Stock Code:2356

INVENTEC CORPORATION AND SUBSIDIARIES

CONSOLIDATED FINANCIAL STATEMENTS

With Independent Auditors' Review Report
For the Nine Months Ended September 30, 2025 and 2024

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The independent auditors' review report and the accompanying consolidated 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 consolidated financial statements, the Chinese version shall prevail.

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Independent Auditors' Review Report

To the Board of Directors of Inventec Corporation:

Introduction

We have reviewed the accompanying consolidated balance sheets of Inventec Corporation ("the Company") and its subsidiaries ("the Group") as of September 30, 2025 and 2024, and the related consolidated statements of comprehensive income for the three months and nine months ended September 30, 2025 and 2024, as well as changes in equity and cash flows for the nine months ended September 30, 2025 and 2024, and notes to the consolidated financial statements, including a summary of significant accounting policies. Management is responsible for the preparation and fair presentation of the consolidated 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 consolidated financial statements based on our reviews.

Scope of Review

Except as explained in the Basis for Qualified Conclusion paragraph, we conducted our reviews in accordance with the Standard on Review Engagements 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" of the Republic of China. A review of the consolidated 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.

Basis for Qualified Conclusion

As stated in Note 4(b), the consolidated financial statements included the financial statements of certain non-significant subsidiaries, which were not reviewed by independent auditors. These financial statements reflect the total assets amounting to $58,433,089 thousand and $101,776,810 thousand, constituting 17% and 32% of the consolidated total assets; and the total liabilities amounting to $28,321,307 thousand and $31,006,349 thousand, constituting 10% and 12% of the consolidated total liabilities as of September 30, 2025 and 2024, respectively; as well as the total comprehensive income amounting to $1,082,273 thousand, $474,573 thousand, $765,171 thousand and $413,267 thousand, constituting 17%, 8%, 14% and 4% of the consolidated total comprehensive income for the three months and nine months ended September 30, 2025 and 2024, respectively.

Furthermore, as stated in Note (6)(f), the other equity accounted investments of the Group in its investee companies of $112,403 thousand and $21,429 thousand as of September 30, 2025 and 2024, respectively, and its equity in net gain (loss) on these investee companies of $5,714 thousand, $356 thousand, $1,830 thousand and $(990) thousand for the three months and nine months ended September 30, 2025 and 2024, respectively, were recognized solely on the financial statements prepared by these investee companies, but not reviewed by independent auditors.

Qualified Conclusion

Except for the adjustments, if any, as might have been determined to be necessary had the financial statements of certain consolidated subsidiaries and equity accounted investee companies described in the Basis for Qualified Conclusion paragraph above been reviewed by independent auditors, based on our reviews, nothing has come to our attention that causes us to believe that the accompanying consolidated financial statements do not present fairly, in all material respects, the consolidated financial position of the Group as of September 30, 2025 and 2024, and of its consolidated financial performance for the three months and nine months ended September 30, 2025 and 2024, as well as its consolidated cash flows for the nine months ended September 30, 2025 and 2024 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 Kuo, Rou-Lan and Chen, Ying-Ju.

KPMG

Taipei, Taiwan (Republic of China)
November 11, 2025

Notes to Readers

The accompanying consolidated financial statements are intended only to present the consolidated 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 auditors' review report and the accompanying consolidated 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 consolidated financial statements, the Chinese version shall prevail.

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)

INVENTEC CORPORATION AND SUBSIDIARIES

CONSOLIDATED BALANCE SHEETS

September 30, 2025, December 31, 2024, and September 30, 2024

(Expressed in Thousands of New Taiwan Dollars)

		September 30, 2025		December 31, 2024		September 30, 2024	
	ASSETS	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
	Current Assets：						
1100	Cash and cash equivalents (Note (6)(a))	$ 46,431,088	14	30,933,801	9	33,242,476	10
1110	Current financial assets at fair value through profit or loss (Note (6)(b))	2,025,956	1	1,885,755	1	2,850,448	1
1120	Current financial assets at fair value through other comprehensive income (Note (6)(b))	377,423	-	455,021	-	554,557	-
1170	Accounts receivable, net (Notes (6)(c) and (7))	143,905,962	42	164,761,942	49	118,330,400	37
1200	Other receivables, net (Notes (6)(d) and (7))	1,645,040	-	1,839,801	1	1,738,558	1
1310	Inventories (Note (6)(e))	76,525,440	22	65,146,947	19	76,866,187	24
1470	Other current assets (Notes (6)(m) and (8))	14,127,876	4	9,403,089	3	26,976,450	9
		285,038,785	83	274,426,356	82	260,559,076	82
	Non-current assets：						
1510	Non-current financial assets at fair value through profit or loss (Note (6)(b))	314,123	-	375,241	-	372,182	-
1517	Non-current financial assets at fair value through other comprehensive income (Note (6)(b))	5,336,355	2	10,533,025	3	10,214,892	3
1550	Investments accounted for using equity method (Note (6)(f))	493,703	-	469,877	-	458,679	-
1600	Property, plant and equipment (Notes (6)(i) and (8))	37,992,870	11	35,324,177	11	32,076,618	10
1755	Right-of-use assets (Note (6)(j))	4,072,888	1	4,228,340	1	3,680,059	1
1760	Investment property, net (Notes (6)(k) and (8))	4,795,209	1	5,196,667	2	5,181,658	2
1780	Intangible assets (Note (6)(l))	292,104	-	662,455	-	694,260	-
1900	Other non-current assets (Notes (6)(m), (r) and (8))	6,116,053	2	4,728,177	1	5,164,892	2
		59,413,305	17	61,517,959	18	57,843,240	18
	TOTAL ASSETS	**$ 344,452,090**	**100**	**335,944,315**	**100**	**318,402,316**	**100**

		September 30, 2025		December 31, 2024		September 30, 2024	
	LIABILITIES AND EQUITY	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
	Current Liabilities：						
2100	Short-term borrowings (Note (6)(o))	$ 85,210,352	25	64,076,616	19	58,644,414	18
2120	Current financial liabilities at fair value through profit or loss (Note (6)(b))	216,964	-	119,990	-	250,503	-
2130	Current contract liabilities (Note (6)(v))	19,772,409	6	17,602,440	5	15,941,838	5
2170	Accounts payable (Note (7))	122,355,392	36	135,836,479	41	132,379,597	42
2230	Current tax liabilities	2,973,782	1	2,031,680	1	1,710,831	1
2200	Other payables (Note (7))	10,903,059	3	13,767,047	4	10,538,593	3
2322	Long-term borrowings, current portion (Note (6)(o))	984,780	-	688,818	-	680,826	-
2280	Current lease liabilities (Note (6)(p))	249,480	-	265,016	-	267,152	-
2399	Other current liabilities, others (Note (6)(n))	12,071,509	3	13,094,180	4	14,390,259	5
		254,737,727	74	247,482,266	74	234,804,013	74
	Non-current Liabilities：						
2540	Long-term borrowings (Note (6)(o))	8,626,857	3	8,389,689	2	7,409,178	2
2640	Net defined benefit liability, non-current (Note (6)(r))	252,893	-	291,649	-	405,158	-
2580	Non-current lease liabilities (Note (6)(p))	2,221,007	1	2,095,134	1	2,311,740	1
2670	Other non-current liabilities, others (Note (6)(n))	8,081,829	2	7,198,794	2	7,087,461	2
		19,182,586	6	17,975,266	5	17,213,537	5
	Total Liabilities	273,920,313	80	265,457,532	79	252,017,550	79
	Equity attributable to owners of parent：						
3110	Ordinary shares (Note (6)(t))	35,874,751	10	35,874,751	11	35,874,751	11
3200	Capital surplus (Note (6)(t))	2,892,134	1	2,894,045	1	2,892,510	1
3300	Retained earnings (Note (6)(t))	33,858,838	10	24,994,131	7	22,499,001	7
3400	Other equity (Note (6)(t))	(2,347,399)	(1)	7,557,385	2	5,956,641	2
	Total equity attributable to owners of parent	70,278,324	20	71,320,312	21	67,222,903	21
36XX	Non-controlling interests	253,453	-	(833,529)	-	(838,137)	-
	Total Equity	70,531,777	20	70,486,783	21	66,384,766	21
	TOTAL LIABILITIES AND EQUITY	**$ 344,452,090**	**100**	**335,944,315**	**100**	**318,402,316**	**100**

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

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)

INVENTEC CORPORATION AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME

For the Three months and nine months ended September 30, 2025 and 2024

(Expressed in Thousands of New Taiwan Dollars)

		For the three months ended September 30				For the nine months ended September 30			
		2025		2024		2025		2024	
		Amount	%	Amount	%	Amount	%	Amount	%
4000	**Operating revenue (Notes (6)(v) and (7))**	$ 176,285,524	100	163,815,390	100	519,897,249	100	448,480,153	100
5000	**Operating costs (Note (6)(e))**	167,409,385	95	155,180,943	95	492,105,721	95	425,218,379	95
5900	**Gross profit from operations**	8,876,139	5	8,634,447	5	27,791,528	5	23,261,774	5
	Operating expenses (Notes (6)(c), (w) and (7)):								
6100	Selling expenses	890,081	-	879,100	-	2,740,287	-	2,574,411	1
6200	Administrative expenses	1,570,223	1	1,381,446	1	4,447,682	1	3,888,865	1
6300	Research and development expenses	3,356,145	2	3,200,988	2	10,438,439	2	8,862,874	2
6450	Impairment gains and reversal of impairment losses (impairment losses) determined in accordance with IFRS9	(7,023)	-	12,272	-	(9,610)	-	36,569	-
		5,809,426	3	5,473,806	3	17,616,798	3	15,362,719	4
6900	**Net operating income**	3,066,713	2	3,160,641	2	10,174,730	2	7,899,055	1
	Non-operating income and expenses (Notes (6)(f), (x) and (7)):								
7100	Interest income	544,403	-	727,165	-	2,083,466	1	2,165,965	1
7010	Other income	29,684	-	28,956	-	98,559	-	336,286	-
7020	Other gains and losses	2,031,760	1	220,694	-	1,500,420	-	152,279	-
7050	Finance costs	(1,475,868)	(1)	(1,624,081)	(1)	(4,585,345)	(1)	(4,315,727)	(1)
7060	Shares of gain (loss) of associates and joint ventures accounted for using equity method	7,435	-	1,536	-	(3,327)	-	(15,067)	-
		1,137,414	-	(645,730)	(1)	(906,227)	-	(1,676,264)	-
7900	**Profit before tax**	4,204,127	2	2,514,911	1	9,268,503	2	6,222,791	1
7950	**Less: Tax expense (Notes (4) and (6)(s))**	892,190	-	515,466	-	2,058,087	1	1,328,313	-
8000	**Profit**	3,311,937	2	1,999,445	1	7,210,416	1	4,894,478	1
	Other comprehensive income:								
8310	**Components of other comprehensive income that will not be reclassified to profit or loss**								
8316	Unrealized gains from investments in equity instruments measured at fair value through other comprehensive income	953,678	-	4,690,943	3	4,184,868	1	4,800,963	1
8320	Shares of other comprehensive (loss) income of associates and joint ventures accounted for using equity method, components of other comprehensive income that will not be reclassified to profit or loss	(1,282)	-	1,181	-	5,470	-	1,656	-
8349	Income tax related to components of other comprehensive income that will not be reclassified to profit or loss	183,951	-	-	-	1,973,993	-	-	-
		768,445	-	4,692,124	3	2,216,345	1	4,802,619	1
8360	**Components of other comprehensive income that will be reclassified to profit or loss**								
8361	Exchange differences on translation of foreign financial statements	2,351,575	2	(993,691)	(1)	(3,771,874)	(1)	1,802,178	1
8370	Shares of other comprehensive income (loss) of associates and joint ventures accounted for using equity method, components of other comprehensive income that will be reclassified to profit or loss	11,651	-	(1,890)	-	(17,605)	-	10,266	-
8399	Income tax related to components of other comprehensive income that will be reclassified to profit or loss	-	-	-	-	-	-	-	-
		2,363,226	2	(995,581)	(1)	(3,789,479)	(1)	1,812,444	1
	Other comprehensive income, net of income tax	3,131,671	2	3,696,543	2	(1,573,134)	-	6,615,063	2
8500	**Total comprehensive income**	**$ 6,443,608**	**4**	**5,695,988**	**3**	**5,637,282**	**1**	**11,509,541**	**3**
	Profit (loss), attributable to:								
8610	Profit, attributable to owners of parent	$ 2,729,495	2	1,997,685	1	6,622,451	1	4,897,838	1
8620	Profit (loss), attributable to non-controlling interests	582,442	-	1,760	-	587,965	-	(3,360)	-
		$ 3,311,937	**2**	**1,999,445**	**1**	**7,210,416**	**1**	**4,894,478**	**1**
	Comprehensive (loss) income attributable to:								
8710	Comprehensive income, attributable to owners of parent	$ 5,849,745	4	5,696,065	3	5,064,855	1	11,503,178	3
8720	Comprehensive income (loss), attributable to non-controlling interests	593,863	-	(77)	-	572,427	-	6,363	-
		$ 6,443,608	**4**	**5,695,988**	**3**	**5,637,282**	**1**	**11,509,541**	**3**
	Earnings per share (Note (6)(u))								
9750	**Basic earnings per share (NT dollars)**	**$**	**0.76**		**0.56**		**1.85**		**1.37**
9850	**Diluted earnings per share (NT dollars)**	**$**	**0.76**		**0.56**		**1.84**		**1.36**

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

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)

INVENTEC CORPORATION AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY
For the Nine Months Ended September 30, 2025 and 2024
(Expressed in Thousands of New Taiwan Dollars)

	Attributable to owners of parent									
						Other Equity				
	Share Capital		Retained Earnings							
	Ordinary Shares	Capital Surplus	Legal Reserve	Special Reserve	Unappropriated Retained Earnings	Exchange Differences on Translation of Foreign Financial Statements	Unrealized Gains (Losses) from Financial Assets Measured at Fair Value through Other Comprehensive Income	Total Equity Attributable to Owners of Parent	Non - controlling Interests	Total Equity
Balance at January 1, 2024	$ 35,874,751	2,911,115	13,370,424	1,447,789	8,163,952	(975,494)	327,006	61,119,543	(861,161)	60,258,382
Profit (loss) for the period	-	-	-	-	4,897,838	-	-	4,897,838	(3,360)	4,894,478
Other comprehensive income for the period	-	-	-	-	-	1,802,721	4,802,619	6,605,340	9,723	6,615,063
Total comprehensive income for the period	-	-	-	-	4,897,838	1,802,721	4,802,619	11,503,178	6,363	11,509,541
Appropriation and distribution of retained earnings:										
Legal reserve appropriated	-	-	613,621	-	(613,621)	-	-	-	-	-
Reversal of special reserve	-	-	-	(799,301)	799,301	-	-	-	-	-
Cash dividends on ordinary shares	-	-	-	-	(5,381,213)	-	-	(5,381,213)	-	(5,381,213)
Other changes in capital surplus:										
Changes in equity of associates and joint ventures accounted for using equity method	-	(3,594)	-	-	-	-	-	(3,594)	-	(3,594)
Difference between consideration and carrying amount of subsidiaries acquired or disposed	-	(15,011)	-	-	-	-	-	(15,011)	15,011	-
Changes in non-controlling interests	-	-	-	-	-	-	-	-	1,650	1,650
Disposal of investments in equity instruments designated at fair value through other comprehensive income	-	-	-	-	211	-	(211)	-	-	-
Balance at September 30, 2024	**$ 35,874,751**	**2,892,510**	**13,984,045**	**648,488**	**7,866,468**	**827,227**	**5,129,414**	**67,222,903**	**(838,137)**	**66,384,766**
Balance at January 1, 2025	$ 35,874,751	2,894,045	13,984,045	648,488	10,361,598	2,210,213	5,347,172	71,320,312	(833,529)	70,486,783
Profit for the period	-	-	-	-	6,622,451	-	-	6,622,451	587,965	7,210,416
Other comprehensive income (loss) for the period	-	-	-	-	-	(3,773,941)	2,216,345	(1,557,596)	(15,538)	(1,573,134)
Total comprehensive income (loss) for the period	-	-	-	-	6,622,451	(3,773,941)	2,216,345	5,064,855	572,427	5,637,282
Appropriation and distribution of retained earnings:										
Legal reserve appropriated	-	-	739,318	-	(739,318)	-	-	-	-	-
Reversal of special reserve	-	-	-	(648,488)	648,488	-	-	-	-	-
Cash dividends on ordinary shares	-	-	-	-	(6,098,708)	-	-	(6,098,708)	-	(6,098,708)
Changes in non-controlling interests	-	-	-	-	-	-	-	-	506,420	506,420
Difference betweeen consideration and carrying amount of subsidiaries acquired or disposed	-	(1,911)	-	-	(6,224)	-	-	(8,135)	8,135	-
Disposal of investments in equity instruments designated at fair value through other comprehensive income	-	-	-	-	8,347,188	-	(8,347,188)	-	-	-
Balance at September 30, 2025	**$ 35,874,751**	**2,892,134**	**14,723,363**	**-**	**19,135,475**	**(1,563,728)**	**(783,671)**	**70,278,324**	**253,453**	**70,531,777**

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

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)

INVENTEC CORPORATION AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF CASH FLOWS

For the Nine Months Ended September 30, 2025 and 2024

(Expressed in Thousands of New Taiwan Dollars)

	For the nine months ended September 30 2025	2024
Cash flows used in operating activities:		
Profit before tax	$ 9,268,503	6,222,791
Adjustments:		
Adjustments to reconcile profit:		
Depreciation expense	2,392,413	2,165,173
Amortization expense	716,803	821,925
Expected credit (gain) loss	(9,610)	36,569
Interest expense	4,585,345	4,315,727
Interest income	(2,083,466)	(2,165,965)
Dividend income	(5,647)	(259,990)
Shares of loss of associates and joint ventures accounted for using equity method	3,327	15,067
Gains on disposal of property, plant and equipment	(65,463)	(193,782)
Gains on disposal of investments	(703,020)	-
Impairment loss on non-financial assets	409,535	-
Unrealized foreign exchange gain	(1,392,071)	(742,088)
Gains on debt settlement	(1,109,367)	-
Other adjustments	(160)	(2,056)
Total adjustments to reconcile profit	2,738,619	3,990,580
Changes in operating assets and liabilities:		
Changes in operating assets:		
Increase in financial assets at fair value through profit or loss, mandatorily measured at fair value	(1,054,957)	(68,095)
Decrease (increase) in accounts receivable	20,609,439	(27,836,820)
Decrease in other receivables	159,471	17,014
Increase in inventories	(14,692,165)	(16,001,078)
Increase in other current assets	(5,243,308)	(16,604,395)
Total changes in operating assets	(221,520)	(60,493,374)
Changes in operating liabilities:		
Increase in financial liabilities held for trading	96,974	215,627
Increase in contract liabilities	2,176,821	2,281,049
(Decrease) increase in accounts payable	(10,952,304)	52,615,206
Decrease in other payables	(1,004,950)	(1,027,175)
(Decrease) increase in other current liabilities	(985,737)	97,887
Decrease in net defined benefit liabilities, non-current	(36,339)	(42,007)
Total changes in operating liabilities	(10,705,535)	54,140,587
Total changes in operating assets and liabilities	(10,927,055)	(6,352,787)
Total adjustments	(8,188,436)	(2,362,207)
Cash inflow generated from operations	1,080,067	3,860,584
Interest received	1,618,484	1,693,772
Dividends received	9,962	259,990
Interest paid	(4,553,804)	(4,295,025)
Income taxes paid	(1,931,894)	(1,606,084)
Net cash flows used in operating activities	(3,777,185)	(86,763)

