

INVENTEC CORPORATION
PARENT COMPANY ONLY FINANCIAL STATEMENTS
With Independent Auditors' Report
For the Years Ended December 31, 2025 and 2024

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The independent auditors' report and the accompanying parent company only 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' report and parent company only financial statements, the Chinese version shall prevail.

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Independent Auditors' Report

To the Board of Directors of Inventec Corporation:

Opinion

We have audited the financial statements of Inventec Corporation ("the Company"), which comprise the balance sheet as of December 31, 2025 and 2024, the statement of comprehensive income, changes in equity and cash flows for the years then ended December 31, 2025 and 2024, and notes to the financial statements, including a summary of material accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Company as at December 31, 2025 and 2024, and its financial performance and its cash flows for the years then ended December 31, 2025 and 2024 in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers.

Basis for Opinion

We conducted our audits in accordance with the Regulations Governing Financial Statement Audit and Attestation Engagements of Certified Public Accountants and Standards on Auditing of the Republic of China. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with The Norm of Professional Ethics for Certified Public Accountant of the Republic of China, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis of our opinion.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

1. Inventory Valuation

Please refer to Notes (4)(g), (5)(a) and (6)(e) for accounting policies, significant accounting assumptions and judgments, major sources of estimation uncertainty, and related disclosure information for inventory, respectively.

Description of the key audit matter:

The Company's materials may be obsolescence or slow-moving due to the risk of price decline in inventory, the material prepared for designing products and forecast orders may be canceled or changed, or changed on components and quantities. Therefore, the valuation of inventories has been identified as one of the key audit matters.

How the matter was addressed in our audit:

In relation to the key audit matter above, we have performed certain key audit procedures that included assessing the appropriateness of inventories valuation policies; ensuring the process of inventory valuation is in conformity with the accounting policies; inspecting the inventory aging report; recalculating estimation of inventory valuation based on the Company's policies.

2. Revenue recognition

Please refer to Note (4)(o) and (6)(r) for accounting policies and related disclosure information for revenue recognition, respectively.

Description of the key audit matter:

To fulfill the delivery requirements of certain products, the Company has established several hubs to meet customer demand. The Company recognizes sales revenue when the customers pick up the products (transfer of control over products), primarily relying on statements or information provided by hub custodians. Since the hubs are located around the world with numerous custodians and the formats provided by custodians vary, the process of revenue recognition typically involves manual procedures. This may lead to inappropriate timing of sales revenue recognition or discrepancies between the physical inventory and accounting records.

As there are numerous transactions from hubs, and the transactions amount prior to and after the balance sheet date are significant to the financial statements, the cut-off of hub sales revenue has been identified as one of the key audit matters.

How the matter was addressed in our audit:

In relation to the key audit matter above, we have performed certain key audit procedures, including conducting a cut-off test for hub sales revenue for a specific period prior to and after the balance sheet date, and inspecting relevant documents to assess the reasonableness of management's timing of sales revenue recognition from hubs. For shipments during that period, we sampled and inspected supporting document provided by hub custodians, checked inventory movement records, and verified the transfer of cost of goods sold had been recorded in the appropriate period. For inventory quantities held at hubs at the end of the period, we randomly performed confirmation procedures or conducted physical counts to reconcile with accounting records.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Those charged with governance (including the Audit Committee) are responsible for overseeing the Company's financial reporting process.



Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Standards on Auditing of the Republic of China will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with the Standards on Auditing of the Republic of China, we exercise professional judgment and professional skepticism throughout the audit. We also:

1. Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
2. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
3. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
4. Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
5. Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
6. Obtain sufficient and appropriate audit evidence regarding the financial information of the investment in other entities accounted for using the equity method to express an opinion on the financial statements. We are responsible for the direction, supervision and performance of the audit. We remain solely responsible for our audit opinion.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.



From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditors' report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

The engagement partners on the audit resulting in this independent auditors' report are Kuo, Rou-Lan and Chen, Ying-Ju.

KPMG

Taipei, Taiwan (Republic of China)

March 10, 2026

Notes to Readers

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

The independent auditors' audit report and the accompanying parent company only 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' audit report and parent company only financial statements, the Chinese version shall prevail.

