterprise Co., Ltd. | Norman Australia Pty Ltd. | 1 | (Sales) | $(209,178) | 60 days | 1.37% |
| 1 | Nien Made (Wulian) Window Fashions Co., Ltd. | Nien Made (Dong Guan) Window Fashions Co., Ltd. | 3 | (Sales) | $(125,857) | 180 days | 0.83% |
| 2 | Nien Made (Dong Guan) Window Fashions Co., Ltd. | Norman Mexico Company Limited | 3 | (Sales) | $(140,645) | 180 days | 0.92% |
| 3 | Dongguan Fanchang Curtain Product Co., Ltd. | Norman Mexico Company Limited | 3 | (Sales) | $(221,122) | 180 days | 1.45% |

Note 1 : The Company is coded "0". The subsidiaries are coded consecutively beginning from "1" in the order presented in the table above.

Note 2 : Transactions are categorized as follows:

No.1. Transactions from parent company to subsidiary.

No.2. Transactions from subsidiary to parent company.

No.3. Transactions between subsidiaries.

Note 3 : The percentage with respect to the consolidated asset/liability for transactions of balance sheet items are based on each item's ending balance.

For profit or loss items, interim cumulative balances are used as basis.

Note 4 : The transaction selling price and collection terms with the above related parties had no significant difference between those with non-related parties.

The transaction terms were determined based on mutual agreement as no comparable transactions were available.

Attachment 6: Names, locations, main businesses and products, original investment amount, investment as of June 30, 2026, net income (loss) of investee company and investment income (loss) for the six-month period ended June 30, 2026

| Company | Investee company | Location | Main businesses and products | Original Investment (Note 2) | | Investment as of June 30, 2026 | | | Net income (loss) of investee company | Investment income (loss) recognized | Note |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | Ending balance | Beginning balance | Number of shares | Percentage of ownership (%) | Book value (Note 2) | | | |
| Nien Made Enterprise Co., Ltd. | Norm Pacific Automation Corp. | Taiwan | Developing, manufacturing, and selling automation products, and trading related components and technology transfer | $184,772 | $184,772 | 19,028,078 | 66.53% | $270,097 | $24,281 | $16,154 | |
| Nien Made Enterprise Co., Ltd. | Nien Made (BVI) Enterprise Co., Ltd. | British Virgin Islands | Holding company | $1,860,880 | $1,860,880 | 56,646,570 | 100.00% | $5,750,285 | $(18,324) | $17,590 | Note 1 |
| Nien Made Enterprise Co., Ltd. | I Yang Enterprises Co., Ltd. | British Virgin Islands | Holding company | $49,752 | $49,752 | 1,500,000 | 100.00% | $2,633,412 | $1,690 | $(1,611) | Note 1 |
| Nien Made Enterprise Co., Ltd. | Norman International, Inc. | United States | Holding company, managing and providing logistics support | $338,770 | $338,770 | 5,823,814 | 100.00% | $4,692,759 | $370,323 | $373,882 | Note 1 |
| Nien Made Enterprise Co., Ltd. | Original Source Investments Limited | British Virgin Islands | Holding company | $778,488 | $778,488 | 21,378,000 | 100.00% | $814,942 | $3,194 | $4,219 | Note 1 |
| Nien Made Enterprise Co., Ltd. | Global Viewcomp (Hong Kong) Company Limited | Hong Kong | Holding company | $2,717,753 | $2,717,753 | 186,373,558 | 100.00% | $5,585,126 | $32,163 | $50,125 | Note 1 |
| Nien Made Enterprise Co., Ltd. | Veneta Blinds Pty Ltd. | Australia | Trading and service in window coverings | $4,005 | $4,005 | 142 | 51.08% | $(6,667) | $(17,057) | $(8,712) | |
| Nien Made Enterprise Co., Ltd. | Veneta B.V. | Netherlands | Trading and service in window coverings | $9,218 | $9,218 | 264,000 | 51.00% | $440,901 | $365,338 | $183,926 | Note 1 |
| Nien Made Enterprise Co., Ltd. | Norman Japan Limited | Japan | Trading and service in window coverings | $134,966 | $134,966 | 47,000 | 100.00% | $(94,776) | $(35,885) | $(36,287) | Note 1 |
| Nien Made Enterprise Co., Ltd. | Norman Australia Pty Ltd. | Australia | Trading and service in window coverings | $22,156 | $22,156 | 1,000,000 | 100.00% | $83,198 | $(3,559) | $(3,559) | |
| Nien Made Enterprise Co., Ltd. | Norman Myanmar Service Co. Ltd. | Myanmar | Documentation processing service in window coverings | $21,580 | $21,580 | 700,000 | 100.00% | $31,433 | $(55) | $(55) | |
| Nien Made Enterprise Co., Ltd. | Norman Myanmar Company Limited | Myanmar | Manufacturing and selling plastic and wood blinds | $1,155,048 | $1,155,048 | 38,937,000 | 100.00% | $1,100,610 | $991 | $991 | |
| Nien Made Enterprise Co., Ltd. | Santa Fe Shutters Limited | New Zealand | Trading and service in window coverings and components | $263,443 | $263,443 | 100 | 100.00% | $131,407 | $(71) | $(366) | Note 1 |
| Nien Made Enterprise Co., Ltd. | Bay Blinds Limited | New Zealand | Processing, trading and service in window coverings and components | $80,061 | $80,061 | 1,000,100 | 100.00% | $15,378 | $(700) | $(700) | |