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

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)

INVENTEC CORPORATION AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF CASH FLOWS (CONT'D)

For the Nine Months Ended September 30, 2025 and 2024

(Expressed in Thousands of New Taiwan Dollars)

	For the nine months ended September 30	
	2025	2024
Cash flows from (used in) investing activities:		
Proceeds from disposal of financial assets at fair value through other comprehensive income	9,453,243	-
Acquisition of investment accounted for using equity method	(43,605)	(33,738)
Acquisition of financial assets at fair value through profit or loss	(1,555,560)	(4,050,900)
Proceeds from disposal of financial assets at fair value through profit or loss	2,420,352	1,407,040
Net cash inflows from disposal of subsidiaries	333,957	-
Acquisition of property, plant and equipment	(6,490,221)	(3,642,675)
Proceeds from disposal of property, plant and equipment	123,740	223,717
Acquisition of intangible assets	(416,380)	(390,925)
Acquisition of investment properties	-	(7,579)
Increase in other financial assets	(554,055)	(380,552)
Increase in other non-current assets	(1,290,443)	(745,253)
Net cash flows from (used in) investing activities	1,981,028	(7,620,865)
Cash flows from financing activities:		
Increase in short-term borrowings	24,211,820	15,536,177
Proceeds from long-term borrowings	1,548,000	13,635,674
Repayments of long-term borrowings	(679,258)	(11,533,820)
Payments of lease liabilities	(196,291)	(162,128)
Decrease in other non-current liabilities	(37,489)	(34,700)
Cash dividends paid	(6,098,708)	(5,381,213)
Change in non-controlling interests	(9,480)	1,650
Net cash flows from financing activities	18,738,594	12,061,640
Effect of exchange rate changes on cash and cash equivalents	(1,445,150)	755,395
Net increase in cash and cash equivalents	15,497,287	5,109,407
Cash and cash equivalents at beginning of period	30,933,801	28,133,069
Cash and cash equivalents at end of period	**$ 46,431,088**	**33,242,476**

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

(1) Company History

Inventec Corporation (the "Company") was organized in 1975. The Company engages primarily in the manufacturing, processing and trading of computers and related products. The Company's registered office address is located at No.66 Hougang Street, Shilin District, Taipei City, Taiwan, R.O.C. The shares of the Company became officially listed and traded on the Taiwan Stock Exchange in November 1996.

The Company and its subsidiaries (together referred to as the "Group" and individually as "Group entities") primarily is involved in the production and sales of computer products and intelligent devices. Please refer to Note (4)(b) for details.

(2) Financial Statements Authorization Date and Authorization Process

The consolidated financial statements for the nine months ended September 30, 2025 and 2024 were authorized for issuance by the Board of Directors on November 11, 2025.

(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 Group has initially adopted the following new amendments, which do not have a significant impact on its consolidated financial statements, from January 1, 2025:

- Amendments to IAS21 "Lack of Exchangeability"

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

The Group assesses that the adoption of the following new amendments, effective for annual period beginning on January 1, 2026, would not have a significant impact on its consolidated financial statements:

- 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"

(c) 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 Group, have been issued by the International Accounting Standards Board (IASB), but have yet to be endorsed by the FSC:

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.

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

The Group 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 consolidated 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”

(4) Summary of Material Accounting Policies

(a) Statement of compliance

These consolidated 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 consolidated financial statements.

Except the following accounting policies mentioned below, the material accounting policies adopted in the consolidated financial statements are the same as those in the consolidated financial statement for the year ended December 31, 2024. For the related information, please refer to Note 4 of the consolidated financial statements for the year ended December 31, 2024.

(b) Basis of consolidation

1.List of subsidiaries in the consolidated financial statements

Name of Investor	Name of Subsidiary	Principal activity	Shareholding September 30, 2025	Shareholding December 31, 2024	Shareholding September 30, 2024	Note
The Company	Inventec Corporation (Hong Kong) Ltd.	Trading	100.00 %	100.00 %	100.00 %	(Note 1)
〃	Inventec Holding (North America) Corp.	Holding Company	100.00 %	100.00 %	100.00 %	
〃	Inventec (Cayman) Corp.	Holding Company	100.00 %	100.00 %	100.00 %	
〃	IEC (Cayman) Corporation	Holding Company	100.00 %	100.00 %	100.00 %	(Note 1)
〃	Inventec (Czech), s.r.o.	Production and sales of computer products	100.00 %	100.00 %	100.00 %	(Note 1)
〃	Inventec Development Japan Corporation	Trading	100.00 %	100.00 %	100.00 %	(Note 1)
〃	Inventec Investments Co., Ltd.	Investment company	100.00 %	100.00 %	100.00 %	(Note 1)
〃	AIMobile Co., Ltd.	Developing, production and sales of intelligent mobile devices	100.00 %	89.16 %	89.16 %	(Note 1)

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INVENTEC CORPORATION AND SUBSIDIARIES

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (CONT'D)

September 30, 2025 and 2024

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

Name of Investor	Name of Subsidiary	Principal activity	Shareholding September 30, 2025	Shareholding December 31, 2024	Shareholding September 30, 2024	Note
The Company	Inventec Japan Corporation	Trading and management services	100.00 %	100.00 %	100.00 %	(Note 1)
〃	Inventec Appliances Corp.	Production and sales of intelligent devices	100.00 %	100.00 %	100.00 %	(Note 2)
〃	InveneXt System CO., LTD.	Sales of 5G hardware and software	100.00 %	100.00 %	100.00 %	(Note 1)
〃	Inventec Technology (Vietnam) Company Limited	Production and sales of computer products	100.00 %	100.00 %	100.00 %	(Note 1)
〃	Inventec Technology (Singapore) Pte. Ltd.	Development of computer products	100.00 %	100.00 %	100.00 %	Inventec Technology (Singapore) Pte. Ltd. was established on June 26, 2024. (Note 1)
〃	Asic AI Co., Ltd.	Artificial Intelligence chip design	100.00 %	- %	- %	Asic AI Co., Ltd. was established on March 28, 2025.(Note 1)
InveneXt System CO., LTD.	Inphicomn Ltd.	Sales of 5G hardware and software	55.00 %	55.00 %	55.00 %	No capital has been injected as of September 30, 2025. (Note 1)
The Company and Inventec Investments Co., Ltd.	Inventec Electronics (Thailand) Co., Ltd.	Production and sales of computer products	100.00 %	100.00 %	100.00 %	(Note 1)
The Company、Inventec Investments Co., Ltd. and Inventec Appliances Corp.	Inventec Solar Energy Corporation	Sales of solar cells and medical equipment	- %	47.65 %	47.65 %	Inventec Solar Energy Corporation was dissolved pursuant to a resolution passed at the extraordinary shareholder's meeting held on August 29, 2025. The company is currently in the process of liquidation. As a result, The Group has lost control over the company. (Note 1)
Inventec Corporation (Hong Kong) Ltd.	Inventec Electronics (Tianjin) Co., Ltd.	Electronic product software development	100.00 %	100.00 %	100.00 %	(Note 1)
〃	Inventec (Beijing) Electronics Technology Co., Ltd.	〃	100.00 %	100.00 %	100.00 %	(Note 1)
Inventec (Cayman) Corp. and Inventec (Pudong) Technology Corp.	Inventec (Shanghai) Corp.	Sales of computer products	100.00 %	100.00 %	100.00 %	(Note 1)
Inventec (Cayman) Corp., Inventec (Pudong) Technology Corp. and Inventec (Pudong) Corp.	Inventec (Shanghai) Service Co., Ltd.	〃	100.00 %	100.00 %	100.00 %	(Note 1)
Inventec (Cayman) Corp.	Inventec (Pudong) Corp.	〃	100.00 %	100.00 %	100.00 %	(Note 1)
〃	Inventec (Pudong) Technology Corp.	Production and sales of computer products	100.00 %	100.00 %	100.00 %	(Note 1)
〃	Inventec Hi-Tech Corporation	Sales of computer products	100.00 %	100.00 %	100.00 %	(Note 1)
〃	Inventec (Chongqing) Service Co., Ltd	〃	100.00 %	100.00 %	100.00 %	(Note 1)
Inventec (Cayman) Corp. and IEC (Cayman) Corporation	Inventec (Chongqing) Corporation	Production and sales of computer products	100.00 %	100.00 %	100.00 %	
Inventec (Shanghai) Corp.	Inventec Asset-Management (Shanghai) Corporation	Leasing	78.00 %	78.00 %	78.00 %	(Note 1)
Inventec (Shanghai) Service Co., Ltd.	Saint Investment Consulting Corporation	Business management	100.00 %	100.00 %	100.00 %	(Note 1)
Inventec (Pudong) Technology Corp.	SQ Technology (Shanghai) Corporation	Production and sales of computer products	100.00 %	100.00 %	100.00 %	(Note 2)

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INVENTEC CORPORATION AND SUBSIDIARIES

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (CONT'D)

September 30, 2025 and 2024

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

Name of Investor	Name of Subsidiary	Principal activity	Shareholding September 30, 2025	Shareholding December 31, 2024	Shareholding September 30, 2024	Note
Inventec Holding (North America) Corp.	Inventec (USA) Corporation	Service of computer products	100.00 %	100.00 %	100.00 %	(Note 1)
〃	Inventec Manufacturing (North America) Corporation	〃	100.00 %	100.00 %	100.00 %	(Note 1)
〃	Inventec Configuration (North America) Corporation	Production and sales of computer products	100.00 %	100.00 %	100.00 %	(Note 1)
〃	Inventec Distribution (North America) Corporation	〃	100.00 %	100.00 %	100.00 %	(Note 1)
Inventec Holding (North America) Corp. and Inventec Distribution (North America) Corporation	IEC Technologies, S. de R.L. de C.V.	〃	100.00 %	100.00 %	100.00 %	(Note 1)
Inventec Appliances Corp.	Inventec Appliances (Cayman) Holding Corp.	Holding Company	100.00 %	100.00 %	100.00 %	(Note 1)
〃	Inventec Appliances (Vietnam) Company Limited	Production and sales of intelligent devices	100.00 %	100.00 %	100.00 %	(Note 1)
Inventec Appliances (Cayman) Holding Corp.	Inventec Appliances (USA) Distribution Corp.	Sales of intelligent devices	100.00 %	100.00 %	100.00 %	(Note 1)
〃	Inventec Appliances Corporation USA, Inc.	Sales service	100.00 %	100.00 %	100.00 %	(Note 1)
〃	Inventec Appliances (Shanghai) Co., Ltd.	Development of intelligent devices	100.00 %	100.00 %	100.00 %	(Note 1)
〃	Inventec Appliances (Pudong) Corp.	Production and sales of intelligent devices	100.00 %	100.00 %	100.00 %	(Note 1)
〃	Inventec Appliances (Jiangning) Corp.	〃	100.00 %	100.00 %	100.00 %	(Note 1)
〃	Inventec Appliances (Nanjing) Corp.	〃	100.00 %	100.00 %	100.00 %	(Note 1)
〃	Inventec Appliances (XI'AN) Corporation	House leasing	- %	100.00 %	100.00 %	The share transfer registration was completed on June 4, 2025. (Note 1)
〃	Inventec Appliances (Nanchang) Corporation	Development of intelligent devices	100.00 %	100.00 %	100.00 %	(Note 1)
Inventec Appliances (Shanghai) Co., Ltd.	Inventec Appliances (Shanghai) Enterprise Co., Ltd.	Business management	100.00 %	100.00 %	100.00 %	(Note 1)
〃	APEX Business Management & Consulting (Shanghai) Co., Ltd.	〃	100.00 %	100.00 %	100.00 %	(Note 1)
〃	Inventec Appliances (Nanchang) Intelligent Manufacturing Co., Ltd.	Production and sales of intelligent devices	100.00 %	100.00 %	100.00 %	(Note 1)
Inventec Appliances (Pudong) Corp.	Inventec Appliances (Malaysia) SDN. BHD.	Production and sales of intelligent devices	100.00 %	100.00 %	100.00 %	(Note 1)
〃	Inventec Easy Doctor Corporation	Production and sales of medical devices	100.00 %	100.00 %	100.00 %	(Note 1)

Note 1: Companies are non-significant subsidiaries and their financial statements have not been reviewed.

Note 2: Companies are non-significant subsidiaries and their financial statements have been reviewed.

2.Subsidiaries excluded from the consolidated financial statements: None.

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

(c) Income taxes

The income tax expenses have been prepared and disclosed in accordance with paragraph B12 of International Financial Reporting Standards 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.

(d) Employee benefits

Pension cost for an interim period is calculated on a year-to-date basis by using the actuarially determined pension cost rate at the end of the prior financial year, adjusted for significant market fluctuations since that time and for significant curtailments, settlements, or other significant one-off events.

(5) Significant Accounting Assumptions and Judgements, and Major Sources of Estimation Uncertainty

The preparation of the consolidated 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 consolidated interim financial statements, estimates and underlying assumptions are reviewed on an ongoing basis which are in conformity with the consolidated financial statements for the year ended December 31, 2024. For related information, please refer to Note 5 of the consolidated financial statements for the year ended December 31, 2024.

(6) Explanation to Significant Accounts

Except for the following disclosures, there were no material differences in the disclosures of significant accounts between the interim consolidated financial statements for the current period and the 2024 consolidated financial statements. Please refer to Note 6 of the 2024 annual consolidated financial statements.

(a) Cash and cash equivalents

	September 30, 2025	December 31, 2024	September 30, 2024
Cash on hand	$ 5,520	6,153	7,018
Demand deposits and checking accounts	44,819,777	29,866,983	32,140,477
Time deposits	1,605,791	1,060,665	1,094,981
Cash and cash equivalents in the consolidated statements of cash flows	**$ 46,431,088**	**30,933,801**	**33,242,476**

(b) Financial instruments

1.Financial assets and liabilities at fair value through profit or loss

	September 30, 2025	December 31, 2024	September 30, 2024
Financial assets at fair value through profit or loss			
Derivative instruments not used for hedging			
Forward exchange contracts	$ 13,491	18,667	14,847
Foreign exchange swap	-	-	88,534
Contingent consideration - the contractual rights to receive shares	273,011	-	-
Non-derivative financial assets			
Stocks of listed companies	-	2,741	2,977
Emerging stock	173,384	160,131	189,830
Unquoted financial instruments	1,078,081	2,079,457	2,926,442
Contingent consideration - the contractual rights to receive cash	802,112	-	-
Total	$ 2,340,079	2,260,996	3,222,630
Financial liabilities at fair value through profit or loss			
Derivative instruments not used for hedging			
Forward exchange contracts	$ 2,356	15,802	250,503
Foreign exchange swap	214,608	104,188	-
Total	$ 216,964	119,990	250,503

The Group uses derivative financial instruments to hedge the certain foreign exchange and interest rate risk the Group is exposed to, arising from its operating, financing and investing activities. The following derivative instruments, without the application of hedge accounting, were classified as mandatorily measured at fair value through profit or loss financial assets and held-for-trading financial liabilities:

1) Financial assets:

	September 30, 2025			
	Contract Amount (in thousands)		Currency	Maturity Period
Forward	USD	240,000	USD to CNY	2025.11.19~2026.01.22

	December 31, 2024			
	Contract Amount (in thousands)		Currency	Maturity Period
Forward	USD	15,000	USD to CNY	2025.05.13

	September 30, 2024			
	Contract Amount (in thousands)		Currency	Maturity Period
Foreign exchange swap	USD	220,000	USD to TWD	2024.10.09~2024.11.12
Forward	USD	35,000	USD to CNY	2024.10.28~2024.11.12

2) Financial liabilities:

	September 30, 2025			
	Contract Amount (in thousands)		Currency	Maturity Period
Forward	USD	260,000	USD to TWD	2025.10.14~2025.11.26
Forward	USD	130,000	USD to CNY	2025.11.19~2026.01.22
Forward	USD	6,000	USD to INR	2025.10.17~2025.10.17

	December 31, 2024			
	Contract Amount (in thousands)		Currency	Maturity Period
Foreign exchange swap	USD	220,000	USD to TWD	2025.01.08~2025.02.20
Forward	USD	60,000	USD to CNY	2025.01.13~2025.02.26

	September 30, 2024			
	Contract Amount (in thousands)		Currency	Maturity Period
Forward	USD	273,000	USD to CNY	2024.10.22~2025.05.13

2.Financial assets at fair value through other comprehensive income

	September 30, 2025	December 31, 2024	September 30, 2024
Equity investments at fair value through other comprehensive income			
Stocks of listed companies	$ 4,887,848	566,754	670,301
Stocks of unlisted companies	825,930	10,421,292	10,099,148
Total	**$ 5,713,778**	**10,988,046**	**10,769,449**

1) Equity investments at fair value through other comprehensive income

The Group designated the investments shown above as equity securities at fair value through other comprehensive income because these equity securities represent those investments that the Group intends to hold for long-term strategic purposes.

For strategic purposes, the Group had sold its equity investments at fair value through other comprehensive income at the amount of $6,223 for the nine months ended September 30, 2025, resulting in the Group to reclassify the gain of $3,223 from other equity to retained earnings.

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In the first quarter of 2025, ZT Group Int'I, Inc., an investee company of the Group, was acquired by Advanced Micro Devices, Inc., with the fair value of $12,128,915 on the derecognition date. As a result of the equity transaction, the Group received the amount of $9,447,017 in cash and 884 thousand shares of common stock of Advanced Micro Devices, Inc. (recognized under non-current financial assets at fair value through other comprehensive income), resulting in the Group to reclassify the gain of $8,343,406 from other equity to retained earnings for the three months ended March 31, 2025. The aforementioned transaction includes contingent consideration. On May 18, 2025, Advanced Micro Devices, Inc., entered into an equity purchase agreement with Sanmina Corporation to divest the manufacturing business of ZT Group Int'l, Inc. Pursuant to the original acquisition terms, the Group expects to receive the contingent consideration in the form of cash and ordinary shares of Advanced Micro Devices, Inc. The fair value of the contigent consideration was $1,075,123, recognized under current financial assets at fair value through profit or loss.

