Billion Electric Co., Ltd.

2026Q2 Investor Conference

June 18, 2026

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Billion Electric Co., Ltd. (Stock Code: 3027)

Disclaimer

- This document is prepared in accordance with the International Financial Reporting Standards (IFRS) and has been reviewed by independent auditors.

- The forward-looking statements mentioned in this presentation, including operational outlook and business forecasts, are based on information obtained from both internal and external sources.

- The outlook presented in this presentation reflects the company's views as of today. The company is not obligated to provide further updates or reminders should there be any changes or adjustments in the future.

Agenda

1 Operating Performance

2 Taiwan Market

3 Overseas Markets

Q&A

1. Operating Performance Review

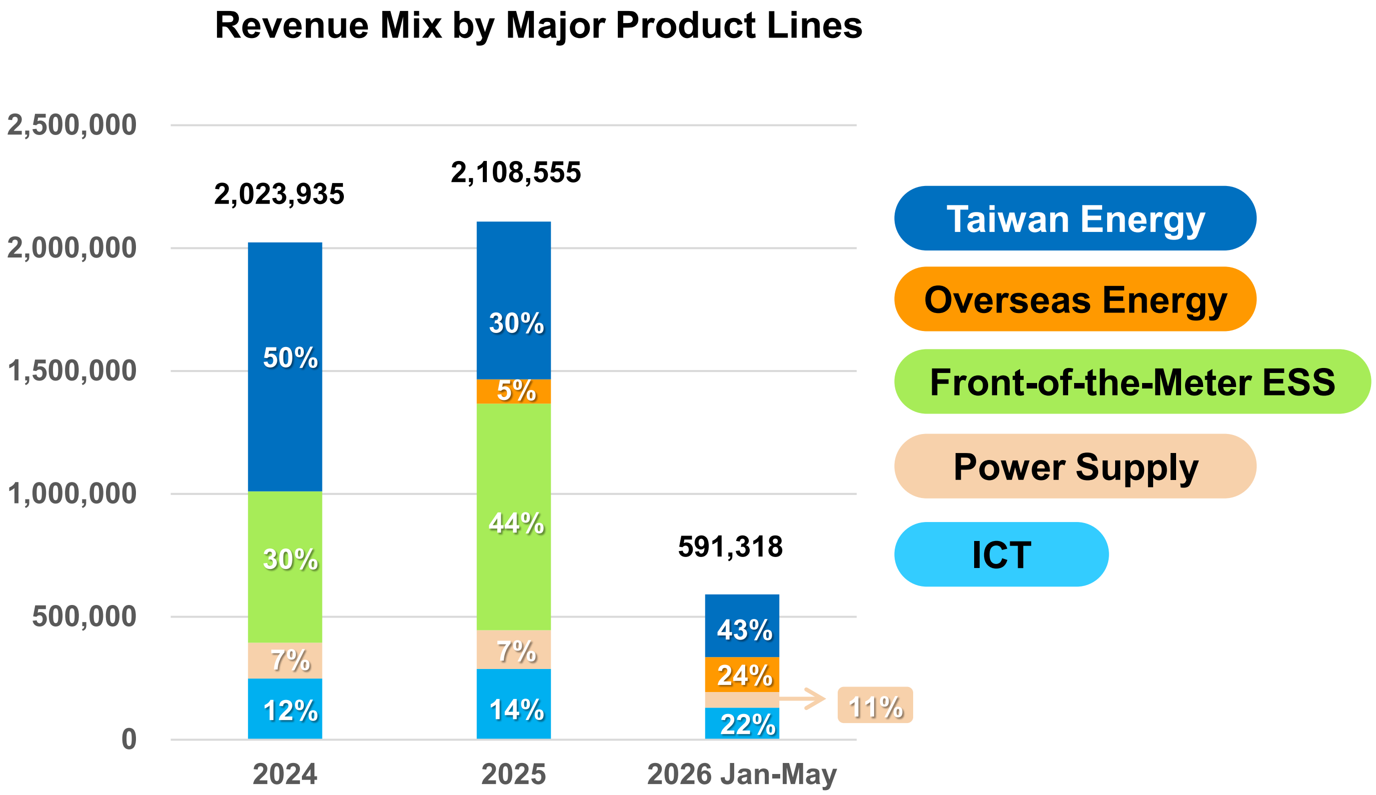
- Consolidated Revenue
- Consolidated Statement of Comprehensive Income
- Consolidated Balance Sheet

