Stock Code:4561

KENTURN NANO. TEC. CO., LTD.

Financial Statements

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

Address: No.16, East 7th Road. Chang-Bin Industrial Park,Changhua,Taiwan (R.O.C.)
Telephone: 886-4-791-0271

Table of contents

Contents	Page
1. Cover Page	1
2. Table of Contents	2
3. Independent Auditors' Review Report	3
4. Balance Sheets	4
5. Statements of Comprehensive Income	5
6. Statements of Changes in Equity	6
7. Statements of Cash Flows	7
8. Notes to the Financial Statements	
(1) Company history	8
(2) Approval date and procedures of the financial statements	8
(3) New standards, amendments and interpretations adopted	8～10
(4) Summary of material accounting policies	10
(5) Significant accounting assumptions and judgments, and major sources of estimation uncertainty	11
(6) Explanation of significant accounts	11～28
(7) Related-party transactions	29
(8) Pledged assets	29
(9) Commitments and contingencies	29
(10) Losses due to major disasters	29
(11) Subsequent Events	29
(12) Other	30
(13) Other disclosures	
(a) Information on significant transactions	30
(b) Information on investees	31
(c) Information on investment in Mainland China	31
(14) Segment information	31

安侯建業聯合會計師事務所
KPMG
台中市407544西屯區文心路二段201號7樓
7F, No.201, Sec.2, Wenxin Road,
Taichung City 407059, Taiwan (R.O.C.)
電 話 Tel +886 4 2415 9168
傳 真 Fax +886 4 2259 0196
網 址 Web kpmg.com/tw

Independent Auditors' Review Report

To the Board of Directors of Kenturn Nano. Tec. Co., Ltd.:

Introduction

We have reviewed the accompanying balance sheets of Kenturn Nano. Tec. Co., Ltd. as of March 31, 2026 and 2025, and the related statements of comprehensive income, changes in equity and cash flows for the three months ended March 31, 2026 and 2025, and notes to the financial statements, including a summary of significant accounting policies. Management is responsible for the preparation and fair presentation of the financial statements in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and International Accounting Standard 34, "Interim Financial Reporting" endorsed and issued into effect by the Financial Supervisory Commission of the Republic of China. Our responsibility is to express a conclusion on the financial statements based on our reviews.

Scope of Review

We conducted our reviews in accordance with the Standard on Review Engagements 2410, "Review of Financial Information Performed by the Independent Auditor of the Entity" of the Republic of China. A review of the financial statements consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with the Standards on Auditing of the Republic of China and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Conclusion

Based on our reviews, nothing has come to our attention that causes us to believe that the accompanying financial statements do not present fairly, in all material respects, the financial position of Kenturn Nano. Tec. Co., Ltd. as of March 31, 2026 and 2025, and of its financial performance and its cash flows for the three months ended March 31, 2026 and 2025 in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and International Accounting Standard 34, "Interim Financial Reporting" endorsed and issued into effect by the Financial Supervisory Commission of the Republic of China.

The engagement partners on the reviews resulting in this independent auditors' review report are Hsin, Yu-Ting and Chen, Yen-Hui.

KPMG

Taipei, Taiwan (Republic of China)
May 12, 2026

Notes to Readers

The accompanying financial statements are intended only to present the 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 financial statements are those generally accepted and applied in the Republic of China.

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

(English Translation of Financial Statements Originally Issued in Chinese)

KENTURN NANO. TEC. CO., LTD.

Balance Sheets

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

(Expressed in Thousands of New Taiwan Dollars)

		March 31, 2026		December 31, 2025		March 31, 2025	
	Assets	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
	Current assets:						
1100	Cash and cash equivalents(note 6(a))	$ 610,095	28	606,705	28	664,656	28
1150	Notes receivable(note 6(b))	2,856	-	5,079	-	3,537	-
1170	Accounts receivable(note 6(b))	30,060	1	47,867	2	61,890	3
1220	Current tax assets	13,503	1	13,503	1	-	-
1310	Inventories(note 6(c))	252,234	12	228,023	10	294,899	12
1470	Other current assets(note 6(g))	8,235	-	5,032	-	15,815	1
		916,983	42	906,209	41	1,040,797	44
	Non-current assets:						
1600	Property, plant and equipment(notes 6(d) and 8)	1,236,714	56	1,251,839	57	1,256,888	53
1755	Right-of-use assets(note 6(e))	1,481	-	1,625	-	2,056	-
1780	Intangible assets(note 6(f))	14,896	1	16,158	1	10,539	1
1840	Deferred income tax assets	26,536	1	26,536	1	26,722	1
1900	Other non-current assets(note 6(g))	760	-	760	-	26,204	1
		1,280,387	58	1,296,918	59	1,322,409	56
	Total assets	**$ 2,197,370**	**100**	**2,203,127**	**100**	**2,363,206**	**100**

		March 31, 2026		December 31, 2025		March 31, 2025	
	Liabilities and Equity	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
	Current liabilities:						
2100	Short-term borrowings(note 6(h))	$ -	-	50,000	2	50,000	2
2130	Current contract liabilities(note 6(q))	7,311	-	5,635	-	7,565	-
2150	Notes payable	129,702	6	115,779	5	131,851	6
2170	Accounts payable	71,663	4	38,142	2	65,151	3
2200	Other payables(note 6(i))	50,557	2	57,882	2	93,758	4
2230	Current income tax liabilities	3,650	-	-	-	32,278	1
2280	Current lease liabilities(note 6(l))	563	-	805	-	965	-
2300	Other current liabilities(note 6(j))	3,059	-	3,743	-	7,086	-
2322	Long-term borrowings, current portion(notes 6(k)and 8)	63,607	3	60,388	3	60,108	3
		330,112	15	332,374	14	448,762	19
	Non-Current liabilities:						
2540	Long-term borrowings(notes 6(k) and 8)	470,360	21	488,641	22	483,967	20
2570	Deferred income tax liabilities	827	-	827	-	1,315	-
2580	Non-current lease liabilities(note 6(l))	-	-	-	-	563	-
2640	Net defined benefit liability, non-current	18,944	1	18,918	1	17,669	1
		490,131	22	508,386	23	503,514	21
	Total liabilities	820,243	37	840,760	37	952,276	40
	Equity(note 6(o))**:**						
3100	Ordinary shares	585,216	27	585,216	27	585,216	25
3200	Capital surplus	210,536	10	210,536	10	210,536	9
3300	Retained earnings	581,375	26	566,615	26	615,178	26
	Total equity	1,377,127	63	1,362,367	63	1,410,930	60
	Total liabilities and equity	**$ 2,197,370**	**100**	**2,203,127**	**100**	**2,363,206**	**100**

See accompanying notes to financial statements.

