Stock Code: 5515

Chien Kuo Construction Co., Ltd. and Subsidiaries

Consolidated Financial Statements and Independent Auditor's Review Report

For the Three Months Ended March 31, 2026 and 2025

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For the convenience of readers, the independent auditor's review report and the accompanying consolidated financial statements have been translated into English from the original Chinese version prepared and used in the Republic of China. If there is any conflict between the English version and the original Chinese version or any difference in the interpretation of the two versions, the Chinese-language independent auditor's review report and consolidated financial statements shall prevail.

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Independent Auditor's Review Report

To: The Board of Directors and shareholders of Chien Kuo Construction Co., Ltd.

Introduction

We have reviewed the consolidated balance sheets of Chien Kuo Construction Co., Ltd. and its subsidiaries as of March 31, 2026 and 2025, the consolidated statements of comprehensive income, consolidated statements of changes in equity, consolidated statements of cash flows, and notes to consolidated financial statements (including summary of significant accounting policies) from January 1 to March 31, 2026 and 2025. Management is responsible for the preparation of a set of fairly presented financial statements in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and International Accounting Standards 34 "Interim Financial Reporting" endorsed and issued into effect by the Financial Supervisory Commission of the Republic of China. Our responsibility is to express a conclusion on the consolidated financial statements based on our reviews.

Scope

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

Conclusion

Based on our reviews, nothing has come to our attention that caused us to believe that the accompanying consolidated financial statements of Chien Kuo Construction Co., Ltd. and its subsidiaries do not present fairly, in all material aspects the financial position of the entity as of March 31, 2026 and 2025, and of its consolidated financial performance for the three months period from January 1 to March 31, 2026 and 2025, and its consolidated financial performance and cash flows for the three-month periods then ended in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and International Accounting Standards 34, "Interim Financial Reporting," endorsed and issued into effect by the Financial Supervisory Commission of the Republic of China.

CPA: Li-Chun Chang CPA: Wen-Chi Kuo

Deloitte&Touche
Taipei, Taiwan
Republic of China

May 13, 2026

Notes to Readers

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

The independent auditor's review report and the accompanying consolidated financial statements have been translated into English from the original Chinese version prepared and used in the Republic of China. If there is any conflict between the English version and the original Chinese version or any difference in the interpretation of the two versions, the Chinese-language independent auditor's review report and consolidated financial statements shall prevail.

Chien Kuo Construction Co., Ltd. and Subsidiaries

Consolidated Balance Sheets

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

Unit: NT$ Thousands

		March 31, 2026		December 31, 2025		March 31, 2025	
Code	Assets	Amount	%	Amount	%	Amount	%
	Current assets						
1100	Cash and cash equivalents (Note 6)	$ 2,270,517	20	$ 2,349,801	21	$ 932,720	10
1110	Financial assets measured at fair value through profit or loss (Note 7)	4,462,522	39	3,859,344	35	3,281,010	36
1120	Financial assets at fair value through other comprehensive income (Note 8)	15,346	-	15,858	-	17,961	-
1136	Financial assets measured at amortized cost (Note IX)	58,156	-	56,918	1	126,853	2
1140	Contract assets (Note 21)	1,130,133	10	1,052,032	10	701,433	8
1150	Notes receivable (Note 10 and 21)	-	-	-	-	19,062	-
1170	Accounts receivable (Notes 10 and 21)	661,820	6	534,735	5	642,008	7
1200	Other receivables (Note 25)	109,773	1	23,967	-	16,686	-
1220	Current tax assets	135,234	1	132,786	1	140,164	2
1323	Inventories (for construction business) (Notes 11)	17,004	-	12,956	-	12,956	-
1410	Prepayments (Note 12)	229,085	2	203,313	2	224,071	3
1461	Non-current assets classified as held for sale (Note 17)	-	-	465,926	4	-	-
1470	Other current assets	24,621	-	14,208	-	11,137	-
11XX	Total current assets	9,114,211	79	8,721,844	79	6,126,061	68
	Non-current assets						
1510	Financial assets measured at fair value through profit or loss (Note 7)	559,469	5	471,187	4	375,690	4
1517	Financial assets at fair value through other comprehensive income (Notes 8 and 29)	151,876	1	156,938	2	177,751	2
1535	Financial assets at amortized cost (Notes 9 and 29)	1,245,577	11	1,248,389	11	1,449,372	16
1550	Investments accounted for using equity method (Note XIV)	93,872	1	99,107	1	73,269	1
1600	Property, plant and equipment (Note 15)	81,017	1	87,424	1	124,627	2
1755	Right-of-use assets (Note XVI)	56,020	-	60,435	1	64,790	1
1760	Investment properties (Notes 17 and 29)	98,339	1	98,543	1	565,184	6
1780	Intangible assets	23,652	-	25,944	-	17,468	-
1840	Deferred tax assets	48,564	-	32,698	-	33,042	-
1990	Other non-current assets	58,200	1	21,098	-	14,014	-
15XX	Total non-current assets	2,416,586	21	2,301,763	21	2,895,207	32
1XXX	Total assets	$ 11,530,797	100	$ 11,023,607	100	$ 9,021,268	100
Code	Liabilities and Equity						
	Current liabilities						
2100	Short-term loans (Note XVIII)	$ 100,000	1	$ 100,000	1	$ 100,000	1
2130	Contract liabilities (Note 21)	2,692,832	24	2,506,796	23	1,254,447	14
2170	Accounts payable (Note XIX)	1,696,887	15	1,630,317	15	1,301,551	15
2200	Other payables	264,596	2	421,724	4	185,534	2
2230	Current tax liabilities	259,305	2	153,958	1	134,816	2
2250	Current provisions (Note 21)	101,713	1	114,291	1	93,525	1
2280	Lease liabilities - current (Note 16)	20,569	-	20,781	-	17,817	-
2399	Other current liabilities (Note 17)	6,265	-	121,800	1	121,823	1
21XX	Total current liabilities	5,142,167	45	5,069,667	46	3,209,513	36
	Non-current liabilities						
2570	Deferred tax liabilities	594,333	5	588,460	5	609,505	7
2580	Lease liabilities - non-current (Note 16)	35,499	-	39,186	-	47,818	-
2600	Other non-current liabilities	64,748	1	73,679	1	103,364	1
25XX	Total non-current liabilities	694,580	6	701,325	6	760,687	8
2XXX	Total liabilities	5,836,747	51	5,770,992	52	3,970,200	44
	Equity (Note 20)						
	Capital						
3110	Common stock	2,016,001	17	2,016,001	18	2,016,001	23
3200	Additional paid-in capital	187,308	2	187,308	2	187,308	2
	Retained earnings						
3310	Legal reserve	856,085	8	856,085	8	778,147	9
3320	Special reserve	11,397	-	11,397	-	11,397	-
3350	Unappropriated earnings	2,459,695	21	2,065,527	19	1,764,945	19
3300	Total retained earnings	3,327,177	29	2,933,009	27	2,554,489	28
3400	Other equity	163,564	1	116,297	1	293,270	3
3XXX	Total equity	5,694,050	49	5,252,615	48	5,051,068	56
	Total liabilities and equity	$ 11,530,797	100	$ 11,023,607	100	$ 9,021,268	100

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

Chien Kuo Construction Co., Ltd. and Subsidiaries

Consolidated Statements of Comprehensive Income

For the Three Months Ended March 31, 2026 and 2025

Unit: NT$ Thousands, except for earnings per share (in Dollars)

		January 1 to March 31, 2026		January 1 to March 31, 2025	
Code		Amount	%	Amount	%
4000	Operating revenue (Note 21)	$ 2,015,280	100	$ 1,451,762	100
5000	Operating costs (Notes 22)	1,624,177	80	1,230,100	85
5900	Gross profit	391,103	20	221,662	15
6200	Operating expenses (Notes 22 and 28)	122,401	6	91,911	6
6900	Net operating income	268,702	14	129,751	9
	Non-operating income and expenses (Notes 14, 22 and 28)				
7100	Interest revenue	20,378	1	22,336	2
7010	Other revenue	18,763	1	3,696	-
7020	Other gains and losses	173,786	8	(24,927)	(2)
7050	Finance costs	(720)	-	(1,305)	-
7060	Shares of profits or loss of associates accounted for using equity method	(4,262)	-	(171)	-
7000	Total non-operating income and expenses	207,945	10	(371)	-
7900	Income before income tax	476,647	24	129,380	9
7950	Income tax expense (Note 23)	82,479	4	35,988	3
8200	Net income	394,168	20	93,392	6

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Code		January 1 to March 31, 2026 Amount	%	January 1 to March 31, 2025 Amount	%
	Other comprehensive income				
8310	Items that will not be reclassified subsequently to profit or loss:				
8316	Unrealized loss on investments in equity instruments at fair value through other comprehensive income	($ 5,574)	-	($ 14,864)	(1)
8360	Items that may be reclassified subsequently to profit or loss:				
8361	Exchange differences on translation of financial statements of foreign operations	66,051	3	46,167	3
8399	Income tax related to items that will be reclassified subsequently to profit or loss (Note 23)	(13,210)	(1)	(9,236)	-
8300	Other comprehensive income (net value after tax) for the period	47,267	2	22,067	2
8500	Total comprehensive income	$ 441,435	22	$ 115,459	8
	Earnings per share (Note 24)				
9750	Basic	$ 1.96		$ 0.46	
9850	Diluted	$ 1.94		$ 0.46	

The accompanying notes are an integral part of the financial statements.

Chien Kuo Construction Co., Ltd. and Subsidiaries

Consolidated Statements of Changes in Equity

For the Three Months Ended March 31, 2026 and 2025

Unit: NT$ Thousands

				Retained earnings			Other equity			
Code		Capital	Additional paid-in capital	Legal reserve	Special reserve	Unappropriated earnings	Exchange differences on translation of financial statements of foreign operations	Unrealized gains (losses) from financial assets measured at fair value through other comprehensive income	Total	Total equity
A1	Balance as of January 1, 2025	$ 2,016,001	$ 187,308	$ 778,147	$ 11,397	$ 1,671,553	$ 257,255	$ 13,948	$ 271,203	$ 4,935,609
D1	Net income for the three months ended March 31, 2025	-	-	-	-	93,392	-	-	-	93,392
D3	Other comprehensive income after tax for the three months ended March 31, 2025	-	-	-	-	-	36,931	(14,864)	22,067	22,067
D5	Total comprehensive income for the three months ended March 31, 2025	-	-	-	-	93,392	36,931	(14,864)	22,067	115,459
Z1	Balance as of March 31, 2025	$ 2,016,001	$ 187,308	$ 778,147	$ 11,397	$ 1,764,945	$ 294,186	($ 916)	$ 293,270	$ 5,051,068
A1	Balance as of January 1, 2026	$ 2,016,001	$ 187,308	$ 856,085	$ 11,397	$ 2,065,527	$ 140,129	($ 23,832)	$ 116,297	$ 5,252,615
D1	Net income for the three months ended March 31, 2026	-	-	-	-	394,168	-	-	-	394,168
D3	Other comprehensive income after tax for the three months ended March 31, 2026	-	-	-	-	-	52,841	(5,574)	47,267	47,267
D5	Total comprehensive income for the three months ended March 31, 2026	-	-	-	-	394,168	52,841	(5,574)	47,267	441,435
Z1	Balance as of March 31, 2026	$ 2,016,001	$ 187,308	$ 856,085	$ 11,397	$ 2,459,695	$ 192,970	($ 29,406)	$ 163,564	$ 5,694,050

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

Chien Kuo Construction Co., Ltd. and Subsidiaries

Consolidated Statements of Cash Flow

For the Three Months Ended March 31, 2026 and 2025

Unit: NT$ Thousands

Code		January 1 to March 31, 2026	January 1 to March 31, 2025
	Cash flows from operating activities		
A10000	Income before income tax for the current period	$ 476,647	$ 129,380
A20010	Adjustments to reconcile income (loss)		
A20100	Depreciation expense	16,368	22,585
A20200	Amortization expenses	2,292	1,837
A20300	Reversal of expected credit losses	(2,182)	(1,931)
A20400	Net (gains) losses on financial assets at fair value through profit or loss	(58,798)	28,971
A20900	Finance costs	720	1,305
A21000	Net income from derecognition of financial assets at amortized cost	(179)	-
A21200	Interest revenue	(20,378)	(22,336)
A21300	Dividend income	(1,589)	(2,981)
A22300	Shares of profits or loss of associates accounted for using equity method	4,262	171
A23000	Net gain on disposal of non-current assets held for sale and compensation income	(127,529)	-
A29900	Profit from lease modification	(2)	-
A30000	Changes in operating assets and liabilities, net		
A31125	Contract assets	(78,101)	287,577
A31130	Notes receivable	-	(5,412)
A31150	Accounts receivable	(127,085)	92,564
A31180	Other accounts receivable	(7,971)	-
A31200	Construction in Progress	(4,048)	(4,857)
A31230	Prepayments	(5,777)	(35,875)
A31240	Other current assets	(10,413)	46,312
A32125	Contract liability	186,036	327,006
A32150	Accounts payable	66,570	(352,497)
A32180	Other payables	(158,319)	(60,755)
A32200	Provision for liabilities	(12,578)	(8,737)
A32230	Other current liabilities	151	(210)
A32990	Other non-current liabilities	53	-
A33000	Cash inflow generated from operations	138,150	442,117