Billion Group 2026 Jan–May Consolidated Revenue

2026 Jan-May
2026
Equivalent to
NTD **591,318** **thousands**

Full Year
2025
Equivalent to
NTD **2,108,555** **thousands**

Full Year
2024
Equivalent to
NTD **2,023,935** **thousands**



Billion Group Consolidated Statement of Comprehensive Income

Unit: NT$ thousand	2026Q1	2025Q4	QoQ
Revenue	351,288	336,105	+15,183
Gross Profit	84,245	17,555	+66,690
Gross Margin	*24%*	*5%*	
Operating Loss	(8,410)	(94,585)	+86,175
Operating Loss Margin	*-2%*	*-28%*	
Non-operating Income (Expense)	19,756	(113,623)	
Net Income (Loss) for the Period	1,675	(190,740)	Turned profitable
Net Income (Loss) Attributable to Parent	6,292	(156,314)	Turned profitable
Earnings (Loss) per Share (NT$)	0.05	(1.36)	Turned profitable

Unit: NT$ thousand	2026Q1	2025Q1	YoY
Revenue	351,288	645,374	-294,086
Gross Profit	84,245	92,353	-8,108
Gross Margin	*24%*	*14%*	
Operating Loss	(8,410)	(9,409)	+999
Operating Loss Margin	*(2)*	*(2)*	
Non-operating Income (Expense)	19,756	67,642	-47,886
Net Income for the Period	1,675	42,486	-40,811
Net Income Attributable to Parent	6,292	36,200	-29,908
Earnings per Share (NT$)	0.05	0.32	-0.27

Billion Group Consolidated Balance Sheet

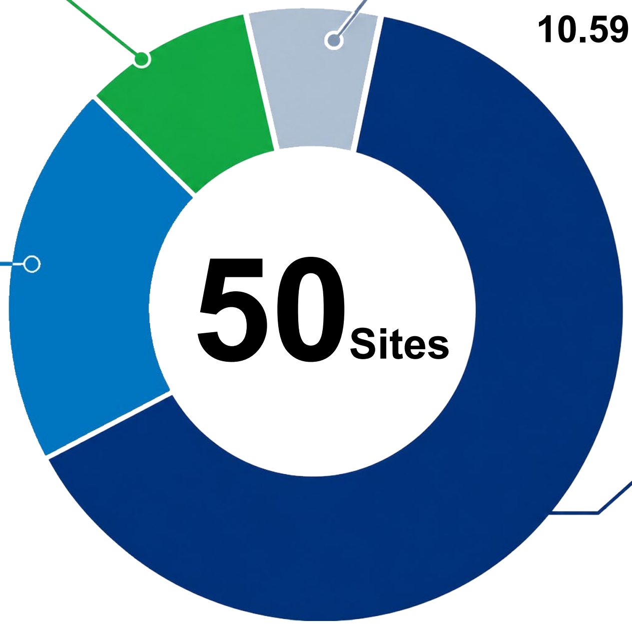
Unit: NT$ thousand	2026.03.31		2025.12.31		YoY
Cash and Cash Equivalents	640,296	21%	540,932	19%	18%
Inventories	195,110	6%	239,669	8%	-19%
Costs to Fulfill Contracts	343,386	11%	254,264	9%	35%
PP&E	647,766	21%	680,170	24%	-5%
Total Assets	3,031,094	100%	2,847,523	100%	6%
Current Liabilities	636,654	21%	457,796	16%	39%
Contract Liabilities	239,058	8%	156,499	6%	53%
Non-current Liabilities	100,885	3%	95,009	3%	6%
Total Liabilities	737,539	24%	552,805	19%	33%
Total Equity	2,293,555	76%	2,294,718	81%	0%
Current Ratio	239%		302%		
Debt Ratio	24%		19%		