(English Translation of Financial Statements Originally Issued in Chinese)

KENTURN NANO. TEC. CO., LTD.

Statements of Comprehensive Income

For the three months ended March 31, 2026 and 2025

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

		For the three months ended March 31			
		2026		2025	
		Amount	%	Amount	%
4000	**Operating revenue(note 6(q))**	$ 230,944	100	214,791	100
5000	**Operating costs(notes 6(c), (l), (m) and (r))**	177,763	77	159,316	74
	Gross profit from operations	53,181	23	55,475	26
	Operating expenses(notes 6(l), (m)and (r))				
6100	Selling expenses	6,616	3	8,332	4
6200	Administrative expenses	23,122	10	27,704	13
6300	Research and development expenses	7,912	3	7,679	3
6450	Reversal of expected credit losses(note 6(b))	(66)	-	(596)	-
		37,584	16	43,119	20
	Net operating income	15,597	7	12,356	6
	Non-operating income and expenses(note 6(s))				
7100	Interest income	412	-	237	-
7010	Other income	38	-	54	-
7020	Other gains and losses	5,088	2	9,798	4
7050	Finance costs(note 6(l))	(2,685)	(1)	(2,881)	(1)
		2,853	1	7,208	3
7900	**Profit before income tax**	18,450	8	19,564	9
7950	Less: Income tax expenses(note 6(n))	3,690	2	3,913	2
8200	**Profit**	14,760	6	15,651	7
8300	**Other comprehensive income**	-	-	-	-
8500	**Total comprehensive income**	**$ 14,760**	**6**	**15,651**	**7**
	Earnings per share (NT dollars) (note 6(p))				
9750	**Basic earnings per share**	**$ 0.25**		**0.27**	
9850	**Diluted earnings per share**	**$ 0.25**		**0.27**	

See accompanying notes to financial statements.

(English Translation of Financial Statements Originally Issued in Chinese)

KENTURN NANO. TEC. CO., LTD.

Statements of Changes in Equity

For the three months ended March 31, 2026 and 2025

(Expressed in Thousands of New Taiwan Dollars)

			Retained earnings			
	Ordinary shares	Capital surplus	Legal reserve	Unappropriated retained earnings	Total	Total equity
Balance at January 1, 2025	$ 585,216	210,536	107,534	491,993	599,527	1,395,279
Profit for the period	-	-	-	15,651	15,651	15,651
Other comprehensive income for the period	-	-	-	-	-	-
Total comprehensive income for the period	-	-	-	15,651	15,651	15,651
Balance at March 31, 2025	**$ 585,216**	**210,536**	**107,534**	**507,644**	**615,178**	**1,410,930**
Balance at January 1,2026	$ 585,216	210,536	126,853	439,762	566,615	1,362,367
Profit for the period	-	-	-	14,760	14,760	14,760
Other comprehensive income for the period	-	-	-	-	-	-
Total comprehensive income for the period	-	-	-	14,760	14,760	14,760
Balance at March 31, 2026	**$ 585,216**	**210,536**	**126,853**	**454,522**	**581,375**	**1,377,127**

See accompanying notes to financial statements.

(English Translation of Financial Statements Originally Issued in Chinese)

KENTURN NANO. TEC. CO., LTD.

Statements of Cash Flows

For the three months ended March 31, 2026 and 2025

(Expressed in Thousands of New Taiwan Dollars)

	For the three months ended March 31	
	2026	2025
Cash flows from (used in) operating activities:		
Profit before tax	$ 18,450	19,564
Adjustments:		
Adjustments to reconcile profit (loss):		
Depreciation expense	20,043	18,835
Amortization expense	2,542	1,007
Expected credit gains	(66)	(596)
Interest expense	2,685	2,881
Interest income	(412)	(237)
Reversal of inventory write-downs	(887)	(1,397)
Total adjustments to reconcile profit	23,905	20,493
Changes in operating assets and liabilities:		
Changes in operating assets:		
Decrease in notes receivable	2,223	3,812
Decrease in accounts receivable	17,873	11,148
Increase in other receivables	(4,151)	(2,782)
Increase in inventories	(23,324)	(26,324)
Decrease in other current assets	948	8
Total changes in operating assets	(6,431)	(14,138)
Changes in operating liabilities:		
Increase (decrease) in contract liabilities	1,676	(1,651)
Increase in notes payable	13,923	4,392
Increase in accounts payable	33,521	15,269
Decrease in other payables	(10,919)	(9,660)
(Decrease) increase in other current liabilities	(684)	479
Increase (decrease) in net defined benefit liability	26	(49)
Total changes in operating liabilities	37,543	8,780
Total adjustments	55,017	15,135
Cash generated from operations	73,467	34,699
Interest received	412	237
Interest paid	(2,746)	(2,900)
Income taxes paid	(40)	(21)
Net cash flows from operating activities	71,093	32,015
Cash flows from (used in) investing activities:		
Acquisition of property, plant and equipment	(2,019)	(11,896)
Acquisition of intangible assets	(380)	-
Increase in prepayments for business facilities	-	(19,418)
Net cash flows from (used in) investing activities	(2,399)	(31,314)
Cash flows used in financing activities:		
Decrease in short-term borrowings	(50,000)	-
Repayments of long-term borrowings	(15,062)	(14,970)
Payment of lease liabilities	(242)	(238)
Net cash flows used in financing activities	(65,304)	(15,208)
Net increase (decrease) in cash and cash equivalents	3,390	(14,507)
Cash and cash equivalents at beginning of period	606,705	679,163
Cash and cash equivalents at end of period	**$ 610,095**	**664,656**

See accompanying notes to financial statements.