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Code		January 1 to March 31, 2026	January 1 to March 31, 2025
A33100	Interest received	$ 28,377	$ 30,781
A33300	Interest paid	(811)	(1,436)
A33500	Income taxes paid	(379)	(234)
AAAA	Net cash inflow from operating activities	165,337	471,228
	Cash flows from investing activities		
B00040	Acquisition of financial assets measured at amortized cost	-	(1,604)
B00050	Disposal of financial assets at amortized cost	29,540	22,365
B00100	Acquisition of financial assets at fair value through profit or loss	(1,511,100)	(488,502)
B00200	Proceeds from disposal of financial assets at fair value through profit or loss	832,612	239,142
B02000	Increase in prepayments for investments	(19,995)	(5,136)
B02600	Disposal of non-current assets held for sale	477,770	-
B02700	Acquisition of property, plant and equipment	(2,398)	(122)
B03700	Increase in refundable deposits	(176)	-
B03800	Decrease in refundable deposits	-	135
B04500	Acquisition of intangible assets	-	(225)
B07100	Increase in prepayment for equipment	(40,820)	(1,134)
B07600	Dividend received	1,688	4,562
BBBB	Net cash outflows from investing activities	(232,879)	(230,519)
	Cash flows from financing activities:		
C00200	Decrease in short-term loans	-	(100,000)
C03000	Decrease in guarantee deposits received	(9,031)	(15,119)
C04020	Repayment of lease principal	(5,546)	(4,869)
CCCC	Net cash generated from financing activities	(14,577)	(119,988)
DDDD	Effect of exchange rate changes on cash and cash equivalents	2,835	1,013
EEEE	Net (decrease) Increase in cash and cash equivalents	(79,284)	121,734
E00100	Cash and cash equivalents at the beginning of year	2,349,801	810,986
E00200	Cash and cash equivalents at the end of the period	$ 2,270,517	$ 932,720

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

Chien Kuo Construction Co., Ltd. and Subsidiaries
Notes to Consolidated Financial Statements
For the Three Months Ended March 31, 2026 and 2025
(Amount in Thousands of New Taiwan Dollars, Unless Otherwise Specified)

1. Company History

Chien Kuo Construction Co., Ltd. (Hereinafter "the Company") was founded in November 1960. It mainly engages in business relating to design, supervision of modification, and construction of various construction projects of different sizes, as well as trading of construction materials. The Company's stocks, which had been traded on Taipei Exchange since February 1, 1999, were transferred to be listed on Taiwan Stock Exchange in October 2003.

The consolidated financial statements were expressed in New Taiwan Dollars, the Company's functional currency.

2. Date and Procedures of Authorization of Financial Statements

The consolidated financial statements were approved by the Board of Directors on May 13, 2026.

3. Application of New and Amended Standards and Interpretations

a. The first-time application of the International Financial Reporting Standards (IFRS), International Accounting Standards (IAS), International Financial Reporting Interpretations Committee (IFRIC), and Standard Interpretations Committee (SIC) (collectively, the “IFRS Accounting Standards”) endorsed and issued into effect by the Financial Supervisory Commission (FSC) with effective date

The application of the IFRS Accounting Standards endorsed and issued into effect by the FSC did not result in significant changes in the accounting policies of the Group.

b. IFRSs issued by the International Accounting Standards Board but not yet endorsed and issued into effect by the FSC

Newly released/revised/amended guidelines and interpretations	Effective Date Issued by the IASB (Note 1)
Amendments to IFRS10 and IAS 28 "Sale or Contribution of Assets between an Investor and its Associate or Joint Venture"	To be determined
IFRS 18 "Presentation and Disclosure in Financial Statements"	January 1, 2027 (Note 2)
IFRS 19 "Subsidiaries without Public Accountability: Disclosures" (including the 2025 amendment)	January 1, 2027
Amendment to IAS 21: "Translation to a Hyperinflationary Presentation Currency"	January 1, 2027

Note1: Unless otherwise stated, the aforementioned new standards, interpretations and amendments are effective from the reporting fiscal year after their respective effective dates.

Note2: The Financial Supervisory Commission (FSC) announced on September 25, 2025, that enterprises in Taiwan shall apply IFRS 18 starting from January 1, 2028. Early adoption is permitted once IFRS 18 has been endorsed by the FSC.

<u>IFRS 18 "Presentation and Disclosure in Financial Statements" and related amendments</u>

IFRS 18 will replace IAS 1 "Presentation of Financial Statements". The main changes are as follows:

- The Group should assess whether it engages in specific principal operating activities, such as investing in certain types of assets and providing financing to customers, and, based on this assessment, classify the income and expense items in the income statement into operating, investing, financing, income tax, and discontinued operations categories.
- The income statement shall present totals and subtotals for operating profit or loss, profit or loss before financing and income tax and profit or loss.
- Guidelines to enhance the requirements of aggregation and disaggregation: The Group is important to identify and classify assets, liabilities, equity, income, expenses, and cash flows from individual transactions or other matters based on common characteristics. This ensures that each line item reported in the main financial statements shares at least one similar characteristic. The Company shall disaggregate items that have at least one similar characteristic. When the Group is unable to find a more descriptive label, it will categorize such items as "other."
- Disclosure on Management-defined Performance Measures (MPMs): When the Group engages in public communication outside of financial statements and communicates the perspective of management levels on the overall financial performance of the Group, relevant information regarding the disclosure of Management-defined Performance Measures (MPMs) should be provided in a single note to the financial statements. This note should include the description of the measures, how they are calculated, adjustments to subtotals or totals as defined by IFRS Accounting Standards, and the impact of income tax and non-controlling interests related to the adjustments.

In addition, IAS 7 "Statement of Cash Flows" has been amended as follows:

- When preparing cash flows from operating activities using the indirect method, the Group shall use operating profit or loss as the starting point for adjustments.
- Interest and dividends received by the Group shall be classified as investing activities, while interest and dividends paid shall be classified as financing activities. If the Group is assessed to have specific principal operating activities, the classification of dividends received, interest received, and interest paid in the cash flow statement shall take into account the types of dividend income, interest income, and interest expense reported in the income statement. However, each of the above cash flows can only be classified under a single activity in the cash flow statement.

As of the date the consolidated financial statements were authorized for issue, the Group is continuously assessing the effects on its financial position and financial performance of amendments to the other standards and interpretations. Any relevant effect will be disclosed when the assessment is completed.

4. <u>Summary of Significant Accounting Policies</u>

a. Statement of compliance

The consolidated financial statements have been prepared in conformity with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and IAS 34 "Interim Financial Reporting" endorsed and issued into effect by FSC. The consolidated financial statements do not present all the disclosures required for a complete set of annual consolidated financial statements prepared under the IFRSs.

b. Basis of preparation

The consolidated financial statements were prepared on a historical cost basis, except for financial instruments measured at fair value and net defined benefit liabilities recognized at the present value of defined benefit obligations less fair value of plan assets.

The fair value measurement is classified into 3 levels based on the observability and importance of related input:

1) Level 1 inputs are quoted prices (unadjusted) in active markets for identical assets or liabilities on the measurement date.
2) Level 2 inputs are inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly (i.e. as prices) or indirectly (i.e. derived from prices).

3) Level 3 inputs are unobservable inputs for the assets or liabilities.

c. Basis of consolidation

The consolidated financial statements include the financial reports of both the Company and its wholly owned entities. The consolidated statements of comprehensive income include the operating income/loss of the acquired or disposed subsidiaries from the date of acquisition to the date of disposal in the current period. The financial statements of the subsidiaries have been adjusted to bring their accounting policies in line with those used by the Group. When compiling the consolidated financial statements, all transactions, account balances, income and expenses between the entities were eliminated. A subsidiary's total comprehensive income is attributed to the owners of the Company and non-controlling interests, even if non-controlling interests have deficit balances in the process.

Please refer to Note 13 and Appendixes 7 and 8 for details, shareholding ratios, and operations of subsidiaries.

d. Other significant accounting policies

Except for the following explanations, please refer to the summary of significant accounting policies in the consolidated financial statements for the year ended December 31, 2025.

1) Post-employment benefits under defined benefit plan

The cost of retirement benefits during the mid-term period is calculated based on the retirement benefit cost rate determined by actuarial calculations as of the end of the previous year, using the period from the beginning of the year to the end of the current period as the basis. Adjustments are made for significant market fluctuations during the period, as well as major plan revisions, settlements, or other significant one-time events.

2) Income Tax

Income tax expenses are the sum of current income tax and deferred income tax. The income tax expenses for an interim period are accrued by applying the tax rate applicable based on expected total annual earnings to the pre-tax income of the interim period.

5. Primary Sources of Uncertainties in Material Accounting Judgments, Estimates, and Assumptions

When the Group adopts accounting policies, the management must make judgments, estimates and assumptions based on historical experience and other critical factors for related information that are not readily available from other sources. The actual results may differ from these estimates.

In developing significant accounting estimates, the Group has taken into consideration the possible effects of relevant government policies and regulations, inflation, and fluctuations in market interest rates on the related significant accounting estimates. The management will continue to review the estimates and basic assumptions.

Construction contracts

Income or loss of construction contracts are recognized separately based on the percentage of completion of contractual activities, and the percentage of completion is measured at the proportion of the contract costs incurred to date to the estimated total contract costs. Changes in incentives and compensations stipulated in the contracts will be included in and recognized as contract revenue only when relevant uncertainties are subsequently eliminated and the probability of reversing the amount of accumulated contract revenue is quite low.

As estimated total costs and contractual activities are evaluated and judged by the management based on the nature of the different construction projects, the estimated amount of the contract, the duration of construction, the undertaking of construction and the construction methods, they may affect the calculation of the percentage of completion and the construction income or loss.

6. Cash and Cash Equivalents

	March 31, 2026	December 31, 2025	March 31, 2025
Cash on hand and revolving funds	$ 3,356	$ 3,551	$ 2,636
Bank checks and demand deposits	2,168,846	2,344,002	779,265
Cash equivalents (time deposits with original maturity date within 6 months)			
Bank time deposits	98,315	2,248	150,819
	$ 2,270,517	$ 2,349,801	$ 932,720

The interest rate intervals of time deposits as of the balance sheet dates are as follows:

	March 31, 2026	December 31, 2025	March 31, 2025
Time deposits	0.90%～3.85%	0.90%	0.64%～1.56%

Time deposits that do not meet the definition of cash equivalents have been reclassified under "financial assets measured at amortized cost." Please refer to Note 9.

7. Financial assets measured at fair value through profit or loss

	March 31, 2026	December 31, 2025	March 31, 2025
Mandatorily measured at fair value through profit or loss			
Current			
— Listed stocks and emerging stocks	$ 126,236	$ 112,248	$ 346,566
— Fund beneficiary certificates	4,336,286	3,747,096	2,934,444
	$ 4,462,522	$ 3,859,344	$ 3,281,010
Non-current			
— Listed stocks and emerging stocks	$ 133,911	$ 136,063	$ 90,702
— Unlisted stocks	318,911	290,889	186,399
— Unlisted preferred stocks	-	-	61,950
— Private equity funds	106,647	44,235	36,639
	$ 559,469	$ 471,187	$ 375,690

8. Financial assets measured at fair value through other comprehensive income

	March 31, 2026	December 31, 2025	March 31, 2025
Investment in equity instruments			
Listed stocks			
Current	$ 15,346	$ 15,858	$ 17,961
Non-current	151,876	156,938	177,751
	$ 167,222	$ 172,796	$ 195,712

The Group invested in domestic common stock pursuant to its medium-term and long-term strategies for the purpose of making a profit. The management elected to designate these investments to be measured at fair value through other comprehensive income as they believed that recognizing short-term fluctuations in these investments' fair value in profit or loss would not be consistent with the aforementioned strategy of holding these investments for long-term purposes.

For financial assets pledged at fair value through other comprehensive income, please refer to Note 29.