2. Taiwan Market

- O&M Services Market
- Behind-the-Meter ESS O&M
- EV Charging Business

O&M Portfolio Expansion
Builds a Long-Term Recurring Revenue Base

ESS O&M Services
Covering Diverse Energy Asset Types



FTM ESS: dReg / E-dReg
BTM ESS: C&I customer sites, solar-plus-storage, backup power and demand management
PV O&M: Diverse solar sites across Taiwan

Continued Growth in O&M Sites

Under O&M	Contracted	Under Discussion
38 sites	2 sites	10 sites

Distribution by O&M Contract Term and Asset Scale

O&M Contract Term	Sites	ESS	PV
0-5 Years	29 Sites	ESS 463.4 MWh	PV 31.6 MWp
6-10 Years	9 Sites	ESS 18.3 MWh	
11-15 Years	11 Sites	ESS 309.6 MWh	PV 2.1 MWp
20 Years	1 Sites		PV 1.0 MWp

Three Core Capabilities for BTM ESS Integration

From assessment and customized equipment integration to long-term O&M

**Cross-Stage Group Service Chain Synergy:
Billion Watts × NoonSpare**

Early-Stage Project Planning

Integrating O&M perspectives from the project planning stage to fully assess site conditions and overall system design.

Planning Team | Equipment Team | O&M Team

BILLION Watts

Equipment Introduction and Integration

Leveraging group equipment resources to flexibly support customized system configurations and integration needs.

System Integration | Equipment Introduction | On-site O&M

NoonSpare

Long-Term Operation and O&M

With extensive FTM ESS construction and O&M experience, Billion provides stable and timely long-term support.

Nationwide Service | Factory-Trained Team | Rapid Response

O&M

Why Billion?

★ **Experience | Proven FTM ESS Delivery & O&M**

Billion has accumulated hands-on experience across multiple FTM ESS projects, covering construction, grid connection, operation and maintenance, helping reduce project execution risks.

★ **Equipment Integration | Group Resources for Customized ESS Integration**

By integrating equipment and technical resources across the group, Billion can flexibly introduce suitable ESS configurations based on site conditions, capacity needs, space constraints and operating objectives.

★ **Timely O&M | Early Team Engagement for Long-Term Operations**

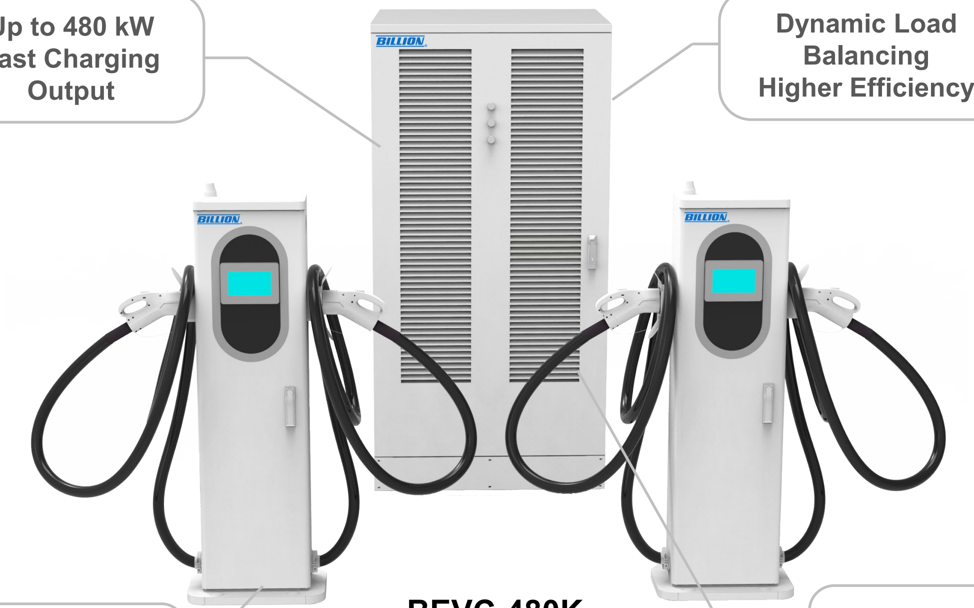
Planning, equipment and O&M teams engage from the early project stage, providing end-to-end support from initial assessment to long-term operation and ensuring the solution is buildable, maintainable and sustainable.