2) For credit risk and market risk, please refer to Note (6)(y).

3) As of September 30, 2025, the aforesaid financial assets were not pledged as collateral.

(c) Accounts receivable

	September 30, 2025	December 31, 2024	September 30, 2024
Accounts receivable- non-related parties	$ 143,997,717	164,869,625	118,441,225
Accounts receivable- related parties	10,366	5,040	13
Less: Loss allowance	(102,121)	(112,723)	(110,838)
	$ 143,905,962	**164,761,942**	**118,330,400**

The Group assessed that some accounts receivable were derived from the collection of contractual cash flows and sales. Therefore, those accounts receivable were measured at fair value through other comprehensive income. As of September 30, 2025, December 31, 2024, and September 30, 2024, the amounts of accounts receivable measured at fair value through other comprehensive income were $6,707,847, $8,458,640 and $6,989,915, respectively.

The Group 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, including macroeconomic and relevant industry information. The loss allowance was determined as follows:

	September 30, 2025		
	Gross carrying amount	Weighted-average loss rate	Loss allowance
Current	$ 139,505,849	0%~0.5%	78,231
1 to 180 days past due	4,483,101	0.04%~10%	4,780
More than 180 days past due	19,133	0.04%~100%	19,110
	$ 144,008,083		**102,121**

As of October 28, 2025, the amount received in subsequent period by the Group was $59,065,753.

	December 31, 2024		
	Gross carrying amount	Weighted-average loss rate	Loss allowance
Current	$ 162,351,296	0%~0.5%	105,871
1 to 180 days past due	2,523,369	0.04%~10%	6,852
More than 180 days past due	-	0.04%~100%	-
	$ 164,874,665		112,723

	September 30, 2024		
	Gross carrying amount	Weighted-average loss rate	Loss allowance
Current	$ 111,328,454	0%~0.5%	101,702
1 to 180 days past due	5,108,032	0.04%~10%	9,134
More than 180 days past due	4,752	0.04%~100%	2
	$ 116,441,238		110,838

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

	For the nine months ended September 30,	
	2025	2024
Balance at January 1	$ 112,723	73,960
Impairment (reversed) losses recognized	(9,610)	36,569
Effect of movements in exchange rates	(992)	309
Balance at September 30	$ 102,121	110,838

The allowance for impairment account is used to record expected credit losses. If the Group believes that it may not be able to collect the receivables. The accumulated impairment was used to offset the receivables when it is certain they are unrecoverable, after related legal actions were taken by the Group.

As of September 30, 2025, December 31, 2024 and September 30, 2024, none of the receivables above were pledged as collateral for loans and borrowings.

As of September 30, 2025, December 31, 2024 and September 30, 2024, the Group sold its accounts receivable without recourse as follows:

September 30, 2025						
		Amount Advanced				
Purchaser	Amount Derecognized	Unpaid (in thousands)	Paid (in thousands)	Amount Recognized in other Receivable	Range of Interest Rate	Significant Transferring Terms
Non-related parties	$ 42,060,198	USD 647,547	USD 1,381,741	-	4.47%~5.49%	The accounts receivable factoring is without recourse but the seller still bears the risks except for eligible obligor's insolvency.
		Note				

December 31, 2024

Purchaser	Amount Derecognized	Amount Advanced: Unpaid (in thousands)	Amount Advanced: Paid (in thousands)	Amount Recognized in other Receivable	Range of Interest Rate	Significant Transferring Terms
Non-related parties	$ 48,996,179	USD 591,372 Note	USD 1,494,697	-	5.05%~5.84%	The accounts receivable factoring is without recourse but the seller still bears the risks except for eligible obligor's insolvency.

September 30, 2024

Purchaser	Amount Derecognized	Amount Advanced: Unpaid (in thousands)	Amount Advanced: Paid (in thousands)	Amount Recognized in other Receivable	Range of Interest Rate	Significant Transferring Terms
Non-related parties	$ 37,638,832	USD 327,510 Note	USD 1,189,221	-	5.37%~6.48%	The accounts receivable factoring is without recourse but the seller still bears the risks except for eligible obligor's insolvency.

Note: The amount advanced unpaid of subsidiaries which means that the purchaser has the right to make factoring transactions with the Group based on the amount allocated by the client under factoring agreement.

(d) Other receivables

	September 30, 2025	December 31, 2024	September 30, 2024
Other accounts receivable	$ 1,645,040	1,839,801	1,738,558

Other receivables consisted of interests receivable and other income.

(e) Inventories

	September 30, 2025	December 31, 2024	September 30, 2024
Raw materials and consumables	$ 38,689,795	40,208,656	45,630,104
Work in process	14,355,844	13,085,715	14,684,131
Finished goods	19,906,985	10,179,357	14,316,270
Materials and supplies in transit	3,572,816	1,673,219	2,235,682
	$ 76,525,440	65,146,947	76,866,187

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For the three months and nine months ended September 30, 2025 and 2024, the write-down of inventories amounted to $14,450, $175,528, $229,601 and $498,743, respectively.The write down of inventory valuation is due to obsolescence or out of use, which causes the net realizable value of inventory to be lower than the cost and is recognized as operating costs. In addition, when the factor causing the net realizable value of inventory to be lower than the cost is disappeared due to scrapping or disposal, the increase in the net realized value is recognized as a deduction in operating costs. For the three months and nine months ended September 30, 2025 and 2024, idle capacity loss amounted to $433, $5, $5,390 and $2,697, respectively.

As of September 30, 2025, December 31, 2024, and September 30, 2024, the aforesaid inventories were not pledged as collateral.

(f) Investments accounted for using equity method

The components of investments accounted for using equity method at the reporting date were as follows:

	September 30, 2025	December 31, 2024	September 30, 2024
Associates	$ 493,703	469,877	458,679

As of September 30, 2025, December 31, 2024 and September 30, 2024, the Group's investments under equity method were not pledged as collateral.

Except for Inventec Besta Co., Ltd. (Besta), investments were accounted for by using the equity method, and the share of profit or loss and other comprehensive income of these investments were calculated based on the financial statements that have not been reviewed.

1.Judgment on existence of substantial control over investee

The Group holds 37.528% of the outstanding voting shares of Inventec Besta Co., Ltd. (Besta) and obtains only one seat among all six board directors. Therefore, the Group does not have existing rights and the current ability to direct the investee's relevant activities, thus, the Group does not have control over Besta.

(g) Acquisition of non-controlling interests

In May 2025, the Group acquired additional shares of AIMobile Co., Ltd. for $9,480 in cash, increasing its ownership from 89.16% to 100%. The Group did not have any transaction with non-controlling interests between January 1 and June 30, 2024.

The effects of the changes in its shareholdings as follow:

Carrying amount of non-controlling interest on acquisition	$ 1,345
Consideration paid to non-controlling interests	(9,480)
Capital surplus differences between consideration and carrying amount of subsidiaries acquired or disposed	**$ (8,135)**

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

(h) Loss of control over subsidiaries

1. The Group sold its entire shares in Inventec Appliance (XI'AN) Corporation on June 4, 2025, with the proceeds of $345,306, resulting in a gain on disposal of $269,367, recognized as other gains and losses, and a loss of control over the Inventec Appliance (XI'AN) Corporation.

1) The carrying amounts of assets and liabilities of Inventec Appliance (XI'AN) Corporation on the date of disposal were as follows:

Cash and cash equivalents	$	11,321
Property, plant and equipment		62,162
Right-of-use assets		15,312
Other non-current assets		2,330
Other payables		(1,077)
Current tax liabilities		(2,170)
Other current liabilities		(10,583)
Carrying amount of net assets	**$**	**77,295**

2) Gains on disposal of the subsidiary:

Disposal consideration	$	345,306
Less: Net assets disposed		77,295
Gains on disposal		268,011
Reclassification to profit or loss-Exchange differences on translation of foreign financial statements		1,356
Gains on disposal considering reclassification of other equity	**$**	**269,367**

3) Net cash inflows from disposal of the subsidiary

Disposal consideration	$	345,306
Less: Cash and cash equivalents disposed		(11,321)
	$	**333,985**

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

2.Inventec Solar Energy Corporation resolved at its extraordinary shareholders' meeting on August 29, 2025, to dissove. The entity is currently in the process of liquidation, and the Group has lost control over it.

1) The carrying amounts of assets and liabilities of Inventec Solar Energy Corporation on the date of disposal were as follows:

Cash and cash equivalents	$	28
Other payables - other related parties		(949,582)
Other payables - the Group		(37,065)
Carrying amount of net assets	**$**	**(986,619)**

2) Gains on disposal of the subsidiary:

Fair value of the remaining investment at the date control was lost	$	-
Less: Net assets disposed		(986,619)
Less: Non-controlling interests at the date control was lost		515,901
Less: Receivables of the Group		37,065
Gains on disposal	**$**	**433,653**

3) Net cash outflows from disposal of the subsidiary

Disposal consideration	$	-
Less: Cash and cash equivalents disposed		(28)
	$	**(28)**

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

(i) Property, plant and equipment

The cost, depreciation, and impairment of the property, plant and equipment of the Group for the nine months ended September 30, 2025 and 2024 were as follows:

	Land	Building and construction	Machinery and equipment	Transportation equipment	Office equipment	Other facilities	Leasehold improvements	Others	Total
Cost or deemed cost:									
Balance at January 1, 2025	$ 9,121,119	19,834,409	18,498,338	102,584	5,812,051	8,293,464	1,059,675	5,145,544	67,867,184
Additions	-	22,398	2,119,047	-	740,905	1,415,375	175,216	1,605,372	6,078,313
Disposals	-	(1,372)	(441,247)	(11,483)	(252,276)	(1,132,834)	(136,802)	-	(1,976,014)
Others	-	1,303,628	21,590	-	18,790	68,980	1,650,978	(3,268,014)	(204,048)
Effect of movements in exchange rates	(83,220)	(967,368)	(902,239)	(5,304)	(224,158)	(369,307)	43,312	(106,664)	(2,614,948)
Balance at September 30, 2025	$ 9,037,899	20,191,695	19,295,489	85,797	6,095,312	8,275,678	2,792,379	3,376,238	69,150,487
Balance at January 1, 2024	$ 8,840,449	16,933,359	17,110,435	104,879	5,471,561	7,733,274	844,868	3,440,817	60,479,642
Additions	215,682	-	700,439	-	324,260	220,171	161,420	2,102,129	3,724,101
Disposals	-	(29,203)	(1,190,856)	(6,967)	(192,382)	(48,630)	(16,226)	-	(1,484,264)
Others	-	2,224,593	734,687	-	26,089	(12,268)	-	(2,907,522)	65,579
Effect of movements in exchange rates	24,800	417,335	497,341	3,049	101,858	185,431	22,950	112,984	1,365,748
Balance at September 30, 2024	$ 9,080,931	19,546,084	17,852,046	100,961	5,731,386	8,077,978	1,013,012	2,748,408	64,150,806
Depreciation and impairment losses:									
Balance at January 1, 2025	$ -	5,814,015	13,899,582	84,441	4,849,732	7,280,063	615,174	-	32,543,007
Depreciation for the period	-	374,208	856,025	4,082	386,162	289,247	90,156	-	1,999,880
Disposals	-	(1,372)	(408,313)	(11,480)	(246,737)	(1,115,587)	(136,398)	-	(1,919,887)
Others	-	(109,719)	-	-	(156)	(4,075)	-	-	(113,950)
Effect of movements in exchange rates	-	(280,497)	(570,714)	(4,318)	(175,188)	(313,305)	(7,411)	-	(1,351,433)
Balance at September 30, 2025	$ -	5,796,635	13,776,580	72,725	4,813,813	6,136,343	561,521	-	31,157,617
Balance at January 1, 2024	$ -	5,174,175	13,664,031	81,655	4,628,439	6,791,417	528,377	-	30,868,094
Depreciation for the period	-	341,184	867,063	4,687	313,341	197,620	62,849	-	1,786,744
Disposals	-	(29,203)	(1,113,530)	(6,883)	(186,987)	(46,017)	(16,226)	-	(1,398,846)
Effect of movements in exchange rates	-	145,003	402,308	2,429	81,834	172,054	14,568	-	818,196
Balance at September 30, 2024	$ -	5,631,159	13,819,872	81,888	4,836,627	7,115,074	589,568	-	32,074,188
Carrying amounts:									
Balance at January 1, 2025	$ 9,121,119	14,020,394	4,598,756	18,143	962,319	1,013,401	444,501	5,145,544	35,324,177
Balance at September 30, 2025	$ 9,037,899	14,395,060	5,518,909	13,072	1,281,499	2,139,335	2,230,858	3,376,238	37,992,870
Balance at January 1, 2024	$ 8,840,449	11,759,184	3,446,404	23,224	843,122	941,857	316,491	3,440,817	29,611,548
Balance at September 30, 2024	$ 9,080,931	13,914,925	4,032,174	19,073	894,759	962,904	423,444	2,748,408	32,076,618

As of September 30, 2025, December 31, 2024 and September 30, 2024, assets, which were partially pledged for the Group's long-term debts and short-term debts, were discussed further in Note (8).

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

(j) Right-of-use assets

The Group leases many assets including land and buildings, vehicles and other equipment. Information about leases for which the Group as a lessee is presented below:

	Land	Buildings and construction	Vehicles	Others	Total
Cost:					
Balance at January 1, 2025	$ 1,767,711	3,342,545	32,459	2,445	5,145,160
Additions	-	264,545	2,664	-	267,209
Reductions	(17,630)	(27,598)	(3,235)	-	(48,463)
Effect of movements in exchange rates	(139,702)	(16,809)	(1,162)	(134)	(157,807)
Balance at September 30, 2025	**$ 1,610,379**	**3,562,683**	**30,726**	**2,311**	**5,206,099**
Balance at January 1, 2024	$ 944,054	1,598,804	28,636	2,327	2,573,821
Additions	-	2,116,198	7,902	-	2,124,100
Reductions	(6,454)	(80,347)	(5,010)	-	(91,811)
Others	-	14,157	-	-	14,157
Effect of movements in exchange rates	47,502	45,239	369	53	93,163
Balance at September 30,2024	**$ 985,102**	**3,694,051**	**31,897**	**2,380**	**4,713,430**
Depreciation and impairment losses:					
Balance at January 1, 2025	$ 175,287	721,953	17,423	2,157	916,820
Depreciation for the period	30,384	266,038	8,478	87	304,987
Reductions	(2,318)	(24,756)	(3,235)	-	(30,309)
Effect of movements in exchange rates	(31,720)	(25,760)	(676)	(131)	(58,287)
Balance at September 30, 2025	**$ 171,633**	**937,475**	**21,990**	**2,113**	**1,133,211**
Balance at January 1, 2024	$ 118,892	649,069	11,677	1,803	781,441
Depreciation for the period	21,582	260,873	7,107	175	289,737
Reductions	(6,454)	(67,321)	(5,010)	-	(78,785)
Effect of movements in exchange rates	16,800	24,065	63	50	40,978
Balance at September 30,2024	**$ 150,820**	**866,686**	**13,837**	**2,028**	**1,033,371**
Carrying amounts:					
Balance at January 1, 2025	**$ 1,592,424**	**2,620,592**	**15,036**	**288**	**4,228,340**
Balance at September 30, 2025	**$ 1,438,746**	**2,625,208**	**8,736**	**198**	**4,072,888**
Balance at January 1, 2024	**$ 825,162**	**949,735**	**16,959**	**524**	**1,792,380**
Balance at September 30, 2024	**$ 834,282**	**2,827,365**	**18,060**	**352**	**3,680,059**

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

(k) Investment property

Investment property comprises office buildings that are leased to third parties under operating leases, including properties that are held as right-of-use assets, as well as those owned by the Group. Some leases provide the lessees with options to extend upon maturity or to purchase the property.

The investment property to the Group were as follows:

	Owned property	Right-of-use assets	
	Buildings	**Land and land improvement**	**Total**
Carrying amounts:			
Balance at January 1, 2025	$ 3,527,589	1,669,078	5,196,667
Balance at September 30, 2025	$ 3,269,894	1,525,315	4,795,209
Balance at January 1, 2024	$ 3,435,867	1,616,584	5,052,451
Balance at September 30, 2024	$ 3,514,425	1,667,233	5,181,658

For the nine months ended September 30, 2025 and 2024, there were no significant additions, disposal, recognition or reversal of impairment loss on investment property. Please refer to Note 12(a) for the details of depreciation of investment property and Note 6(i) to the 2024 annual consolidated financial statements for other related information.

As of September 30, 2025, December 31, 2024, and September 30, 2024, the Group's investment properties, which were pledged as collateral, were discussed further in Note (8).

(l) Intangible assets

	Goodwill	**Software cost**	**Total**
Carrying amounts:			
Balance at January 1, 2025	$ 409,535	252,920	662,455
Balance at September 30, 2025	$ -	292,104	292,104
Balance at January 1, 2024	$ 409,535	173,377	582,912
Balance at September 30, 2024	$ 409,535	284,725	694,260

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

The Group's goodwill has been tested for impairment at the end of the financial reporting period and the recoverable amount is determined based on the value-in-use. The value-in-use was calculated based on the cash flow forecast from the financial budgets covering the next five-year period, and the Group used the annual discount rate of 7.02% in its test of impairment as of June 30, 2025 to reflect the relevant specific risk in the cash-generating unit. For the nine months ended September 30, 2025, the Group assessed goodwill impairment and recognized an impairment loss of $409,535 related to a subsidiary since the operating result of this cash generating unit was not as expected, and the recoverable amount of goodwill was assessed to be lower than the carrying amount. Such impairment loss was recognized in non-operating income and expenses. For the nine months ended September 30, 2024, the Group did not recognize any impairment loss for goodwill.

Except for the aforementioned impairment loss on goodwill, there were no significant additions, disposals, or recognition or reversal of impairment losses of intangible assets for the nine months ended September 30, 2025 and 2024. Information on amortization for the period is discussed in Note 12(a). Please refer to Note 6(j) to the 2024 annual consolidated financial statements for other related information.

As of September 30, 2025, December 31, 2024, and September 30, 2024, none of the aforesaid intangible assets were pledged as collateral.

(m) Other current assets and other non-current assets

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

	September 30, 2025	December 31, 2024	September 30, 2024
Refundable deposits	$ 115,454	158,670	155,935
Current asset recognized as right to recover products from customers	283,031	384,864	387,814
Prepayments to suppliers	10,551	15,669	95,158
Restricted assets	617,507	1,319,933	1,402,869
Other financial assets (Bank time deposits with maturity over three months)	4,464,081	4,128,902	4,807,108
Payments on behalf of others	3,734,073	932,549	15,376,625
Deferred tax assets	3,089,503	3,271,558	3,313,756
Others	7,929,729	3,919,121	6,602,077
	$ 20,243,929	**14,131,266**	**32,141,342**

The Group determines the substance of the transaction in terms of sales and production, as well as production of the same target, to complete its sales contract. The Group has the nature of an agent, and so the transaction is reflected as the net amount after the purchases and sales are written off. The unused inventory of purchases is listed as payments on behalf of others.