9. Financial assets measured at amortized cost

	March 31, 2026	December 31, 2025	March 31, 2025
Current			
Time deposits with original maturity date over six months	$ 18,516	$ 17,984	$ -
Restricted bank term deposits (1)	39,640	38,934	126,853
	$ 58,156	$ 56,918	$ 126,853
Non-current			
Corporate bonds (2)	$ 1,259,063	$ 1,263,804	$ 1,397,955
Pledged certificate of deposit	-	-	70,050
Subtotal	1,259,063	1,263,804	1,468,005
Less: Allowance for losses	(13,486)	(15,415)	(18,633)
	$ 1,245,577	$ 1,248,389	$ 1,449,372

The interest rate intervals for term deposits and corporate bonds as of the balance sheet dates are as follows:

	March 31, 2026	December 31, 2025	March 31, 2025
Time deposits with original maturity date over six months	1.15%	1.15%	-
Restricted bank term deposits	4.00%	4.00%	5.10%
Corporate bonds (Coupon Rate)	1.65%~5.80%	1.65%~5.80%	1.65%~6.30%
Pledged certificate of deposit	-	-	1.08%

(1) The aforementioned restricted time deposit is funds repatriated by the Group in accordance with the "The Management, Utilization, and Taxation of Repatriated Offshore Funds Act" (hereinafter the "Act"). The Group intends to deposit the funds in a special account and withdraw them annually after a period of 5 years. The purpose of holding these assets does not meet the requirement for fulfilling short-term cash commitments, the financial assets are measured at amortized cost.

(2) The Group only invests in debt instruments with credit ratings of investment grade or above, and the credit rating information is provided by independent rating agencies. The Group continuously tracks external rating information based on financial market conditions to monitor the changes in the credit risk of invested debt instruments, and reviews significant debtor information and other relevant information to assess whether the credit risk of investments in debt instruments has increased significantly since the original recognition.

The Group considers the historical default rate and loss given default at various levels provided by external rating agencies to measure the expected credit losses in the next 12 months or over the life of the debt instruments.

The total carrying amount of investments in debt instruments by credit rating and the respective expected credit loss rates are as follows:

March 31, 2026

Credit rating	Expected credit loss rate	Total carrying amount measured at amortized cost
Normal	0.12%～2.52%	$ 1,259,063

December 31, 2025

Credit rating	Expected credit loss rate	Total carrying amount measured at amortized cost
Normal	0.14%～2.90%	$ 1,263,804

March 31, 2025

Credit rating	Expected credit loss rate	Total carrying amount measured at amortized cost
Normal	0.05%～2.90%	$ 1,397,955

Regarding the debt instrument investments measured at amortized cost by the Group, summarized information on changes in the allowance for credit losses is categorized by credit risk rating level as follows:

	Credit rating
	Normal
Balance as of January 1, 2026	$ 15,415
Changes in risk parameters	(2,182)
Exchange rates and other changes	253
Balance as of March 31, 2026	$ 13,486
Balance as of January 1, 2025	$ 20,323
Changes in risk parameters	(1,931)
Exchange rates and other changes	241
Balance as of March 31, 2025	$ 18,633

For information on pledged financial assets measured at amortized cost, please refer to Note XXIX.

10. Notes Receivable and Accounts Receivable

	March 31, 2026	December 31, 2025	March 31, 2025
Notes receivable	$ -	$ -	$ 19,062
Accounts receivable			
Measured at amortized cost			
Total carrying amount	$ 693,516	$ 565,519	$ 673,686
Less: Allowance losses	(31,696)	(30,784)	(31,678)
	$ 661,820	$ 534,735	$ 642,008

Accounts receivable

The credit policy of the Group is mainly contract-based, and the notes receivable and accounts receivable are not interest-bearing. To minimize credit risk, the management of the Group has delegated a team responsible for determining credit limits, credit approvals and other monitoring procedures to ensure that follow-up action is taken to recover overdue debts. In addition, the Group reviews the recoverable amount of each individual account receivable on the balance sheet date to ensure that adequate allowance is made for possible irrecoverable amounts. As such, the Group's management concludes that the credit risk has been significantly reduced.

The impairment assessment of the Group's accounts receivable is based on individual evaluation, aging analysis, historical experience, and an analysis of the current financial condition of customers to estimate the uncollectible amount. Some of the overdue receivables are under legal proceedings in accordance with the written agreements.

In determining the recoverability of accounts receivable, the Group considers the change in the quality of credit from the time the receivables are originally granted to the time they are presented on the balance sheet. An appropriate allowance for loss is recognized when the receivables are assessed to be irrecoverable beyond the credit period.

The Group writes off accounts receivable when there is information indicating that the debtor is experiencing severe financial difficulty and there is no realistic prospect of recovery of the receivables. For accounts receivable that have been written off, the Group continues to engage in enforcement activity to attempt to recover the receivables due. Where recoveries are made, they are recognized in profit or loss.

Aging analysis of accounts receivable of the Group is as follows:

	March 31, 2026	December 31, 2025	March 31, 2025
Not overdue	$ 661,820	$ 534,735	$ 640,918
Less than 180 days	-	-	1,090
More than 361 days	31,696	30,784	31,678
Total	$ 693,516	$ 565,519	$ 673,686

Changes in allowance losses for accounts receivable are as follows:

	January 1 to March 31, 2026	January 1 to March 31, 2025
Beginning balance	$ 30,784	$ 31,233
Exchange difference	912	445
Ending Balance	$ 31,696	$ 31,678

11. Inventories (for construction business)

	March 31, 2026	December 31, 2025	March 31, 2025
Shaoxing S. St., National Taiwan University	$ 17,004	$ 12,956	$ 12,956

The Group entered into an urban regeneration project relating to a building of National Taiwan University located at Shaoxing S. St. with Taipei Housing and Urban Regeneration Center in November 2022. The project is currently under review by the Taipei City Urban Regeneration Office for its urban renewal business plan.

12. Prepayments

	March 31, 2026	December 31, 2025	March 31, 2025
Prepayments for construction materials	$ 138,688	$ 148,146	$ 176,218
Prepayments for investment funds	19,995	-	5,136
Tax overpaid retained	953	1,238	1,283
Prepaid insurance	64,168	47,993	36,181
Others	5,281	5,936	5,253
	$ 229,085	$ 203,313	$ 224,071

13. Subsidiary

a. Subsidiaries included in the consolidated financial statements

The entities of the consolidated financial statements are as follows:

			Shareholding Percentage			
Name of Investor	Subsidiary Company Name	Business Activities	March 31, 2026	December 31, 2025	March 31, 2025	Explanation
The Company	Golden Canyon Limited (Golden Canyon)	Reinvestment	100%	100%	100%	
	Silver Shadow Holding Limited (Silver Shadow)	Reinvestment	100%	100%	100%	
	CKTech Engineering Co., Ltd. (hereinafter referred to as "CKTech Engineering," formerly CKTech Engineering Co., Ltd.)	Undertaking mechanical, electrical and plumbing/refrigeration /air conditioning engineering; wholesale and retail of equipment	100%	100%	100%	
	Chien Kuo Building Co., Ltd. (Chien Kuo Building)	Building construction commission; public housing lease and sale	100%	100%	100%	
	Golden Canyon Venture Capital Investment Co., Ltd. (Golden Canyon Venture Capital)	Venture capital	100%	100%	100%	
	Golden Canyon II Venture Capital Investment Co., Ltd. (Golden Canyon Venture Capital II)	Venture capital	100%	100%	100%	
	Chien Bang Real Estate Development Co., Ltd. (Chien Bang Building)	Building construction commission; public housing lease and sale construction materials	55%	55%	55%	
	Leader Construction Co., Ltd. (Leader Construction)	Maintenance and construction, buying and selling construction materials	100%	100%	100%	
Chien Kuo Building	Chien Bang Real Estate Development Co., Ltd. (Chien Bang Building)	Building construction commission; public housing lease and sale	45%	45%	45%	
Subsidiaries of Golden Canyon and Silver Shadow	CK Asia Co., Ltd. (CK Asia)	Reinvestment	100%	100%	100%	
	CK Asia (Shanghai) Information Technology Co., Ltd. (Shanghai Information)	Computer software technology development and consultation	100%	100%	100%	

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

14. Investments Accounted for Using Equity Method

Investment in associates

	March 31, 2026	December 31, 2025	March 31, 2025
Associates not individually significant			
Chang Jia Energy Co., Ltd.	$ 93,872	$ 99,107	$ 73,269

Associates not individually significant

	January 1 to March 31, 2026	January 1 to March 31, 2025
Shares attributable to the Group		
Net loss (from) of continuing operations	($ 4,262)	($ 171)
Total comprehensive income	($ 4,262)	($ 171)

15. Property, plant, and equipment

	March 31, 2026	December 31, 2025	March 31, 2025
Land	$ 15,742	$ 15,742	$ 15,742
Buildings	287	299	335
Machinery equipment	248	274	607
Transportation equipment	3,627	1,793	1,405
Office equipment	4,851	4,896	5,471
Leasehold improvements	1,064	1,344	1,903
Other equipment	55,198	63,076	99,164
	$ 81,017	$ 87,424	$ 124,627

Apart from recognition of depreciation expenses, there were no significant additions, disposals, or impairments of the Group's property, plant, and equipment from January 1 to March 31 in 2026 and 2025.

Depreciation expenses of the Group's property, plant and equipment were computed by significant component using the straight line method over the following estimated useful lives:

Buildings	
Main buildings of plant	61 years
Rooftop construction	22 years
Leasehold improvements	3~6 years
Machinery equipment	4-6 years
Transportation equipment	5~6 years
Office equipment	2~6 years
Other equipment	2~9 years

16. Lease Agreement

a. Right-of-use assets

	March 31, 2026	December 31, 2025	March 31, 2025
Carrying amount of right-of-use assets			
Land	$ 1,228	$ 1,638	$ -
Buildings	53,410	56,864	62,922
Transportation equipment	1,382	1,933	1,868
	$ 56,020	$ 60,435	$ 64,790

	January 1 to March 31, 2026	January 1 to March 31, 2025
Additions to right-of-use assets	$ 1,796	$ -
Depreciation expense of right-of-use assets		
Land	$ 410	$ -
Buildings	5,102	4,422
Transportation equipment	552	547
	$ 6,064	$ 4,969

Other than the increase and recognition of depreciation expenses above, the Group's right-of-use assets did not undergo significant sublease and impairment for the three-month periods ended March 31, 2026, and 2025.

b. Lease liabilities

	March 31, 2026	December 31, 2025	March 31, 2025
Carrying amount of lease liabilities			
Current	$ 20,569	$ 20,781	$ 17,817
Non-current	$ 35,499	$ 39,186	$ 47,818

The discount rate intervals of the lease liabilities are as follows:

	March 31, 2026	December 31, 2025	March 31, 2025
Buildings	1.65%～2.46%	1.65%～2.19%	1.65%～2.19%
Transportation equipment	3.00%	3.00%	3.00%

c. Other lease information

	January 1 to March 31, 2026	January 1 to March 31, 2025
Short-term lease expense	$ 2,246	$ 1,649
Total cash outflow on lease	$ 8,056	$ 6,824

17. Investment property

	March 31, 2026	December 31, 2025	March 31, 2025
Land (1)	$ 88,266	$ 88,266	$ 554,192
Buildings	9,490	9,690	10,395
Parking space	583	587	597
	$ 98,339	$ 98,543	$ 565,184
Fair Value	$ 150,610	$ 150,610	$ 753,806

(1) The Group acquired the land sitting at the northern part of the industrial zone in Xinzhuang District in July 2017. Whereas it was initially planned to construct a building for subsequent sale with the original accounting inventory of NT$465,926 thousand, the Board of Directors resolved on May 10, 2023, to enter into a pre-sale purchase agreement for the aforementioned real estate. The transaction amount was NT$583,832 thousand. As a result, the Group reclassified the land as investment property starting from the second quarter of 2023. After the signing of the contract, the purchaser will appoint an architect to design and apply for a building license and appoint a contractor to build buildings on the land. All costs related to the building will be borne by the purchaser, and the ownership of the land will be transferred to the purchaser upon the completion of the building. The building was granted an occupancy permit by the Public Works Department, New Taipei City Government on September 25, 2025. In accordance with the relevant regulations, the land has reached a condition available for immediate sale and is expected to complete the title transfer registration within one year. Accordingly, the Group reclassified the land from investment property to non-current assets held for sale in the third quarter of 2025. The Group completed the registration of the transfer of ownership and derecognized the non-current assets held for sale on March 11, 2026. After deducting the advance land payment of NT$117,065 thousand (originally recognized under other current liabilities) and other relevant expenses, a net gain on disposal of NT$110,929 thousand and compensation income of NT$16,600 thousand were recognized.