(English Translation of Financial Statements Originally Issued in Chinese)

KENTURN NANO. TEC. CO., LTD.

Notes to the Financial Statements

March 31, 2026 and 2025

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

(1) Company history

KENTURN NANO. TEC. CO., LTD. (the “Company”) was established upon the approval of the Ministry of Economic Affairs on December 14, 1983, whose registered address is No. 16, Zhangbin East 7th Road., Xianxi Township, Changhua County 507, Taiwan.The Company mainly engages in mechanical equipment and other machinery manufacturing, as well as international trade and related services.

The Company’s shares have been listed on Taipei Exchange in the TPEx since June 11, 2018.

(2) Approval date and procedures of the financial statements

The financial statements were authorized for issuance by the board of directors on May 12, 2026.

(3) New standards, amendments and interpretations adopted

(a) The impact of the IFRS Accounting Standards endorsed by the Financial Supervisory Commission, R.O.C. which have already been adopted.

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

- IFRS 17 “Insurance Contracts” and amendments to IFRS 17 “Insurance Contracts”
- Amendments to IFRS 9 and IFRS 7 “Amendments to the Classification and Measurement of Financial Instruments”
- Annual Improvements to IFRS Accounting Standards—Volume 11
- Amendments to IFRS 9 and IFRS 7 “Contracts Referencing Nature-dependent Electricity”

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

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

(Continued)

KENTURN NANO. TEC. CO., LTD.
Notes to the Financial Statements

Standards or Interpretations	Content of amendment	Effective date per IASB
IFRS 18 “Presentation and Disclosure in Financial Statements”	The new standard introduces three categories of income and expenses, two income statement subtotals and one single note on management performance measures. The three amendments, combined with enhanced guidance on how to disaggregate information, set the stage for better and more consistent information for users, and will affect all the entities. ● A more structured income statement: under current standards, companies use different formats to present their results, making it difficult for investors to compare financial performance across companies. The new standard promotes a more structured income statement, introducing a newly defined ‘ operating profit’ subtotal and a requirement for all income and expenses to be allocated between three new distinct categories based on a company’ s main business activities. ● Management performance measures (MPMs): the new standard introduces a definition for management performance measures, and requires companies to explain in a single note to the financial statements why the measure provides useful information, how it is calculated and reconcile it to an amount determined under IFRS Accounting Standards. ● Greater disaggregation of information: the new standard includes enhanced guidance on how companies group information in the financial statements. This includes guidance on whether information is included in the primary financial statements or is further disaggregated in the notes.	January 1, 2027 note:On September 25, 2025, the FSC issued a press release announcing that Taiwan will adopt IFRS 18 beginning in 2028. Entities that need to adopt the new standard earlier may do with the endorsement of the FSC.

The Company is evaluating the impact on its financial position and financial performance upon the initial adoption of the abovementioned standards or interpretations. The results thereof will be disclosed when the Company completes its evaluation.

(Continued)

KENTURN NANO. TEC. CO., LTD.
Notes to the Financial Statements

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

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

(4) Summary of material accounting policies

(a) **Statement of compliance**

These financial statements have been prepared in accordance with the preparation and guidelines of IAS 34 "Interim Financial Reporting" which are endorsed and issued into effect by FSC, and do not include all of the information required by the Regulations and International Financial Reporting Standards, International Accounting Standards, IFRIC Interpretations and SIC Interpretations endorsed and issued into effect by the FSC (hereinafter referred to IFRS Accounting Standards endorsed by the FSC) for a complete set of the annual financial statements.

Except the following accounting policies mentioned below, the material accounting policies adopted in the financial statements are the same as those in the financial statement for the year ended December 31, 2025. For the related information, please refer to note 4 of the financial statements for the year ended December 31, 2025.

(b) **Income taxes**

The income tax expenses have been prepared and disclosed in accordance with paragraph B12 of IAS 34, Interim Reporting.

Income tax expenses for the period are measured by multiplying together the pre-tax income for the interim reporting period and the management's best estimate of effective annual tax rate. This should be recognized fully as tax expense for the current period.

Temporary differences between the carrying amounts of assets and liabilities for financial reporting purposes and their respective tax bases shall be measured based on the tax rates that have been enacted or substantively enacted at the time of the asset or liability is recovered or settled, and be recognized directly in equity or other comprehensive income as tax expense.

(c) **Employee benefits**

The pension cost in the interim period was calculated and disclosed on a year-to-date basis by using the actuarially determined pension cost rate at the end of the prior fiscal year adjusted for significant.

KENTURN NANO. TEC. CO., LTD.
Notes to the Financial Statements

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

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

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

(6) Explanation of significant accounts

Except for the following disclosures, there were no material differences in the disclosures of significant accounts between the interim financial statements for the current period and the 2025 financial statements. Please refer to note 6 to the 2025 annual financial statements.

(a) Cash and cash equivalents

	March 31, 2026	December 31, 2025	March 31, 2025
Petty cash and cash on hand	$ 21	30	43
Checking accounts	2,604	4,944	2,798
Time deposits	45,736	51,382	27,117
Demand deposits	561,734	550,349	634,698
Cash and cash equivalents in the statement of cash flows	**$ 610,095**	**606,705**	**664,656**

Please refer to note 6(t) for the exchange rate risk and sensitivity analysis of the financial assets and liabilities of the Company.

