

3294 MEGAFORCE COMPANY LIMITED
2026Q1 Consolidated Financial Statement — Balance Sheet

Financial year: Yearly

Unit: NT\$ thousand

| Accounting Title | 2026/3/31 | 2025/12/31 | 2025/3/31 |
|---|-----------|------------|-----------|
| Balance Sheet | | | |
| Current assets | | | |
| Cash and cash equivalents | 1,289,009 | 997,878 | 1,555,871 |
| Current financial assets at fair value through profit or loss | 356 | 356 | 46,324 |
| Accounts receivable, net | 833,244 | 1,086,426 | 821,141 |
| Current inventories | 365,529 | 344,406 | 348,687 |
| Other current assets | 945,510 | 903,205 | 726,472 |
| Total current assets | 3,433,648 | 3,332,271 | 3,498,495 |
| Non-current assets | | | |
| Non-current financial assets at fair value through other comprehensive income | 21,460 | 21,460 | 21,460 |
| Property, plant and equipment | 822,135 | 761,110 | 758,970 |
| Right-of-use assets | 474,141 | 447,657 | 132,086 |
| Intangible assets | 38,753 | 39,333 | 41,006 |
| Deferred tax assets | 256,713 | 251,393 | 261,190 |
| Other non-current assets | 36,159 | 19,859 | 25,215 |
| Total non-current assets | 1,649,361 | 1,540,812 | 1,239,927 |
| Total assets | 5,083,009 | 4,873,083 | 4,738,422 |
| Current liabilities | | | |
| Current borrowings | 448,000 | 431,000 | 433,000 |
| Current contract liabilities | 78,108 | 40,121 | 37,648 |
| Accounts payable | 267,869 | 276,052 | 252,806 |
| Other payables | 359,326 | 416,263 | 415,099 |
| Current tax liabilities | 4,669 | 16,210 | 4,611 |
| Current lease liabilities | 220,722 | 207,938 | 48,167 |
| Other current liabilities | 157,386 | 164,778 | 85,800 |
| Total current liabilities | 1,536,080 | 1,552,362 | 1,277,131 |
| Non-current liabilities | | | |
| Non-current portion of non-current borrowings | 190,673 | 197,403 | 309,590 |
| Deferred tax liabilities | 169,178 | 168,904 | 168,320 |
| Non-current lease liabilities | 46,342 | 36,564 | 58,585 |
| Other non-current liabilities | 830,872 | 613,415 | 623,331 |
| Total non-current liabilities | 1,237,065 | 1,016,286 | 1,159,826 |
| Total liabilities | 2,773,145 | 2,568,648 | 2,436,957 |
| Equity attributable to owners of parent | | | |
| Share capital | | | |
| Ordinary share | 1,320,159 | 1,320,159 | 1,320,159 |
| Total Share Capital | 1,320,159 | 1,320,159 | 1,320,159 |
| Capital surplus | | | |
| Total capital surplus | 857,020 | 857,010 | 845,422 |
| Retained earnings | | | |
| Total retained earnings | -91,034 | -31,450 | -39,709 |
| Other equity interest | | | |
| Total other equity interest | 182,474 | 112,797 | 118,566 |
| Total equity attributable to owners of parent | 2,268,619 | 2,258,516 | 2,244,438 |
| Non-controlling interests | 41,245 | 45,919 | 57,027 |
| Total equity | 2,309,864 | 2,304,435 | 2,301,465 |
| Total liabilities and equity | 5,083,009 | 4,873,083 | 4,738,422 |
| Number of share capital awaiting retirement | 0 | 0 | 0 |
| Equivalent issue shares of advance receipts for ordinary share | 0 | 0 | 0 |
| Number of shares in entity held by entity and by its subsidiaries | 0 | 0 | 0 |

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2026Q1 Consolidated Financial Statement — Income Statement