From Charging Hardware to a User-Side Energy Service Platform

Extending equipment deployment into charging operations and energy services

Up to 480 kW Fast Charging Output

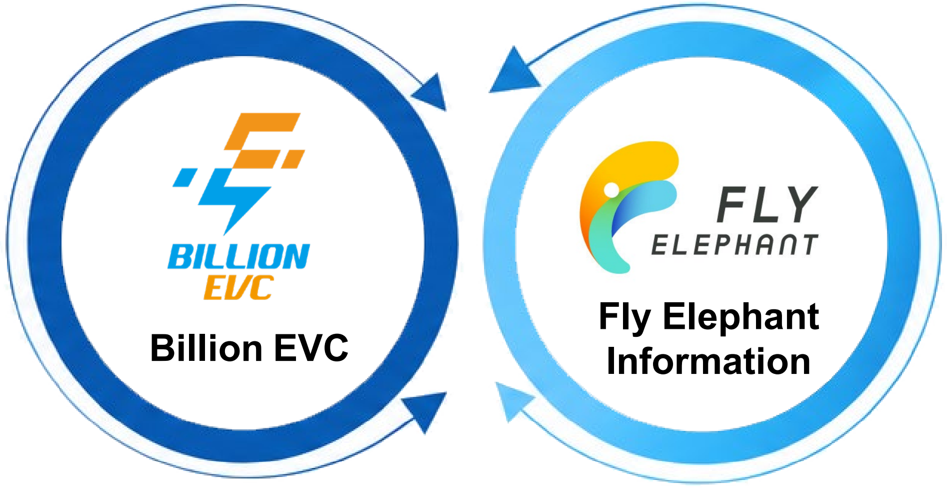
Dynamic Load Balancing Higher Efficiency



Supports up to 8 Connectors

BEVC-480K
DC Fast Charging System

Modular Design Flexible Expansion



Integrated Charging Platform Expands Energy Service Scenarios

Enabling full charging operations through integrated hardware, engineering, O&M, apps, backend systems, payment and customer service.

- **Public Sites**
- **Transportation Hubs**
- **Corporate Campuses**
- **Energy Management**

3. Overseas Markets

- **Japan Market**
- **Australia Market**

Positioning in Japan's Power Transition by Targeting Kyushu's High-Renewable Market

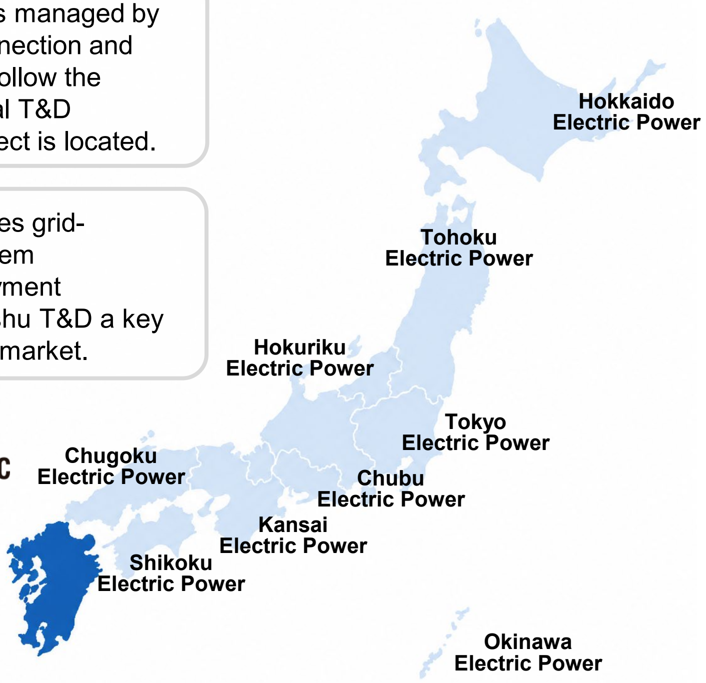
Building a Japan market foundation through Kyushu T&D grid-connection review and Fusio Nex deployment validation in a high-renewable, grid-constrained region.