(b) Notes and accounts receivable

	March 31, 2026	December 31, 2025	March 31, 2025
Notes receivable from operating activities	$ 2,856	5,079	3,537
Accounts receivable–measured as amortized cost	30,060	47,933	62,888
Less: Loss allowance	-	(66)	(998)
	$ 32,916	**52,946**	**65,427**

(Continued)

KENTURN NANO. TEC. CO., LTD.
Notes to the Financial Statements

The Company applies the simplified approach to provide for its expected credit losses, i.e. the use of lifetime expected loss provision for all receivables. To measure the expected credit losses, accounts receivable have been grouped based on shared credit risk characteristics and the days past due, as well as incorporated forward-looking information, the loss allowance provisions were determined as follows:

	March 31, 2026		
	Gross carrying amount	Weighted-average loss rate	Loss allowance provision
Current	$ 32,916	-%	-
Past due less than 120 days	-	-%	-
121 to 240 days past due	-	-%	-
241 to 365 days past due	-	-%	-
More than 1 year past due	-	-%	-
	$ 32,916		**-**

	December 31, 2025		
	Gross carrying amount	Weighted-average loss rate	Loss allowance provision
Current	$ 52,946	-%	-
Past due less than 120 days	-	-%	-
121 to 240 days past due	-	-%	-
241 to 365 days past due	-	-%	-
More than 1 year past due	66	100%	66
	$ 53,012		**66**

	March 31, 2025		
	Gross carrying amount	Weighted-average loss rate	Loss allowance provision
Current	$ 65,265	-%	-
Past due less than 120 days	175	7.43%	13
121 to 240 days past due	-	-%	-
241 to 365 days past due	-	-%	-
More than 1 year past due	985	100%	985
	$ 66,425		**998**

(Continued)

KENTURN NANO. TEC. CO., LTD.
Notes to the Financial Statements

The movements in the allowance for notes and accounts receivable were as follows:

	For the three months ended March 31	
	2026	**2025**
Balance at January 1	$ 66	1,594
Impairment losses reversed	(66)	(596)
Balance at March 31	**$ -**	**998**

The notes and accounts receivables of the Company had not been pledged as collateral.

(c) **Inventories**

	March 31, 2026	**December 31, 2025**	**March 31, 2025**
Raw materials	$ 35,885	19,159	38,765
Work in progress	118,363	83,328	107,807
Semi-finished goods	52,744	57,112	55,014
Finished goods	45,242	68,424	93,313
	$ 252,234	**228,023**	**294,899**

Inventory related losses and profits were as follows:

	For the three months ended March 31	
	2026	**2025**
Reversal of inventory write-downs	$ (887)	(1,397)
Unallocated fixed manufacturing expenses	1,716	2,313
Revenue from sale of scraps	(501)	(182)
Operating costs	**$ 328**	**734**

For the three months ended March 31, 2026 and 2025, the Company reversed prior inventory write-downs due to the sale or consumption of inventories previously written down.
The inventories of the Company had not been pledged as collateral.

KENTURN NANO. TEC. CO., LTD.
Notes to the Financial Statements

(d) **Property, plant and equipment**

The cost and depreciation of the property, plant and equipment of the Company were as follows:

	Land	Buildings and structures	Machinery and equipment	Transportation equipment	Other equipment	Total
Cost or deemed cost:						
Balance at January 1, 2026	$ 458,387	735,159	693,976	19,594	24,925	1,932,041
Additions	-	3,243	1,381	-	150	4,774
Balance at March 31, 2026	**$ 458,387**	**738,402**	**695,357**	**19,594**	**25,075**	**1,936,815**
Balance at January 1, 2025	$ 458,387	727,725	627,947	19,594	19,433	1,853,086
Additions	-	4,149	17,813	-	305	22,267
Reclassification	-	-	1,197	-	-	1,197
Balance at March 31, 2025	**$ 458,387**	**731,874**	**646,957**	**19,594**	**19,738**	**1,876,550**
Depreciation :						
Balance at January 1, 2026	$ -	223,700	429,427	11,155	15,920	680,202
Depreciation	-	6,196	11,878	791	1,034	19,899
Balance at March 31, 2026	**$ -**	**229,896**	**441,305**	**11,946**	**16,954**	**700,101**
Balance at January 1, 2025	$ -	196,680	384,504	7,805	11,982	600,971
Depreciation	-	6,388	10,564	837	902	18,691
Balance at March 31, 2025	**$ -**	**203,068**	**395,068**	**8,642**	**12,884**	**619,662**
Carrying amounts:						
Balance at January 1, 2026	**$ 458,387**	**511,459**	**264,549**	**8,439**	**9,005**	**1,251,839**
Balance at March 31, 2026	**$ 458,387**	**508,506**	**254,052**	**7,648**	**8,121**	**1,236,714**
Balance at January 1, 2025	**$ 458,387**	**531,045**	**243,443**	**11,789**	**7,451**	**1,252,115**
Balance at March 31, 2025	**$ 458,387**	**528,806**	**251,889**	**10,952**	**6,854**	**1,256,888**

Property, plant and equipment pledged as collateral for long-term borrowings; please refer to note 8.

(e) **Right-of-use assets**

The Company leases other equipment classified as right-of-use assets, the cost and depreciation of right-of-use assets of the Company were as follows:

	Other equipment
Cost:	
Balance at January 1, 2026	
(Balance as of March 31, 2026)	**$ 2,874**
Balance at January 1, 2025	
(Balance as of March 31, 2025)	**$ 2,874**
Accumulated depreciation:	
Balance at January 1, 2026	$ 1,249
Depreciation for the year	144
Balance at March 31, 2026	**$ 1,393**

(Continued)

KENTURN NANO. TEC. CO., LTD.
Notes to the Financial Statements

		Other equipment
Balance at January 1, 2025	$	674
Depreciation for the year		144
Balance at March 31, 2025	**$**	**818**
Carrying amounts:		
Balance at January 1, 2026	**$**	**1,625**
Balance at March 31, 2026	**$**	**1,481**
Balance at January 1, 2025	**$**	**2,200**
Balance at March 31, 2025	**$**	**2,056**

(f) **Intangible Assets**

The costs of intangible assets and amortization of the Company were as follows:

		Computer software
Cost:		
Balance at January 1, 2026	$	27,382
Additions		1,280
Balance at March 31, 2026	**$**	**28,662**
Balance at January 1, 2025 (Balance as March 31, 2025)	**$**	**15,585**
Amortization :		
Balance at January 1, 2026	$	11,224
Amortization for the year		2,542
Balance at March 31, 2026	**$**	**13,766**
Balance at January 1, 2025	$	4,039
Amortization for the year		1,007
Balance at March 31, 2025	**$**	**5,046**
Carrying amounts:		
Balance at January 1, 2026	**$**	**16,158**
Balance at March 31, 2026	**$**	**14,896**
Balance at January 1, 2025	**$**	**11,546**
Balance at March 31, 2025	**$**	**10,539**

(Continued)

KENTURN NANO. TEC. CO., LTD.
Notes to the Financial Statements

The intangible assets of the company were not pledged as collateral.