As of September 30, 2025, December 31, 2024, and September 30, 2024, other assets, which were pledged as collateral, were discussed further in Note (8).

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

(n) Other current liabilities and other non-current liabilities

The other current liabilities-others and other non-current liabilities of the Group were as follows:

	September 30, 2025	December 31, 2024	September 30, 2024
Provisions	$ 3,835,812	4,144,330	3,742,003
Temporary credits	7,246,619	7,845,358	9,020,132
Receipts under custody	1,015,589	1,071,034	1,595,947
Deferred tax liabilities	7,743,480	6,798,106	6,750,115
Others	311,838	434,146	369,523
	$ 20,153,338	**20,292,974**	**21,477,720**

(o) Long-term and short-term borrowings

The significant terms and conditions of long-term and short-term borrowings were as follows:

	September 30, 2025			
	Interest Rate	**Currency**	**Maturity Date**	**Amount**
Secured bank loans	2.07%~2.90%	TWD	2031.02.26	$ 1,625,000
		CNY	2039.01.31	3,577,118
Unsecured bank loans	1.34%~6.00%	TWD	2025.10.03~2029.02.06	5,760,000
		USD	2025.10.03~2030.09.02	44,094,480
		CNY	2025.10.15~2026.09.29	33,291,044
		JPY	2025.10.03	165,027
		THB	2025.10.21~2026.11.12	6,309,320
Total				**$ 94,821,989**
Current				$ 86,195,132
Non-current				8,626,857
Total				**$ 94,821,989**
Unused credit line				**$ 85,495,075**

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

	December 31, 2024				
	Interest Rate	Currency	Maturity Date		Amount
Secured bank loans	2.07%~3.15%	TWD	2031.02.06	$	1,850,000
		CNY	2039.01.31		3,982,182
Unsecured bank loans	1.86%~6.91%	TWD	2021.11.30~2029.02.06		6,113,770
		USD	2021.11.30~2029.11.04		44,814,669
		EUR	2021.11.30		1,535
		CNY	2025.02.05~2025.12.16		14,483,350
		THB	2025.01.16~2025.03.27		1,909,617
Total				$	73,155,123
Current				$	64,765,434
Non-current					8,389,689
Total				$	73,155,123
Unused credit line				$	91,367,621

	September 30, 2024				
	Interest Rate	Currency	Maturity Date		Amount
Secured bank loans	2.07%~3.15%	TWD	2031.02.26	$	1,925,000
		CNY	2039.01.31		3,944,220
Unsecured bank loans	1.74%~6.91%	TWD	2021.11.30~2029.02.06		6,323,770
		USD	2021.11.30~2029.03.26		41,798,451
		EUR	2021.11.30		1,535
		CNY	2024.11.15~2025.09.05		11,565,277
		THB	2024.10.16~2024.12.27		1,176,165
Total				$	66,734,418
Current				$	59,325,240
Non-current					7,409,178
Total				$	66,734,418
Unused credit line				$	81,832,202

1.Please refer to Note (8) for details of the related assets pledged as collateral.

2.Important borrowing restrictions

The Company entered into a syndicated credit agreement with different financial institutions. Under the agreement, the Company shall adhere to certain financial provisions such as current ratios, leverage ratios, interest coverage ratios and tangible net worth in its consolidated annual and semi-annual financial report on the balance sheet date. Otherwise, the borrowings will be considered due and payable immediately.

The secured bank loan of $3,577,118 of the subsidiary, Inventec Asset-Management (Shanghai) Corporation, is repayable in installments before January 31, 2039, in accordance with the terms of the loan contract. The audited annual operating cash flows of Inventec Asset-Management (Shanghai) Corporation must be positive and the operating income must not be less than a specified amount during the term of the borrowings. Inventec Asset-Management (Shanghai) Corporation secured the operating property project as collateral and remitted the operating income generated from such property project into the bank’s specialized account for management by the bank.

3.Others

Due to insolvency, Inventec Solar Energy Corporation resolved at its Board meeting on December 1, 2021, to file for bankruptcy to the court. When the court grants the bankruptcy ruling, Inventec Solar Energy Corporation will start the legal procedures of bankruptcy. After the bank allocated the remaining balance offset by the related expenses, interests, and principles, Inventec Solar Energy Corporation recognized the borrowing as short-term and long-term loans within a year or a business cycle since the company borrowings have defaulted.

Inventec Solar Energy Corporation, resolved at its Board meeting on April 8, 2022, to sign the statement of settlement with seven creditor banks on April 11, 2022, and to sign an amendment agreement on April 13, 2022. Inventec Solar Energy Corporation borrowed funds from a third party to pay for the settlement to seven creditor banks. Furthermore, the creditor banks agreed to forgive the debts, and to waive all rights to the income of Inventec Solar Energy Corporation based on the credit contracts. The creditor banks have withdrawn the legal proceedings against Inventec Solar Energy Corporation and returned all the promissory notes issued under the credit contracts. However, since the conditions for derecognizing financial liabilities and recognizing the benefits from debt settlement had not yet been fully met, a balance of $1,109,367 was still accounted as short-term borrowings and long-term borrowings due within one year or one business cycle as of July 15, 2025.

On July 15, 2025, the Board meeting of Inventec Solar Energy Corporation resolved to withdraw its bankruptcy petition filed with the Taoyuan District Court and process with liquidation proceedings instead. The liquidator will negotiate with creditors regarding debt settlement. Additionally, pursuant to the statement of settlement signed on April 11, 2022, between Inventec Solar Energy Corporation and seven creditor banks, short-term and long-term loans due within one year or one business cycle were derecognized, and a gain on debt settlement of $1,109,367 was recognized.

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

(p) Lease liabilities

The Group lease liabilities were as follows:

	September 30, 2025	December 31, 2024	September 30, 2024
Current	$ 249,480	265,016	267,152
Non-current	$ 2,221,007	2,095,134	2,311,740

For the maturities analysis, please refer to Note (6)(y) of "Financial instruments".

The amounts recognized in profit or loss were as follows:

	For the three months ended September 30		For the nine months ended September 30	
	2025	2024	2025	2024
Interests on lease liabilities	$ 27,115	33,580	81,810	44,169
Variable lease payments not included in the measurement of lease liabilities	$ 4,783	4,876	14,342	15,546
Expenses relating to short-term leases	$ 18,701	14,436	47,894	32,850
Expenses relating to leases of low-value assets, excluding short-term leases of low-value assets	$ 11,871	379	28,805	7,373

The amounts recognized in the statement of cash flows for the Group were as follows:

	For the nine months ended September 30,	
	2025	2024
Total cash outflow for leases	$ 369,142	262,066

1. Real estate leases

The Group leases land and buildings for its office space and plants. The leases of office space typically run for 2 to 15 years. Some leases include an option to renew the lease for an additional period of the same duration after the end of the contract term.

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

Some leases of equipment contain extension or cancellation options exercisable by the Group. These leases are negotiated and monitored by local management, and accordingly, contain a wide range of different terms and conditions. The extension options held are exercisable only by the Group and not by the lessors. When the lessee is not reasonably certain to use an optional extended lease term, payments associated with the optional period will not be included within lease liabilities.

2. Other leases

The Group leases vehicles and other equipment, with lease terms of two to five years. In some cases, the Group has options to purchase the assets at the end of the contract term; in other cases, it guarantees the residual value of the leased assets at the end of the contract term.

The Group also leases dormitory, vehicles and other equipment with contract terms of one to two years. These leases are short-term and leases of low-value items. The Group has elected not to recognize right-of-use assets and lease liabilities for these leases.

(q) Operating Leases

For the three months and nine months ended September 30, 2025 and 2024, there were no significant additions to operating lease agreements. Please refer to Note (6)(o) to the 2024 annual consolidated financial statement for other related information.

(r) Employee benefits

1.Defined benefit plans

Management believes that 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 consolidated financial statements was measured and disclosed according to the actuarial report as of December 31, 2024 and 2023.

The expenses recognized in profit or loss for the Group were as follows:

	For the three months ended September 30		For the nine months ended September 30	
	2025	**2024**	**2025**	**2024**
Operating cost	$ 4,605	2,103	12,737	6,045
Selling expenses	659	507	1,202	1,366
Administration expenses	945	1,048	2,908	2,650
Research and development expenses	797	2,008	2,958	5,420
	$ 7,006	**5,666**	**19,805**	**15,481**

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

2.Defined contribution plans

The pension costs incurred from the contributions to the Bureau of the Labor Insurance amounted to $83,994, $78,876, $247,576 and $235,016 for the three months and nine months ended September 30, 2025 and 2024, respectively.

The pension expenses contributed by the foreign entities following the local regulations amounted to $218,100, $264,680, $699,901 and $770,315 for the three months and nine months ended September 30, 2025 and 2024, respectively.

(s) Income taxes

Income tax expense is estimated by multiplying the pretax income for the interim reporting period using the effective annual tax rate as forecasted by the management.

1.The components of income tax expense for the three months and nine months ended September 30, 2025 and 2024 were as follows:

	For the three months ended September 30		For the nine months ended September 30	
	2025	2024	2025	2024
Current tax expenses				
Current period	$ 892,190	515,466	2,058,087	1,328,313

The amounts of income tax recognized in other comprehensive income for the three months and nine months ended September 30, 2025 and 2024 were as follows:

	For the three months ended September 30		For the nine months ended September 30	
	2025	2024	2025	2024
Items that will not be reclassified subsequently to profit or loss:				
Unrealized gains (losses) on equity instruments at fair value through other comprehensive income	$ 183,951	-	1,973,993	-

2.Income Tax approval

The Company’s income tax returns for the years through 2022 have been assessed and approved by the Tax Authority.

3.Profit-seeking enterprise income tax administrative remedies

The Group adopted the transfer pricing method on its income tax declaration from 2015 to 2016, and 2018. However, as the calculation had a conflict with the opinion of the tax authority, the Group applied for administrative relief after paying the approved additional tax. Moreover, there was a conflict with the opinion of the tax authority regarding the payment of withholding tax about the indeterminate difference of transfer pricing from 2016 to 2018; hence, The Group applied for administrative relief after paying the approved additional tax. The above administrative appeal and litigation procedures were still in progress as of the reporting date.

4.Global anti-Base Erosion Rules (GloBE)

The Group has applied a temporary mandatory relief from deferred tax accounting for the impacts of the top-up tax, and accounts for it as a current tax when it is incurred.

The Group is subject to GloBE under the Pillar Two legislation, which mandates the implementation of the Income Inclusion Rule (IIR) and Domestic Minimum Top-up Tax (DMTT) and Undertaxed Payments Rule (UTPR) from 2024, for its subsidiaries operating in Vietnam, Czech Republic, Japan, Thailand, Malaysia, Singapore and Hong Kong.

The Group has assessed that there was no significant impact on its current tax as of September 30, 2025.

For subsidiaries operating in jurisdictions under the Pillar Two where the GloBE has not yet been enacted, the Group will remain concerned about the effective time of the regulation and assess the related income tax implication.

(t) Capital and other equity

Except for the following disclosures, there was no significant change for capital and other equity for the nine months ended September 30, 2025 and 2024. For the related information, please refer to note 6(r) of the consolidated financial statements for the year ended December 31, 2024.

1.Retained earnings

The Company’s articles of incorporation require that after-tax earnings shall first be offset against any accumulated deficit, and 10% of the rest be set aside as legal reserve. The appropriation for legal reserve is discontinued when the balance of the legal reserve equals the total authorized capital. Special reserve may be appropriated for operations or to meet regulations. The remaining earnings, if any, may be appropriated for operations according to the proposal, and the distributed dividends may not be lower than 10% of the earnings. Surplus distribution based on issuance of new shares approved by the Board of Directors should be resolved during the shareholder's meeting. In consideration of the Company's long-term operating plan, funding needs, and satisfying shareholder demand for cash flow, the Company distributes cash dividends of at least 10% of the aggregate of cash dividends and stock dividends if the distributions include cash dividend. In accordance with Article 240 of the ROC Company Act, the Company authorizes the distribution of dividends and bonuses or its legal reserve and capital reserve, according to Article 241 of the ROC Company Act, in whole or in part may be paid in cash after a resolution has been adopted by a majority vote at a meeting of the Board of Directors attended by two-thirds of the total number of directors; then such distribution shall be submitted to the shareholder's meeting.

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

1) Legal reserve

If the Company experienced profit for the year, the meeting of shareholders shall decide on the distribution of the statutory earnings reserve either by new shares or by cash, of up to 25 percent of the actual share capital.

2) Special reserve

In accordance with the Ruling issued by the Financial Supervisory Commission, for the contra account of other shareholders' equity incurred in the current year, a special reserve is appropriated from the current profit, plus, the amount of items other than the current profit included in the current undistributed earnings and prior period's undistributed earnings. For the amount of contra accounts in other shareholders' equity accumulated in the prior period, a special reserve which was appropriated from the prior period's undistributed earnings can no longer be allocated. When the debit balance of any of the contra account in other shareholders' equity is reversed, the related special reserve can also be reversed. The subsequent reversals of the contra accounts in other shareholders' equity shall qualify for any additional distributions.

3) Earnings Distribution

On March 11, 2025, and on March 12, 2024, the Company's Board of Directors resolved the amount of cash dividends of the earnings distribution of 2024 and 2023. These earnings were appropriated for distribution as follows:

	2024		2023	
	Dividend per share (NT dollars)	**Amount**	**Dividend per share (NT dollars)**	**Amount**
Dividends distributed to ordinary shareholders				
Cash	$ 1.70	6,098,708	1.50	5,381,213

The information on prior year's distribution of the Company's earnings were announced through the Market Observation Post System website on the internet.

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

(u) Earnings per share

The following are the calculation of basic earnings per share and diluted earnings per share:

	For the three months ended September 30		For the nine months ended September 30	
	2025	**2024**	**2025**	**2024**
Basic earnings per share:				
Profit attributable to ordinary shareholders	$ **2,729,495**	**1,997,685**	**6,622,451**	**4,897,838**
Weighted average number of ordinary shares (thousand shares)	3,587,475	3,587,475	3,587,475	3,587,475
Basic earnings per share (NT dollars)	$ **0.76**	**0.56**	**1.85**	**1.37**
Diluted earnings per share:				
Profit attributable to ordinary shareholders (diluted)	$ **2,729,495**	**1,997,685**	**6,622,451**	**4,897,838**
Weighted average number of ordinary shares (thousand shares)	3,587,475	3,587,475	3,587,475	3,587,475
Effect of dilutive potential common shares (thousand shares)				
Effect of employee share bonus	5,404	4,281	16,628	12,525
Weighted average number of ordinary shares (diluted)	3,592,879	3,591,756	3,604,103	3,600,000
Diluted earnings per share (NT dollars)	$ **0.76**	**0.56**	**1.84**	**1.36**

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

(v) Revenue from contracts with customers

1.Disaggregation of revenue

	For the three months ended September 30, 2025		
	Core	Others	Total
Primary geographical markets			
Taiwan	$ 35,448,412	89,239	35,537,651
USA	101,024,537	755,361	101,779,898
Japan	1,859,923	129,842	1,989,765
Hong Kong, Macao and Mainland China	16,119,160	121,843	16,241,003
Other countries	20,586,341	150,866	20,737,207
	$ 175,038,373	**1,247,151**	**176,285,524**
Major products			
Computer products	$ 174,755,858	-	174,755,858
Services	282,515	4,320	286,835
Others	-	1,242,831	1,242,831
	$ 175,038,373	**1,247,151**	**176,285,524**

	For the three months ended September 30, 2024		
	Core	Others	Total
Primary geographical markets			
Taiwan	$ 28,289,334	28,877	28,318,211
USA	107,329,225	1,126,874	108,456,099
Japan	1,403,808	172,578	1,576,386
Hong Kong, Macao and Mainland China	15,290,437	185,157	15,475,594
Other countries	9,954,592	34,508	9,989,100
	$ 162,267,396	**1,547,994**	**163,815,390**
Major products			
Computer products	$ 162,062,507	-	162,062,507
Services	204,889	1,212	206,101
Others	-	1,546,782	1,546,782
	$ 162,267,396	**1,547,994**	**163,815,390**

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

	For the nine months ended September 30, 2025		
	Core	Others	Total
Primary geographical markets			
Taiwan	$ 95,040,801	278,664	95,319,465
USA	309,301,042	2,061,601	311,362,643
Japan	13,034,047	441,355	13,475,402
Hong Kong, Macao and Mainland China	49,617,282	406,808	50,024,090
Other countries	49,398,065	317,584	49,715,649
	$ 516,391,237	**3,506,012**	**519,897,249**
Major products			
Computer products	$ 515,538,532	-	515,538,532
Services	852,705	7,235	859,940
Others	-	3,498,777	3,498,777
	$ 516,391,237	**3,506,012**	**519,897,249**

	For the nine months ended September 30, 2024		
	Core	Others	Total
Primary geographical markets			
Taiwan	$ 67,668,118	111,158	67,779,276
USA	293,476,643	2,516,770	295,993,413
Japan	4,890,352	372,592	5,262,944
Hong Kong, Macao and Mainland China	41,607,620	509,156	42,116,776
Other countries	37,243,381	84,363	37,327,744
	$ 444,886,114	**3,594,039**	**448,480,153**
Major products			
Computer products	$ 444,238,655	-	444,238,655
Services	647,459	5,763	653,222
Others	-	3,588,276	3,588,276
	$ 444,886,114	**3,594,039**	**448,480,153**

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

2.Contract balances

	September 30, 2025	December 31, 2024	September 30, 2024
Accounts receivable (included related parties)	$ 144,008,083	164,874,665	118,441,238
Less: Loss allowance	(102,121)	(112,723)	(110,838)
Total	**$ 143,905,962**	**164,761,942**	**118,330,400**
Contract liabilities	**$ 19,772,409**	**17,602,440**	**15,941,838**

For details on accounts receivable and allowance for impairment, please refer to Note (6)(c).

The amount of revenue recognized for the three months and nine months ended September 30, 2025 and 2024 were $1,245,687, $832,443, $3,434,785 and $2,254,318, respectively.

The contract liabilities primarily relate to deferred recognition of warranty revenue, for which revenue is recognized when the warranties are redeemed or when they expire.

(w) Remunerations of employees and directors

On May 28, 2025, the Company resolved at the shareholders' meeting to amend its Articles of Incoporation. According to the amended Articles, if the Company has profit in a given fiscal year, the profit shall be used to offset against any accumulated losses by the Company. The remainder, if any, a minimum of 3% shall be allocated as employee remuneration (including no less than 1% of the aforesaid profit specifically allocated to base-level employees), and a maximum of 3% as remunerations for directors. Employee remuneration may be distributed in the form of shares or cash. The recipients of such shares or cash may include employees of the Company's affiliated companies who meet certain eligibility criteria. The conditions and method of such distribution shall be determined by the Board of Directors.