Attachment 6: Names, locations, main businesses and products, original investment amount, investment as of June 30, 2026, net income (loss) of investee company and investment income (loss) for the six-month period ended June 30, 2026

| Company | Investee company | Location | Main businesses and products | Original Investment (Note 2) | | Investment as of June 30, 2026 | | | Net income (loss) of investee company | Investment income (loss) recognized | Note |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | Ending balance | Beginning balance | Number of shares | Percentage of ownership (%) | Book value (Note 2) | | | |
| Nien Made Enterprise Co., Ltd. | Norman Ghana Company Ltd | Ghana | Manufacturing and selling window coverings | $189,293 | $160,909 | 395,000 | 100.00% | $199,531 | $(1,809) | $(1,809) | |
| Nien Made Enterprise Co., Ltd. | Norman Vietnam Company Limited | Vietnam | Manufacturing and selling window coverings | $1,446,642 | $1,015,919 | - | 100.00% | $1,401,302 | $(11,047) | $(11,047) | |
| Nien Made Enterprise Co., Ltd. | Norman Window Fashions (UK) Ltd | United Kingdom | Trading and service in window coverings | $21,116 | $ - | 500,000 | 100.00% | $18,214 | $(2,857) | $(2,857) | |
| Nien Made (BVI) Enterprise Co., Ltd. | New Legend Enterprises Limited | Hong Kong | Holding company and providing logistics services | $3,525,904 | $3,525,904 | 56,646,570 | 100.00% | $5,829,756 | $(18,322) | Included in Subsidiary | |
| New Legend Enterprises Limited | Norman Mexico Company Limited | Mexico | Manufacturing and selling shutters, shades and plastic blinds | $2,182,365 | $2,182,365 | 1,197,534,191 | 42.43% | $2,193,641 | $50,246 | Included in Subsidiary | |
| New Legend Enterprises Limited | Proveedora de Carton y Derivados | Mexico | Manufacturing and selling paperboard and cardboard products | $313,844 | $313,844 | 172,216,618 | 100.00% | $285,142 | $991 | Included in Subsidiary | |
| I Yang Enterprises Co., Ltd. | Capital Darren Limited | Cayman Islands | Holding company | $293,618 | $293,618 | 976,238 | 100.00% | $35,576 | $1,079 | Included in Subsidiary | |
| I Yang Enterprises Co., Ltd. | San Feng (Cambodia) Company Limited | Cambodia | Manufacturing and selling blinds | $281,899 | $281,899 | 100,000 | 100.00% | $1,029,489 | $806 | Included in Subsidiary | |
| Veneta B.V. | Veneta ApS | Denmark | Trading and service in window coverings | $197 | $197 | 400 | 100.00% | $(128,133) | $(16,968) | Included in Subsidiary | |
| Veneta B.V. | Veneta HR B.V. | Netherlands | Holding company | $4 | $4 | 100 | 100.00% | $4 | $ - | Included in Subsidiary | |
| Veneta B.V. | Veneta Belgium B.V. | Belgium | Trading and service in window coverings | $18 | $18 | 100 | 100.00% | $(24,866) | $(24,941) | Included in Subsidiary | |
| Norman International, Inc. | International Window Treatments, Inc. | United States | Holding company | $340,149 | $340,149 | 227,575 | 100.00% | $987,287 | $40,285 | Included in Subsidiary | |
| Norman International, Inc. | Nien Advanced Solutions | United States | Holding company, processing and trading in window coverings and components | $15,919 | $15,919 | 516,302 | 100.00% | $2,859,159 | $300,125 | Included in Subsidiary | |
| International Window Treatments, Inc. | Richfield Window Coverings, LLC. | United States | Trading in window coverings to large chain stores | $21,178 | $21,178 | - | 100.00% | $705,187 | $40,285 | Included in Subsidiary | |
| Nien Advanced Solutions | Norman International Las Vegas, LLC. | United States | Regional trading and service in window covering | $23,878 | $23,878 | - | 100.00% | $43,767 | $(390) | Included in Subsidiary | |