(g) **Other current assets and other non-current assets**

The other current assets and other non-current assets of the Company were as follows:

	March 31, 2026	December 31, 2025	March 31, 2025
Other current assets:			
Other receivables	$ 7,439	3,288	6,834
Prepaid expenses	796	1,744	8,961
Prepayments to suppliers	-	-	20
	$ 8,235	**5,032**	**15,815**
Other non-current assets:			
Prepayments for equipment	$ 750	750	26,194
Refundable deposits	10	10	10
	$ 760	**760**	**26,204**

For credit risk information, please refer to note 6(t).

(h) **Short-term borrowings**

	March 31, 2026	December 31, 2025	March 31, 2025
Unsecured bank loans	**$ -**	**50,000**	**50,000**
Unused short-term credit lines	**$ 150,000**	**100,000**	**100,000**
Range of interest rates	**-%**	**1.725%**	**1.725%**

There were no additional short-term borrowings for the three months ended March 31, 2026 and 2025.For the three months ended March 31, 2026, repayments of short-term borrowings amounted to $50,000 thousand. For interest expense, please refer to note 6(s).

(i) **Other payables**

The other payables were summarized as follows:

	March 31, 2026	December 31, 2025	March 31, 2025
Payable on construction and equipment	$ 5,381	2,626	22,381
Accrued expenses and other	45,176	55,256	71,377
	$ 50,557	**57,882**	**93,758**

KENTURN NANO. TEC. CO., LTD.
Notes to the Financial Statements

(j) **Other current liabilities**

The other current liabilities were summarized as follows:

	March 31, 2026	December 31, 2025	March 31, 2025
Deferred revenue	$ -	-	4,190
Receipts under custody	2,863	3,553	2,761
Temporary receipts	196	190	135
	$ 3,059	**3,743**	**7,086**

(k) **Long-term borrowings**

The details of long-term borrowings of the Company were as follows:

	March 31, 2026	December 31, 2025	March 31, 2025
Secured bank loans	$ 533,967	549,029	544,075
Less: current portion	(63,607)	(60,388)	(60,108)
	$ 470,360	**488,641**	**483,967**
Unused long-term credit lines	**$ -**	**-**	**-**
Range of interest rates	**1.8%~1.95%**	**1.8%~1.95%**	**1.915%~1.95%**

(i) The additional and repayments of borrowings

For the three months ended March 31, 2026 and 2025, the Company had no additional long-term borrowings; and the repayments amounted to $15,062 thousand and $14,970 thousand, respectively. For interest expense, please refer to note 6(s).

(ii) Collateral for long-term borrowings

For the collateral for long-term borrowings, please refer to note 8.

(l) **Lease liabilities**

The carrying amount of the Company's lease liabilities were as follows:

	March 31, 2026	December 31, 2025	March 31, 2025
Current	**$ 563**	**805**	**965**
Non-current	**$ -**	**-**	**563**

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

KENTURN NANO. TEC. CO., LTD.
Notes to the Financial Statements

The amounts recognized in profit or loss were as follows:

	For the three months ended March 31	
	2026	**2025**
Interest on lease liabilities	$ 3	7
Expenses relating to short-term leases	$ 684	810

The amounts recognized in the statement of cash flows by the Company were as follows:

	For the three months ended March 31	
	2026	**2025**
Total cash outflow for leases	$ 929	1,055

(i) Other equipment leases

The Company leases other equipment, with lease terms of three years. The Company has options to purchase the assets at the end of the contract term.

(ii) Other leases

The Company also leases other equipment with contract terms of one year. These leases are short-term and/or leases of low-value items. The Company has elected not to recognize right-of-use assets and lease liabilities for these leases.

(m) **Employee benefits**

(i) Defined benefit plans

There was no material volatility of the market, no material reimbursement and settlement or other material one-time events since prior fiscal year. As a result, the pension cost in the accompanying interim period was measured and disclosed according to the actuarial report as of December 31, 2025 and 2024.

The detail for the Company's expense were as follows:

	For the three months ended March 31	
	2026	**2025**
Administration expenses	$ 115	41

KENTURN NANO. TEC. CO., LTD.
Notes to the Financial Statements

(ii) Defined contribution plans

The Company's expenses for the pension plan contributions to the Bureau of Labor Insurance were as follows:

	For the three months ended March 31	
	2026	**2025**
Operating cost	$ 1,102	1,048
Selling expenses	111	106
Administration expenses	253	282
Research and development expenses	130	134
	$ 1,596	**1,570**

(n) **Income Taxes**

The components of income tax were as follows:

	For the three months ended March 31	
	2026	**2025**
Current tax expenses		
Current period	**$ 3,690**	**3,913**

The Company's tax returns for the years through 2024 were assessed and approved by the tax authority.

(o) **Capital and Other Equity**

(i) Except for the following disclosure, there was no significant change in capital and other equity for the periods from January 1 to March 31, 2026 and 2025. For the related information, please refer to note 6(o) to the financial statements for the year ended December 31, 2025.

(ii) Retained Earnings

The Company's Articles of Incorporation stipulate that Company's net earnings should first be used to offset the prior years' deficits, if any, before paying any income taxes. Of the remaining balance, 10% is to be appropriated as legal reserve, and then any remaining profit together with any undistributed retained earnings shall be distributed according to the distribution plan proposed by the Board of Directors and submitted to the stockholders' meeting for approval.