The remuneration of employees amounted to $247,229, $184,514, $599,121 and $436,239 and the remuneration of directors amounted to $32,247, $24,067, $78,146 and $56,901 for the three months and nine months ended September 30, 2025 and 2024, respectively. These amounts are calculated using the Company's profit before tax for each period described above, and are determined using the earnings allocation method which stated under the Company's article. These remunerations are expensed under operating cost or expenses. The difference between the actual amounts of employee remuneration and estimation of employee remuneration, if any, will be treated as changes in accounting estimates and adjusted in profit or loss in the following year.

In the financial statements for the years 2024 and 2023, the Company accrued the employee remuneration of $646,036 and $501,595, and the Board of Directors' remuneration of $84,266 and $65,425, respectively. There were no differences between the amounts to be distributed as remuneration to employees and directors and those of the estimation made by the Company. Related information would be available at the Market Observation Post System.

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

(x) Non-operating income and expenses

1.Interest income

The details of interest income were as follows:

	For the three months ended September 30		For the nine months ended September 30	
	2025	**2024**	**2025**	**2024**
Interest income from bank deposits	$ **544,403**	**727,165**	**2,083,466**	**2,165,965**

2.Other income

The details of other income were as follows:

	For the three months ended September 30		For the nine months ended September 30	
	2025	**2024**	**2025**	**2024**
Rent income	$ 29,684	27,846	92,912	76,296
Dividend income	-	1,110	5,647	259,990
	$ **29,684**	**28,956**	**98,559**	**336,286**

3.Other gains and losses

The details of other income and losses were as follows:

	For the three months ended September 30		For the nine months ended September 30	
	2025	**2024**	**2025**	**2024**
Foreign exchange gains (losses)	$ 480,446	114,595	(1,654,396)	46,551
Gains on disposal of investments (Note 1)	433,653	-	703,020	-
Net (losses) gains on financial assets (liabilities) measured at fair value through profit or loss (Note 2)	(162,140)	(96,553)	1,304,929	(551,194)
Gains on disposal of property, plant and equipment	29,577	76,288	65,463	193,782
Impairment loss on intangible assets (Note 3)	-	-	(409,535)	-
Gain on debt settlement (Note 4)	1,109,367	-	1,109,367	-
Others	140,857	126,364	381,572	463,140
	$ **2,031,760**	**220,694**	**1,500,420**	**152,279**

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

Note 1: Please refer to Note 6(h) for the details.

Note 2: Please refer to Note 6(b) for the details.

Note 3: Please refer to Note 6(l) for the details.

Note 4: Please refer to Note 6(o) for the details.

4.Finance costs

The details of finance expenses were as follows:

	For the three months ended September 30		For the nine months ended September 30	
	2025	**2024**	**2025**	**2024**
Interest expenses				
Bank borrowings	$ 931,717	1,035,909	2,974,204	2,715,430
Others	544,151	588,172	1,611,141	1,600,297
	$ 1,475,868	**1,624,081**	**4,585,345**	**4,315,727**

(y) Financial instruments

There were no significant differences in the Group's exposure to credit risk on financial instruments, except for the following. Please refer to Note (6)(x) of the consolidated financial statements for the year ended December 31, 2024 for other related information.

1.Liquidity risks

The following are the contractual maturities of financial liabilities of the Group, including estimation of interest, but excluding the impact of netting arrangements:

	Carrying amounts	Contractual cash flows	Within 6 months	6 to 12 months	1 to 2 years	2 to 5 years	Over 5 years
September 30, 2025							
Non-derivative financial liabilities							
Secured bank loans	$ 5,202,118	6,011,259	303,939	301,929	594,903	1,789,169	3,021,319
Unsecured bank loans	89,619,871	90,828,868	65,030,137	21,295,491	1,420,939	3,082,301	-
Accounts payable	122,355,392	122,355,392	122,355,392	-	-	-	-
Other payables	10,903,059	10,903,059	10,903,059	-	-	-	-
Lease liabilities	2,470,487	3,231,913	174,686	169,105	267,901	675,726	1,944,495
Derivative financial liabilities							
Forward exchange contracts not used for hedging:							
Outflow	2,356	(4,156,100)	(4,156,100)	-	-	-	-
Inflow	-	4,153,744	4,153,744	-	-	-	-
Foreign exchange swap contracts not used for hedging:							
Outflow	214,608	(7,693,115)	(7,693,115)	-	-	-	-
Inflow	-	7,478,507	7,478,507	-	-	-	-
	$ 230,767,891	**233,113,527**	**198,550,249**	**21,766,525**	**2,283,743**	**5,547,196**	**4,965,814**

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

	Carrying amounts	Contractual cash flows	Within 6 months	6 to 12 months	1 to 2 years	2 to 5 years	Over 5 years
December 31, 2024							
Non-derivative financial liabilities							
Secured bank loans	$ 5,832,182	6,912,397	302,332	321,578	634,465	1,865,160	3,788,862
Unsecured bank loans	67,322,941	68,138,215	54,248,354	10,604,609	762,800	2,522,452	-
Accounts payable	135,836,479	135,836,479	135,836,479	-	-	-	-
Other payables	13,767,047	13,767,047	13,767,047	-	-	-	-
Lease liabilities	2,360,150	3,094,748	180,721	175,243	272,565	594,740	1,871,479
Derivative financial liabilities							
Forward exchange contracts not used for hedging:							
Outflow	15,802	(1,949,930)	(1,949,930)	-	-	-	-
Inflow	-	1,934,128	1,934,128	-	-	-	-
Foreign exchange swap contracts not used for hedging:							
Outflow	104,188	(7,088,100)	(7,088,100)	-	-	-	-
Inflow	-	6,983,912	6,983,912	-	-	-	-
	$ 225,238,789	227,628,896	204,214,943	11,101,430	1,669,830	4,982,352	5,660,341
September 30, 2024							
Non-derivative financial liabilities							
Secured bank loans	$ 5,869,220	6,980,651	303,726	321,903	634,530	1,865,600	3,854,892
Unsecured bank loans	60,865,198	61,507,009	51,938,773	7,405,041	461,846	1,701,349	-
Accounts payable	132,379,597	132,379,597	132,379,597	-	-	-	-
Other payables	10,538,594	10,538,594	10,538,594	-	-	-	-
Lease liabilities	2,578,892	3,420,117	178,708	187,713	284,432	606,224	2,163,040
Derivative financial liabilities							
Forward exchange contracts not used for hedging:							
Outflow	250,503	(8,852,837)	(8,852,837)	-	-	-	-
Inflow	-	8,602,334	8,602,334	-	-	-	-
	$ 212,482,004	214,575,465	195,088,895	7,914,657	1,380,808	4,173,173	6,017,932

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

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

2.Currency risks

1) Exposure to currency risks

The Group's significant exposure to foreign currency risks from its foreign currency denominated financial assets and liabilities was as follows:

	September 30, 2025		
	Foreign currency (In thousand)	Exchange rate	TWD
Financial assets			
Monetary items			
USD	$ 6,977,521	USD：TWD 30.44	212,395,739
	214,809	USD：CNY 7.11	6,538,786
	34,075	USD：CZK 20.72	1,037,243
CNY	12,861,520	CNY：USD 0.14	55,098,752
THB	451,032	THB：USD 0.03	425,053
Non-monetary items			
USD	442,847	USD：TWD 30.44	13,480,258
Financial Liabilities			
Monetary items			
USD	6,242,850	USD：TWD 30.44	190,032,354
	46,743	USD：CNY 7.11	1,422,857
	31,133	USD：CZK 20.72	947,689
CNY	10,376,060	CNY：USD 0.14	44,451,041
THB	7,089,044	THB：USD 0.03	6,680,715

	December 31, 2024		
	Foreign currency (In thousand)	Exchange rate	TWD
Financial assets			
Monetary items			
USD	$ 6,959,136	USD：TWD 32.78	228,120,478
	208,957	USD：CNY 7.19	6,849,617
	55,277	USD：CZK 24.24	1,811,980
CNY	12,933,123	CNY：USD 0.14	58,976,334
Non-monetary items			
USD	364,181	USD：TWD 32.78	11,937,866

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

	December 31, 2024		
	Foreign currency (In thousand)	Exchange rate	TWD
Financial Liabilities			
Monetary items			
USD	6,675,506	USD：TWD 32.78	218,823,087
	58,260	USD：CNY 7.19	1,909,763
	30,793	USD：CZK 24.24	1,009,395
CNY	4,127,499	CNY：USD 0.14	19,027,013
THB	2,056,631	THB：USD 0.03	1,983,621

	September 30, 2024		
	Foreign currency (In thousand)	Exchange rate	TWD
Financial assets			
Monetary items			
USD	$ 7,006,344	USD：TWD 31.65	221,750,788
	209,122	USD：CNY 7.01	6,618,711
	53,142	USD：CZK 22.49	1,681,944
CNY	7,052,067	CNY：USD 0.14	25,429,342
THB	144,348	THB：USD 0.03	141,475
Non-monetary items			
USD	354,665	USD：TWD 31.65	11,225,140
Financial Liabilities			
Monetary items			
USD	6,628,729	USD：TWD 31.65	209,799,273
	80,632	USD：CNY 7.01	2,552,003
CNY	3,398,044	CNY：USD 0.14	15,347,945
THB	1,259,566	THB ：TWD 0.03	1,234,501

2) Sensitivity analysis

The Group's exposure to foreign currency risks arises from the translation of the foreign currency exchange gains and losses on cash and cash equivalents, accounts receivable, other receivables, loans and borrowings, accounts payable and other payables that are denominated in foreign currency. A 0.5% depreciation or appreciation of the functional currency against all the non-functional currency as of September 30, 2025 and 2024 would have increased or decreased the net profit after tax by $135,612 and $133,362, respectively. The analysis is performed on the same basis for both periods.

3) Foreign exchange gain and loss on monetary items

Since the Group has many kinds of functional currency, the information on foreign exchange gains (losses) on monetary items is disclosed by total amount. For the nine months ended September 30, 2025 and 2024, the foreign exchange gains (losses), including realized and unrealized, amounted to $(1,654,396) and $46,551, respectively.

3.Interest rate analysis

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

The following sensitivity analysis is based on the exposure to interest rates risk on the reporting date. Regarding liabilities with variable interest rates, the analysis is based on the assumption that the amaunt of liabilities outstanding at the reporting date was outstanding throughout the year.

If the interest rate had increased or decreased by 0.25%, the Group’s net income would have decreased or increased by $138,954 and $99,785 for the nine months ended September 30, 2025 and 2024, respectively, with all other variable factors remaining constant. This is mainly due to the Group's borrowing at variable rates.

4.Fair value of financial instruments

1) Fair value hierarchy

The Group uses the observable market data to evaluate its assets and liabilities. The different inputs of levels of fair value hierarchy in determination of fair value are as follows:

·Level 1: quoted prices (unadjusted) in active markets for identified assets or liabilities.

·Level 2: 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).

·Level 3: inputs for the assets or liability that are not based on observable market data (unobservable inputs).

Financial assets and liabilities at fair value through profit or loss and financial assets at fair value through other comprehensive income is measured on a recurring basis. However, for financial instruments not measured at fair value whose carrying amount is estimated 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, the disclosure of their fair value information is not required:

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

	September 30, 2025				
		Fair Value			
	Book Value	Level 1	Level 2	Level 3	Total
Financial assets at fair value through profit or loss					
Derivative financial assets	$ 286,502	-	13,491	273,011	286,502
Non-derivative financial assets mandatorily measured at fair value through profit or loss	2,053,577	99,821	-	1,953,756	2,053,577
Subtotal	2,340,079	99,821	13,491	2,226,767	2,340,079
Financial assets at fair value through other comprehensive income					
Accounts receivable	6,707,847	-	-	-	-
Stocks of listed companies	4,887,848	4,873,574	-	14,274	4,887,848
Unquoted equity instruments	825,930	-	-	825,930	825,930
Subtotal	12,421,625	4,873,574	-	840,204	5,713,778
Financial assets measured at amortized cost					
Cash and cash equivalents	46,431,088	-	-	-	-
Accounts receivable and other receivables	138,843,155	-	-	-	-
Restricted assets and other financial assets	5,081,588	-	-	-	-
Refundable deposits	115,454	-	-	-	-
Subtotal	190,471,285	-	-	-	-
Total	$ 205,232,989	4,973,395	13,491	3,066,971	8,053,857
Financial liabilities at fair value through profit or loss					
Derivative financial liabilities	$ 216,964	-	216,964	-	216,964
Financial liabilities measured at amortized cost					
Bank loans	94,821,989	-	-	-	-
Accounts payable	122,355,392	-	-	-	-
Other payables	10,903,059	-	-	-	-
Lease liabilities	2,470,487	-	-	-	-
Subtotal	230,550,927	-	-	-	-
Total	$ 230,767,891	-	216,964	-	216,964

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

	December 31, 2024				
		Fair Value			
	Book Value	Level 1	Level 2	Level 3	Total
Financial assets at fair value through profit or loss					
Derivative financial assets	$ 18,667	-	18,667	-	18,667
Non-derivative financial assets mandatorily measured at fair value through profit or loss	2,242,329	162,872	-	2,079,457	2,242,329
Subtotal	2,260,996	162,872	18,667	2,079,457	2,260,996
Financial assets at fair value through other comprehensive income					
Accounts receivable	8,458,640	-	-	-	-
Stocks of listed companies	566,754	552,959	-	13,795	566,754
Unquoted equity instruments	10,421,292	-	-	10,421,292	10,421,292
Subtotal	19,446,686	552,959	-	10,435,087	10,988,046
Financial assets measured at amortized cost					
Cash and cash equivalents	30,933,801	-	-	-	-
Accounts receivable and other receivables	158,143,103	-	-	-	-
Restricted assets and other financial assets	5,448,835	-	-	-	-
Refundable deposits	158,670	-	-	-	-
Subtotal	194,684,409	-	-	-	-
Total	**$ 216,392,091**	**715,831**	**18,667**	**12,514,544**	**13,249,042**
Financial liabilities at fair value through profit or loss					
Derivative financial liabilities	$ 119,990	-	119,990	-	119,990
Financial liabilities measured at amortized cost					
Bank loans	73,155,123	-	-	-	-
Accounts payable	135,836,479	-	-	-	-
Other payables	13,767,047	-	-	-	-
Lease liabilities	2,360,150	-	-	-	-
Subtotal	225,118,799	-	-	-	-
Total	**$ 225,238,789**	**-**	**119,990**	**-**	**119,990**

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

	September 30, 2024				
		Fair Value			
	Book Value	Level 1	Level 2	Level 3	Total
Financial assets at fair value through profit or loss					
Derivative financial assets	$ 103,381	-	103,381	-	103,381
Non-derivative financial assets mandatorily measured at fair value through profit or loss	3,119,249	192,807	-	2,926,442	3,119,249
Subtotal	3,222,630	192,807	103,381	2,926,442	3,222,630
Financial assets at fair value through other comprehensive income					
Accounts receivable	6,989,915	-	-	-	-
Stocks of listed companies	670,301	667,484	-	2,817	670,301
Unquoted equity instruments	10,099,148	-	-	10,099,148	10,099,148
Subtotal	17,759,364	667,484	-	10,101,965	10,769,449
Financial assets measured at amortized cost					
Cash and cash equivalents	33,242,476	-	-	-	-
Accounts receivable and other receivables	113,079,043	-	-	-	-
Restricted assets and other financial assets	6,209,977	-	-	-	-
Refundable deposits	155,935	-	-	-	-
Subtotal	152,687,431	-	-	-	-
Total	$ **173,669,425**	**860,291**	**103,381**	**13,028,407**	**13,992,079**
Financial liabilities at fair value through profit or loss					
Derivative financial liabilities	$ 250,503	-	250,503	-	250,503
Financial liabilities measured at amortized cost					
Bank loans	66,734,418	-	-	-	-
Accounts payable	132,379,596	-	-	-	-
Other payables	10,538,594	-	-	-	-
Lease liabilities	2,578,892	-	-	-	-
Subtotal	212,231,500	-	-	-	-
Total	$ **212,482,003**	**-**	**250,503**	**-**	**250,503**

2) Valuation techniques and assumptions for financial instruments measured at fair value:

The fair value of financial assets and liabilities was decided in accordance with the solutions as follows:

(2.1) Non-derivative financial instruments

A. The stocks of listed companies are financial assets with standard terms which are traded in the active markets. Their fair values are based on the quoted market prices.

B. The fair value of private equity is based on standard terms and quoted market prices.

C. The fair value of unquoted equity instruments was estimated using (i) the market comparable price method, which is based on a comparison between the market prices of each listed company, multiplied by using the estimated price, wherein the discount effect is adjusted due to lack of market liquidity in equity securities; (ii) the net asset value method; or (iii) market price method, in which the fair value of the appraisal target takes into account the effects of the discount for lack of control and the discount for lack of market liquidity.

D. The fair value of unquoted instruments was estimated using either the discounted cash flow model in which future cash flow were estimated and discounted or the fair value of the recognized assets and liabilities of the investee on the measurement day.

E. The fair value of contingent consideration - the contractual rights to receive cash was estimated using a discounted cash flow model, in which future cash flows were projected and discounted using a rate that reflects the time value of money and the risks associated with the investment.

(2.2) Derivative financial instruments

Foreign exchange swap and forward exchange were usually evaluated in the latest forward rate. The fair value of contingent consideration - the contractual rights to receive shares was estimated using the market price approach, which takes into account the effects of the lack of market liquidity.

3) Transfers between level 1 and level 2

There were no transfers between level 1 and level 2 of the fair value for the nine months ended September 30, 2025 and 2024.