(English Translation of Parent Company Only Financial Statements Originally Issued in Chinese)
INVENTEC CORPORATION

BALANCE SHEETS

December 31, 2025 and 2024

(Expressed in Thousands of New Taiwan Dollars)

		December 31, 2025		December 31, 2024				December 31, 2025		December 31, 2024	
ASSETS		Amount	%	Amount	%	LIABILITIES AND EQUITY		Amount	%	Amount	%
Current Assets :						Current Liabilities :					
1100	Cash and cash equivalents (Notes (4) and (6)(a))	\$ 14,816,105	5	7,837,248	2	2100	Short-term borrowings (Note (6)(k))	\$ 27,927,271	9	32,320,512	10
1110	Current financial assets at fair value through profit or loss (Notes (4) and (6)(b))	559,895	-	22,294	-	2120	Current financial liabilities at fair value through profit or loss (Notes (4) and (6)(b))	155,111	-	104,188	-
1120	Current financial assets at fair value through other comprehensive income (Notes (4) and (6)(b))	743,472	-	455,021	-	2130	Current contract liabilities (Note (6)(r))	18,464,369	6	16,715,662	5
1170	Accounts receivable, net (Notes (4) and (6)(c))	74,863,510	25	87,863,064	27	2170	Accounts payable	72,015,123	24	103,594,122	32
1180	Accounts receivable due from related parties, net (Notes (4), (6)(c) and (7))	55,641,080	18	39,467,634	12	2180	Accounts payable due to related parites, net (Note (7))	81,439,382	27	76,592,107	23
1200	Other receivables, net (Notes (6)(d) and (7))	63,666,215	21	87,426,601	27	2230	Current tax liabilities	3,505,755	1	973,571	-
1310	Inventories (Notes (4) and (6)(e))	16,146,227	5	22,753,049	7	2200	Other payables (Note (7))	6,670,386	2	6,040,886	2
1470	Other current assets (Notes (6)(j) and (8))	1,293,378	-	1,198,802	-	2280	Current lease liabilities (Notes (4) and (6)(l))	5,098	-	23,989	-
		227,729,882	74	247,023,713	75	2322	Long-term borrowings, current portion (Note (6)(k))	695,348	-	483,568	-
Non-current assets :						2399	Other current liabilities	10,024,059	3	10,867,066	3
1510	Non-current financial assets at fair value through profit or loss (Notes (4) and (6)(b))	371,046	-	296,596	-			220,901,902	72	247,715,671	75
1517	Non-current financial assets at fair value through other comprehensive income (Notes (4) and (6)(b))	521,345	-	9,560,901	3	Non-current Liabilities :					
1550	Investments accounted for using equity method (Notes (4), (6)(f) and (7))	61,716,035	20	56,619,038	17	2540	Long-term borrowings (Note (6)(k))	2,860,092	1	3,598,960	1
1600	Property, plant and equipment (Notes (4), (6)(g) and (8))	12,971,217	5	12,832,118	4	2580	Non-current lease liabilities (Notes (4) and (6)(l))	1,773	-	4,533	-
1755	Right-of-use assets (Notes (4) and (6)(h))	6,781	-	27,559	-	2640	Net defined benefit liability, non-current (Notes (4) and (6)(n))	206,520	-	261,376	-
1780	Intangible assets (Notes (4) and (6)(i))	263,636	-	250,258	-	2670	Other non-current liabilities, others (Notes (6)(f) and (o))	6,037,776	2	5,973,602	2
1900	Other non-current assets (Notes (6)(j), (o) and (8))	2,605,133	1	2,264,271	1			9,106,161	3	9,838,471	3
		78,455,193	26	81,850,741	25		Total Liabilities	230,008,063	75	257,554,142	78
						Equity:					
						3110	Ordinary shares (Note (6)(p))	35,874,751	11	35,874,751	11
						3200	Capital surplus (Note (6)(p))	2,892,430	1	2,894,045	1
							Retained earnings (Note (6)(p)):				
						3310	Legal reserve	14,723,363	5	13,984,045	4
						3320	Special reserve	-	-	648,488	-
						3350	Unappropriated retained earnings	23,784,759	8	10,361,598	3
						3400	Other equity (Note (6)(p))	(1,098,291)	-	7,557,385	3
							Total Equity	76,177,012	25	71,320,312	22
TOTAL ASSETS		\$ 306,185,075	100	328,874,454	100	TOTAL LIABILITIES AND EQUITY		\$ 306,185,075	100	328,874,454	100