KENTURN NANO. TEC. CO., LTD.
Notes to the Financial Statements

The Company's dividend policy is based on the Company's sustainable operation, cost stability, safeguarding the shareholders' rights and interests, and improving the financial structure, wherein the Board of Directors formulates a surplus distribution plan according to the Company's capital needs. If the Company decided to distribute its earnings by cash, the distribution ratio shall not be less than 10% of the total dividends of the shareholders, and has to be decided during the shareholders' meeting. Any adjustment made to the above ratio according to the actual profit and capital situation of the current year shall be proposed by the board during the shareholders' meeting for approval.

1) Legal reserve

When a company incurs no loss, it may, pursuant to a resolution by a shareholders' meeting, distribute its legal reserve by issuing new shares or by distributing cash, and only the portion of legal reserve which exceeds 25% of capital may be distributed.

2) Earnings distribution

The appropriation of 2025 earnings was proposed by the Board of Directors on March 5, 2026, and the appropriation of 2024 earnings was approved by the shareholders' meeting on June 26, 2025. The relevant dividend distributions to shareholders were as follows:

	2025		2024	
	Amount per share	**Total amount**	**Amount per share**	**Total amount**
Dividends distributed to ordinary shareholders				
Cash	$ 0.20	11,704	1.20	70,226

(p) **Earnings per Share**

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

	For the three months ended March 31	
	2026	**2025**
Basic earnings per share		
Profit attributable to ordinary shareholders of the Company	$ 14,760	15,651
Weighted average number of outstanding ordinary shares (in thousands)	58,522	58,522
	$ 0.25	0.27

KENTURN NANO. TEC. CO., LTD.
Notes to the Financial Statements

	For the three months ended March 31	
	2026	**2025**
Diluted earnings per share		
Profit attributable to ordinary shareholders of the Company	$ 14,760	15,651
Weighted average number of ordinary shares (in thousands)	58,522	58,522
Effect of dilutive potential ordinary shares		
Effect of employee shares bonus	134	270
Weighted-average number of ordinary shares (in thousands) (diluted)	58,656	58,792
	$ 0.25	0.27

(q) **Revenue from contracts with customers**

(i) Details of revenue

	For the three months ended March 31	
	2026	**2025**
Primary geographical markets		
China	$ 198,780	156,671
Taiwan	15,208	40,651
India	16,540	15,905
Other	416	1,564
	$ 230,944	214,791
Major products/services lines		
Precision spindles and consumables	$ 230,944	214,791

(ii) Contract balances

	March 31, 2026	**December 31, 2025**	**March 31, 2025**
Contract liabilities	$ 7,311	5,635	7,565

1) Contract liabilities are mainly pre-receipts.

2) For details on accounts receivable , notes receivable and allowance for impairment, please refer to note 6 (b).

The amount of revenue recognized for the three months ended March 31, 2026 and 2025 , that was included in the contract liability balance at the beginning of the period were $228 thousand and $3,899 thousand.

(Continued)

KENTURN NANO. TEC. CO., LTD.
Notes to the Financial Statements

(r) **Employee compensation and directors' remuneration**

On June 26, 2025, the Company resolved at the shareholders' meeting to amend its Articles of Incorporation. According to the amended Articles, if the Company has profit in a given fiscal year, it shall allocate 1% to 15% of the annual profit as employee remuneration. Of the total amount allocated for employee remuneration, no less than 50% shall be designated for salary adjustments or bonuses for base-level employees. The recipients of shares and cash may include the employees of the Company's subsidiaries who meet certain conditions. The directors shall be entitled to a maximum of 5% of the above amount of profits as their remuneration, with the approval of the board. Both remuneration to employees and directors should be reported during the shareholders' meeting. However, if the Company has accumulated deficits, the profit should be reserved to offset the deficit. In addition, the remuneration of employees and directors shall be allocated in accordance with the proportion set forth in the preceding paragraph.

Prior to the amendment,the Articles of Incorporation stipulated that,the Company should contribute not less than 1% and not more than 15% of the profit as employee remuneration.The recipients of shares and cash may include the employees of the Company's subsidiaries who meet certain conditions. The directors shall be entitled to a maximum of 5% of the above amount of profits as their remuneration, with the approval of the board. Both remuneration to employees and directors should be reported during the shareholders' meeting. However, if the Company has accumulated deficits, the profit should be reserved to offset the deficit. In addition, the remuneration of employees and directors shall be allocated in accordance with the proportion set forth in the preceding paragraph.

For the three months ended March 31, 2026 and 2025, the Company estimated its employee remuneration amounting to $1,300 thousand and $3,650 thousand, respectively, and directors' remuneration amounting to $175 thousand and $550 thousand, respectively. These amounts were calculated using the Company's pre-tax income for each period before deducting the remunerations of employees and directors, multiplied by the proposed percentages of remunerations of employees and directors, as stated in the Company's Articles of Incorporation. These remunerations were expensed under operating costs or expenses for each period. If there are any subsequent adjustments to the actual remuneration amounts after the annual shareholders' meeting, the adjustments will be regarded as changes in accounting estimates and will be reflected in profit or loss in the following year. Shares distributed to employees as remuneration were calculated based on the closing price of the Company's shares on the day before the approval by the Board of Directors.

For the years ended December 31, 2025 and 2024, the Company estimated its employee remuneration amounting to $4,600 thousand and $19,500 thousand, respectively, and directors' remuneration amounting to $630 thousand and $3,200 thousand, respectively. There were no differences to the actual remuneration paid. Related information would be available at the Market Observation Post System website.