Depreciation expenses of investment property are provided using the straight-line method over 36~50 years of useful lives.

The fair value of investment property is calculated by reference to the latest transaction price in the neighborhood.

For the amount of investment property pledged by the Group as collateral against its secured borrowings, please refer to Note 29.

18. Short-term Loans

	March 31, 2026	December 31, 2025	March 31, 2025
Unsecured loans			
Credit line loans	$ 100,000	$ 100,000	$ 100,000
Annual interest rate (Effective interest rate)	1.76%	1.88%	1.93%

19. Accounts payable

Accounts payable include construction retainage payable for construction contracts. Construction retainage payable is not interest-bearing, and will be paid at the end of the retention period of each construction contract. The aforesaid retention period, usually more than one year, is the normal business cycle of the Group.

20. Equity

a. Capital

	March 31, 2026	December 31, 2025	March 31, 2025
Number of authorized shares (in 1,000 shares)	500,000	500,000	500,000
Authorized capital	$ 5,000,000	$ 5,000,000	$ 5,000,000
Number of issued and paid shares (in 1,000 shares)	201,600	201,600	201,600
Issued capital	$ 2,016,001	$ 2,016,001	$ 2,016,001

The par value of common share issued is NT$10 per share. Each share is entitled to the right to vote and receive dividends.

b. Additional paid-in capital

	March 31, 2026	December 31, 2025	March 31, 2025
May be used to offset deficits, appropriated as cash dividends or transferred to capital (1)			
Stock issuance premium	$ 186,037	$ 186,037	$ 186,037
Difference between prices of shares acquired from subsidiaries and book value	993	993	993
May only be used to offset deficits			
Adjustment in additional paid-in capital of subsidiaries using equity method	73	73	73
May not be used for any purpose			
Employee stock options	205	205	205
	$ 187,308	$ 187,308	$ 187,308

(1) This type of additional paid-in capital may be used to offset deficits, if any, or to distribute cash dividends or to transfer to capital, but the transfer is up to a certain ratio of paid-in capital every year.

c. Retained earnings and dividend policy

According to the earnings appropriation policy set forth in the Articles of Incorporation of the Company, the annual net income, if any, should be used to pay off all the taxes and duties, as well as to compensate prior years' deficits. The remaining amount, if any, should be appropriated in the following order:

1) Provide legal reserve pursuant to laws and regulations.

2) Provide (or reverse) special reserves pursuant to laws and regulations or for operating necessities.

3) The remaining balance, along with unappropriated earnings of prior years, shall be proposed by the Board of Directors for earnings distribution, which shall then be resolved by the shareholders' meeting.

For the appropriation policy regarding compensation to employees and remuneration to directors as set forth in the Company's Articles of Incorporation, please refer to Note 22 (7).

The Company’s dividend policy takes into account the environment and growth of the industry, long-term financial plans and optimization of shareholders' equity. Cash dividends to be appropriated in a year shall not be less than 10% of the total dividends to be appropriated for the year.

The Company appropriates and reverses special reserves in accordance with the regulations in Jin-Guan-Zheng-Fa's Letter No. 1090150022 from the FSC and "Q&A on the Applicability of the Appropriation of Special Reserve after the Adoption of the International Financial Reporting Standards (IFRSs)." If other shareholders' equity deductions are reversed afterward, the reversal may be applicable for the appropriation of earnings.

The Company shall set aside a legal reserve until it equals the Company's paid-in capital. Such legal reserve may be used to offset deficits. If the Company has no deficit and the legal reserve has exceeded 25% of the Company's paid-in capital, the excess may be distributed in cash.

The Company held the board of directors on March 11, 2026, and held the regular shareholders' meeting on June 13, 2025, and respectively propose and resolve the 2025 and 2024 earnings distribution proposals as follows:

	Earnings Appropriation		Dividends per Share (NT$)	
	2025	2024	2025	2024
Legal reserve	$ 90,535	$ 77,938		
Cash dividends	665,280	433,440	$ 3.30	$ 2.15

The distribution of earnings for 2025 is subject to the resolution of the Stockholders' meeting to be held on May 29, 2026.

21. Revenue

a. Revenue from contracts with customers

	January 1 to March 31, 2026	January 1 to March 31, 2025
Revenue from construction contracts	$ 2,015,190	$ 1,451,672
Others	90	90
	$ 2,015,280	$ 1,451,762

The real estate construction contracts of the construction department specify the adjustment for price index fluctuations, performance bonus and penalties for delay, and the Group estimates the most possible amount for transaction price by reference to the past contracts of similar conditions and scale.

Contract balance

	March 31, 2026	December 31, 2025
Accounts receivable (Note 10)	$ 661,820	$ 534,735
Contract assets		
Real estate construction	$ 765,952	$ 714,362
Construction retainage receivable	364,181	337,670
	$ 1,130,133	$ 1,052,032
Contract liability		
Real estate construction	$ 2,692,832	$ 2,506,796
Provision for liabilities	$ 101,713	$ 114,291

	March 31, 2025	January 1, 2025
Notes receivable (Note 10)	$ 19,062	$ 13,650
Accounts receivable (Note 10)	$ 642,008	$ 734,572
Contract assets		
Real estate construction	$ 438,650	$ 746,137
Construction retainage receivable	262,783	242,873
	$ 701,433	$ 989,010
Contract liability		
Real estate construction	$ 1,254,447	$ 927,441
Provision for liabilities	$ 93,525	$ 102,262

b. Contracts with customers that have not been fully completed

The aggregate amount of the amortized transaction price of which the performance obligations have not been satisfied and the anticipated years to recognize the revenue for the construction contracts signed by the Group as of March 31, 2026 are as follows:

Anticipated years to recognize revenue	March 31, 2026
2026-2032	$ 48,721,229

22. Net Income from Continuing Operations

a. Interest income

	January 1 to March 31, 2026	January 1 to March 31, 2025
Bank deposits	$ 4,280	$ 4,311
Financial assets measured at amortized cost	15,843	17,569
Others	255	456
	$ 20,378	$ 22,336

b. Other revenue

	January 1 to March 31, 2026	January 1 to March 31, 2025
Dividend income	$ 1,589	$ 2,981
Compensation income (Note 17)	16,600	-
Others	574	715
	$ 18,763	$ 3,696

c. Other gains and losses

	January 1 to March 31, 2026	January 1 to March 31, 2025
Foreign exchange gains, net	$ 1,668	$ 2,781
Loss on valuation of financial instrument measured at fair value through profit or loss	58,798	(28,971)
Reversal of expected credit losses on corporate bonds	2,182	1,931
Net gain on disposal of non-current assets held for sale (Note 17)	110,929	-
Others	209	(668)
	$ 173,786	($ 24,927)

d. Finance costs

	January 1 to March 31, 2026	January 1 to March 31, 2025
Interest expenses		
Interest on bank loans	$ 455	$ 998
Interest on lease liabilities	265	307
	$ 720	$ 1,305

e. Depreciation and amortization expenses

	January 1 to March 31, 2026	January 1 to March 31, 2025
Property, plant, and equipment	$ 10,100	$ 17,368
Right-of-use assets	6,064	4,969
Investment property	204	248
Intangible assets	2,292	1,837
Total	$ 18,660	$ 24,422
Depreciation expenses by function		
Operating costs	$ 11,260	$ 17,331
Operating expenses	4,913	5,015
Other gains and losses	195	239
	$ 16,368	$ 22,585
Amortization expenses by function		
Operating costs	$ 886	$ 727
Operating expenses	1,406	1,110
	$ 2,292	$ 1,837

f. Employee benefits expenses

	January 1 to March 31, 2026	January 1 to March 31, 2025
Short-term employee benefits	$ 219,680	$ 170,183
Post-employment benefits		
Defined contribution plans	5,583	5,137
Defined benefit plans	159	118
Termination benefits	118	744
	$ 225,540	$ 176,182
By function		
Operating costs	$ 129,349	$ 103,259
Operating expenses	96,191	72,923
	$ 225,540	$ 176,182

g. Remuneration for employees and bonus to directors

In accordance with the Articles of Incorporation, if the Company generates a profit in a given year, 0.1% to 3% of the profit, after deducting directors' and employees' remuneration, shall be appropriated as employees' remuneration, and directors' remuneration shall not exceed 3% of the profit before tax. In accordance with the amendment to the Securities and Exchange Act in August 2024, the Company plans to amend its Articles of Incorporation, subject to approval at the shareholders' meeting on June 13, 2025, to specify that no less than 15% of the employee remuneration allocated for the current year shall be distributed to frontline employees. Remuneration to employees and remuneration to directors (including grassroots employee remuneration) for the three-month periods ended March 31, 2026 and 2025 are as follows:

	January 1 to March 31, 2026		January 1 to March 31, 2025	
	Amount	Percentage	Amount	Percentage
Employee remuneration	$ 15,019	3%	$ 4,102	3%
Bonus to Directors	$ 15,019	3%	$ 4,102	3%

If there is a change in the amounts after the annual consolidated financial statements are approved for issue, the differences shall be treated as a change in the accounting estimate in the following year.

Remuneration to employees and remuneration to directors for 2025 and 2024 were resolved by the Board of Directors on March 11, 2026 and March 14, 2025 respectively as follows:

	2025		2024	
	Cash	Percentage	Cash	Percentage
Employee remuneration	$ 33,957	3%	$ 25,369	3%
Bonus to Directors	33,957	3%	25,369	3%
	$ 67,914		$ 50,738	

The amounts of the employee remuneration and director remuneration distributed for the years ended December 31, 2024 and 2023 and those recognized in the consolidated financial statements are consistent.

Information about remuneration to employees and remuneration to directors approved by the Board of Directors is available at the Market Observation Post System website of Taiwan Stock Exchange.

23. Income Tax

a. Income tax recognized in profit or loss

Major components of income tax expenses are as follows:

	January 1 to March 31, 2026	January 1 to March 31, 2025
Current-period income tax		
Income tax expenses recognized in the current period	$ 105,678	$ 34,012
Deferred income tax		
Income tax expenses recognized in the current period	(23,199)	1,976
Income tax expenses recognized in profit or loss	$ 82,479	$ 35,988

b. Income tax recognized in other comprehensive income

	January 1 to March 31, 2026	January 1 to March 31, 2025
Deferred income tax		
Arise from current period		
— Exchange differences on translation of financial statements of foreign operations	($ 13,210)	($ 9,236)

c. Income tax approval status

The tax authorities have approved the profit-seeking enterprise income tax returns of the Company and domestic subsidiaries as follows:

Company name	Year Approved
The Company	2023
Chien Kuo Building Co., Ltd.	2024
CKTech Engineering Co., Ltd..	2024
Golden Canyon Venture Capital Investment Co., Ltd.	2024
Golden Canyon II Venture Capital Investment Co., Ltd.	2024
Chien Bang Real Estate Development Co., Ltd.	2024
Leader Construction Co., Ltd.	2024

24. Earnings Per Share

Unit: NT$

	January 1 to March 31, 2026	January 1 to March 31, 2025
Basic earnings per share	$ 1.96	$ 0.46
Diluted earnings per share	$ 1.94	$ 0.46

Net income and the weighted average number of shares of common stocks used for calculation of earnings per share are as follows:

Net income

	January 1 to March 31, 2026	January 1 to March 31, 2025
Net income attributable to the Company's shareholders	$ 394,168	$ 93,392

Number of shares

(in Thousand)

	January 1 to March 31, 2026	January 1 to March 31, 2025
Weighted average number of shares of common stock used for the calculation of basic earnings per share	201,600	201,600
Effect of potentially dilutive shares of common stocks:		
Employee remuneration	1,236	850
Weighted average number of shares of common stock used for the calculation of diluted earnings per share	202,836	202,450

If the Group may choose between stocks or cash for distribution for employee remuneration, it assumes stocks would be distributed in the calculation of diluted EPS. The potential shares of common stock with dilutive effect shall be incorporated in the weighted average number of shares outstanding when calculating the diluted EPS. Such dilutive effect of potential shares of common stock is still included in the calculation of diluted earnings per share before the shareholders' meeting in the following year resolves the number of shares to be distributed to employees.

25. Information on Cash Flows of Investment Activities of Non-cash Transactions

Except as disclosed in other notes, the Group conducted the following investment activities of non-cash transaction from January 1 to March 31, 2026:

The financial assets measured at fair value through profit or loss than the Group disposed of for NT$86,721 thousand from January 1 to March 31, 2026, are recognized as other receivables on March 31, 2026, due to settlement-date lag.