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

(English Translation of Parent Company Only Financial Statements and Report Originally Issued in Chinese)
INVENTEC CORPORATION

STATEMENTS OF COMPREHENSIVE INCOME

For the Years Ended December 31, 2025 and 2024

(Expressed in Thousands of New Taiwan Dollars)

		For the years ended December 31,			
		2025		2024	
		Amount	%	Amount	%
4000	Operating revenue (Notes (4), (6)(r) and (7))	\$ 617,830,208	100	554,053,651	100
5000	Operating costs (Notes (6)(e) and (7))	594,306,588	96	531,720,378	96
	Gross profit from operations	23,523,620	4	22,333,273	4
5910	Less: Unrealized profit (loss) from sales (Note (7))	34,214	-	28,971	-
5920	Add: Realized profit (loss) from sales (Note (7))	28,971	-	39,349	-
		23,518,377	4	22,343,651	4
	Operating expenses (Notes (6)(c), (s) and (7)):				
6100	Selling expenses	2,424,110	-	2,452,550	-
6200	Administrative expenses	2,755,614	1	2,326,012	-
6300	Research and development expenses	9,853,427	2	8,121,376	2
6450	Impairment losses (impairment gains and reversal of impairment losses) determined in accordance with IFRS 9	(27,850)	-	36,090	-
		15,005,301	3	12,936,028	2
	Net operating income	8,513,076	1	9,407,623	2
	Non-operating income and expenses (Notes (6)(f), (6)(t) and (7)):				
7100	Interest income	322,568	-	314,048	-
7010	Other income	37,402	-	293,485	-
7020	Other gains and losses	1,237,322	-	(740,736)	-
7050	Finance costs	(2,682,390)	-	(3,412,067)	(1)
7070	Share of profit of subsidiaries, associates and joint ventures accounted for using equity method	3,333,156	1	2,770,188	-
		2,248,058	1	(775,082)	(1)
7900	Profit before tax	10,761,134	2	8,632,541	1
7950	Less: Income tax expenses (Notes (4) and (6)(o))	2,065,380	-	1,365,134	-
8200	Profit	8,695,754	2	7,267,407	1
	Other comprehensive income (loss):				
8310	Components of other comprehensive income (loss) that will not be reclassified to profit or loss				
8311	(Losses) gains on remeasurements of defined benefit plans	(13,670)	-	104,569	-
8316	Unrealized gains from investments in equity instruments measured at fair value through other comprehensive income	6,697,718	1	5,179,204	1
8330	Share of other comprehensive (loss) income of subsidiaries, associates and joint ventures accounted for using equity method, components of other comprehensive income that will not be reclassified to profit or loss	(350,959)	-	(116,921)	-
8349	Income tax related to components of other comprehensive income that will not be reclassified to profit or loss	2,407,796	1	20,914	-
		3,925,293	-	5,145,938	1
8360	Components of other comprehensive income (loss) that will be reclassified to profit or loss				
8361	Exchange differences on translation of foreign financial statements	(143,882)	-	609,638	-
8380	Share of other comprehensive (loss) income of subsidiaries, associates and joint ventures accounted for using equity method, components of other comprehensive income that will be reclassified to profit or loss	(1,513,918)	-	2,576,069	1
8399	Income tax related to components of other comprehensive income that will be reclassified to profit or loss	-	-	-	-
		(1,657,800)	-	3,185,707	1
	Other comprehensive income, net of income tax	2,267,493	-	8,331,645	2
8500	Total comprehensive income	\$ 10,963,247	2	15,599,052	3
	Earnings per share (Notes (4) and (6)(q))				
9750	Basic earnings per share (NT dollars)	\$ 2.42		2.03	
9850	Diluted earnings per share (NT dollars)	\$ 2.41		2.02	