Attachment 6: Names, locations, main businesses and products, original investment amount, investment as of June 30, 2026, net income (loss) of investee company and investment income (loss) for the six-month period ended June 30, 2026

| Company | Investee company | Location | Main businesses and products | Original Investment (Note 2) | | Investment as of June 30, 2026 | | | Net income (loss) of investee company | Investment income (loss) recognized | Note |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | Ending balance | Beginning balance | Number of shares | Percentage of ownership (%) | Book value (Note 2) | | | |
| Nien Advanced Solutions | Norman International Illinois, LLC. | United States | Regional trading and service in window covering | $1,592 | $1,592 | - | 100.00% | $164,344 | $28,115 | Included in Subsidiary | |
| Nien Advanced Solutions | Norman International Virginia, LLC. | United States | Regional trading and service in window covering | $1,592 | $1,592 | - | 100.00% | $576,341 | $73,447 | Included in Subsidiary | |
| Nien Advanced Solutions | Norman International Colorado, LLC. | United States | Regional trading and service in window covering | $1,592 | $1,592 | - | 100.00% | $(9,907) | $1,025 | Included in Subsidiary | |
| Nien Advanced Solutions | Norman International San Jose, LLC. | United States | Regional trading and service in window covering | $1,592 | $1,592 | - | 100.00% | $220,728 | $18,508 | Included in Subsidiary | |
| Nien Advanced Solutions | Norman International Dallas, LLC. | United States | Regional trading and service in window covering | $32 | $32 | - | 100.00% | $1,220,201 | $52,871 | Included in Subsidiary | |
| Nien Advanced Solutions | Norman International Florida, LLC. | United States | Regional trading and service in window covering | $32 | $32 | - | 100.00% | $604,903 | $55,446 | Included in Subsidiary | |
| Nien Advanced Solutions | Norman International Arizona, LLC. | United States | Regional trading and service in window covering | $32 | $32 | - | 100.00% | $236,849 | $3,935 | Included in Subsidiary | |
| Nien Advanced Solutions | Norman International New Jersey, LLC. | United States | Regional trading and service in window covering | $32 | $32 | - | 100.00% | $91,513 | $29,456 | Included in Subsidiary | |
| Nien Advanced Solutions | Norman International Washington, LLC. | United States | Regional trading and service in window covering | $32 | $32 | - | 100.00% | $515,900 | $55,912 | Included in Subsidiary | |
| Nien Advanced Solutions | Norman International South Carolina, LLC. | United States | Regional trading and service in window covering | $32 | $32 | - | 100.00% | $(26,367) | $(5,074) | Included in Subsidiary | |
| Global Viewcomp (Hong Kong) Company Limited | Billion Coins Development Limited | Hong Kong | Holding company and providing logistics services | $1,462,039 | $1,462,039 | 357,768,000 | 100.00% | $3,930,013 | $37,536 | Included in Subsidiary | |
| Billion Coins Development Limited | Norman Mexico Company Limited | Mexico | Manufacturing and selling shutters, shades and plastic blinds | $2,961,206 | $2,949,883 | 1,624,909,358 | 57.57% | $2,976,383 | $50,246 | Included in Subsidiary | |
| Billion Coins Development Limited | Proveedora de Carton y Derivados | Mexico | Manufacturing and selling paperboard and cardboard products | $ - | $ - | 1 | 0.00% | $ - | $991 | Included in Subsidiary | |
| Norm Pacific Automation Corp. | Norm Pacific Technology Ltd. | Samoa | Holding company | $26,032 | $26,032 | 1,000,000 | 100.00% | $(40,950) | $(686) | Included in Subsidiary | |