26. Capital Risk Management

The objective of the Group's capital management is to ensure that the Group can continue as a going concern, that an optimal capital structure is maintained to lower the cost of capital, and that returns are provided to shareholders. To maintain or adjust the capital structure, the Group may adjust dividends paid to shareholders, refund capital to shareholders or issue new shares to lower its debts.

27. Financial Instruments

a. Fair value of financial instruments that are not measured at fair value

Please refer to the information stated in the consolidated balance sheets. The management of the Group believes that the carrying amounts of financial assets and financial liabilities not measured at fair value approximate their fair values, such that their carrying amounts recognized in the consolidated balance sheets are used as a reasonable basis for estimating their fair values.

b. Fair Value of Financial Instruments Measured at Fair Value on a Recurring Basis

1) Fair value level

March 31, 2026

	Level 1	Level 2	Level 3	Total
Financial assets measured at fair value through profit or loss				
Listed stocks and emerging stocks	$ 43,406	$ 216,741	$ -	$ 260,147
Unlisted stocks	-	-	318,911	318,911
Fund beneficiary certificates	4,336,286	-	-	4,336,286
Private equity funds	-	-	106,647	106,647
Total	$ 4,379,692	$ 216,742	$ 425,558	$ 5,021,991
Financial assets measured at fair value through other comprehensive income				
Listed stocks	$ 167,222	$ -	$ -	$ 167,222

December 31, 2025

	Level 1	Level 2	Level 3	Total
Financial assets measured at fair value through profit or loss				
Listed stocks and emerging stocks	$ 25,047	$ 223,264	$ -	$ 248,311
Unlisted stocks	-	-	290,889	290,889
Fund beneficiary certificates	3,747,096	-	-	3,747,096
Private equity funds	-	-	44,235	44,235
Total	$ 3,765,521	$	$ 335,124	$ 4,330,531
Financial assets measured at fair value through other comprehensive income				
Listed stocks	$ 172,796	$ -	$ -	$ 172,796

March 31, 2025

	Level 1	Level 2	Level 3	Total
Financial assets measured at fair value through profit or loss				
Listed innovative and emerging stocks	$ 93,732	$ 343,536	$ -	$ 437,268
Unlisted stocks	-	-	186,399	186,399
Unlisted preferred stocks	-	-	61,950	61,950
Fund beneficiary certificates	2,934,444	-	-	2,934,444
Private equity funds	-	-	36,639	36,639
Total	$ 3,028,176	$ 343,536	$ 284,988	$ 3,656,700
Financial assets measured at fair value through other comprehensive income				
Listed stocks	$ 195,712	$ -	$ -	$ 195,712

There was no transfer between Level 1 and Level 2 fair value measurement for the three months ended March 31, 2026, and 2025.

2) Adjustments on the financial instruments measured at Level 3 fair value

	January 1 to March 31, 2026	January 1 to March 31, 2025
Beginning balance	$ 335,124	$ 288,187
Recognized in profit and loss		
— Unrealized valuation gains or losses on financial assets at fair value through profit or loss	22,367	1,115
Recognized in other comprehensive income		
— Differences on translation of foreign operations	767	463
Purchase	67,300	-
Transfer out from Level 3 (Note 1)	-	(4,777)
Ending Balance	$ 425,558	$ 284,988

Note1: The unlisted domestic stocks originally held by the Group have been listed and traded on the Emerging Stock Market since January 2025, and thus were transferred from Level 3 to Level 2 for fair value measurement.

3) Valuation techniques and inputs applied to Level 2 fair value measurement

Type of Financial Instruments	Valuation Techniques and Inputs
Listed stocks and emerging stocks	The liquidity is adjusted by the price of inactive market transactions.

4) Valuation techniques and inputs applied to Level 3 fair value measurement

The fair value of private equity funds is estimated based on the valuation report provided by the fund company with consideration for liquidity. The fair value of unlisted stocks and preferred stocks without active market is estimated with reference to recent financing price or the market approach (no recent funding within a year).

The unobservable inputs applied by the Group were a 10% discount for liquidity and a 10% discount for minority interest on March 31, 2026, December 31, 2025, and March 31, 2025. When other inputs are held constant, a 1% discount would decrease the fair value by NT$4,256 thousand, NT$3,352 thousand and NT$2,850 thousand, respectively.

c. Types of financial instruments

	March 31, 2026	December 31, 2025	March 31, 2025
Financial assets			
Measured at fair value through profit or loss Mandatorily measured at fair value through profit or loss			
Mandatorily measured at fair value through profit or loss	$ 5,021,991	$ 4,330,531	$ 3,656,700
Financial assets measured at amortized cost (Note 1)	4,357,737	4,225,227	3,199,753
Financial assets measured at fair value through other comprehensive income			
Investment in equity instruments	167,222	172,796	195,712
Financial liabilities			
Measured at amortized cost (Note 2)	2,124,689	2,224,278	1,690,449

Note1: The balance includes financial assets at amortized cost, which comprise cash and cash equivalents, restricted bank deposits, time deposit, note receivables, accounts receivable, other receivables, and refundable deposits and pledged time deposit.

Note2: The balance includes financial liabilities at amortized cost, which comprise accounts payable, other payables, guarantee deposit received and short-term loans.

d. Financial risk management objectives and policies

The daily operations of the Group are subject to a number of financial risks, including market risk (including foreign exchange rate risk, interest rate risk and other price risks), credit risk and liquidity risk. The overall financial risk management policy of the Group focuses on the uncertainties in the financial market to reduce the potentially adverse effects on the financial position and performance of the Group.

Financial risk management of the Group is carried out by its finance department based on the policies approved by the Board of Directors. Through cooperation with the Group's operating units, the finance department is responsible for identifying, evaluating and hedging financial risks. The Board of Directors has established written principles with respect to the overall risk management, and there are policies in writing for specified scope and matters, such as foreign exchange rate risk, interest rate risk, other price risks, credit risk, utilization of derivatives and non-derivatives and investment of remaining liquidity.

1) Market risk

a) Foreign exchange rate risk

Please see Note XXXI for details on carrying amounts of significant monetary assets denominated in foreign currencies on the balance sheet dates.

<u>Sensitivity analysis</u>

The Group is mainly exposed to USD fluctuations.

The following table details the Group's sensitivity to a 1% change in New Taiwan Dollars against the relevant foreign currencies. The rate of 1% is the sensitivity rate used when reporting foreign currency risk internally to the key management, and represents the management's assessment of the reasonably possible range of changes in foreign exchange rates. The sensitivity analysis includes only outstanding monetary items denominated in foreign currencies and is used to adjust the translation at the end of the period to a 1% change in the exchange rate. The positive figures in the table below show the increase in income before income tax when the currency appreciates by 1% against the combined entity's functional currency.

	Effect on Profit or Loss	
	January 1 to March 31, 2026	January 1 to March 31, 2025
USD	$ 1,118	$ 2,297

b) Interest rate risk

The interest rate risk of the Group is mainly from cash and cash equivalents. Cash and cash equivalents held at floating interest rates expose the Group to the cash flow interest rate risk.Part of such risk is offset by loans made at floating rates. Cash and cash equivalents held and loans made at fixed interest rates expose the Group to the fair value interest rate risk The policy of the Group is to dynamically adjust the proportion of instruments of fixed interest rates and those of floating interest rates based on the overall trend of interest rates.

The carrying amounts of financial assets and financial liabilities of the Group with exposure to interest rate on the balance sheet dates are as follows:

	March 31, 2026	December 31, 2025	March 31, 2025
With fair value interest rate risk			
— Financial assets	$ 1,402,048	$ 1,307,555	$ 1,727,044
— Financial liabilities	56,068	59,967	65,635
With cash flow interest rate risk			
— Financial assets	2,168,846	2,344,002	779,265
— Financial liabilities	100,000	100,000	100,000

Sensitivity analysis

The sensitivity analysis below is prepared based on the risk exposure of derivative and non-derivative instruments to the interest rates at the balance sheet date. For assets and liabilities at floating interest rates, the analysis assumes they are outstanding throughout the reporting period if they are outstanding at the balance sheet date. A 100 basis point increase or decrease is used when reporting the interest rate risk internally to the key management, and represents the management's assessment of the reasonably possible range of changes in interest rates.

If interest rate had increased/decreased by 100 basis points, holding other variables constant, the Group's income before tax would have increased/decreased by NT$5,172 thousand and NT$1,698 thousand for the three months ended March 31, 2026, and 2025, respectively.

c) Other price risks

Investments in beneficiary certificates and domestic and foreign equity instruments expose the Group to the price risk. The Group diversifies its investment portfolio to manage the price risk of investments in financial instruments.

Sensitivity analysis

The sensitivity analysis below is based on the exposure to equity price risk at the balance sheet date.

If the equity price increased/decreased by 10%, income before tax from January 1 to March 31, 2026, and 2025 would have increased/decreased by NT$502,199 thousand and NT$365,670 thousand due to a change in the fair value of financial assets at fair value through profit or loss.

If the Equity price had increased/decreased by 10%, the other comprehensive income before tax for the three months ended March 31, 2026, and 2025 would have increased/decreased by NT$16,722 thousand and NT$19,571 thousand, respectively, due to a change in the fair value of financial assets at fair value through other comprehensive income.

2) Credit risk

Credit risk refers to the risk of financial loss of the Group arising from default by clients or counterparties of financial instruments on the contractual obligations. The policy of the Group in response to credit risk is as follows:

Customers

The Group’s established internal credit policy requires that all entities within the Group manage and conduct credit risk analysis on every new client before stipulating the terms and conditions of payment and delivery The internal risk control assesses clients' credit quality by taking into account their financial position, past experience, and other factors. Individual risk limits are set by the management based on internal or external ratings. The utilization of credit limits is regularly monitored.

The credit risk of the Group is mainly concentrated in our top five customers. As of March 31, 2026, December 31, 2025, and March 31, 2025, the ratio of accounts receivable and contract assets from aforementioned customers to the total amounted to 82%, 88%, and 80%, respectively. To mitigate credit risk, the Group regularly assesses the financial position of our customers and the likelihood of recovering accounts receivable and recognizes appropriate loss allowance.

3) Liquidity risk

a) The cash flow forecast is performed by each operating entity of the Company and compiled by the Company’s finance department. The finance department monitors the forecast of circulating capital needs of the Company to ensure that the Company's funds are adequate to finance its operations.

b) The following tables detail the Group's non-derivative financial liabilities grouped by the maturity date. Non-derivative financial liabilities are analyzed based on the remaining period from the balance sheet date to the contractual maturity date. The contractual cash flows disclosed below, including those of interest and principals, are undiscounted.

March 31, 2026

	Less than a year	1 to 2 Year(s)	2 ~ 5 Years
Non-interest-bearing liabilities	$ 1,543,489	$ 293,466	$ 124,528
Lease liabilities	21,304	17,495	18,699
Floating interest rate instruments	100,169	-	-
	$ 1,664,962	$ 310,961	$ 143,227

December 31, 2025

	Less than a year	1 to 2 Year(s)	2 ~ 5 Years
Non-interest-bearing liabilities	$ 1,690,568	$ 265,554	$ 95,919
Lease liabilities	21,582	17,694	22,342
Floating interest rate instruments	100,185	-	-
	$ 1,812,335	$ 283,248	$ 118,261

March 31, 2025

	Less than a year	1 to 2 Year(s)	2 ~ 5 Years
Non-interest-bearing liabilities	$ 1,004,243	$ 324,149	$ 158,693
Lease liabilities	18,738	16,214	32,971
Floating interest rate instruments	101,236	-	-
	$ 1,124,217	$ 340,363	$ 191,664

The amount of the above non-derivative financial asset and liability instruments with floating interest rates will change due to differences between the floating interest rates and the interest rates estimated as of the balance sheet date.

c) Financing facilities

	March 31, 2026	December 31, 2025	March 31, 2025
Credit line of unsecured bank loan			
— Amount used	$ 100,000	$ 100,000	$ 100,000
— Amount unused	1,891,132	1,872,917	1,812,099
	$ 1,991,132	$ 1,972,917	$ 1,912,099
Secured bank financing limit			
— Amount unused	100,000	100,000	450,000
	$ 100,000	$ 100,000	$ 450,000

28. Related Party Transactions

In preparing the consolidated financial statements, all transactions, account balances, income and expenses between the Company and its subsidiaries have been eliminated in full and are not disclosed in this note accordingly. In addition to those disclosed in other notes, material transactions between the Group and other related parties are as follows.

a. Parent Company and ultimate controlling party

The Company is the ultimate controlling party of the Group.

b. Names and relationships of related parties

Name of Related Party	Relationship with the Group
Chien Hwei Investment Co., Ltd.	The chairman of Chien Hwei Investment is the vice chairman of the Company.
Chien Kuo Foundation for Arts and Culture	The chairman of the foundation is the vice chairman of the Company

c. Other related party transactions

1) Lease agreements

The Group rents the office from other related parties based on the local rental standards. The rent is paid on a monthly basis.