Financial year: Yearly

Unit: NT\$ thousand

| Accounting Title | 2026/01/01 To 2026/03/31 | 2025/01/01 To 2025/03/31 |
|--|-----------------------------|-----------------------------|
| Income Statement | | |
| Total operating revenue | 680,593 | 678,957 |
| Total operating costs | 640,990 | 647,618 |
| Gross profit (loss) from operations | 39,603 | 31,339 |
| Gross profit (loss) from operations | 39,603 | 31,339 |
| Operating expenses | | |
| Selling expenses | 25,239 | 23,741 |
| Administrative expenses | 77,861 | 83,390 |
| Research and development expenses | 40,185 | 36,673 |
| Impairment loss (impairment gain and reversal of impairment loss) determined in accordance with IFRS 9 | 57 | 1,472 |
| Total operating expenses | 143,342 | 145,276 |
| Net operating income (loss) | -103,739 | -113,937 |
| Non-operating income and expenses | | |
| Total interest income | 8,838 | 10,756 |
| Other gains and losses, net | 28,651 | 26,016 |
| Finance costs, net | 3,765 | 4,791 |
| Total non-operating income and expenses | 33,724 | 31,981 |
| Profit (loss) from continuing operations before tax | -70,015 | -81,956 |
| Total tax expense (income) | -5,749 | -9,822 |
| Profit (loss) from continuing operations | -64,266 | -72,134 |
| Profit (loss) from discontinued operations | | |
| Profit (loss) | -64,266 | -72,134 |
| Exchange differences on translation | 69,677 | 43,539 |
| Components of other comprehensive income that will be reclassified to profit or loss | 69,677 | 43,539 |
| Total other comprehensive income | 69,677 | 43,539 |
| Total comprehensive income | 5,411 | -28,595 |
| Profit (loss), attributable to: | | |
| Profit (loss), attributable to owners of parent | -59,584 | -70,354 |
| Profit (loss), attributable to non-controlling interests | -4,682 | -1,780 |
| Comprehensive income, attributable to owners of parent | 10,093 | -27,092 |
| Comprehensive income, attributable to non-controlling interests | -4,682 | -1,503 |
| Basic earnings per share | | |
| Total basic earnings per share | 0 | 0 |
| Diluted earnings per share | | |
| Total diluted earnings per share | 0 | 0 |

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2026Q1 Consolidated Financial Statement — Statements of Cash Flows

Financial year: Yearly

Unit: NT\$ thousand

| Accounting Title | 2026/01/01 To 2026/03/31 | 2025/01/01 To 2025/03/31 |
|---|-----------------------------|-----------------------------|
| Statements of Cash Flows | | |
| Cash flows from (used in) operating activities, indirect method | | |
| Profit (loss) from continuing operations before tax | -70,015 | -81,956 |
| Profit (loss) before tax | -70,015 | -81,956 |
| Depreciation expense | 41,037 | 48,235 |
| Amortization expense | 1,108 | 1,348 |
| Expected credit loss (gain) / Provision (reversal of provision) for bad debt expense | 57 | 1,472 |
| Net loss (gain) on financial assets or liabilities at fair value through profit or loss | 0 | -64 |
| Interest expense | 3,765 | 4,791 |
| Interest income | -8,838 | -10,756 |
| Loss (gain) on disposal of property, plan and equipment | -3,106 | 286 |
| Property, plan and equipment transferred to expenses | 64 | 0 |
| Impairment loss on non-financial assets | 1,069 | 0 |
| Other adjustments to reconcile profit (loss) | 18 | 0 |
| Total adjustments to reconcile profit (loss) | 35,174 | 45,312 |
| Decrease (increase) in accounts receivable | 278,043 | 451,872 |
| Decrease (increase) in inventories | -13,235 | -3,155 |
| Decrease (increase) in other current assets | -2,847 | 1,693 |
| Decrease (increase) in other financial assets | 3,171 | 11,260 |
| Decrease (increase) in other operating assets | -1,057 | 0 |
| Total changes in operating assets | 264,075 | 461,670 |
| Increase (decrease) in contract liabilities | 37,124 | 1,217 |
| Increase (decrease) in accounts payable | -15,685 | -99,084 |
| Increase (decrease) in other payable | -64,484 | -127,116 |
| Increase (decrease) in other current liabilities | -3,085 | -2,391 |
| Increase (decrease) in net defined benefit liability | -1,194 | -1,326 |
| Total changes in operating liabilities | -47,324 | -228,700 |
| Total changes in operating assets and liabilities | 216,751 | 232,970 |
| Total adjustments | 251,925 | 278,282 |
| Cash inflow (outflow) generated from operations | 181,910 | 196,326 |
| Income taxes refund (paid) | -15,973 | -85,203 |
| Net cash flows from (used in) operating activities | 165,937 | 111,123 |
| Cash flows from (used in) investing activities | | |
| Acquisition of financial assets at fair value through profit or loss | 0 | -45,060 |
| Acquisition of property, plant and equipment | -95,271 | -9,582 |
| Proceeds from disposal of property, plant and equipment | 3,106 | 68 |
| Increase in receipts in advance due to disposal of assets | 200,028 | 0 |
| Acquisition of intangible assets | -505 | -159 |
| Increase in other financial assets | 0 | -13,744 |
| Decrease in other financial assets | 6 | 0 |
| Interest received | 2,064 | 4,585 |
| Net cash flows from (used in) investing activities | 109,428 | -63,892 |
| Cash flows from (used in) financing activities | | |
| Increase in short-term loans | 637,000 | 926,000 |
| Decrease in short-term loans | -620,000 | -857,000 |
| Increase in short-term notes and bills payable | 0 | 50,000 |
| Decrease in short-term notes and bills payable | 0 | -50,000 |
| Repayments of long-term debt | -10,729 | -110,729 |
| Payments of lease liabilities | -12,535 | -15,792 |
| Increase in other non-current liabilities | 0 | 1,845 |
| Decrease in other non-current liabilities | -12 | 0 |
| Interest paid | -3,254 | -4,356 |
| Change in non-controlling interests | 0 | 50,000 |
| Net cash flows from (used in) financing activities | -9,530 | -10,032 |
| Effect of exchange rate changes on cash and cash equivalents | 25,296 | 31,433 |
| Net increase (decrease) in cash and cash equivalents | 291,131 | 68,632 |
| Cash and cash equivalents at beginning of period | 997,878 | 1,487,239 |
| Cash and cash equivalents at end of period | 1,289,009 | 1,555,871 |
| Cash and cash equivalents reported in the statement of financial position | 1,289,009 | 1,555,871 |