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

(English Translation of Parent Company Only Financial Statements and Report Originally Issued in Chinese)

INVENTEC CORPORATION

STATEMENTS OF CHANGES IN EQUITY

For the Years Ended December 31, 2025 and 2024

(Expressed in Thousands of New Taiwan Dollars)

	Share capital		Retained Earnings			Other Equity		Total Equity
	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	
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
Profit for the period	-	-	-	-	7,267,407	-	-	7,267,407
Other comprehensive income (loss) for the period	-	-	-	-	125,561	3,185,707	5,020,377	8,331,645
Total comprehensive income (loss) for the period	-	-	-	-	7,392,968	3,185,707	5,020,377	15,599,052
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)
Other changes in capital surplus:								
Changes in equity of associates and joint ventures accounted for using equity method	-	(2,059)	-	-	-	-	-	(2,059)
Difference between consideration and carrying amount of subsidiaries acquired or disposed	-	(15,011)	-	-	-	-	-	(15,011)
Disposal of investments in equity instruments designated at fair value through other comprehensive income	-	-	-	-	211	-	(211)	-
Balance at December 31, 2024	35,874,751	2,894,045	13,984,045	648,488	10,361,598	2,210,213	5,347,172	71,320,312
Profit the period	-	-	-	-	8,695,754	-	-	8,695,754
Other comprehensive income (loss) for the period	-	-	-	-	(6,163)	(1,657,800)	3,931,456	2,267,493
Total comprehensive income (loss) for the period	-	-	-	-	8,689,591	(1,657,800)	3,931,456	10,963,247
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 share	-	-	-	-	(6,098,708)	-	-	(6,098,708)
Other changes in capital surplus:								
Changes in equity of associates and joint ventures accounted for using equity method	-	296	-	-	-	-	-	296
Difference between consideration and carrying amount of subsidiaries acquired or disposed	-	(1,911)	-	-	(6,224)	-	-	(8,135)
Disposal of investments in equity instruments designated at fair value through other comprehensive income	-	-	-	-	10,929,332	-	(10,929,332)	-
Balance at December 31, 2025	<u>\$ 35,874,751</u>	<u>2,892,430</u>	<u>14,723,363</u>	<u>-</u>	<u>23,784,759</u>	<u>552,413</u>	<u>(1,650,704)</u>	<u>76,177,012</u>

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

INVENTEC CORPORATION

STATEMENTS OF CASH FLOWS

For the Years Ended December 31, 2025 and 2024

(Expressed in Thousands of New Taiwan Dollars)

	2025	2024
Cash flows from operating activities:		
Profit before tax	\$ 10,761,134	8,632,541
Adjustments:		
Adjustments to reconcile profit		
Depreciation expense	687,860	705,730
Amortization expense	778,589	800,135
Expected credit (gain) loss	(27,850)	36,090
Interest expense	2,682,390	3,412,067
Interest income	(322,568)	(314,048)
Dividend income	(5,646)	(259,930)
Share of profit of subsidiaries, associates and joint ventures accounted for using equity method	(3,333,156)	(2,770,188)
Loss on disposal of property, plant and equipment	16,828	-
Gain on disposal of investments	(293,511)	-
Unrealized foreign exchange gains	(1,228,196)	(741,986)
Other adjustments	(224)	(1,073)
Total adjustments to reconcile profit	(1,045,484)	866,797
Changes in operating assets and liabilities:		
Changes in operating assets:		
(Increase) decrease in financial assets at fair value through profit or loss, mandatorily measured at fair value	(1,507,002)	60,419
Increase in accounts receivable	(472,358)	(33,084,297)
Decrease (increase) in other receivable	30,338,971	(40,495,111)
Decrease (increase) in inventories	6,606,692	(2,263,488)
(Increase) decrease in other current assets	(164,217)	637,721
Total changes in operating assets	34,802,086	(75,144,756)
Changes in operating liabilities:		
Increase in financial liabilities held for trading	50,923	69,270
Increase in contract liabilities	1,748,707	4,024,041
(Decrease) increase in accounts payable	(28,635,378)	74,451,742
Increase in other payables	536,815	196,568
Decrease in other current liabilities	(843,007)	(576,715)
Decrease in net defined benefit liabilities	(68,526)	(58,541)
Total changes in operating liabilities	(27,210,466)	78,106,365
Total changes in operating assets and liabilities	7,591,620	2,961,609
Total adjustments	6,546,136	3,828,406
Cash inflow generated from operations	17,307,270	12,460,947
Interest received	321,657	317,278
Dividends received	5,910	259,930
Interest paid	(2,818,668)	(3,533,700)
Income taxes paid	(1,406,613)	(1,123,573)
Net cash flows from operating activities	13,409,556	8,380,882