Note 1: Investment income (loss) recognized by the Company included investment income (loss) by these investees from upstream/downstream transactions and premium amortization .
Note 2: The original investment amount and the book value at the end of the period were converted according to the exchange rate of June 30, 2026.

Attachment 7: Investment in Mainland China

(1) The Company invests in mainland China through "Nien Made (BVI) Enterprise Co., Ltd." which further invests in "New Legend Enterprises Limited", related information is as follows:

| Investee company | Main Businesses and Products | Total Amount of Issued Capital | Method of Investment | Accumulated Outflow of Investment from Taiwan as of January 1, 2026 | Investment Flows in Current Period | | Accumulated Outflow of Investment from Taiwan as of June 30, 2026 | Net income (loss) of investee company | Percentage of Ownership | Investment income (loss) recognized (Note 1) | Carrying Value as of June 30, 2026 (Note 1) | Accumulated Inward Remittance of Earnings as of June 30, 2026 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Outflow | Inflow | | | | | | |
| Nien Made (Dong Guan) Window Fashions Co., Ltd. | Manufacturing and selling shutters and wood blinds. | $487,174 | Indirectly investment in Mainland China through remittance from a third region. | $491,772 | $ - | $ - | $491,772 | $31,865 | 100% | $31,865 | $1,067,781 | $ - |
| Zhao Feng (Dong Guan) Window Fashions Co., Ltd. | Manufacturing and selling cellular shades, roman shades and roller shades. | $1,508,655 | Indirectly investment in Mainland China through remittance from a third region. | $1,311,684 | $ - | $ - | $1,311,684 | $10,285 | 100% | $10,285 | $2,055,800 | $ - |

Note 1: The investment income (loss) and the book value of investment accounted for using equity method of "New Legend Enterprises Limited".

| Accumulated Investment in Mainland China as of June 30, 2026 | Investment Amounts Authorized by Investment Commission, MOEA | Upper Limit on Investment |
|---|---|---|
| $1,803,456 | $1,934,955 | N/A (Note 3) |

Note 2: The relevant figures in this table are presented in New Taiwan Dollars and the foreign currency is converted at the exchange rate of June 30, 2026.
Note 3: Pursuant to Jing-Shou-Chan-Zi Letter No.11251038740 issued by the Ministry of Economic Affairs, R.O.C., on October 17, 2023, as the Company has obtained the certificate of a qualified operating headquarters, issued by the Industrial Development Bureau, MOEA, the upper limit of investment in Mainland China is not capped at 60% of net worth or consolidated net worth specified by the Investment Commission.

(2) The Company invests in mainland China through "Original Source Investments Limited", related information is as follows:

| Investee company | Main Businesses and Products | Total Amount of Issued Capital | Method of Investment | Accumulated Outflow of Investment from Taiwan as of January 1, 2026 | Investment Flows in Current Period | | Accumulated Outflow of Investment from Taiwan as of June 30, 2026 | Net income (loss) of investee company | Percentage of Ownership | Investment income (loss) recognized (Note 1) | Carrying Value as of June 30, 2026 (Note 1) | Accumulated Inward Remittance of Earnings as of June 30, 2026 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Outflow | Inflow | | | | | | |
| Nien Made (Wulian) Window Fashions Co., Ltd. | Manufacturing and selling wood blinds and shutter semi-products. | $680,611 | Indirectly investment in Mainland China through remittance from a third region. | $760,958 | $ - | $ - | $760,958 | $6,024 | 100% | $6,024 | $772,003 | $ - |

Note 1: The investment income (loss) and the book value of investment accounted for using equity method of "Original Source Investments Limited".