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2026Q1 Consolidated Financial Statement — Statements of Changes in Stockholders' Equity

Financial year: Yearly
 2026/03/31 Statement of Stockholders' Equity
 Unit: NT\$ thousand

| Accounting Title | Ordinary share | Total share capital | Capital surplus | Legal reserve | Unappropriated retained earnings (accumulated deficit) | Total retained earnings | Exchange differences on translation of foreign financial statements | Total other equity interest | Treasury shares | Total equity attributable to owners of parent | Non-controlling interests | Total equity |
|-------------------------------------|----------------|---------------------|-----------------|---------------|--|-------------------------|---|-----------------------------|-----------------|---|---------------------------|--------------|
| Equity at beginning of period | 1,320,159 | 1,320,159 | 857,010 | 8,081 | -39,531 | -31,450 | 112,797 | 112,797 | | 2,258,516 | 45,919 | 2,304,435 |
| Profit (loss) | 0 | 0 | 0 | 0 | -59,584 | -59,584 | 0 | 0 | | -59,584 | -4,682 | -64,266 |
| Other comprehensive income | 0 | 0 | 0 | 0 | 0 | 0 | 69,677 | 69,677 | | 69,677 | 0 | 69,677 |
| Total comprehensive income | 0 | 0 | 0 | 0 | -59,584 | -59,584 | 69,677 | 69,677 | | 10,093 | -4,682 | 5,411 |
| Share-based payments | 0 | 0 | 10 | 0 | 0 | 0 | 0 | 0 | | 10 | 8 | 18 |
| Total increase (decrease) in equity | 0 | 0 | 10 | 0 | -59,584 | -59,584 | 69,677 | 69,677 | | 10,103 | -4,674 | 5,429 |
| Equity at end of period | 1,320,159 | 1,320,159 | 857,020 | 8,081 | -99,115 | -91,034 | 182,474 | 182,474 | | 2,268,619 | 41,245 | 2,309,864 |

2025/03/31 Statement of Stockholders' Equity
 Unit: NT\$ thousand

| Accounting Title | Ordinary share | Total share capital | Capital surplus | Legal reserve | Unappropriated retained earnings (accumulated deficit) | Total retained earnings | Exchange differences on translation of foreign financial statements | Total other equity interest | Treasury shares | Total equity attributable to owners of parent | Non-controlling interests | Total equity |
|--|----------------|---------------------|-----------------|---------------|--|-------------------------|---|-----------------------------|-----------------|---|---------------------------|--------------|
| Equity at beginning of period | 1,320,159 | 1,320,159 | 840,798 | 0 | 80,811 | 80,811 | 75,304 | 75,304 | | 2,317,072 | 13,154 | 2,330,226 |
| Cash dividends of ordinary share | 0 | 0 | 0 | 0 | -50,166 | -50,166 | 0 | 0 | | -50,166 | 0 | -50,166 |
| Profit (loss) | 0 | 0 | 0 | 0 | -70,354 | -70,354 | 0 | 0 | | -70,354 | -1,780 | -72,134 |
| Other comprehensive income | 0 | 0 | 0 | 0 | 0 | 0 | 43,262 | 43,262 | | 43,262 | 277 | 43,539 |
| Total comprehensive income | 0 | 0 | 0 | 0 | -70,354 | -70,354 | 43,262 | 43,262 | | -27,092 | -1,503 | -28,595 |
| Changes in ownership interests in subsidiaries | 0 | 0 | 4,624 | 0 | 0 | 0 | 0 | 0 | | 4,624 | 45,376 | 50,000 |
| Total increase (decrease) in equity | 0 | 0 | 4,624 | 0 | -120,520 | -120,520 | 43,262 | 43,262 | | -72,634 | 43,873 | -28,761 |
| Equity at end of period | 1,320,159 | 1,320,159 | 845,422 | 0 | -39,709 | -39,709 | 118,566 | 118,566 | | 2,244,438 | 57,027 | 2,301,465 |