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

INVENTEC CORPORATION

STATEMENTS OF CASH FLOWS (CONT'D)

For the Years Ended December 31, 2025 and 2024

(Expressed in Thousands of New Taiwan Dollars)

	<u>2025</u>	<u>2024</u>
Cash flows from (used in) investing activities:		
Proceeds from disposal of financial assets at fair value through other comprehensive income	9,479,132	-
Acquisition of financial assets at fair value through profit or loss	(62,900)	-
Proceeds from disposal of financial assets at fair value through profit or loss	957,851	-
Acquisition of investments accounted for using equity method	(4,146,968)	(3,443,972)
Acquisition of property, plant and equipment	(584,980)	(509,914)
Proceeds from disposal of property, plant and equipment	17,625	4,475
Acquisition of intangible assets	(520,717)	(485,954)
Decrease in other financial assets	48,462	771,330
Increase in other non-current assets	<u>(420,498)</u>	<u>(209,658)</u>
Net cash flows from (used in) investing activities	<u>4,767,007</u>	<u>(3,873,693)</u>
Cash flows used in financing activities:		
Increase in short-term borrowings	(4,525,837)	3,791,931
Proceeds from long-term borrowings	-	9,629,784
Repayments of long-term borrowings	(544,308)	(8,842,300)
Decrease in other non-current liabilities	(4,457)	(11,841)
Cash dividends paid	(6,098,708)	(5,381,213)
Payment of lease liabilities	<u>(24,396)</u>	<u>(28,277)</u>
Net cash flows used in financing activities	<u>(11,197,706)</u>	<u>(841,916)</u>
Net increase in cash and cash equivalents	6,978,857	3,665,273
Cash and cash equivalents at beginning of period	<u>7,837,248</u>	<u>4,171,975</u>
Cash and cash equivalents at end of period	<u>\$ 14,816,105</u>	<u>7,837,248</u>

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

(English Translation of Financial Statements and Report Originally Issued in Chinese)
INVENTEC CORPORATION
NOTES TO THE PARENT COMPANY ONLY FINANCIAL STATEMENTS
For the years ended December 31, 2025 and 2024
(Expressed in Thousands of New Taiwan Dollars, Unless Otherwise Specified)

(1) Company History

Inventec Corporation (the “Company”) was organized in 1975. The Company engages primarily in the developing, 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.

(2) Financial Statements Authorization Date and Authorization Process

The financial statements were authorized for issuance by the Board of Directors on March 10, 2026.

(3) New Standards, Amendments and Interpretations Adopted:

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

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

- Amendments to IAS21 “Lack of Exchangeability”

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

The Company 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 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”

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

<u>Standards or Interpretations</u>	<u>Content of amendment</u>	<u>Effective date per IASB</u>
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 February 6, 2026, the FSC 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 Company is evaluating the impact on its financial position and financial performance upon the initial adoption of the abovementioned standards or interpretations. The results thereof will be disclosed when the Company completes its evaluation.

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

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

(4) Summary of material policies

The accompanying parent company only 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 parent company only financial statements, the Chinese version shall prevail.

The material accounting policies presented in the financial statements are summarized below. Except for the explanation of Note (3), the following accounting policies were applied consistently throughout the periods presented in the financial statements.

(a) Statement of compliance

These annual financial statements have been prepared in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers.