Account	Category of Related Parties	March 31, 2026	December 31, 2025	March 31, 2025
Lease liabilities - current and non-current	Chien Hwei Investment Co., Ltd.	$ 23,995	$ 25,538	$ 30,125

Account	Category of Related Parties	January 1 to March 31, 2026	January 1 to March 31, 2025
Interest expenses	Chien Hwei Investment Co., Ltd.	$ 110	$ 138
Leases expenses	Chien Hwei Investment Co., Ltd.	$ 55	$ 55

2) Lease agreements (operating lease)

The Group rents the office to other related parties based on the local rental standards, and a fixed lease payment is collected monthly according to the lease agreement.

Account	Category of Related Parties	January 1 to March 31, 2026	January 1 to March 31, 2025
Rental income	Chien Hwei Investment Co., Ltd.	$ 286	$ 286

3) Donation

Category of Related Parties	January 1 to March 31, 2026	January 1 to March 31, 2025
Chien Kuo Foundation for Arts and Culture	$ 3,000	$ -

The Group donated funds for broadcast production to related parties.

d. Remuneration to key management

	January 1 to March 31, 2026	January 1 to March 31, 2025
Short-term employee benefits	$ 16,237	$ 14,905
Post-employment benefits	324	384
	$ 16,561	$ 15,289

The remuneration to Directors and other key management is determined by the Remuneration Committee based on individual performance and market trends.

29. Pledged Assets

The Group's assets listed below were provided as collateral against bank loans, collateral against litigations, and deposits for construction performance obligation:

	March 31, 2026	December 31, 2025	March 31, 2025
Financial assets measured at FVTOCI - non-current	$ 27,000	$ 27,900	$ 31,600
Pledged time deposit certificate (classified as financial assets at amortized - non-current)	-	-	70,050
Investment property	27,963	28,106	492,113
	$ 54,963	$ 56,006	$ 593,763

30. Significant Contingent Liabilities and Unrecognized Contractual Commitments

Except for those disclosed in other notes, significant commitments and contingencies of the Group on the balance sheet date are as follows:

a. The construction of the National Kaohsiung Center for the Arts (Weiwuying) (hereinafter referred to as the Project) contracted by the Group was completed on December 16, 2016 and accepted on November 16, 2018, and is being operated by the National Kaohsiung Center for the Arts (Weiwuying) (hereinafter referred to as the Weiwuying Center for the Arts). The warranty period for non-structural works of this project had expired on November 16, 2020. However, as the "Weiwuying" facility had already been opened to the public, with densely scheduled performances, inspection timelines had to be coordinated with the Weiwuying Center for the Arts. In addition, the Weiwuying Center for the Arts continuously raised numerous unreasonable repair requests, resulting in frequent delays in inspection schedules. Consequently, the Weiwuying Center for the Arts alleged that there were unresolved warranty defects in the project and, on October 23, 2023, filed a lawsuit with the Kaohsiung District Court seeking forfeiture of the Group's joint warranty guarantee letter amounting to NT$96,003 thousand and claiming NT$17,939 thousand for repair costs. However, as the warranty guarantee letter of NT$96,003 thousand had already been returned to the Group pursuant to another arbitration award, the Weiwuying Center for the Arts subsequently filed an amendment to its claim, revising the claimed amount to NT$96,724 thousand. The case is currently being heard by the Kaohsiung District Court. It is difficult for the Group to predict the outcome before the judgment is made.

b. As of March 31, 2026, and 2025, the performance guarantee letters issued by the bank for construction projects and public urban renewal project of the Group amounted to NT$5,820,450 thousand and NT$2,914,270 thousand, respectively.

c. As of March 31, 2026, and 2025, the guaranteed bills issued by the Group for business needs amounted to NT$1,261,548 thousand and NT$1,353,524 thousand, respectively.

31. Significant Assets and Liabilities Denominated in Foreign Currencies

Information on financial assets and liabilities denominated in foreign currencies with significant influence is as follows:

Unit: Foreign currency/NT$ thousand

March 31, 2026

	Foreign Currency	Exchange Rate	Carrying Amount
Financial assets			
Monetary items			
USD	$ 3,494	32.00 (USD:NTD)	$ 111,807

December 31, 2025

Financial assets	Foreign Currency	Exchange Rate	Carrying Amount
Monetary items			
USD	$ 1,465	31.43 (USD:NTD)	$ 46,060

March 31, 2025

Financial assets	Foreign Currency	Exchange Rate	Carrying Amount
Monetary items			
USD	$ 6,915	33.21 (USD:NTD)	$ 229,663

The unrealized gain or loss on foreign currency exchange with significant influence is as follows:

	January 1 to March 31, 2026		January 1 to March 31, 2025	
Financial assets	Exchange Rate	Net Exchange (Loss) Gain	Exchange Rate	Net Exchange (Loss) Gain
USD	31.63 (USD:NTD)	$ 2,261	32.89 (USD:NTD)	$ 10,214

32. Supplementary Disclosures

a. Related Information of Significant Transactions:

1) Loaning Provided to Others. (Appendix 1)

2) Endorsements/Guarantees Provided for Others. (Appendix 2)

3) Significant Marketable Securities Held by the End of the Period (Excluding Investment in Subsidiaries, Associates and Joint Ventures). (Appendix 3)

4) Purchases from or Sales to Related Parties Amounting to NT$100 million or 20% of the Paid-in Capital or More: (Appendix 4)

5) Receivables from Related Parties Amounting to NT$100 Million or 20% of the Paid-in Capital or More. (Appendix 5)

6) Others: Inter-company Relationships and Significant Inter-company Transactions: (Appendix 6)

b. Information on Invested Companies (Appendix 7)

c. Information on investments in Mainland China:

1) Information on investees in mainland China, including the name, principal business activities, paid-in capital, method of investment, inward and outward remittance of funds, shareholding ratio, gain or loss on investments, carrying amount of investment at the end of the period, gain or loss on repatriated investment and limits on investments in mainland China. (Appendix 8)

2) Any of the following significant transactions with invested companies in mainland China, either directly or indirectly through a third party, and their prices, payment terms and unrealized gain or loss: (None)

a) Purchase amount and percentage, and the ending balance and percentage of the related payables.

b) Sales amount and percentage, and the ending balance and percentage of the related receivables.

c) Property transaction amount and the resulting gain or loss.

d) Ending balances and purposes of endorsements/guarantees or collateral provided.

e) The maximum balance, ending balance, interest rate range and the total amount of current-period interest of financing facilities.

f) Other transactions with significant impact on profit or loss or financial position for the period, such as provision or receipt of service.

33. Segment Information

The information was provided to the main business decision-makers to allocate resources and to evaluate the performance of each department, focusing on the category of service delivered or provided. The Group mainly engages in design, supervision and undertaking of construction projects and trading of building materials. The consolidated statements of comprehensive income present the operating results regularly reviewed by the decision maker. There is no other business unit of significance such that disclosing information on reportable segments in the financial statements is no longer required.

Chien Kuo Construction Co., Ltd. and Subsidiaries

Loaning Provided to Others

January 1 to March 31, 2026

Appendix 1

Unit: NT$ Thousands

No.	Financing Company	Counterparty	Financial Statement Account	Whether a Related Party	Maximum Balance	Ending Balance	Amount Actually Withdrawn	Interest Rate Range	Nature of Financing (Note 1)	Amount of Transaction	Reason for Short-Term Financing	Allowance for Doubtful Debts	Collateral		Limit on Loans Granted to a Single Party	Total Loan Limit	Note
													Name	Value			
1	Chien Kuo Building Co., Ltd.	CKTech Engineering Co., Ltd..	Other short-term loans	Yes	$ 30,000	$ -	$ -	2.00%	(1)	$ -	Operating capital	$ -	-	$ -	40% of the net value of the lending company $ 31,102	40% of the net value of the lending company $ 31,102	
2	Chien Bang Real Estate Development Co., Ltd.	CKTech Engineering Co., Ltd..	Other short-term loans	Yes	19,000	-	-	2.00%	(1)	-	Operating capital	-	-	-	40% of the net value of the lending company 19,853	40% of the net value of the lending company 19,853	
3	Silver Shadow Holding Limited	Chien Kuo Construction Co., Ltd.	Other short-term loans	Yes	64,000	-	-	0.00%	(1)	-	Operating capital	-	-	-	100% of the net value of the lending company 1,870,299	100% of the net value of the lending company 1,870,299	

Note1: The nature of financing is described as follows:

(1) For the purpose of short-term financing.

Chien Kuo Construction Co., Ltd. and Subsidiaries

Endorsements/Guarantees Provided for Others

January 1 to March 31, 2026

Appendix 2

Unit: NT$ Thousands

No.	Endorsements/Guarantees Provider Company Name	Parties Being Endorsed/Guaranteed		Limit of Endorsements/ Guarantees for a Single Entity (Note 1)	Maximum Balance of Endorsements and Guarantees for the Current Period	Outstanding Endorsements/ Guarantees - Ending	Amount Actually Withdrawn	Amount Secured by Property for Endorsements and Guarantees	Ratio of Cumulative Endorsements/ Guarantees to the Net Equity Stated in the Latest Financial Statements	Limit of Endorsements/ Guarantees (Note 2)	Endorsements/ Guarantees Provided by Parent for Subsidiary	Endorsements/ Guarantees Provided by Subsidiary for Parent	Endorsements/ Guarantees for Entities in China	Note
		Company name	Relationship											
0	Chien Kuo Construction Co., Ltd.	CKTech Engineering Co., Ltd..	Subsidiary	$ 2,626,308	$ 570,000	$ 570,000	$ 267,352	$ -	10.85%	$ 5,252,615	Y	N	N	Financing endorsements/ guarantees
0	Chien Kuo Construction Co., Ltd.	Chien Bang Real Estate Development Co., Ltd.	Subsidiary	2,626,308	24,600	24,600	24,600	-	0.47%	5,252,615	Y	N	N	Financing endorsements/ guarantees

Note1: The limit on endorsements/guarantees provided for each guaranteed party is calculated as follows:

(1) The limit on endorsements/guarantees made to companies in the same industry should be 200% of net worth of shareholders' equity.

(2) The limit on endorsements/guarantees made to other guaranteed parties should be 50% of net worth of shareholders' equity.

Note2: The maximum endorsements/guarantees amount allowable is calculated as follows:

(1) The maximum endorsements/guarantees amount allowable to companies in the same industry should be 400% of net worth of shareholders' equity.

(2) The maximum endorsements/guarantees amount allowable to other guaranteed parties should be 100% of net worth of shareholders' equity.