| Accumulated Investment in Mainland China as of June 30, 2026 | Investment Amounts Authorized by Investment Commission, MOEA | Upper Limit on Investment |
|---|---|---|
| $760,958 | $760,958 | N/A (Note 3) |

Note 2: The relevant figures in this table are presented in New Taiwan Dollars and the foreign currency is converted at the exchange rate of June 30, 2026.
Note 3: Pursuant to Jing-Shou-Chan-Zi Letter No.11251038740 issued by the Ministry of Economic Affairs, R.O.C., on October 17, 2023, as the Company has obtained the certificate of a qualified operating headquarters, issued by the Industrial Development Bureau, MOEA, the upper limit of investment in Mainland China is not capped at 60% of net worth or consolidated net worth specified by the Investment Commission.

Attachment 7: Investment in Mainland China

(3) The Company invests in mainland China through "Global Viewcomp (Hong Kong) Company Limited" which further invests in "Billion Coins Development Limited", related information is as follows:

| Investee company | Main Businesses and Products | Total Amount of Issued Capital | Method of Investment | Accumulated Outflow of Investment from Taiwan as of January 1, 2026 | Investment Flows in Current Period | | Accumulated Outflow of Investment from Taiwan as of June 30, 2026 | Net income (loss) of investee company | Percentage of Ownership | Investment income (loss) recognized (Note 1) | Carrying Value as of June 30, 2026 (Note 1) | Accumulated Inward Remittance of Earnings as of June 30, 2026 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Outflow | Inflow | | | | | | |
| Dongguan Fanchang Curtain Product Co., Ltd. | Manufacturing and selling plastic blinds and accessories. | $1,500,779 | Indirectly investment in Mainland China through remittance from a third region. | $955,255 | $ - | $ - | $955,255 | $130 | 100% | $130 | $1,848,218 | $ - |

Note 1: The investment income (loss) and the book value of investment accounted for using equity method of "Billion Coins Development Limited".

| Accumulated Investment in Mainland China as of June 30, 2026 | Investment Amounts Authorized by Investment Commission, MOEA | Upper Limit on Investment |
|---|---|---|
| $955,255 | $2,282,075 | N/A (Note 3) |

Note 2: The relevant figures in this table are presented in New Taiwan Dollars and the foreign currency is converted at the exchange rate of June 30, 2026.
Note 3: Pursuant to Jing-Shou-Chan-Zi Letter No.11251038740 issued by the Ministry of Economic Affairs, R.O.C., on October 17, 2023, as the Company has obtained the certificate of a qualified operating headquarters, issued by the Industrial Development Bureau, MOEA, the upper limit of investment in Mainland China is not capped at 60% of net worth or consolidated net worth specified by the Investment Commission.

(4) The Company invests in mainland China through "Norm Pacific Automation Corp." which further invests in "Norm Pacific Technology Ltd.", related information is as follows:

| Investee company | Main Businesses and Products | Total Amount of Issued Capital | Method of Investment | Accumulated Outflow of Investment from Taiwan as of January 1, 2026 | Investment Flows in Current Period | | Accumulated Outflow of Investment from Taiwan as of June 30, 2026 | Net income (loss) of investee company | Percentage of Ownership | Investment income (loss) recognized (Note 1) | Carrying Value as of June 30, 2026 (Note 1) | Accumulated Inward Remittance of Earnings as of June 30, 2026 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Outflow | Inflow | | | | | | |
| E-Shine Technology Ltd. | Manufacturing and selling dehumidifiers and air purifiers. | $29,761 | Indirectly investment in Mainland China through remittance from a third region. | $29,761 | $ - | $ - | $29,761 | $(686) | 66.53% | $(686) | $(42,864) | $ - |

Note 1: The investment income (loss) and the book value of investment accounted for using equity method of "Norm Pacific Technology Ltd.".

| Accumulated Investment in Mainland China as of June 30, 2026 | Investment Amounts Authorized by Investment Commission, MOEA | Upper Limit on Investment |
|---|---|---|
| $29,761 | $29,761 | $243,594 |

Note 2: The relevant figures in this table are presented in New Taiwan Dollars and the foreign currency is converted at the exchange rate of June 30, 2026.