(b) Basis of preparation

1. Basis of measurement

Except for the following significant accounts, the financial statements have been prepared on a historical cost basis:

- 1) Financial instruments at fair value through profit or loss are measured at fair value;
- 2) Financial assets at fair value through other comprehensive income are measured at fair value;
- 3) The defined benefit liabilities (assets) are measured at fair value of the plan assets less the present value of the defined benefit obligation, limited as explained in Note (4)(p).

2. Functional and presentation currency

The functional currency of the Company is determined based on the primary economic environment in which the entity operates. The financial statements are presented in New Taiwan Dollar, which is the Company's functional currency. All financial information presented in New Taiwan Dollar has been rounded to the nearest thousand.

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(c) Foreign currencies

1.Foreign currency transaction

Transactions in foreign currencies are translated into the respective functional currencies of Company entities at the exchange rates at the dates of the transactions. At the end of each subsequent reporting period, monetary items denominated in foreign currencies are translated into the functional currencies using the exchange rate at that date. Non-monetary items denominated in foreign currencies that are measured at fair value are translated into the functional currencies using the exchange rate at the date that the fair value was determined. Non-monetary items denominated in foreign currencies that are measured based on historical cost are translated using the exchange rate at the date of the transaction.

Exchange differences are generally recognized in profit or loss, except for an investment in equity securities designed as at fair value through other comprehensive income, which is recognized in other comprehensive income.

2.Foreign operations

The assets and liabilities of foreign operations, including goodwill and fair value adjustments arising on acquisition, are translated into the presentation currency at the exchange rates at the reporting date. The income and expenses of foreign operations are translated into the presentation currency at the average exchange rate. Exchange differences are recognized in other comprehensive income.

When the settlement of a monetary receivable from or payable to a foreign operation is neither planned nor likely to occur in the foreseeable future, exchange differences arising from such a monetary item that are considered to form part of the net investment in the foreign operation are recognized in other comprehensive income.

(d) Classification of current and non-current assets and liabilities

The Company classifies the asset as current under one of the following criteria, and all other assets are classified as non-current.

- (i) It is expected to be realized, or intended to be sold or consumed, in the normal operating cycle;
- (ii) It is held primarily for the purpose of trading;
- (iii) It is expected to be realized within twelve months after the reporting period; or
- (iv) The asset is cash or a cash equivalent (as defined in IAS 7) unless the asset is restricted from being exchanged or used to settle a liability for at least twelve months after the reporting period.

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The Company classifies the liability as current under one of the following criteria, and all other liabilities are classified as non-current.

- (i) It is expected to be settled in the normal operating cycle;
- (ii) It is held primarily for the purpose of trading;
- (iii) It is due to be settled within twelve months after the reporting period; or
- (iv) The Company does not have the right at the end of the reporting period to defer settlement of the liability for at least twelve months after the reporting period.

(e) Cash and cash equivalents

Cash comprises cash on hand and demand deposits. Cash equivalents are short-term highly liquid investments that are readily convertible to known amounts of cash and are subject to an insignificant risk of changes in value. Time deposits which meet the above definition and are held for the purpose of meeting short-term cash commitments rather than for investment or other purposes should be recognized as cash equivalents.

(f) Financial instruments

Trade receivables are initially recognized when they are originated. All other financial assets and financial liabilities are initially recognized when the Company becomes a party to the contractual provisions of the instrument. A financial asset or financial liability is initially measured at fair value plus, for an item not at fair value through profit or loss (FVTPL), transaction costs that are directly attributable to its acquisition or issue. A trade receivable without a significant financing component is initially measured at the transaction price.

1. Financial assets

All regular way purchases or sales of financial assets are recognized and derecognized on a trade date basis.

On initial recognition, a financial asset is classified as measured at: amortized cost; FVOCI – equity investment; or FVTPL. Financial assets are not reclassified subsequent to their initial recognition unless the Company changes its business model for managing financial assets, in which case all affected financial assets are reclassified on the first day of next reporting period following the change in the business model.