Chien Kuo Construction Co., Ltd. and Subsidiaries

Significant Marketable Securities Held at the End of the Period

March 31, 2026

Appendix 3

Unit: NT$ Thousands

Holding Company	Type and Name of Marketable Securities	Relationship with the Marketable Security Issuer	Financial Statement Account	End of Period				Note
				Number of Shares (in Thousands)	Carrying Amount	Shareholding Percentage (%)	Fair Value	
Chien Kuo Construction Co., Ltd.	Fund							
	Capital Money Market Fund	—	Financial assets measured at FVTPL - current	11,683	$ 200,174	-	$ 200,174	—
	Fubon Money Market Fund (formerly Jih Sun Money Market Fund)	—	〃	1,023	16,133	-	16,133	—
	Mega Diamond Money Market Fund	—	〃	15,794	210,461	-	210,461	—
	Allianz Global Investors Taiwan Money Market Fund	—	〃	15,813	210,474	-	210,474	—
	Franklin Templeton Sinoam Money Market Fund	—	〃	12,444	136,762	-	136,762	—
	FSITC Money Market Fund	—	〃	712	134,708	-	134,708	—
	FSITC Taiwan Money Market Fund	—	〃	4,450	72,393	-	72,393	—
	UPAMC James Bond Money Market Fund	—	〃	3,740	66,304	-	66,304	—
	Taishin Ta-Chong Money Market Fund	—	〃	11,949	180,452	-	180,452	—
	CTBC Hua Win Money Market Fund	—	〃	7,705	90,079	-	90,079	—
	Allianz Global Investors All Seasons Double Income Fund of Funds USD A	—	〃	2,888	53,720	-	53,720	—
	Eastspring Investments High-Tech Fund	—	〃	152	58,768	-	58,768	—
	Nomura Taiwan High Tech Selection Fund	—	〃	959	81,092	-	81,092	—
	Allianz Global Investors Taiwan Technology Fund	—	〃	45	22,169	-	22,169	—
	Fubon Neo Taiwan Enterprises Fund	—	〃	129	35,494	-	35,494	—
	JPMorgan Funds - America Equity Fund A (dist) - USD (Accumulated)	—	〃	18	36,330	-	36,330	—
	Nomura Global Technology Multi-Asset Fund S (USD)	—	〃	202	76,255	-	76,255	—
	PineBridge Global Funds - Global Focus Equity Fund Y (USD) (Accumulated)	—	〃	3	39,197	-	39,197	—
	CTBC Hua Win Money Market Fund	—	〃	7,705	90,079	-	90,079	—
	Allianz Global Investors Taiwan Technology Fund	—	〃	46	22,169	-	22,169	—
	Fubon Neo Taiwan Enterprises Fund	—	〃	129	35,494	-	35,494	—
	CDIB Private Equity Partners, L.P. (denominated in USD)	—	Financial assets measured at FVTPL - non-current	2,000	64,660	-	64,660	—
	Stock－common stocks							
	BMC Venture Capital Investment Corporation	—	〃	2,252	23,184	4.92%	23,184	—
	BMD Venture Capital Investment Corporation	—	〃	4,500	42,722	6.65%	42,722	—
	Taiwan Bio Therapeutics Co., Ltd.	—	〃	131	3,551	0.14%	3,551	—
	Revivegen Co., Ltd.	—	〃	748	25,241	1.25%	25,241	—
	Gogolook Co., Ltd.	—	〃	86	6,355	0.24%	6,355	—

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Holding Company	Type and Name of Marketable Securities	Relationship with the Marketable Security Issuer	Financial Statement Account	End of Period				Note
				Number of Shares (in Thousands)	Carrying Amount	Shareholding Percentage (%)	Fair Value	
Chien Kuo Construction Co., Ltd.	CDIB Innolux II L.P.	—	Financial assets measured at FVTPL - non-current	28,900	$ 30,220	1.36%	$ 30,220	—
	Yu-Chen System Technology Corp.	—	〃	50	4,496	0.26%	4,496	—
	UnicoCell BioMed Co., Ltd.	—	Financial assets measured at FVTPL - current	52	4,108	0.08%	4,108	—
	Hui Min Environmental Tech Corp	—	〃	235	6,897	0.61%	6,897	—
	Chia Hsin Cement Corporation	—	Financial assets measured at FVTOCI - current	1,137	15,346	0.14%	15,346	—
	Chia Hsin Cement Corporation	—	Financial assets measured at FVTOCI - non-current	11,250	151,876	1.42%	151,876	(Note 1)
Golden Canyon Venture Capital Investment Co., Ltd.	Stock－common stocks							
	Phoenix Pioneer technology Co., Ltd.	—	Financial assets measured at FVTPL - current	651	25,167	0.31%	25,167	—
	Mega Union Technology Incorporated	—	〃	68	51,612	0.09%	51,612	—
	TCM Biotech International Corp.	—	Financial assets measured at FVTPL - non-current	538	86,580	0.81%	86,580	—
	Revivegen Co., Ltd.	—	〃	228	7,688	0.38%	7,688	—
	Taiwan Bio-Manufacturing Corporation	—	〃	2,050	41,000	0.45%	41,000	—
	Digimax Innovative Products Ltd.	—	〃	208	5,192	0.51%	5,192	—
	AuthenX Inc.	—	〃	565	33,893	1.36%	33,893	—
	BrainNaviLtd	—	〃	1,000	67,200	2.20%	67,200	—
	Fund							
	Mega Diamond Money Market Fund	—	Financial assets measured at FVTPL - current	3,703	49,349	-	49,349	—
	Capital Money Market Fund	—	〃	2,882	49,381	-	49,381	—
	Allianz Global Investors Taiwan Money Market Fund	—	〃	3,706	49,323	-	49,323	—
	Franklin Templeton Sinoam Money Market Fund	—	〃	4,497	49,426	-	49,426	—
	FSITC Taiwan Money Market Fund	—	〃	3,040	49,454	-	49,454	—
	FSITC Money Market Fund	—	〃	186	35,148	-	35,148	—
Golden Canyon II Venture Capital Investment Co., Ltd.	Stock－common stocks							
	Phoenix Pioneer technology Co., Ltd.	—	Financial assets measured at FVTPL - current	321	12,406	0.15%	12,406	—
	Geckos Group	—	Financial assets measured at FVTPL - non-current	1,150	34,500	4.69%	34,500	—
	Aventacell Biomedical Corp. Ltd.	—	〃	500	29,000	4.29%	29,000	—
	Power Tank Energy Ltd.	—	〃	200	12,000	0.48%	12,000	—

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Holding Company	Type and Name of Marketable Securities	Relationship with the Marketable Security Issuer	Financial Statement Account	End of Period				Note
				Number of Shares (in Thousands)	Carrying Amount	Shareholding Percentage (%)	Fair Value	
Golden Canyon II Venture Capital Investment Co., Ltd.	Fund							
	Capital Money Market Fund	—	Financial assets measured at FVTPL - current	2,349	$ 40,247	-	$ 40,247	—
	Fubon Chi-Hsiang Money Market Fund	—	〃	2,963	49,307	-	49,307	—
Chien Kuo Building Co., Ltd.	Fund							
	FSITC Taiwan Money Market Fund	—	〃	1,783	29,000	-	29,000	—
Leader Construction Co., Ltd.	Fund							
	FSITC Taiwan Money Market Fund	—	〃	618	10,054	-	10,054	—
CKTech Engineering Co., Ltd..	Fund							
	Mega Diamond Money Market Fund	—	〃	5,645	75,218	-	75,218	—
	Capital Money Market Fund	—	〃	4,088	70,045	-	70,045	—
Chien Bang Real Estate Development Co., Ltd.	Fund							
	FSITC Taiwan Money Market Fund	—	〃	1,918	31,201	-	31,201	—
Golden Canyon Limited	Bonds							
	NOMURA HOLDINGS INC Corporate Bonds (NOMURA 1.653 07/14/26)	—	Financial Assets Measured at Amortized Cost - Non-current	1,000	31,636	-	31,636	—
	BARCLAYS PLC Corporate Bonds (BARCLAYS 4.337 01/10/28)	—	〃	1,000	31,460	-	31,460	—
	HSBC HOLDINGS PLC Corporate Bonds (HSBC 4.95 03/31/30)	—	〃	1,000	31,711	-	31,711	—
	BNP PARIBAS SA Corporate Bonds (BNP 5.176 01/09/30)	—	〃	1,000	31,965	-	31,965	—
	JPMORGAN CHASE&CO Corporate Bonds (JP MORGAN 3.782 02/01/28)	—	〃	1,000	31,632	-	31,632	—
	CITIGROUP INC Corporate Bonds (CITI 2.976 11/05/30)	—	〃	1,000	29,629	-	29,629	—
	GOLDMAN SACHS GROUP INC Corporate Bonds (GS 3.615 03/15/28)	—	〃	1,000	31,522	-	31,522	—
	AT&T Inc. Corporate Bonds (AT&T 02/15/30)	—	〃	2,000	61,545	-	61,545	—
	IBM INTERNAT CAPITAL Corporate Bonds (IBM4.75 02/05/31)	—	〃	1,000	31,279	-	31,279	—
	NextEra Energy Corporate Bonds (NextEra 1.9 06/15/28)	—	〃	2,000	59,345	-	59,345	—
	VOLKSWAGEN GROUP AMERICA Corporate Bonds (VW 5.25 03/22/29)	—	〃	1,000	31,695	-	31,695	—

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Holding Company	Type and Name of Marketable Securities	Relationship with the Marketable Security Issuer	Financial Statement Account	End of Period				Note
				Number of Shares (in Thousands)	Carrying Amount	Shareholding Percentage (%)	Fair Value	
Golden Canyon Limited	VERIZON COMMUNICATIONS Corporate Bonds (VZ 2.355 03/15/32)	—	Financial Assets Measured at Amortized Cost - Non-current	1,000	$ 27,005	-	$ 27,005	—
	COMCAST CORP Corporate Bonds (CMCSA 1.95 01/15/31)	—	〃	1,000	27,666	-	27,666	—
	ROCHE HOLDINGS INC Corporate Bonds (ROSW 2.076 12/13/31)	—	〃	1,000	27,258	-	27,258	—
	STARBUCKS CORP Corporate Bonds (SBUX 4.9 2/15/31)	—	〃	1,000	31,406	-	31,406	—
	SUMITOMO CORP Corporate Bonds (SUMI 5.35 7/3/34)	—	〃	1,000	31,650	-	31,650	—
	<u>Fund</u>							
	Citi Taiwan - A1USD Trade Finance Fund	—	Financial assets measured at FVTPL - current	31	123,804	-	123,804	—
	DNCA Invest Alpha Bonds	—	〃	20	96,698	-	96,698	—
	BlackRock ICS US Dollar Liquidity Fund	—	〃	18	74,714	-	74,714	—
	BlackRock ICS US Dollar Liquidity Premium Fund	—	〃	12	49,105	-	49,105	—
	AB FCP I-American Income Portfolio Class A2	—	〃	69	73,328	-	73,328	—
	JPMorgan Funds - Global Corporate Bond Fund	—	〃	121	79,269	-	79,269	—
	JPMorgan Funds - Income Fund A	—	〃	22	104,319	-	104,319	—
	Morgan Funds - Global Strategic Bond Fund	—	〃	24	101,597	-	101,597	—
	PIMCO GIS Income Fund	—	〃	325	146,271	-	146,271	—
	Schroder International Selection Fund Global Credit Income	—	〃	16	70,785	-	70,785	—
	Global X Copper Miners ETF	—	〃	8	18,612	-	18,612	—
	SPDR Gold Trust ETF	—	〃	3	38,416	-	38,416	—
	JPM USD Liquidity LVNAV E Acc	—	〃	-	32,172	-	32,172	—
	PVG GCN VENTURES, L.P.	—	Financial assets measured at FVTPL - non-current	-	480	5.00%	480	—
	CSVI VENTURES,L.P.	—	〃	-	41,507	4.06%	41,507	—
	<u>Stock－common stocks</u>							
	Microsoft Corp	—	Financial assets measured at FVTPL - current	1	7,439	-	7,439	—
	Micron Technology Inc.	—	〃	1	6,497	-	6,497	—
Silver Shadow Holding Limited	<u>Fund</u>							
	AB American Income W2	—	〃	55	33,575	-	33,575	—
	BlackRock ICS US Dollar Liquidity Fund	—	〃	6	24,479	-	24,479	—

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Holding Company	Type and Name of Marketable Securities	Relationship with the Marketable Security Issuer	Financial Statement Account	End of Period				Note
				Number of Shares (in Thousands)	Carrying Amount	Shareholding Percentage (%)	Fair Value	
Silver Shadow Holding Limited	BlackRock ICS US Dollar Liquidity Premium Fund	—	Financial assets measured at FVTPL - current	19	$ 77,709	-	$ 77,709	—
	Goldman Sachs Funds III-I	—	〃	-	100,578	-	100,578	—
	JPM USD Liquidity LVNAV E Acc	—	〃	-	60,817	-	60,817	—
	Lord Abbet Short Duration Income	—	〃	258	107,849	-	107,849	—
	M&G (Lux) Short Dated Corporate Bond Fund USD A-H Acc	—	〃	209	101,381	-	101,381	—
	Neuberger Berman Investment Funds	—	〃	284	138,832	-	138,832	—
	VanEck Uranium and Nuclear ETF	—	〃	2	8,661	-	8,661	—
	PineBridge Global Funds - Global Focus Equity Fund	—	〃	20	37,713	-	37,713	—
	PIMCO Funds: Global Investors Series plc Dynamic Bond Fund	—	〃	133	56,121	-	56,121	—
	Invesco S&P 500 Equal Weight ETF	—	〃	3	21,004	-	21,004	—
	Schroder International Selection Fund Global Credit Income - A Class (Accumulated)	—	〃	4	16,641	-	16,641	—
	AQR APEX UCITS-RAUT3－A	—	〃	18	65,906	-	65,906	—
	Global X Funds (US Infrastructure Dev)	—	〃	10	16,232	-	16,232	—
	Vanguard S&P 500 ETF	—	〃	2	30,767	-	30,767	—
	Jupiter Merian Global Equity	—	〃	770	66,304	-	66,304	—
	Nomura Funds Ireland-Japan Strategic Value Fund T Share JPY	—	〃	11	54,509	-	54,509	—
	<u>Stock－common stocks</u>							
	NVIDIA	—	〃	2	12,110	-	12,110	—
	<u>Bonds</u>							
	UBS GROUP AG Corporate Bonds (UBS 4.253 03/23/28)	—	Financial Assets Measured at Amortized Cost - Non-current	1,000	31,516	-	31,516	—
	GENERAL MOTORS FINL CO Corporate Bonds (GM 5.8 01/07/29)	—	〃	1,000	32,258	-	32,258	—
	BANK OF AMERICA CORP Corporate Bonds (BOA 2.087 06/14/29)	—	〃	1,000	31,843	-	31,843	—
	MORGAN STANLEY Corporate Bonds (MORGAN STANLEY 4.431 01/23/30)	—	〃	2,000	62,534	-	62,534	—
	BNP PARIBAS SA Corporate Bonds (BNP 5.176 01/09/30)	—	〃	1,000	31,788	-	31,788	—
	UBS GROUP AG Corporate Bonds (UBS 4.282 01/09/28)	—	〃	1,000	31,400	-	31,400	—
	BANK OF AMERICA CORP Corporate Bonds (BOA 5.202 04/25/29)	—	〃	1,000	29,895	-	29,895	—
	IBM INTERNAT CAPITAL Corporate Bonds (IBM 4.75 02/05/31)	—	〃	1,000	31,340	-	31,340	—