Kyushu T&D as the Market Entry Gateway

Japan's power market is managed by regional grids. Grid-connection and dispatch reviews must follow the requirements of the local T&D operator where the project is located.

ESS deployment requires grid-connection review, system assessment and deployment validation, making Kyushu T&D a key gateway to the Kyushu market.

KYUSHU ELECTRIC POWER CO.,INC.



Strategic Value of Kyushu as a Validation Market

High Renewable Energy Penetration

Kyushu's mature solar PV market and high renewable penetration make it a representative region for ESS deployment and grid dispatch applications.

Grid Balancing Challenges

High renewable penetration and limited regional demand have made output curtailment and grid balancing key drivers for ESS dispatch in Kyushu.

High-Barrier Validation Market

With clear market demand, grid challenges and strict connection review requirements, Kyushu is an ideal starting point for Japan market validation.

Officially Entering Japan's Behind-the-Meter ESS Market

Completed Kyushu T&D grid-connection review and secured the first local customer order in Japan

Kyushu T&D Grid-Connection Review Completed

- Received conditional approval for the Kyushu T&D grid-connection review
- Confirmed power interconnection and application procedures
- Established a replicable deployment model for future projects in Japan

First Fusio Nex Customer Order in Japan

- Completed the first Fusio Nex sale in Japan
- Secured the first local customer order and entered the project deployment phase
- Building momentum for future C&I ESS market expansion in Japan

Billion becomes the second Taiwanese manufacturer to successfully enter Japan's ESS equipment market

Dual breakthroughs in Japan:
Kyushu grid-connection validation and first local customer order

Advancing Small- and Mid-Sized PV+BESS Projects in Australia to Validate an Asset-Light Overseas Operating Model

PROJECTS

BESS + PV

1. Anakie
2. Longford
3. Seaspray
4. Flynn
5. Nevertire
6. Trundle
7. Peak Hill
8. Hillston
9. Hay

BESS ONLY

10. Cootamundra
11. Temora
12. Ouyen
13. Casino
14. Woodend

Australia Project Portfolio

14 Projects in Total
Co-located BESS+PV and Standalone BESS

Total Scale
58.41 MWp solar PV / 244 MWh BESS

Focus
Sub-5 MW small- and mid-sized PV+BESS and BESS projects

Near Completion

Targeting National Electricity Market (NEM) operation in Q3 2026

Anakie
First Demonstration Project

Construction Confirmed

PPA quotation in place; targeting NEM operation in Q1–Q2 2027

Longford & Seaspray
Financing approval letters secured; development and equipment contracts initiated

Conditions in Place

Flynn

Anakie PV+BESS Demonstration Project in Victoria, Australia

Near Completion | **PV: 5.8MWp** | **BESS: 11.08MWh**

Anakie is Billion Group's first PV+BESS demonstration project in Australia's NEM market, combining Taiwan energy technologies with local execution capabilities to support future project replication and expansion.

Project Progress

Overall Construction Progress **78%**

Construction progress has reached approximately **78%**, with equipment installation and pre-grid connection work underway. Solar trackers have been calibrated, and the inverter and BESS have been installed. PowerCor has begun reviewing the commissioning plan, with **energization targeted for August 2026 and NEM operation in Q3 2026**.

Operating Benefits

Once operational, the project will build diversified revenue streams through the NEM, FCAS, LGC and intraday arbitrage, validating an overseas PV+BESS asset operating model.

Longford, Seaspray and Flynn PV+BESS Projects in Victoria, Australia

BESS+PV Projects in Gippsland, Victoria, Australia

Total PV: 16.61 MWp

Total BESS: 33.24 MWh

Longford and Seaspray Secure Project Finance Approvals and Enter Pre-Construction

Billion Group's Australian subsidiary will supply key system equipment, including solar panels, BESS, trackers and EMS. The projects target energization in December 2026 and NEM operation in Q1 2027, supporting future project replication and overseas operating model validation.

