AERO WIN TECHNOLOGY CORPORATION

BALANCE SHEETS
(In Thousands of New Taiwan Dollars)

	June 30, 2026		December 31, 2025		June 30, 2025	
ASSETS	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
CURRENT ASSETS						
Cash and cash equivalents	$ 317,641	14	$ 178,598	8	$ 153,770	7
Notes receivable	268	-	-	-	-	-
Accounts receivable, net	135,183	6	170,872	8	199,417	9
Other receivables	7,715	-	9,261	-	11,269	1
Current tax assets	73	-	-	-	101	-
Inventories, net	698,787	32	730,812	34	682,576	32
Prepayments	3,522	-	3,525	-	5,270	-
Other current assets	14,997	1	18,834	1	15,724	1
Total current assets	1,178,186	53	1,111,902	51	1,068,127	50
NONCURRENT ASSETS						
Property, plant and equipment	1,000,248	45	1,019,144	47	1,017,637	48
Right-of-use asset	2,222	-	1,806	-	2,791	-
Intangible assets	4,358	-	6,073	-	7,053	-
Deferred income tax assets	11,302	1	18,865	1	21,365	1
Other noncurrent assets	23,189	1	11,578	1	19,127	1
Total noncurrent assets	1,041,319	47	1,057,466	49	1,067,973	50
TOTAL	$ 2,219,505	100	$ 2,169,368	100	$ 2,136,100	100
LIABILITIES AND EQUITY						
CURRENT LIABILITIES						
Short-term borrowings	$ 320,000	15	$ 230,000	11	$ 220,000	10
Notes payable	63	-	21	-	34	-
Accounts payable	69,251	3	81,516	4	99,970	5
Other payables	120,578	5	91,326	4	129,636	6
Current tax liabilities	6,555	-	-	-	-	-
Lease liabilities-Current	1,041	-	1,070	-	1,425	-
Current portion of long-term borrowings	85,991	4	97,483	4	111,371	5
Other current liabilities	2,117	-	22,153	1	1,764	-
Total current liabilities	605,596	27	523,569	24	564,200	26
NONCURRENT LIABILITIES						
Long term borrowings	675,037	31	739,472	34	700,133	33
Deferred income tax liabilities	653	-	698	-	-	-
Lease liabilities-Noncurrent	1,205	-	757	-	1,388	-
Net defined benefit liability	3,919	-	3,921	-	5,558	-
Total noncurrent liabilities	680,814	31	744,848	34	707,079	33
Total liabilities	1,286,410	58	1,268,417	58	1,271,279	59
EQUITY ATTRIBUTABLE TO SHAREHOLDERS						
Capital stock	685,735	31	685,735	32	685,735	32
Capital surplus	53,264	2	53,264	2	53,264	3
Retained earnings						
Appropriated as legal capital reserve	73,576	3	69,877	3	69,877	3
Unappropriated earnings (Accumulated deficit)	120,520	6	92,075	5	55,945	3
Total retained earnings	194,096	9	161,952	8	125,822	6
Total shareholders' equity	933,095	42	900,951	42	864,821	41
TOTAL	$ 2,219,505	100	$ 2,169,368	100	$ 2,136,100	100

AERO WIN TECHNOLOGY CORPORATION

STATEMENTS OF COMPREHENSIVE INCOME
(In Thousands of New Taiwan Dollars, Except Earnings (Loss) Per Share)

	For the Three Months Ended June 30				For the Six Months Ended June 30			
	2026		**2025**		**2026**		**2025**	
	Amount	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
NET REVENUE	$ 247,579	100	$ 253,591	100	$ 482,007	100	$ 506,947	100
COST OF REVENUE	179,568	73	219,740	87	354,766	74	416,521	82
GROSS PROFIT	68,011	27	33,851	13	127,241	26	90,426	18
OPERATING EXPENSES								
Sales and marketing	5,465	2	5,681	2	11,310	2	11,500	2
General and administrative	11,393	5	7,837	3	20,847	4	17,760	4
Research and development	10,862	4	13,386	5	23,894	5	27,135	5
Expected credit loss (gain)	(781)	-	130	-	(323)	-	113	-
Total operating expenses	26,939	11	27,034	10	55,728	11	56,508	11
INCOME FROM OPERATIONS	41,072	16	6,817	3	71,513	15	33,918	7
NON-OPERATING INCOME AND EXPENSES								
Interest revenues	646	-	327	-	1,033	-	949	-
Other income	30	-	30	-	60	-	60	-
Other gains and losses	2,170	1	(29,766)	(12)	8,582	2	(25,044)	(5)
Finance costs	(5,463)	(2)	(5,253)	(2)	(10,970)	(2)	(10,344)	(2)
Total non-operating income and expenses	(2,617)	(1)	(34,662)	(14)	(1,295)	-	(34,379)	(7)
PROFIT BEFORE INCOME TAX	38,455	15	(27,845)	(11)	70,218	15	(461)	-
INCOME TAX EXPENSE (BENEFIT)	7,822	3	(7,373)	(3)	14,073	3	(1,314)	-
NET INCOME（LOSS）	30,633	12	(20,472)	(8)	56,145	12	853	-
TOTAL COMPREHENSIVE INCOME FOR THE PERIOD	$ 30,633	12	($ 20,472)	(8)	$ 56,145	12	$ 853	-
EARNINGS (LOSS) PER SHARE (NT$)								
Basic	$ 0.45		($ 0.30)		$ 0.82		$ 0.01	
Diluted	$ 0.45		($ 0.30)		$ 0.82		$ 0.01	