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Holding Company	Type and Name of Marketable Securities	Relationship with the Marketable Security Issuer	Financial Statement Account	End of Period				Note
				Number of Shares (in Thousands)	Carrying Amount	Shareholding Percentage (%)	Fair Value	
Silver Shadow Holding Limited	VOLKSWAGEN GROUP AMERICA Corporate Bonds (VW 5.25 03/22/29)	—	Financial Assets Measured at Amortized Cost - Non-current	1,000	$ 31,862	-	$ 31,862	—
	SAUDI ARABIAN OIL CO Corporate Bonds (ARAMCO 5.25 7/17/34)	—	〃	2,000	64,117	-	64,117	—
	PANASONIC HOLDINGS CORP Corporate Bonds (MATSEL 5.302 7/16/34)	—	〃	2,000	63,374	-	63,374	—
	MITSUBISHI CORP Corporate Bonds (MITCO 5.125 7/17/34)	—	〃	1,000	31,863	-	31,863	—
	ARIZONA PUBLIC SERVICE Corporate Bond (PNW 5.7 8/15/34)	—	〃	1,000	32,464	-	32,464	—
	AUTOZONE INC Corporate Bond (AZ 5.4 7/15/34)	—	〃	1,000	31,951	-	31,951	—
	BORGWARNER INC Corporate Bond (BW 5.4 8/15/34)	—	〃	1,000	31,522	-	31,522	—
	CIGNA GROUP/THE Corporate Bond (CIGNA 5.25 2/15/34)	—	〃	1,000	31,810	-	31,810	—
	MARRIOTT INTERNATIONAL Corporate Bonds (MAR 5.35% 3/15/35)	—	〃	1,000	31,734	-	31,734	—
	MOTOROLA SOLUTIONS INC Corporate Bond (MOTOROLA 5.4% 4/15/34)	—	〃	1,000	31,995	-	31,995	—
	SUMITOMO CORP Corporate Bonds (SUMI 5.35 7/3/34)	—	〃	1,000	31,907	-	31,907	—

Note1: Among them, 2,000 thousand shares are pledged to the bank as collateral for the performance of construction contracts.

Chien Kuo Construction Co., Ltd. and Subsidiaries

Purchases from or Sales to Related Parties Amounting to NT$100 million or 20% of the Paid-in Capital or More

January 1 to March 31, 2026

Appendix 4

Unit: NT$ Thousands

Purchaser/Seller	Counterparty	Relationship	Transaction Situation				Situations and Reasons of Transaction Terms Different from General Transaction Terms		Notes and Accounts Receivable (Payable)		Note
			Purchases (Sales)	Amount	Ratio to Total Purchase (Sales)	Credit Period	Unit Price	Credit Period	Ending Balance	Ratio to Total Notes or Accounts Receivable (Payable)	
Chien Kuo Construction Co., Ltd.	CKTech Engineering Co., Ltd..	Subsidiary	Purchases	$ 179,598	10.87%	Subject to the agreement	-	-	($ 237,441)	(13.11%)	
CKTech Engineering Co., Ltd..	Chien Kuo Construction Co., Ltd.	Parent company	Sales	(179,598)	(96.14%)	Subject to the agreement	-	-	229,224	99.60%	Note 1

Note1: Partially invoiced amounts are recognized as contract assets.

Chien Kuo Construction Co., Ltd. and Subsidiaries

Receivables from Related Parties Amounting to NT$100 Million or 20% of the Paid in Capital or More

January 1 to March 31, 2026

Appendix 5

Unit: NT$ thousands, unless otherwise specified

Company to Which the Accounts Receivable Is Due	Counterparty	Relationship	Balance Dues from Related Parties	Turnover Rate	Overdue Receivables from Related Party		Subsequently Recovered Amount from Related Party (Note 1)	Loss Allowance Provided
					Amount	Action Taken		
CKTech Engineering Co., Ltd..	Chien Kuo Construction Co., Ltd.	Parent company	Accounts receivable $ 229,224	3.70	$ -	-	$ 110,106	$ -

Note1: Amount received as of April 22, 2026.

Chien Kuo Construction Co., Ltd. and Subsidiaries

Inter-company Relationships and Significant Inter-company Transactions

January 1 to March 31, 2026

Appendix 6

Unit: NT$ Thousands

No.	Company Name	Counterparty	Nature of Relationship (Note 1)	Transaction Details			
				Financial Statements Item	Amount	Transaction Terms	Ratio to Total Revenue or Total Assets
0	Chien Kuo Construction Co., Ltd.	CKTech Engineering Co., Ltd..	(1)	Construction costs	$ 179,598	(Note 2)	8.91%
			(1)	Contract assets - property construction	1,034,438	(Note 2)	8.97%
			(1)	Accounts payable	229,224	(Note 2)	1.99%
			(1)	Accounts payable - Provisional	8,217	(Note 2)	0.07%
			(1)	Other prepayments	83,426	(Note 2)	0.72%
			(1)	Miscellaneous income	2,280	(Note 2)	0.11%

Note1: The nature of relationship is divided into the following three categories:

(1) Parent to subsidiary.

(2) Subsidiary to parent.

(2) Subsidiary to subsidiary.

Note2: Conducted in line with ordinary terms.

Chien Kuo Construction Co., Ltd. and Subsidiaries

Information on Invested Companies and Their Locations, etc.

January 1 to March 31, 2026

Appendix 7

Unit: NT$ Thousands

Name of Investor	Name of Investee	Location	Principal Business Activities	Original Investment Amount		End of the Period			Profit or Loss of Invested Company in the Current Period	Investment Profit/Loss Recognized in the Current Period	Note
				End of the Period	End of Last Year	Number of shares	Ratio (%)	Carrying Amount			
Chien Kuo Construction Co., Ltd.	Golden Canyon Limited	British Virgin Islands	Reinvestment	$ 126,135	$ 126,135	4,037	100.00%	$ 1,829,209	($ 2,442)	($ 2,442)	Subsidiary
	Silver Shadow Holding Limited	British Virgin Islands	Reinvestment	297,126	297,126	9,118	100.00%	1,874,752	4,354	4,354	Subsidiary
	Chien Kuo Building Co., Ltd.	Taiwan	Undertaking renovation, construction projects, buying and selling construction materials	144,065	144,065	8,100	100.00%	76,821	(934)	(934)	Subsidiary
	CKTech Engineering Co., Ltd..	Taiwan	Undertaking mechanical, electrical and plumbing/refrigeration/air conditioning engineering; wholesale and retail of equipment	51,219	51,219	7,000	100.00%	123,440	19,549	19,549	Subsidiary
	Golden Canyon Venture Capital Investment Co., Ltd.	Taiwan	Venture capital business	401,000	401,000	40,100	100.00%	629,961	5,377	5,377	Subsidiary
	Golden Canyon II Venture Capital Investment Co., Ltd.	Taiwan	Venture capital business	200,000	200,000	20,000	100.00%	218,485	12,052	12,052	Subsidiary
	Chien Bang Real Estate Development Co., Ltd.	Taiwan	Undertaking renovation, construction projects, buying and selling construction materials	27,500	27,500	2,750	55.00%	27,358	110	60	Subsidiary
	Leader Construction Co., Ltd.	Taiwan	Maintenance and construction, buying and selling construction materials	25,000	25,000	2,500	100.00%	11,770	590	590	Subsidiary
Chien Kuo Building Co., Ltd.	Chien Bang Real Estate Development Co., Ltd.	Taiwan	Undertaking renovation, construction projects, buying and selling construction materials	22,500	22,500	2,250	45.00%	22,384	110	50	Subsidiary
Golden Canyon Venture Capital Investment Co., Ltd.	Chang Jia Energy Co., Ltd.	Taiwan	Renewable energy self-used power generation equipment industry	56,000	56,000	5,600	28.00%	53,625	(8,697)	(2,435)	Associates
Golden Canyon II Venture Capital Investment Co., Ltd.	Chang Jia Energy Co., Ltd.	Taiwan	Renewable energy self-used power generation equipment industry	42,000	42,000	4,200	21.00%	40,247	(8,697)	(1,827)	Associates
Silver Shadow Holding Limited	CK Asia Co., Ltd.	British Virgin Islands	Reinvestment	974	974	2	54.29%	12,303	(96)	Note 3	Sub-subsidiary
Golden Canyon Limited	CK Asia Co., Ltd.	British Virgin Islands	Reinvestment	840	840	2	45.71%	10,156	(96)	Note 3	Sub-subsidiary

Note1: Where there involves a foreign currency, it is translated into New Taiwan Dollars by using the exchange rate as of March 31, 2026 (US$1＝NT$31.63), except for profit or loss items, which are translated into New Taiwan Dollars by using the average exchange rate for the three months ended March 31, 2026 (US$1＝NT$32.00).

Note2: Please refer to Appendix 8 for information on investments in Mainland China.

Note3: The gains or losses of an invested company are incorporated into those of the investor. To avoid confusion, they are not separately presented here.

Chien Kuo Construction Co., Ltd. and Subsidiaries

Information on Investments in Mainland China

January 1 to March 31, 2026

Appendix 8

Unit: NT$ Thousands

Investee in Mainland China	Principal Business Activities	Paid-in Capital	Manner of Investment	Cumulative Investment Amount Remitted from Taiwan - Beginning of the Period	Investment Amount Remitted or Received for the Current Period		Cumulative Investment Amount Remitted from Taiwan - End of the Period	Profit or Loss of Invested Company in the Current Period	Percentage of Ownership (Direct or Indirect)	Investment Gains (Losses) Recognized for the Current Period (Note 1)	Carrying Amount of Investments at the End of the Period (Note 1)	Investment Gains Repatriated by the End of the Current Period	Note
					Remitted	Received							
CK Asia (Shanghai) Information Technology Co., Ltd.	Computer software technology development and consultation	$ 3,200	Investment through a company founded in a third region	$ 68,326	$ -	$ -	$ 68,326	($ 167)	100%	($ 167)	$ 7,734	$ 41,113	

Accumulated Investment Remitted from Taiwan to Mainland China at the End of the Period	Investment Amount Approved by the Investment Commission of the Ministry of Economic Affairs (MOEAIC)	Upper Limit on Investment Authorized by MOEAIC
$868,785 (Note 3)	$403,484 (Note 2)	$3,416,430

Note1: The amount was recognized based on the reviewed financial statements

Note2: The amount authorized by the Investment Commission, MOEA was NT$1,004,046 thousand, of which NT$600,562 thousand was the earnings of invested companies in mainland China remitted to the third regions, and was not included in the calculation of the limit on investment.

Note3: The amount remitted from Taiwan, totaling NT$868,785 thousand, includes:

(1) Loss on investment:

Investee in Mainland China	Original Investment Amount	Repatriated Investment Amount	Loss on Investment
Shanghai Chien Chung Concrete Co., Ltd.	$ 33,553	$ 14,058	$ 19,495
Shanghai Ruihui Trading Co., Ltd.	9,210	916	8,294
Nanjing Jianxing Concrete Co., Ltd.	25,728	25,618	110
Jianxiang Management Consultant (Shanghai) Co., Ltd.	1,779	-	1,779

(2) Of the amount, NT$163,869 thousand (USD5,682 thousand) originated from the funds of the third regions