Construction Confirmed

Longford

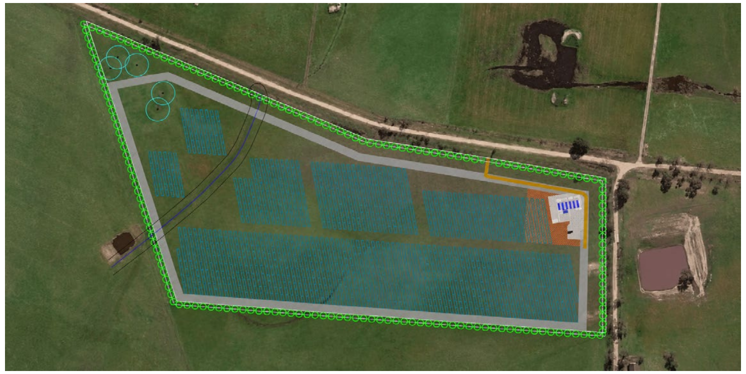
PV: 4.87MWp

BESS: 11.08MWh

Seaspray

PV: 5.48MWp

BESS: 11.08MWh

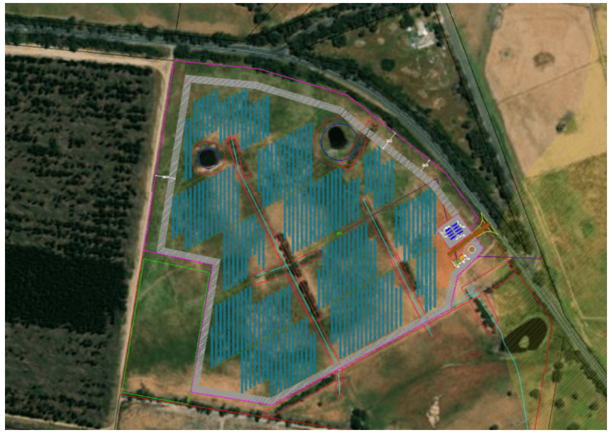


Conditions in Place

Flynn

PV: 6.26MWp

BESS: 11.08MWh



Integrating Taiwan-Team Capabilities to Build Australia's Distributed Energy Asset Platform

Four companies have jointly established an Australian company to invest in solar PV and energy storage projects.

By linking Taiwan's energy, electrical equipment, storage and sustainable engineering partners, the platform extends Taiwan's experience in BESS+PV integration, project construction, ESS O&M and local development into Australia, building a scalable distributed energy asset portfolio.

Billion Electric Group

Australia Market Development and Energy Asset Integration Platform

Billion Group's Australian subsidiary builds on Billion Watts' experience in PV+BESS integration, energy management and project development. It serves as a key platform for Taiwan-team expansion into Australia, supporting the gradual local implementation of projects.

TECO Electric and Machinery

Electrical Equipment and Engineering Partner

With overseas power equipment and energy engineering experience, TECO extends Taiwan's electrical engineering capabilities into Australia and strengthens project construction and delivery.

Tun Green Power

TUN GREEN POWER

ESS Integration and O&M Partner

Focusing on ESS integration, Tun Green Power provides battery testing, system integration and O&M services to support long-term operation of Australia PV+BESS assets.

Hydroeco Pty Ltd

Local Development and Sustainable Engineering Partner in Australia

Hydroeco supports renewable energy development, sustainable engineering and environmental technology applications, helping align projects with Australian market needs and site conditions.

Partnering with Local Schools to Advance Green Energy Education and Community Engagement

ANAKIE PRIMARY SCHOOL
Learning Together

Partnering with Legacy Energy (EPC)

Co-planned an outdoor teaching activity and invited teachers and students from Anakie Primary School to participate.

Visit and Interactive Learning

Introduced local students to the Anakie PV+BESS site and renewable energy operations through an on-site visit.

ESG Environmental Education in Practice

Strengthening local engagement and talent development while demonstrating Billion's commitment to green energy education.

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Q&A Session

Comprehensive Green Energy Solutions and System Integration Provider

Toll-Free Hotline: 0800-585-665

Please visit www.billion.com for more information.