1) Financial assets measured at amortized cost

A financial asset is measured at amortized cost if it meets both of the following conditions and is not designated as at FVTPL:

- it is held within a business model whose objective is to hold assets to collect contractual cash flows; and
- its contractual terms give rise on specified dates to cash flows that are solely payments of principal and interest (SPPI) on the principal amount outstanding.

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These assets are subsequently measured at amortized cost, which is the amount at which the financial asset is measured at initial recognition, plus/minus, the cumulative amortization using the effective interest method, adjusted for any loss allowance. Interest income, foreign exchange gains and losses, as well as impairment, are recognized in profit or loss. Any gain or loss on derecognition is recognized in profit or loss.

2) Fair value through other comprehensive income (FVOCI)

Some trade receivables deriving from the collection of contractual cash flows and sales made by the Company are measured at FVOCI, and recognized as 'trade receivables' line item.

On initial recognition of an equity investment that is not held for trading, the Company may irrevocably elect to present subsequent changes in the investment's fair value in other comprehensive income. This election is made on an instrument-by-instrument basis.

Equity investments at FVOCI are subsequently measured at fair value. Dividends are recognized as income in profit or loss unless the dividend clearly represents a recovery of part of the cost of the investment. Other net gains and losses are recognized in other comprehensive income and are never reclassified to profit or loss.

Dividend income is recognized in profit or loss on the date on which the Company's right to receive payment is established.

3) Fair value through profit or loss (FVTPL)

All financial assets not classified as amortized cost or FVOCI described as above (e.g. financial assets held for trading and those that are managed and whose performance is evaluated on a fair value basis) are measured at FVTPL, including derivative financial assets. On initial recognition, the Company may irrevocably designate a financial asset, which meets the requirements to be measured at amortized cost or at FVOCI, as at FVTPL if doing so eliminates or significantly reduces an accounting mismatch that would otherwise arise.

These assets are subsequently measured at fair value. Net gains and losses, including any interest or dividend income, are recognized in profit or loss.

4) Impairment of financial assets

The Company recognizes loss allowances for expected credit losses (ECL) on financial assets measured at amortized cost (including cash and cash equivalents, trade receivables and notes receivable, other receivables, guarantee deposit paid and other financial assets).

The Company measures loss allowances at an amount equal to lifetime ECL, except for the following which are measured as 12-month ECL:

- debt securities that are determined to have low credit risk at the reporting date; and
- other debt securities and bank balances for which credit risk (i.e. the risk of default occurring over the expected life of the financial instrument) has not increased significantly since initial recognition.

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Loss allowance for trade receivables are always measured at an amount equal to lifetime ECL.

When determining whether the credit risk of a financial asset has increased significantly since initial recognition and when estimating ECL, the Company considers reasonable and supportable information that is relevant and available without undue cost or effort. This includes both quantitative and qualitative information and analysis based on the Company's historical experience and informed credit assessment as well as forward-looking information.

The Company assumes that the credit risk on a financial asset has increased significantly if it is more than 90 days past due.

The Company considers a financial asset to be in default when the financial asset is more than year past due or the debtor is unlikely to pay its credit obligations to the Company in full.

Lifetime ECL are the ECL that result from all possible default events over the expected life of a financial instrument.

12-month ECL are the portion of ECL that result from default events that are possible within the 12 months after the reporting date (or a shorter period if the expected life of the instrument is less than 12 months).

The maximum period considered when estimating ECL is the maximum contractual period over which the Company is exposed to credit risk.

ECL are a probability-weighted estimate of credit losses. Credit losses are measured as the present value of all cash shortfalls (i.e the difference between the cash flows due to the Company in accordance with the contract and the cash flows that the Company expects to receive). ECL are discounted at the effective interest rate of the financial asset.

At each reporting date, the Company assesses whether financial assets carried at amortized cost are credit-impaired. A financial asset is 'credit-impaired' when one or more events that have a detrimental impact on the estimated future cash flows of the financial asset have occurred. Evidence that a financial asset is credit-impaired includes the following observable data:

- significant financial difficulty of the borrower or issuer;
- a breach of contract such as a default or being more than 1 year past due;
- the lender of the borrower, for economic or contractual reasons relating to the borrower's financial difficulty, having granted to the borrower a concession that the lender would not otherwise consider;
- it is probable that the borrower will enter bankruptcy or other financial reorganization; or
- the disappearance of an active market for a security because of financial difficulties.