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

4) The following table shows the movements in fair value measurements under level 3 of the fair value hierarchy:

	At fair value through profit or loss	Fair value through other comprehensive income
Balance as of January 1, 2025	$ 2,079,457	10,435,087
Total gains and losses recognized in		
Profit or loss	1,117,990	-
Other comprehensive income	-	3,092,497
Purchases	1,555,560	-
Disposals	(2,417,049)	(12,128,915)
Transfers out of Level 3	-	(3,234,468)
Acquisition resulting from investee's merger	-	2,681,898
Effect of movements in exchange rates	(109,191)	(5,895)
Balance as of September 30, 2025	**$ 2,226,767**	**840,204**
Balance as of January 1, 2024	$ 191,732	5,160,038
Total gains and losses recognized in		
Profit or loss	62,969	-
Other comprehensive income	-	4,904,518
Purchases	4,050,900	-
Disposals	(1,370,877)	-
Reclassified	(20,783)	33,500
Effect of movements in exchange rates	12,501	3,909
Balance as of September 30, 2024	**$ 2,926,442**	**10,101,965**

The aforementioned total gains and losses was recognized in "other gains and losses" and "unrealized gains and losses from financial assets at fair value through other comprehensive income". The detailed of the assets which the Group still held as of September 30, 2025 and 2024, were as follow:

	For the nine months ended September 30, 2025	2024
Total gains and losses recognized:		
In profit or loss, and presented in "other gains and losses"	$ 1,094,659	42,392
In other comprehensive income, and presented in "unrealized gains and losses from financial assets at fair value through other comprehensive income"	9,454	4,904,518

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

5) Quantified information for significant unobservable inputs (Level 3) used in fair value measurement

The Group uses level 3 inputs to measure fair value through profit or loss, and fair value through other comprehensive income financial assets. Quantified information of significant unobservable inputs was as follows:

Item	Valuation Technique	Significant Non-observable Input	The Relationship between Significant Non-observable Input and Fair Value
Financial assets at fair value through profit or loss－financial instruments without an active market	Discounted Cash Flow Method	· Discounted Rate (2.0%~2.31% on September 30, 2025, 2.29%~2.61% on December 31, 2024, and 1.75%~2.80% on September 30, 2024)	· The higher the discount rate, the lower the fair value
Financial assets at fair value through profit or loss－equity instruments investments without an active market	Comparable Companies Method	· Market Multiple (0.94~4.04) · Discount due to Lack of Market liquidity (30%~50%)	· The estimated fair value would increase (decrease) if the price of earnings ratio multiple is higher (lower) and the marketability discount is lower (higher)
Financial assets at fair value through profit or loss－contingent consideration (the contractual rights to receive shares)	Market Price Method	· Discount due to Lack of Market liquidity (17%)	· The higher the discount due to lack of market liquidity, the lower the fair value.
Financial assets at fair value through profit or loss－contingent consideration (the contractual rights to receive cash)	Discounted Cash Flow Method	· Discounted Rate (4.64% on September 30, 2025)	· The higher the discount rate, the lower the fair value.
Financial assets at fair value through other comprehensive income－equity instruments investments without an active market	Comparable Companies Method	· Market Multiple (0.99~4.04) · Discount due to Lack of Market liquidity (20%~50%)	· The estimated fair value would increase (decrease) if the price of earnings ratio multiple is higher (lower) and the marketability discount is lower (higher)
Financial assets at fair value through other comprehensive income －equity instruments investments without an active market	Market Price Method	· Discount due to Lack of control (24.2% on September 30, 2024) · Discount due to Lack of Market liquidity (12.6% on September 30, 2024)	· The higber the discount due to lack of control, the lower the fair value · The higber the discount due to lack of market liquidity, the lower the fair value
Financial assets at fair value through other comprehensive income－equity instruments investments without an active market	Net Asset Value Method	· Net Asset Value	· Not applicable

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

6) Sensitivity analysis for fair values of financial instruments using Level 3 Inputs

The Group's fair value measurement on financial instruments is reasonable. However, the measurement would differ if different valuation models or valuation parameters are used. For financial instruments using level 3 inputs, if the valuation parameters are changed, the impact on net income or loss and other comprehensive income or loss will be as follows:

			Impact on Fair Value Change on Net income or loss		Impact on Fair Value Change on Other Comprehensive income or loss	
	Input	Variation	Favorable Change	Unfavorable Change	Favorable Change	Unfavorable Change
September 30, 2025						
Financial assets at fair value through profit or loss						
Financial instruments without an active market	Market Multiple	0.5%	$ 11,134	(11,134)	-	-
Financial assets at fair value through other comprehensive income						
Equity instruments without an active market	Market Multiple	0.5%	-	-	3,774	(3,774)
December 31, 2024						
Financial assets at fair value through profit or loss						
Financial instruments without an active market	Market Multiple	0.5%	$ 10,397	(10,397)	-	-
Financial assets at fair value through other comprehensive income						
Equity instruments without an active market	Market Multiple	0.5%	-	-	51,720	(51,720)
September 30, 2024						
Financial assets at fair value through profit or loss						
Financial instruments without an active market	Market Multiple	0.5%	$ 14,632	(14,632)	-	-
Financial assets at fair value through other comprehensive income						
Equity instruments without an active market	Market Multiple	0.5%	-	-	50,510	(50,510)

The favorable change and unfavorable change refer to the fluctuation of fair value. The fair value is calculated based on the different levels of unobservable inputs. The table above shows the impact on single input. Therefore, the relations and variations between inputs are not considered.

5.Offsetting financial assets and financial liabilities

The Group has financial instrument transactions, applicable to the International Financial Reporting Standards Sections 42 NO. 32 approved by the FSC, which required for offsetting. Financial assets and liabilities relating those transactions are recognized in the net amount of the balance sheets.

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The Group also performs transactions not compliance with offsetting term of statement, but the Group has an exercisable master netting arrangement or similar agreement in place with its counterparties, and both parties reach a consensus regarding net settlement. The aforesaid exercisable master netting arrangement or similar agreement can be net settled after offsetting the financial assets and financial liabilities. Otherwise, the transaction can be settled at the total amount. In the event of default involving one of the parties, the other party can have the transaction net settled.

The following tables present the aforesaid offsetting financial assets and financial liabilities.

	September 30, 2025					
	Financial assets that are offset which have an exercisable master netting arrangement or similar agreement					
				Amounts not off set in the balance sheet (d)		
	Gross amounts of recognized financial assets (a)	Gross amounts of financial liabilities offset in the balance sheet (b)	Net amount of financial assets presented in the balance sheet (c)=(a)-(b)	Financial instruments (Note)	Cash collateral received	Net amount (e)=(c)-(d)
Derivative financial instruments	$ 11,960	-	11,960	-	-	11,960
Offsetting agreement	272,795,098	272,179,407	615,691	-	-	615,691
Accounts receivable and payable	31,295,516	7,464,668	23,830,848	-	-	23,830,848
Total	**$ 304,102,574**	**279,644,075**	**24,458,499**	**-**	**-**	**24,458,499**

	September 30, 2025					
	Financial liabilities that are offset which have an exercisable master netting arrangement or similar agreement					
				Amounts not off set in the balance sheet (d)		
	Gross amounts of recognized financial liabilities (a)	Gross amounts of financial assets offset in the balance sheet (b)	Net amount of financial liabilities presented in the balance sheet (c)=(a)-(b)	Financial instruments (Note)	Cash collateral received	Net amount (e)=(c)-(d)
Derivative financial instruments	$ 171,052	-	171,052	-	-	171,052
Accounts receivable and payable	25,371,851	7,464,668	17,907,183	-	-	17,907,183
Total	**$ 25,542,903**	**7,464,668**	**18,078,235**	**-**	**-**	**18,078,235**

	December 31, 2024					
	Financial assets that are offset which have an exercisable master netting arrangement or similar agreement					
				Amounts not off set in the balance sheet (d)		
	Gross amounts of recognized financial assets (a)	Gross amounts of financial liabilities offset in the balance sheet (b)	Net amount of financial assets presented in the balance sheet (c)=(a)-(b)	Financial instruments (Note)	Cash collateral received	Net amount (e)=(c)-(d)
Offsetting agreement	$ 263,602,848	262,741,383	861,465	-	-	861,465
Accounts receivable and payable	23,219,571	5,781,153	17,438,418	-	-	17,438,418
Total	**$ 286,822,419**	**268,522,536**	**18,299,883**	**-**	**-**	**18,299,883**

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

December 31, 2024
Financial liabilities that are offset which have an exercisable master netting arrangement or similar agreement

	Gross amounts of recognized financial liabilities (a)	Gross amounts of financial assets offset in the balance sheet (b)	Net amount of financial liabilities presented in the balance sheet (c)=(a)-(b)	Amounts not off set in the balance sheet (d) Financial instruments (Note)	Amounts not off set in the balance sheet (d) Cash collateral received	Net amount (e)=(c)-(d)
Derivative financial instruments	$ 81,552	-	81,552	-	-	81,552
Accounts receivable and payable	19,381,599	5,781,153	13,600,446	-	-	13,600,446
Total	$ 19,463,151	5,781,153	13,681,998	-	-	13,681,998

September 30, 2024
Financial assets that are offset which have an exercisable master netting arrangement or similar agreement

	Gross amounts of recognized financial assets (a)	Gross amounts of financial liabilities offset in the balance sheet (b)	Net amount of financial assets presented in the balance sheet (c)=(a)-(b)	Amounts not off set in the balance sheet (d) Financial instruments (Note)	Amounts not off set in the balance sheet (d) Cash collateral received	Net amount (e)=(c)-(d)
Offsetting agreement	$ 281,446,974	280,731,858	715,116	-	-	715,116
Derivative financial instruments	86,641	-	86,641	-	-	86,641
Accounts receivable and payable	23,740,296	5,992,136	17,748,160	-	-	17,748,160
Total	$ 305,273,911	286,723,994	18,549,917	-	-	18,549,917

September 30, 2024
Financial liabilities that are offset which have an exercisable master netting arrangement or similar agreement

	Gross amounts of recognized financial liabilities (a)	Gross amounts of financial assets offset in the balance sheet (b)	Net amount of financial liabilities presented in the balance sheet (c)=(a)-(b)	Amounts not off set in the balance sheet (d) Financial instruments (Note)	Amounts not off set in the balance sheet (d) Cash collateral received	Net amount (e)=(c)-(d)
Derivative financial instruments	$ 246,556	-	246,556	-	-	246,556
Accounts receivable and payable	19,901,722	5,992,136	13,909,586	-	-	13,909,586
Total	$ 20,148,278	5,992,136	14,156,142	-	-	14,156,142

Note: Master netting arrangements are included.

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

(z) Financial risk management

There were no significant changes in the Group's financial risk management and policies as disclosed in Note 6(y) of the consolidated financial statements for the year ended December 31, 2024.

(aa) Capital Management

Management believes that the objectives, policies and processes of capital management of the Group have been applied consistently with those described in the consolidated financial statements for the year ended December 31, 2024. Also, management believes that there were no significant changes in the Group's capital management information as disclosed in Note (6)(z) of the consolidated financial statements for the year ended December 31, 2024.

(ab) Investing and financing activities not affecting the current cash flow

The Group's investing and financing activities which did not affect the current cash flow in the three months ended September 30, 2025 and 2024, were as follows:

1.For right-of-use assets under leases, please refer to Note (6)(j).

2.Reconciliation of liabilities arising from financing activities were as follows:

	January 1, 2025	Cash flows	Non-cash changes: Reclassification	Non-cash changes: Other	Non-cash changes: Foreign exchange movement	September 30, 2025
Long-term borrowings	$ 8,389,689	1,429,746	(932,101)	-	(260,477)	8,626,857
Short-term borrowings (including current portion of long-term borrowings) (Note1)	64,765,434	23,650,816	932,101	(1,109,367)	(2,043,852)	86,195,132
Lease liabilities (Note2)	2,360,150	(196,291)	267,209	-	39,419	2,470,487
Total liabilities from financing activities	$ 75,515,273	24,884,271	267,209	(1,109,367)	(2,264,910)	97,292,476

	January 1, 2024	Cash flows	Non-cash changes: Reclassification	Non-cash changes: Foreign exchange movement	September 30, 2024
Long-term borrowings	$ 2,992,412	4,984,075	(575,082)	7,773	7,409,178
Short-term borrowings (including current portion of long-term borrowings)	46,355,548	12,653,956	575,082	(259,346)	59,325,240
Lease liabilities (Note 2)	774,588	(162,128)	1,948,008	18,424	2,578,892
Total liabilities from financing activities	$ 50,122,548	17,475,903	1,948,008	(233,149)	69,313,310

Note 1: Other items are due to derecognition of current borrowings resulting from debt settlement. Please refer to Note (6)(o).

Note 2: Reclassification is due to additions of lease and lease modification during the periods.

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

(7) Related Parties Transactions

(a) Names and relationships with the Group

The followings are entities that have had transactions with the Group during the periods covered in the consolidated financial statements.

Names of related party	Relationships with the Group
Inventec Besta Co., Ltd.	Associates
Inventec Besta (XiAn) Co., Ltd.	Subsidiary of associates
Good Future Biomedical Technology Corp.	Associates
Gainia Intellectual Asset Services, Inc.	Associates
Testron Technology (JiangSu) Co., Ltd.	Associates
Truswe (Chong Qing) Technology Co., Ltd.	Associates
Inventec Group Charity Foundation	Over one-third of total amount of fund donated by the Company
Kou-I Yeh	Director of the Board of the Company
Ching-Sung Chang	Director of the Board of the Company

(b) Significant transactions with related parties

1.Sales

The amounts of significant sales transactions between the Group and related parties were as follows:

	For the three months ended September 30		For the nine months ended September 30	
	2025	2024	2025	2024
Associates	$ 6,667	21,444	32,283	44,280
Other related parties	-	-	5	-
	$ 6,667	**21,444**	**32,288**	**44,280**

For associates and other related parties, the price and terms were determined in accordance with mutual agreements with its collection terms of 30~90 days for sales. Receivables from related parties were not secured with collaterals, and did not require provisions for impairment.

2.Purchases

The amounts of significant purchase transactions between the Group and related parties were as follows:

	For the three months ended September 30		For the nine months ended September 30	
	2025	2024	2025	2024
Associates	**$ -**	**-**	**-**	**23**

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

There is no other vendor as comparison for the above purchases, and the purchase prices are based on the settling price agreed by both sides. The payment term is 30~75 days.

3. Receivable from related parties

The amounts of accounts receivable between the Group and related parties were as follows:

Account	Relationship Categories	September 30, 2025	December 31, 2024	September 30, 2024
Accounts receivable	Associates	$ 10,366	5,040	13
Other receivables	Associates	232	8	7
		$ 10,598	5,048	20

4. Payable to related parties

The amounts of accounts payables between the Group and related parties were as follows:

Account	Relationship Categories	September 30, 2025	December 31, 2024	September 30, 2024
Other payables	Associates	$ 63,358	98,474	52,584
〃	Other related parties (Note)	-	942,347	940,701
		$ 63,358	1,040,821	993,285

As of December 31, 2024, and September 30, 2024, the Group's borrowing of $909,228, with an interest rate ranging from 1.06~1.50%, from other related parties, included and recorded as other payable above, resulted in the interest expenses to be $7,235 and $8,675 for the nine months ended September 30, 2025 and 2024, respectively.

Note: Please refer to Note (6)(h).

5.Property transactions

1) Acquisition of property, plant, equipment, intangible assets and other assets

	For the three months ended September 30		For the nine months ended September 30	
	2025	2024	2025	2024
Associates	$ 48,145	53,369	133,050	160,318

6.Others

1) Rental and other revenue collected from related parties were as follows:

	For the three months ended September 30		For the nine months ended September 30	
	2025	2024	2025	2024
Associates	$ 452	435	1,381	1,431

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

2) Donations to other related parties were as follows:

	For the three months ended September 30		For the nine months ended September 30	
	2025	**2024**	**2025**	**2024**
Other related parties	**$ -**	**-**	**10,000**	**10,000**

3) Payments for fixture expenses, system development expenses, maintenance expenses and service expenses to associates were as follows:

	For the three months ended September 30		For the nine months ended September 30	
	2025	**2024**	**2025**	**2024**
Associates	**$ 5,191**	**20,717**	**46,670**	**29,273**

(c) Key management personnel compensation

Key management personnel compensation comprised:

	For the three months ended September 30		For the nine months ended September 30	
	2025	**2024**	**2025**	**2024**
Short-term employee benefits	$ 121,471	117,383	361,358	332,859
Post-employment benefit	2,593	1,160	6,712	7,591
	$ 124,064	**118,543**	**368,070**	**340,450**

(8) Assets Pledged as Security

The carrying amounts of assets pledged as security were as follows:

Assets pledged as security	Liabilities secured by pledge	September 30, 2025	December 31, 2024	September 30, 2024
Refundable deposits (Other non-current assets)	Membership guarantee and rental deposit	$ 115,454	158,670	155,935
Restricted cash in banks (Other current assets and Other non-current assets)	Collateral deposits and performance guarantee	617,507	1,319,933	1,402,869
Land, buildings and constructions (Property, plant and equipment, and Investment property)	Current portion of long-term borrowings and long-term borrowings	9,046,245	9,309,235	9,287,472
Total		**$ 9,779,206**	**10,787,838**	**10,846,276**

(9) Significant Commitments and Contingencies

(a) Major Commitments:

1.Promissory notes issued for bank credit, forward contracts, secured deposits for executing technology agreements with the government and property deposits were as follows:

	September 30, 2025	December 31, 2024	September 30, 2024
TWD	$ 23,725,253	22,854,982	22,154,982
USD (in thousands)	2,291,000	2,070,000	2,005,000

2.The contractual commitments for the acquisition of property, plant and equipment and right-of-use assets not recognized by the Group were as follows:

	September 30, 2025	December 31, 2024	September 30, 2024
Property, plant and quipment	$ 5,270,843	5,325,469	3,246,708
Right-of-use assets	891,892	-	1,892,129
	$ 6,162,735	**5,325,469**	**5,138,837**

(10) Losses Due to Major Disasters: None.

(11) Subsequent Events

As stated in Note (6)(b), Advanced Micro Devices, Inc. entered into an equity purchase agreement with Sanmina Corporation. On October 27, 2025. Advanced Micro Devices announced the completion of the agreement to divest the manufacturing business of ZT Group Int'l, Inc. Subsequent to the reporting period, the Group had received the contingent consideration amounting to USD31,261 thousand and 78 thousand shares of AMD stock.