(Continued)

KENTURN NANO. TEC. CO., LTD.
Notes to the Financial Statements

(s) **Non-operating Income and Expenses**

(i) Interest income

The details of the interest income for the three months ended March 31, 2026 and 2025 were as follows:

	For the three months ended March 31	
	2026	**2025**
Interest income from bank deposits	**$ 412**	**237**

(ii) Other income

The details of other income for the three months ended March 31, 2026 and 2025 were as follows:

	For the three months ended March 31	
	2026	**2025**
Government subsidy	$ 27	42
Others	11	12
	$ 38	**54**

(iii) Other gains and losses

The details of other gains and losses for the three months ended March 31, 2026 and 2025 were as follows:

	For the three months ended March 31	
	2026	**2025**
Foreign exchange gains	**$ 5,088**	**9,798**

(iv) Finance costs

The details of finance costs for the three months ended March 31, 2026 and 2025 were as follows:

	For the three months ended March 31	
	2026	**2025**
Interest expense - bank loans	$ 2,682	2,874
Interest expense - lease liabilities	3	7
	$ 2,685	**2,881**

KENTURN NANO. TEC. CO., LTD.
Notes to the Financial Statements

(t) **Financial Instruments**

Except for the contents mentioned below, there was no significant change in the fair value of the Company's financial instruments and degree of exposure to credit risk, liquidity risk and market risk arising from financial instruments. For related information, please refer to note 6(u) to the financial statements for the year ended December 31, 2025.

(i) Credit risk

1) Credit risk exposure

The carrying amount of financial assets represents the maximum amount exposed to credit risk.

2) Concentration of credit risk

As of March 31, 2026, December 31 and March 31, 2025, 61%, 59% and 70%, respectively, of trade receivables were five major customers. Thus, credit risk is significantly centralized.

3) Receivables of credit risk

For credit risk exposure of note and trade receivables, please refer to note 6(b).

Other financial assets at amortized cost includes other receivables and time deposits . All of these financial assets are considered to have low risk, and thus, the impairment provision recognized during the period was limited to 12 months expected losses. The Company has no loss allowance provision for the three months ended March 31, 2026 and 2025.

(ii) Liquidity risk

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

	Carrying amount	Contractual cash flows	With 1 year	1-2 years	2-5 years	Over 5 years
March 31, 2026						
Non-derivative financial liabilities						
Notes and accounts payable and other payables	$ 251,922	251,922	251,922	-	-	-
Long-term borrowings (Including due within one year)	533,967	586,719	73,363	81,789	200,724	230,843
Lease liabilities(Current and non-current)	563	565	565	-	-	-
	$ 786,452	**839,206**	**325,850**	**81,789**	**200,724**	**230,843**
December 31, 2025						
Non-derivative financial liabilities						
Short-term borrowings	$ 50,000	50,139	50,139	-	-	-
Notes and accounts payable and other payables	211,803	211,803	211,803	-	-	-
Long-term borrowings (Including due within one year)	549,029	604,404	70,441	82,044	209,522	242,397
Lease liabilities(Current and non-current)	805	810	810	-	-	-
	$ 811,637	**867,156**	**333,193**	**82,044**	**209,522**	**242,397**

(Continued)

KENTURN NANO. TEC. CO., LTD.
Notes to the Financial Statements

	Carrying amount	Contractual cash flows	With 1 year	1-2 years	2-5 years	Over 5 years
March 31, 2025						
Non-derivative financial liabilities						
Short-term borrowings	$ 50,000	50,362	50,362	-	-	-
Notes and accounts payable and other payables	290,760	290,760	290,760	-	-	-
Long-term borrowings (Including due within one year)	544,075	604,318	70,124	69,334	186,188	278,672
Lease liabilities(Current and non-current)	1,528	1,546	981	565	-	-
	$ 886,363	946,986	412,227	69,899	186,188	278,672

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

(iii)Currency risk

1) Exposure to foreign currency risk

The Company's significant exposure to foreign currency risk was as follows:

	March 31, 2026			December 31, 2025			March 31, 2025		
	Foreign currency	Exchange rate	TWD	Foreign currency	Exchange rate	TWD	Foreign currency	Exchange rate	TWD
Financial assets									
Monetary items									
USD	USD 2,268	31.995	72,565	2,399	31.430	75,401	1,914	33.205	63,554
RMB	RMB 15,340	4.629	71,009	12,696	4.496	57,081	22,344	4.573	102,179

The Company's exposure to foreign currency risk arises from the translation of the foreign currency exchange gains and losses on cash and cash equivalents, trade receivables that are denominated in foreign currency. A strengthening (weakening) of 1% of the TWD against the foreign currency as of March 31, 2026 and 2025 would have increased (decreased) the net profit after tax by $1,149 thousand and $1,326 thousand, respectively. The analysis assumes that all other variables remain constant and ignores any impact of forecasted sales and purchases. The analysis is performed on the same basis for prior year.

Since the Company's functional currency is NTD, the exchange gains and losses of its monetary items are accounted for as exchange in profit or loss (including realized and unrealized), and refer to note 6(t).

2) Interest rate risk

Please refer to the notes on liquidity risk management and interest rate exposure of the Company's financial liabilities.

KENTURN NANO. TEC. CO., LTD.
Notes to the Financial Statements

The following sensitivity analysis is based on the exposure to the interest rate risk of derivative and non-derivative financial instruments on the reporting date. Regarding assets with variable interest rates, the analysis is based on the assumption that the amount of assets outstanding at the reporting date was outstanding throughout the year. The rate of change is expressed as the interest rate increases or decreases by 1% when reporting to management internally, which also represents the Company management's assessment of the reasonably possible interest rate change.

If the interest rate had increased / decreased by 100 basis points, the Company’s net income would have increased / decreased by $1,068 thousand and $1,188 thousand for the three months ended March 31, 2026 and 2025, respectively. This is mainly due to the Company’s borrowing in variable rates.