(12) Other

(a) The employee benefits, depreciation, depletion and amortization expenses categorized by function were as follows:

By function / By item	For the three months ended September 30, 2025			For the three months ended September 30, 2024		
	Operating costs	Operating and non-operating expense	Total	Operating costs	Operating and non-operating expense	Total
Employee benefits						
Salary	2,539,133	3,080,777	5,619,910	2,411,092	2,988,400	5,399,492
Labor and health insurance	17,918	217,092	235,010	222,934	256,026	478,960
Pension	325,940	315,389	641,329	182,877	166,345	349,222
Others	102,613	167,898	270,511	156,334	137,601	293,935
Depreciation	537,868	340,404	878,272	533,129	235,509	768,638
Amortization	61,751	185,617	247,368	94,609	163,497	258,106

By function / By item	For the nine months ended September 30, 2025			For the nine months ended September 30, 2024		
	Operating costs	Operating and non-operating expense	Total	Operating costs	Operating and non-operating expense	Total
Employee benefits						
Salary	8,053,762	9,080,152	17,133,914	6,884,919	8,551,152	15,436,071
Labor and health insurance	610,442	714,460	1,324,902	647,118	749,560	1,396,678
Pension	491,215	476,067	967,282	527,851	492,961	1,020,812
Others	603,759	515,944	1,119,703	457,343	426,260	883,603
Depreciation	1,598,722	793,691	2,392,413	1,499,346	665,827	2,165,173
Amortization	188,015	528,788	716,803	355,489	466,436	821,925

(13) Other disclosures

(a) Information on significant transactions

The following is the information on significant transactions required by the "Regulations Governing the Preparation of Financial Reports by Securities Issuers" for the Group for the nine months ended September 30, 2025:

1. Loans to other parties:

(In Thousands of New Taiwan Dollars)

Number	Name of lender	Name of borrower	Account name	Related party	Highest balance of financing to other parties during the period	Ending balance	Actual usage amount during the period	Range of interest rates during the period	Purposes of fund financing for the borrower	Transaction amount for business between two parties	Reasons for short-term financing	Allowance for bad debt	Collateral		Individual funding loan limits	Maximum limit of fund financing
													Item	Value		
1	Inventec Appliances (Nanjing) Corp.(Note 2)	Inventec Appliances (XI'AN) Corporation	Other receivables	Y	16,013	-	-		2	-	Working Capital	-	None	-	627,509	627,509
2	Inventec Appliances (Shanghai) Co., Ltd.(Note 2)	Inventec Appliances (Nanchang) Intelligent Manufacturing Co., Ltd.	Other receivables	Y	221,856	205,632	177,143	3.045%	2	-	〃	-	〃	-	659,103	659,103
3	Inventec Appliances Corp.(Note 3)	Inventec Appliances (Malaysia) SDN. BHD.	Other receivables	Y	1,426,740	1,156,720	1,156,720	2.25%	2	-	〃	-	〃	-	1,393,020	2,786,039
3	〃	Inventec Appliances (Vietnam) Company Limited	Other receivables	Y	995,400	913,200	-	-	2	-	〃	-	〃	-	1,393,020	2,786,039

Number	Name of lender	Name of borrower	Account name	Related party	Highest balance of financing to other parties during the period	Ending balance	Actual usage amount during the period	Range of interest rates during the period	Purposes of fund financing for the borrower	Transaction amount for business between two parties	Reasons for short-term financing	Allowance for bad debt	Collateral Item	Collateral Value	Individual funding loan limits	Maximum limit of fund financing
4	Inventec (Pudong) Corp.(Note 4)	Inventec Asset-Management (Shanghai) Corporation	Other receivables	Y	462,200	257,040	257,040	2.55%	2	-	Working Capital	-	None	-	1,861,983	1,861,983
4	〃	SQ Technology (Shanghai) Corporation	Other receivables	Y	1,927,800	1,927,800	-	-	2	-	〃	-	〃	-	4,654,957	4,654,957
5	Inventec (Shanghai) Corp. (Note 2)	SQ Technology (Shanghai) Corporation	Other receivables	Y	856,800	856,800	-	-	2	-	〃	-	〃	-	1,928,660	1,928,660

Note 1: Purpose of fund financing for the borrower:

(1) Those with business contact, please fill in 1.

(2) Those necessary for short term financing, please fill in 2.

Note 2: Among Subsidiaries which the parent company holds 100% voting power, aggregate amount of loans shall not exceed the Company's net worth as stated in its latest financial report, and each amount of loans shall not exceed 100 percent of the permitted aggregate amount of loans of the company.

Note 3: Where an inter-company or inter-firm short-term financing facility is necessary, total financing amount shall not exceed 40 percent of the company's net worth as stated in its latest financial report. Each financing amount shall not exceed 50 percent of the permitted aggregate amount of loans of the company.

Note 4: Where an inter-company or inter-firm short-term financing facility is necessary, total financing amount shall not exceed 40 percent of the company's net worth as stated in its latest financial report. Each financing amount shall not exceed 100 percent of the permitted aggregate amount of loans of the company. Among Subsidiaries which the parent company holds 100% voting power, aggregate amount of loans shall not exceed the Company's net worth as stated in its latest financial report, and each amount of loans shall not exceed 100 percent of the permitted aggregate amount of loans of the company.

Note 5: The transactions in foreign currencies were translated into New Taiwan Dollars using spot rates at the financial report date.

Note 6: The aforementioned inter-company transactions were eliminated in the consolidated financial statements.

2. Guarantees and endorsements for other parties:

(In Thousands of New Taiwan Dollars)

No.	Name of guarantor	Counter-party of guarantee and endorsement: Name	Counter-party of guarantee and endorsement: Relationship with the Company	Limitation on amount of guarantees and endorsements for a specific enterprise	Highest balance for guarantees and endorsements during the period	Balance of guarantees and endorsements as of reporting date	Actual usage amount during the period	Property pledged for guarantees and endorsements (Amount)	Ratio of accumulated amounts of guarantees and endorsements to net worth of the latest financial statements	Maximum amount for guarantees and endorsements	Parent company endorsements/guarantees to third parties on behalf of subsidiary	Subsidiary endorsements/guarantees to third parties on behalf of parent company	Endorsements/guarantees to third parties on behalf of companies in Mainland China
0	The Company	IEC Tecchnologies, S.DE R.L. DE C.V	2	35,139,162	4,658,472	4,273,776	2,739,600	-	6.08 %	35,139,162	Y	N	N
0	〃	Inventec (Czech), s.r.o.	2	35,139,162	1,177,890	1,080,620	1,067,497	167,420	1.54 %	35,139,162	Y	N	N
0	〃	Inventec Electronics (Thailand) Co., Ltd.	2	35,139,162	10,622,296	10,622,296	7,996,468	-	15.11 %	35,139,162	Y	N	N
0	〃	Inventec (USA) Corporation	2	35,139,162	2,038,492	2,029,160	-	-	2.89 %	35,139,162	Y	N	N
1	Inventec Appliances Corp.	Inventec Appliances (Malaysia) SDN. BHD.	2	3,482,549	2,691,750	2,471,350	673,718	-	35.48 %	3,482,549	Y	N	N
2	Inventec Holding (North America) Corp.	Inventec (USA) Corporation	2	6,584,542	2,038,492	2,029,160	-	-	30.82 %	6,584,542	Y	N	N

Note 1: The relationship between the entity for which the endorsement/guarantee is made and the Company:

1.The Company has business relationship.

2.Subsidiaries in which the Company holds more than 50 percent of its voting power.

3.A investee in which the Company and subsidiary holds more than 50 percent of its voting shares.

4.Subsidiaries in which the Company holds more than 90 percent of its voting power.

5.Companies in accordance with contractual provisions established by mutual applicants or in need of project.

6.Companies that are endorsed and guaranteed by all capital shareholders based on their shareholding ratio due to a joint investment relationship.

7.The performance of pre-sale house sales contract between intra-industry companies is in accordance with the Consumer Protection Law required joint guarantees.

Note 2: Both the aggregate amount of endorsements/guarantees and the amount of endorsements/guarantees for a single enterprise by the Company's cannot exceed 50 percent of its net worth as stated in its latest financial statement.

Note 3: Both the aggregate amount of endorsements/guarantees and the amount of endorsements/guarantees for a single enterprise by Inventec Appliance Corp. shall not exceed 50 percent of its net worth as stated in its latest financial statement.

Note 4: Both the aggregate amount of endorsements/guarantees and the amount of endorsements/guarantees for a single enterprise provided by Inventec Holdings (North America) Corp. shall not exceed its most recent net worth as stated in its latest financial statement.

Note 5: The transactions in foreign currencies were translated into New Taiwan Dollars using spot rates at the financial report date.

3. Information regarding significant securities held at the reporting date (subsidiaries, associates and joint ventures not included) :

(In Thousands of New Taiwan Dollars)

Name of holder	Category and name of security	Relationship with company	Account title	Ending balance				Note
				Shares (In thousands)	Carrying value	Percentage of ownership (%)	Fair value	
The Company	WIN Semiconductors Corp.	-	Current financial assets at fair value through other comprehensive income	4,063	377,424	0.96 %	377,424	
〃	Advanced Micro Devices, Inc. common stock	-	Non-current financial assets at fair value through other comprehensive income	884	4,353,374	0.05 %	4,353,374	
Ienventec (Pudong)Corp.	BOSC Yixiang Li Wealth Management Products	-	Current financial assets at fair value through profit or loss	-	474,510	- %	474,510	

Note : The transactions in foreign currencies were translated into New Taiwan Dollars using spot rates at the financial report date.

4. Related-party transactions for purchases and sales with amounts exceeding the lower of TWD100 million or 20% of the capital stock:

(In Thousands of New Taiwan Dollars)

Name of company	Related party	Nature of relationship	Transaction details				Transactions with terms different from others		Notes/Accounts receivable (payable)		Note
			Purchase/ Sale	Amount	Percentage of total purchases/sale	Payment terms	Unit price	Payment terms	Ending balance	Percentage of total notes/accounts receivable (payable)	
The Company	Inventec Holding (North America) Corp.	Subsidiary	Sales	116,343,045	24.95 %	105 days	Negotitated price	No general trading partner can be compared.	49,086,748	36.67 %	
〃	Inventec Corporation (Hong Kong) Ltd.	〃	Purchases	227,220,863	51.49 %	105 days	〃	〃	(50,907,669)	33.44 %	
〃	Inventec Electronics (Thailand) Co., Ltd.	〃	Purchases	33,887,347	7.68 %	105 days	〃	〃	(21,157,660)	13.90 %	
〃	Inventec Holding (North America) Corp.	〃	Purchases	1,935,766	0.44 %	105 days	〃	〃	(527,281)	0.35 %	
Inventec Holding (North America) Corp.	The Company	Parent	Purchases	116,343,045	97.72 %	105 days	〃	〃	(49,086,748)	98.15 %	
〃	〃	〃	Sales	1,935,766	1.74 %	105 days	〃	〃	527,281	2.61 %	

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INVENTEC CORPORATION AND SUBSIDIARIES

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (CONT'D)

September 30, 2025 and 2024

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

Name of company	Related party	Nature of relationship	Transaction details				Transactions with terms different from others		Notes/Accounts receivable (payable)		Note
			Purchase/ Sale	Amount	Percentage of total purchases/sale	Payment terms	Unit price	Payment terms	Ending balance	Percentage of total notes/accounts receivable (payable)	
Inventec Corporation (Hong Kong) Ltd.	The Company	Parent	Sales	227,220,863	94.81 %	105 days	Negotitated price	No general trading partner can be compared.	50,907,669	46.60 %	
〃	Inventec Electronics (Thailand) Co., Ltd.	Associates	Sales	12,414,194	5.19 %	105 days	〃	〃	7,242,868	6.63 %	
〃	Inventec (Pudong) Technology Corp.	〃	Purchases	14,061,683	5.88 %	105 days	〃	〃	(9,147,901)	8.37 %	
〃	SQ Technology (Shanghai) Corporation	〃	Purchases	12,430,696	5.20 %	105 days	〃	〃	(6,200,594)	5.68 %	
〃	Inventec (Chongqing) Corp.	〃	Purchases	212,608,829	88.92 %	105 days	〃	〃	(42,808,020)	39.19 %	
Inventec (Pudong) Technology Corp.	Inventec Corporation (Hong Kong) Ltd.	〃	Sales	14,061,683	65.87 %	105 days	〃	〃	9,147,901	63.54 %	
〃	SQ Technology (Shanghai) Corporation	〃	Sales	5,699,174	26.70 %	105 days	〃	〃	4,906,890	34.08 %	
〃	Inventec (Shanghai) Corp.	〃	Sales	366,338	1.72 %	105 days	〃	〃	68,837	0.48 %	
Inventec (Chongqing) Corp.	Inventec Corporation (Hong Kong) Ltd.	〃	Sales	212,608,829	99.84 %	105 days	〃	〃	42,808,020	99.84 %	
SQ Technology (Shanghai) Corporation	Inventec Corporation (Hong Kong) Ltd.	〃	Sales	12,430,696	22.48 %	105 days	〃	〃	6,200,594	14.91 %	
〃	Inventec (Pudong) Technology Corp.	〃	Purchases	5,699,174	4.21 %	105 days	〃	〃	(4,906,890)	11.25 %	
Inventec Appliances Corp.	Inventec Appliances (Pudong) Corp.	〃	Purchases	3,157,247	25.35 %	110 days	〃	〃	(3,788,869)	59.41 %	
〃	Inventec Appliances (Jiangning) Corp.	〃	Purchases	227,655	1.83 %	45 days	〃	〃	(40,375)	0.63 %	
〃	Inventec Appliances (Malaysia) SDN. BHD.	〃	Purchases	2,237,091	17.96 %	110 days	〃	〃	(654,117)	10.26 %	
〃	Inventec Appliances (Vietnam) Company Limited	〃	Purchases	4,928,249	39.57 %	60 days	〃	〃	(1,329,328)	20.85 %	
〃	Inventec Appliances (Nanjing) Corp.	〃	Purchases	314,367	2.52 %	45 days	〃	〃	(66,041)	1.04 %	
〃	Inventec Appliances (USA) Distribution Corp.	〃	Sales	120,204	0.90 %	45 days	〃	〃	-	- %	
Inventec Appliances (USA) Distribution Corp.	Inventec Appliances Corp.	〃	Purchases	120,204	100.00 %	45 days	〃	〃	-	- %	

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

Name of company	Related party	Nature of relationship	Transaction details				Transactions with terms different from others		Notes/Accounts receivable (payable)		Note
			Purchase/ Sale	Amount	Percentage of total purchases/sale	Payment terms	Unit price	Payment terms	Ending balance	Percentage of total notes/accounts receivable (payable)	
Inventec Appliances (Pudong) Corp.	Inventec Appliances Corp.	Associates	Sales	3,157,247	82.09 %	110 days	Negotitated price	No general trading partner can be compared.	3,788,869	91.55 %	
〃	Inventec Appliances (Vietnam) Company Limited	〃	Sales	657,150	17.09 %	90 days	〃	〃	334,500	8.08 %	
Inventec Appliances (Jiangning) Corp.	Inventec Appliances Corp.	〃	Sales	227,655	10.12 %	45 days	〃	〃	40,375	4.27 %	
〃	Inventec Appliances (Nanjing) Corp.	〃	Sales	325,134	14.45 %	45 days	〃	〃	39,878	4.22 %	
Inventec Appliances (Nanjing) Corp.	Inventec Appliances Corp.	〃	Sales	314,367	66.23 %	〃	〃	〃	66,041	45.79 %	
〃	Inventec Appliances (Vietnam) Company Limited	〃	Sales	114,861	24.20 %	90 days	〃	〃	67,719	46.96 %	
〃	Inventec Appliances (Jiangning) Corp.	〃	Purchases	325,134	66.51 %	45 days	〃	〃	(39,878)	32.43 %	
Inventec Appliances (Malaysia) SDN. BHD.	Inventec Appliances Corp.	〃	Sales	2,237,091	99.97 %	110 days	〃	〃	654,117	98.34 %	
Inventec Appliances (Vietnam) Company Limited	Inventec Appliances Corp.	〃	Sales	4,928,249	100.00 %	60 days	〃	〃	1,329,328	98.39 %	
〃	Inventec Appliances (Pudong) Corp.	〃	Purchases	657,150	14.10 %	90 days	〃	〃	(334,500)	18.11 %	
〃	Inventec Appliances (Nanjing) Corp.	〃	Purchases	114,861	2.46 %	90 days	〃	〃	(67,719)	3.67 %	
Inventec Electronics (Thailand) Co., Ltd.	Inventec Corporation (Hong Kong) Ltd.	〃	Purchases	12,414,194	41.78 %	105 days	〃	〃	(7,242,868)	28.18 %	
〃	The Company	Parent	Sales	33,887,347	96.33 %	105 days	〃	〃	21,157,660	97.09 %	
Inventec (Shanghai) Corp.	Inventec (Pudong) Technology Corp.	Associates	Purchases	366,338	100.00 %	105 days	〃	〃	(68,837)	100.00 %	

Note 1: Based on the negotiated price while trading.

Note 2: The aforementioned inter-company transactions were eliminated in the consolidated financial statements.

5. Receivables from related parties with amounts exceeding the lower of NT$100 million or 20% of capital stock:

(Expressed in Thousands of New Taiwan Dollars)

Name of company	Counter party	Relationship	Ending balance	Turnover	Overdue		Amounts received in subsequent period	Allowance for bad debts
					Amount	Action taken		
The Company	Inventec Holding (North America) Corp.	Subsidiary	49,086,748	3.50	923,438	Received in the subsequent period	6,315,466	-
〃	Inventec Corporation (Hong Kong) Ltd.	〃	50,451,434	(Note 1)	6,773,319	Received in the subsequent period	20,931,052	-
〃	Inventec Electronics (Thailand) Co., Ltd.	〃	16,634,055	(Note 1)	3,085,760	Received in the subsequent period	2,666,727	-
Inventec Holding (North America) Corp.	The Company	Parent	527,281	5.38	-		-	-
Inventec Corporation (Hong Kong) Ltd.	〃	〃	50,907,669	4.96	3,000,503	Received in the subsequent period	22,718,762	-
〃	Inventec (Pudong) Technology Corp.	Associates	3,066,575	(Note 1)	250,021	Received in the subsequent period	33,817	-
Inventec Corporation (Hong Kong) Ltd.	SQ Technology (Shanghai) Corporation	〃	27,769,534	(Note 1)	6,523,298	Received in the subsequent period	4,268,831	-
〃	Inventec (Chongqing) Corp.	〃	20,241,297	(Note 1)	-		16,628,404	-
〃	Inventec Electronics (Thailand) Co., Ltd.	〃	7,242,868	3.95	2,391,484	Received in the subsequent period	343,469	-
Inventec (Pudong) Technology Corp.	Inventec Corporation (Hong Kong) Ltd.	〃	9,147,901	2.08	3,584,125	Received in the subsequent period	641,656	-
〃	SQ Technology (Shanghai) Corporation	〃	4,906,890	1.73	2,934,570	Received in the subsequent period	-	-
Inventec (Chongqing) Corp.	Inventec Corporation (Hong Kong) Ltd.	〃	42,808,020	6.74	-		10,773,139	-
SQ Technology (Shanghai) Corporation	〃	〃	6,200,594	1.17	-		-	-
〃	Inventec Electronics (Thailand) Co., Ltd.	〃	101,807	1.55	100,502	Received in the subsequent period	84,051	-
Inventec Appliances (Pudong) Corp.	Inventec Appliances Corp.	〃	3,788,869	1.03	-		274,452	-
〃	Inventec Appliances (Vietnam) Company Limited	〃	334,500	2.33	-		20,364	-
Inventec Appliances (Malaysia) SDN. BHD.	Inventec Appliances Corp.	〃	654,117	3.47	-		271,647	-
Inventec Appliances (Vietnam) Company Limited	〃	〃	1,329,328	4.83	-		357,392	-
Inventec (Czech), s.r.o.	The Company	Parent	633,702	0.08	-		-	-
Inventec Electronics (Thailand) Co., Ltd.	〃	〃	21,157,660	3.56	-		6,499,320	-

Note 1: The receivables were not yielded by sales or purchases; therefore, there is no turnover rate.

Note 2: The aforementioned inter-company transactions were eliminated in the consolidated financial statements.

Note 3: The aforementioned inter-company transactions did not include the loans to related parties. For the relevant amounts, please refer to note 13(a)1 “Loans to other parties”.

Note 4: The amounts received in subsequent period were recorded as of October 28, 2025.

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

6. Business relationships and significant inter-company transactions:

No.	Name of company	Name of counter party	Existing relationship with the counter-party	Intercompany Transactions			
				Account name	Amount	Terms of trading	Percentage of the consolidated total revenue or total assets
0	Inventec Corporation	Inventec Holding (North America) Corp.	1	Sales	116,343,045	Negotiated price	22 %
	〃	〃	1	Accounts Receivable	49,086,748	105 days	14 %
	〃	Inventec Corporation (Hong Kong) Ltd.	1	Purchases	227,220,863	Negotiated price	44 %
	〃	〃	1	Other Receivables	50,451,434	105 days	15 %
	〃	〃	1	Accounts Payable	50,907,669	〃	15 %
	〃	Inventec Electronics (Thailand) Co., Ltd.	1	Purchases	33,886,803	Negotiated price	7 %
	〃	〃	1	Accounts Payable	21,157,660	105 days	6 %
	〃	〃	1	Other Receivables	16,634,055	〃	5 %
1	Inventec Corporation (Hong Kong) Ltd.	Inventec (Pudong) Technology Corp.	3	Purchases	14,061,683	Negotiated price	3 %
	〃	〃	3	Accounts Payable	9,147,901	105 days	3 %
	〃	〃	3	Accounts Receivable	3,066,575	〃	1 %
	〃	SQ Technology (Shanghai) Corporation	3	Purchases	12,430,696	Negotiated price	2 %
	〃	〃	3	Accounts Payable	6,200,594	105 days	2 %
	〃	〃	3	Accounts Receivable	27,769,534	〃	8 %
1	Inventec Corporation (Hong Kong) Ltd.	Inventec (Chongqing) Corp.	3	Purchases	212,608,829	Negotiated price	41 %
	〃	〃	3	Accounts Payable	42,808,020	105 days	12 %
	〃	〃	3	Accounts Receivable	20,241,297	〃	6 %
	〃	Inventec Electronics (Thailand) Co., Ltd.	3	Sales	12,414,194	Negotiated price	2 %
	〃	〃	3	Accounts Receivable	7,242,868	105 days	2 %
2	Inventec Appliances Corp.	Inventec Appliances (Pudong) Corp.	3	Purchases	3,157,247	Negotiated price	1 %
	〃	〃	3	Accounts Payable	3,788,869	110 days	1 %
	〃	Inventec Appliances (Vietnam) Company Limited	3	Purchases	4,928,249	Negotiated price	1 %
3	Inventec (Pudong) Technology Corp.	SQ Technology (Shanghai) Corporation	3	Sales	5,699,174	Negotiated price	1 %
	〃	〃	3	Accounts Receivable	4,906,890	105 days	1 %

Note 1: Company numbering as follows:

1.Parent company - 0.

2.Subsidiaries starts from 1.

Note 2: The numbering of the relationship between transaction parties as follows:

1.Parent company to subsidiary.

2.Subsidiary to parent company.

3.Subsidiary to subsidiary.

Note 3: The transaction amount is calculated as a proportion of the consolidated revenue or assets. If categorized as an asset or liability, the calculation is compared with the consolidated asset; if categorized as income or loss, the calculation is compared with the consolidated operating revenue.

(b) Information on investments:

The following is the information on investees for the nine months ended September 30, 2025 (excluding investees in Mainland China):

(In Thousands of New Taiwan Dollars)

Investor company	Investee company	Location	Main businesses and products	Original investment amount		Balance as of September 30, 2025			Net income (loss) of the investee	Share of profits/losses of investee	Note
				September 30, 2025	December 31, 2024	Shares (In thousands)	Percentage of ownership	Carrying value			
The Company	Inventec Besta Co., Ltd.	Taipei	Electronic dictionary	420,347	420,347	23,405	37.53 %	173,224	(20,379)	(7,648)	Investment accounted for using equity method
〃	Inventec Corporation (Hong Kong) Ltd.	Hong Kong	Trading	167,162	167,162	2,500	100.00 %	562,340	60,101	60,101	Subsidiary
〃	Inventec Holding (North America) Corp.	USA	Holding Company	5,317,193	3,946,943	2,017	100.00 %	7,950,604	474,265	474,265	〃
〃	Inventec Appliances Corp.	New Taipei City	Production and sales of intelligent devices	9,656,877	9,656,877	536,857	100.00 %	6,965,097	(150,146)	(520,715)	〃
〃	Inventec (Cayman) Corp.	Cayman	Holding Company	9,812,963	9,812,963	301,768	100.00 %	30,117,601	1,114,558	1,114,558	〃
〃	IEC (Cayman) Corporation	Cayman	Holding Company	739,500	739,500	50,000	100.00 %	2,550,904	189,688	189,688	〃
〃	Inventec (Czech), S.R.O.	Czech	Production and sales of computer products	1,582,551	1,582,551	-	100.00 %	2,170,469	68,601	68,601	〃
〃	Inventec Investment Co., Ltd.	Taipei	Investment Company	62,000	62,000	15,000	100.00 %	160,004	98,889	98,889	〃
〃	Inventec Development Japan Corporation	Japan	Trading	630,845	630,845	45	100.00 %	22,230	(384)	(384)	〃
〃	Inventec Japan Corporation	Japan	Trading and management service	2,954	2,954	-	100.00 %	3,587	716	716	〃
〃	AIMobile Co., Ltd.	Taipei	Developing, production and sales of intelligent mobile devices	151,820	142,340	15,965	100.00 %	3,860	(23,619)	(21,985)	〃
〃	InveneXt System Co., Ltd.	Taipei	Sales of 5G Services, hardware and software	50,000	50,000	5,000	100.00 %	49,747	(282)	(282)	〃
〃	Inventec Electronics (Thailand) Co., Ltd.	Thailand	Production and sales of computer products	3,742,038	3,742,038	421,000	100.00 %	4,145,393	492,301	492,301	〃
〃	Inventec Technology (Vietnam) Company Limited	Vietnam	Production and sales of computer products	791,460	791,460	-	100.00 %	749,533	(5,828)	(5,828)	〃

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Investor company	Investee company	Location	Main businesses and products	Original investment amount		Balance as of September 30, 2025			Net income (loss) of the investee	Share of profits/losses of investee	Note
				September 30, 2025	December 31, 2024	Shares (In thousands)	Percentage of ownership	Carrying value			
The Company	Inventec Technology (Singapore) Pte. Ltd.	Singapore	Development of computer products	123,520	63,640	9,000	100.00 %	72,388	(44,617)	(44,617)	Subsidiary
〃	Asic AI Co., Ltd	Taipei	Artificial Intelligence chip design	120,000	-	12,000	100.00 %	114,325	(5,675)	(5,675)	〃
Inventec Investment Co., Ltd.	Inventec Electronics (Thailand) Co., Ltd.	Thailand	Production and sales of computer products	-	-	-	- %	-	492,301	-	Associate Company
Inventec Appliances Corp.	Inventec Appliances (Cayman) Holding Corp.	Cayman	Holding Company	5,161,852	6,075,052	169,575	100.00 %	10,497,447	(733,808)	-	〃
〃	Gainia Intellectual Asset Services, Inc.	Taipei	Intellectual property rights integrative services	6,240	6,240	189	35.87 %	700	(2,581)	-	Investment accounted for using equity method
〃	Good Future Biomedical Technology Corp.	Taoyuan	Biotechnology services and retail sale and wholesale of medical divices	28,922	28,922	10,423	18.81 %	19,188	(8,059)	-	〃
〃	Needleless Corporation	Taoyuan	Manufacturing and Sales of Medical Devices	43,605	-	1,530	20.00 %	45,700	12,044	-	〃
〃	Inventec Appliances (Vietnam) Company Limited	Vietnam	Production and sales of intelligent devices	1,004,520	1,004,520	-	100.00 %	1,162,705	94,461	-	Associate Company
Inventec Appliances (Cayman) Holding Corp.	Inventec Appliances (USA) Distribution Corp.	USA	Sales of intelligent devices	24,352	24,352	400	100.00 %	104,006	740	-	〃
〃	Inventec Appliances Corporation USA, Inc.	USA	Sales services	1,522	1,522	10	100.00 %	17,683	406	-	〃
Inventec Appliences (Pudong) Corp.	Inventec Appliances (Malaysia) SDN. BHD.	Malaysia	Production and sales of intelligent devices	874,016	874,016	121,000	100.00 %	(758,078)	(163,853)	-	〃
InveneXt System Co., LTD.	Inphicomm Ltd.	Samoa	Sales of 5G Services, hardware and software	-	-	-	55.00 %	-	-	-	〃 (Note4)

Note 1: The aforementioned inter-company transactions were eliminated in the consolidated financial statements.

Note 2: The transactions in foreign currencies were translated into New Taiwan Dollars using spot rates at the financial report date.

Note 3: According to the regulations, investment companies other than the Company are not required to disclose the share of income / loss of investees.

Note 4: No capital has been injected as of September 30, 2025.

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INVENTEC CORPORATION AND SUBSIDIARIES

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (CONT'D)

September 30, 2025 and 2024

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

(c) Information on investments in Mainland China:

1. The names of investees in Mainland China, the main businesses and products, and other information:

(In Thousands of New Taiwan Dollars)

Name of investee	Main businesses and products	Total amount of paid-in capital	Method of investment (Note 1)	Accumulated outflow of investment from Taiwan as of January 1, 2025	Investment flows		Accumulated outflow of investment from Taiwan as of September 30, 2025	Net income (losses) of the investee	Percentage of ownership	Investment income (losses) (Note 2)	Book value	Accumulated remittance of earnings in current period (Note 6)
					Out-flow	Inflow						
Inventec (Shanghai) Service Co., Ltd	Sales of computer products	356,546	(2)	60,880	-	-	60,880	795	100.00 %	795	345,146	30,234
Inventec (ChongQing) Service Co., Ltd	Sales of computer products	30,440	(2)	30,440	-	-	30,440	(2)	100.00 %	(2)	40,303	-
Inventec (Pudong) Corp.	Sales of computer products	1,522,000	(2)	1,522,000	-	-	1,522,000	43,795	100.00 %	43,795	4,416,515	-
Inventec (Shanghai) Corp.	Sales of computer products	2,048,481	(2)	897,980	-	-	897,980	47,960	100.00 %	62,526	1,680,135	-
Inventec (ChongQing) Corporation	Production and Sales of computer products	2,283,000	(2)	2,283,000	-	-	2,283,000	1,656,315	100.00 %	1,649,639	17,919,750	2,242,107
Inventec (Pudong) Technology Corp.	Production and Sales of computer products	1,783,532	(2)	1,522,000	-	-	1,522,000	(360,530)	100.00 %	(374,719)	7,026,996	321,599
Inventec Electronics (Tianjin) Co.,Ltd.	Electronic product software development	152,200	(2)	129,370	-	-	129,370	2,553	100.00 %	2,553	276,165	149,517
Inventec (Beijing) Electronics Technology Co., Ltd.	Electronic product software development	44,138	(2)	44,138	-	-	44,138	(7,084)	100.00 %	(7,084)	75,593	-
INVENTEC HI-TECH CORPORATION	Sales of computer products	1,522,000	(2)	1,522,000	-	-	1,522,000	(23,834)	100.00 %	(23,834)	1,660,424	-
Inventec Asset Management (Shanghai) Corporation	Leasing	1,834,431	(3)	-	-	-	-	57,156	78.00 %	44,581	1,102,770	-
Saint Investment Consulting Corporation	Business management	257,040	(3)	-	-	-	-	2,268	100.00 %	2,268	316,148	-
SQ Technology (Shanghai) Corporation	Production and Sales of computer products	233,055	(3)	-	-	-	-	(325,091)	100.00 %	(325,091)	(1,357,626)	-
Truswe (ChongQing) Technology Co.,Ltd	Sales of computer products	299,880	(3)	-	-	-	-	10,887	20.00 %	2,177	46,815	-
Testron Technology (JiangSu) Co., Ltd.	Production and Sales of computer products	119,145	(3)	-	-	-	-	56,031	9.99 %	5,536	135,206	-
Shanghai Haixin Electronic Technology Co.,Ltd	Production and Sales of computer products	13,947	(3)	-	-	-	-	(4,004)	16.56 %	(927)	39,333	-
Dawnline (Nanjing) Intelligent Technology Co., Ltd.	Solution of intelligent transportation	6,558	(3)	-	-	-	-	(12,447)	15.00 %	(2,119)	33,537	-
INVENTEC APPLIANCES (Shanghai) Corp.	Development of intelligent devices	657,504	(2)	1,464,713	-	913,200	551,513	(11,533)	100.00 %	(11,533)	607,760	1,535,981
Inventec Appliances (Pudong) Corp.	Production and sales of intelligent devices	2,343,880	(2)	2,343,880	-	-	2,343,880	(942,970)	100.00 %	(942,970)	5,293,371	2,297,117
Inventec Appliances (Jiangning) Corp.	Production and sales of intelligent devices	2,069,920	(2)	1,278,480	-	-	1,278,480	99,879	100.00 %	99,879	3,518,827	3,571,176

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

Name of investee	Main businesses and products	Total amount of paid-in capital	Method of investment (Note 1)	Accumulated outflow of investment from Taiwan as of January 1, 2025	Investment flows Out-flow	Investment flows Inflow	Accumulated outflow of investment from Taiwan as of September 30, 2025	Net income (losses) of the investee	Percentage of ownership	Investment income (losses) (Note 2)	Book value	Accumulated remittance of earnings in current period (Note 6)
Inventec Appliances (Nanjing) Corp.	Production and sales of intelligent devices	152,200	(2)	273,396	-	-	273,396	19,658	100.00 %	(19,307)	609,002	85,353
Inventec Appliances (Nanchang) Corp.	Development of intelligent devices	63,924	(2)	63,924	-	-	63,924	(15,337)	100.00 %	(15,337)	3,810	-
Apex Business Managements & Consulting (Shanghai) Co., Ltd.	Property management	2,150	(3)	-	-	-	-	(989)	100.00 %	(989)	122,654	-
Inventec Appliances (Shanghai) Enterpri	Business management and Consulting	34,272	(3)	-	-	-	-	(244)	100.00 %	(244)	12,930	-
Inventec Appliances (Nanchang) Intelligent Manufacturing Co., Ltd.	Production and sales of intelligent devices	257,040	(3)	-	-	-	-	(2,173)	100.00 %	(2,173)	(174,307)	-
Inventec Easy Doctor Corporation	Production and sales of medical devices, software development	42,840	(3)	-	-	-	-	(648)	100.00 %	(648)	8,621	-

2. Upper limit on investment in Mainland China:

Name of Company	Accumulated Investment in Mainland China as of September 30, 2025	Investment Amounts Authorized by Investment Commission, MOEA	Upper Limit on Investment (Note 3,4,7)
The Company	8,075,732	8,075,732	-
Inventec Appliances Corp.	4,700,789	4,700,789	4,179,058

Note 1: There are three ways of investments as following:
(1) Direct investment in Mainland China.
(2) Indirect investment in Mainland china through a subsidiary in a third place.
(3) Others

Note 2: The recognition of investment income (loss) is based on the financial statements reviewed by CPA or prepared by these investee companies.

Note 3: In accordance with the regulation of amended limitation calculation of Investment Commission in 29 August, 2008, MOEA (IDB) committed the Company were in the scope of operating headquarter; therefore there is no need to calculate the limitation.

Note 4: The upper limit on investment of Inventec Appliances Corp. is the higher of 60% of net value or 60% of consolidated net value.

Note 5: The transactions in foreign currencies were translated into New Taiwan Dollars using spot rates at the financial report date.

Note 6: The amount of foreign currencies was translated into New Taiwan Dollars at historical exchange rates.

Note 7: After the accumulated investment in Mainland China as of September 30, 2025, deducted the accumulated remittance of earnings, the investment amounts of Inventec Appliance Corp. was still under the upper limit on investment.

Note 8: The inter-company transactions were eliminated in the consolidated financial statements.

3. Significant transactions:

The significant inter-company transactions with the subsidiary in Mainland China for the nine months ended September 30, 2025, which were eliminated in the preparation of consolidated financial statements, are disclosed in “Information on significant transactions”.

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

(14) Segment Information

(a) General information

The Group's reportable segments: core department and other department. The core department manufactures computer products and intelligent device products and sells them to customers. The other department is engaged in environmental energy and emerging technology business.

The reportable segments are the Group's strategic divisions. They offer different products and services, and are managed separately because they require different technological and marketing strategies.

(b) Information about reportable segments and their measurement and reconciliations

	For the three months ended September 30, 2025			
	Core	Others	Adjustment and Elimination	Total
Revenue				
Revenue from external customers	$ 175,038,373	1,247,151	-	176,285,524
Intersegment revenues	-	-	-	-
Total revenue	**$ 175,038,373**	**1,247,151**	**-**	**176,285,524**
Reportable segment profit (loss)	**$ 3,694,536**	**509,591**	**-**	**4,204,127**

	For the three months ended September 30, 2024			
	Core	Others	Adjustment and Elimination	Total
Revenue				
Revenue from external customers	$ 162,267,396	1,547,994	-	163,815,390
Intersegment revenues	-	-	-	-
Total revenue	**$ 162,267,396**	**1,547,994**	**-**	**163,815,390**
Reportable segment profit (loss)	**$ 2,974,046**	**(459,135)**	**-**	**2,514,911**

	For the nine months ended September 30, 2025			
	Core	Others	Adjustment and Elimination	Total
Revenue				
Revenue from external customers	$ 516,391,237	3,506,012	-	519,897,249
Intersegment revenues	-	-	-	-
Total revenue	**$ 516,391,237**	**3,506,012**	**-**	**519,897,249**
Reportable segment profit (loss)	**$ 9,903,861**	**(635,358)**	**-**	**9,268,503**

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

	For the nine months ended September 30, 2024			
	Core	Others	Adjustment and Elimination	Total
Revenue				
Revenue from external customers	$ 444,886,114	3,594,039	-	448,480,153
Intersegment revenues	-	-	-	-
Total revenue	**$ 444,886,114**	**3,594,039**	**-**	**448,480,153**
Reportable segment profit (loss)	**$ 7,409,632**	**(1,186,841)**	**-**	**6,222,791**

Taxation or extraordinary activity is not able to be allocated to each reportable segment. In addition, not all reportable segments include depreciation and amortization of significant non-cash items. The reportable amount is the same as the report used by the chief operating decision maker.

The operating segment's accounting policies are similar to those described in Note 2 “Significant accounting policies”. Reportable segment profit or loss is measured by operating profit or loss before taxation, and is used as the base of performance evaluation.

Since the evaluated amount of the Group’s assets was not provided to the chief operating decision maker, there is no need to disclose the evaluated amount of the assets.