(iv) Fair value of financial instruments

1) Categories and fair value of financial instruments

The carrying amount and fair value of the Company’s financial assets and liabilities, including the information on fair value hierarchy were as follows; however, except as described in the following paragraphs, for financial instruments not measured at fair value whose carrying amount is reasonably close to the fair value, and for equity investments that has no quoted prices in the active markets and whose fair value cannot be reliably measured, disclosure of fair value information is not required:

	March 31, 2026				
		Fair Value			
	Book value	**Level 1**	**Level 2**	**Level 3**	**Total**
Financial assets measured at amortized cost					
Cash and cash equivalents	$ 610,095	-	-	-	-
Notes receivable, accounts receivable and other receivables	40,355	-	-	-	-
Guarantee deposits	10	-	-	-	-
	$ 650,460				
Financial liabilities at amortized cost					
Notes payable, accounts payable and other payables	$ 251,922	-	-	-	-
Long-term borrowings (Including due within one year)	533,967	-	-	-	-
Lease liabilities(Including due within one year)	563	-	-	-	-
	$ 786,452				

(Continued)

KENTURN NANO. TEC. CO., LTD.
Notes to the Financial Statements

	December 31, 2025				
		Fair Value			
	Book value	**Level 1**	**Level 2**	**Level 3**	**Total**
Financial assets measured at amortized cost					
Cash and cash equivalents	$ 606,705	-	-	-	-
Notes receivable, accounts receivable and other receivables	56,234	-	-	-	-
Guarantee deposits	10	-	-	-	-
	$ 662,949				
Financial liabilities at amortized cost					
Short-term borrowings	$ 50,000	-	-	-	-
Notes payable, accounts payable and other payables	211,803	-	-	-	-
Long-term borrowings (Including due within one year)	549,029	-	-	-	-
Lease liabilities(Including due within one year)	805	-	-	-	-
	$ 811,637				

	March 31, 2025				
		Fair Value			
	Book value	**Level 1**	**Level 2**	**Level 3**	**Total**
Financial assets measured at amortized cost					
Cash and cash equivalents	$ 664,656	-	-	-	-
Notes receivable, accounts receivable and other receivables	72,261	-	-	-	-
Guarantee deposit	10	-	-	-	-
	$ 736,927				
Financial liabilities at amortized cost					
Short-term borrowings	$ 50,000	-	-	-	-
Notes payable, accounts payable and other payables	290,760	-	-	-	-
Long-term borrowings (Including due within one year)	544,075	-	-	-	-
Lease liabilities(Including due within one year)	1,528	-	-	-	-
	$ 886,363				

(Continued)

KENTURN NANO. TEC. CO., LTD.
Notes to the Financial Statements

2) Valuation techniques for financial instruments not measured at fair value

The Company’s valuation techniques and assumptions used for financial instruments not measured at fair value are as follows:

For financial liabilities measured at amortized cost, if there is quoted price generated by transactions, the recent transaction price and quoted price data is used as the basis for fair value measurement. However, if no quoted prices are available, the discounted cash flows are used to estimate fair values.

3) Valuation techniques for financial instruments measured at fair value

A financial instrument is regarded as being quoted in an active market if quoted prices are readily and regularly available from an exchange, dealer, broker, industry group, pricing service, or regulatory agency and those prices represent actual and regularly occurring market transactions on an arm’ s-length basis. Whether transactions are taking place ‘regularly’ is a matter of judgment and depends on the facts and circumstances of the market for the instrument.

Quoted market prices may not be indicative of the fair value of an instrument if the activity in the market is infrequent, the market is not well-established, only small volumes are traded, or bid-ask spreads are very wide. Determining whether a market is active involves judgment.

4) Transfers between Level 1 and Level 2

There were no transfers between Level 1 and Level 2 for the three months ended March 31, 2026 and 2025 .

(u) **Financial risk management**

There were no significant changes in the Company's financial risk management and policies as disclosed in note 6(u) to the financial statements for the year ended December 31, 2025.

(v) **Capital management**

Management believes that the objectives, policies and processes of capital management of the Company has been applied consistently with those described in the financial statements for the year ended December 31, 2025. Also, management believes that there were no significant changes in the Company's capital management information as disclosed for the year ended December 31, 2025. Please refer to note 6(v) to the financial statements for the year ended December 31, 2025 for further details.

KENTURN NANO. TEC. CO., LTD.
Notes to the Financial Statements

(7) Related-party transactions

Key management personnel compensation:

	For the three months ended March 31 2026	For the three months ended March 31 2025
Short-term employee benefits	$ 2,589	2,439
Post-employment benefits	-	-
Other long-term benefits	-	-
Termination benefits	-	-
Share-based payments	-	-
	$ 2,589	**2,439**

(8) Pledged assets

The carrying values of pledged assets were as follows:

Pledged assets	Object	March 31, 2026	December 31, 2025	March 31, 2025
Land	Guarantee for bank loans	$ 458,387	458,387	458,387
Buildings and structures	Guarantee for bank loans	508,506	511,459	528,806
Machinery and equipment	Guarantee for bank loans	192,772	200,565	158,723
		$ 1,159,665	**1,170,411**	**1,145,916**

(9) Commitments and contingencies

Unrecognized contractual commitments

	March 31, 2026	December 31, 2025	March 31, 2025
Acquisition of property, plant and equipment	**$ 7,141**	**14,042**	**32,704**

(10) Losses due to major disasters:None

(11) Subsequent Events:None

KENTURN NANO. TEC. CO., LTD.
Notes to the Financial Statements

(12) Other

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

	For the three months ended March 31					
	2026			2025		
By function / By item	Cost of Sale	Operating Expense	Total	Cost of Sale	Operating Expense	Total
Employee benefits						
Salary	24,515	16,469	40,984	24,908	21,291	46,199
Labor and health insurance	3,110	1,667	4,777	2,773	2,032	4,805
Pension	1,102	609	1,711	1,048	563	1,611
Others	840	859	1,699	804	754	1,558
Depreciation	15,986	4,057	20,043	15,562	3,273	18,835
Amortization	577	1,965	2,542	153	854	1,007

(b) Seasonality of operations

The Company's operations were not affected by seasonality or cyclicality factors.

(13) Other disclosures

(a) Information on significant transactions:None

The following is the information on significant transactions required by the “Regulations Governing the Preparation of Financial Reports by Securities Issuers” for the Company for the three months ended March 31, 2026:

(i) Loans to other parties:None

(ii) Guarantees and endorsements for other parties:None

(iii) Material securities held as of March 31, 2026 (excluding investment in subsidiaries, associates and joint ventures):None

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

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

KENTURN NANO. TEC. CO., LTD.
Notes to the Financial Statements

(b) Information on investees:None

(c) Information on investment in Mainland China:None

(14) Segment information

The reportable information of segment's profit and assets is in accordance with the financial statements. Please refer to Statements of Financial Position and Statements of Comprehensive Income.