Loss allowances for financial assets measured at amortized cost are deducted from the gross carrying amount of the assets.

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The gross carrying amount of a financial asset is written off when the Company has no reasonable expectations of recovering a financial asset in its entirety or a portion thereof. For corporate customers, the Company individually makes an assessment with respect to the timing and amount of write-off based on whether there is a reasonable expectation of recovery. The Company expects no significant recovery from the amount written off. However, financial assets that are written off could still be subject to enforcement activities in order to comply with the Company's procedures for recovery of amounts due.

5) Derecognition of financial assets

The Company derecognizes a financial asset when the contractual rights to the cash flows from the financial asset expire, or it transfers the rights to receive the contractual cash flows in a transaction in which substantially all of the risks and rewards of ownership of the financial asset are transferred or in which the Company neither transfers nor retains substantially all of the risks and rewards of ownership and it does not retain control of the financial asset.

The Company enters into transactions whereby it transfers assets recognized in its statement of balance sheet, but retains either all or substantially all of the risks and rewards of the transferred assets. In these cases, the transferred assets are not derecognized.

2. Financial liabilities and equity instruments

1) Classification of debt or equity

Debt and equity instruments issued by the Company are classified as financial liabilities or equity in accordance with the substance of the contractual arrangements and the definitions of a financial liability and an equity instrument.

2) Equity instrument

An equity instrument is any contract that evidences residual interest in the assets of an entity after deducting all of its liabilities. Equity instruments issued are recognized as the amount of consideration received, less the direct cost of issuing.

3) Financial liabilities

Financial liabilities are classified as measured at amortized cost or FVTPL. A financial liability is classified as at FVTPL if it is classified as held-for-trading, it is a derivative or it is designated as such on initial recognition. Financial liabilities at FVTPL are measured at fair value and net gains and losses, including any interest expense, are recognized in profit or loss.

Other financial liabilities are subsequently measured at amortized cost using the effective interest method. Interest expense and foreign exchange gains and losses are recognized in profit or loss. Any gain or loss on derecognition is also recognized in profit or loss.

4) Derecognition of financial liabilities

The Company derecognizes a financial liability when its contractual obligations are discharged or cancelled, or expire. The Company also derecognizes a financial liability when its terms are modified and the cash flows of the modified liability are substantially different, in which case a new financial liability based on the modified terms is recognized at fair value.

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On derecognition of a financial liability, the difference between the carrying amount of a financial liability extinguished and the consideration paid (including any non-cash assets transferred or liabilities assumed) is recognized in profit or loss.

5) Offsetting of financial assets and liabilities

Financial assets and financial liabilities are offset and the net amount presented in the statement of balance sheet when, and only when, the Company currently has a legally enforceable right to set off the amounts and it intends either to settle them on a net basis or to realize the asset and settle the liability simultaneously.

3. Derivative financial instruments and hedge accounting

The Company holds derivative financial instruments to hedge its foreign currency and interest rate exposures. Embedded derivatives are separated from the host contract and accounted for separately if the host contract is not a financial asset and certain criteria are met.

Derivatives are initially measured at fair value. Subsequent to initial recognition, derivatives are measured at fair value, and changes therein are generally recognized in profit or loss.

(g) Inventories

Inventories are measured at the lower of cost and net realizable value. The cost of inventories is based on the weighted average method, and includes expenditure incurred in acquiring the inventories, production or conversion costs and other costs incurred in bringing them to their existing location and condition. In the case of manufactured inventories and work in progress, cost includes an appropriate share of production overheads based on normal operating capacity.

Net realizable value is the estimated selling price in the ordinary course of business, less the estimated costs of completion and selling expenses.

(h) Investment in associates

Associates are those entities in which the Company has significant influence, but not control or jointly control, over the financial and operating policies.

Investments in associates are accounted for using the equity method and are recognized initially at cost. The cost of the investment includes transaction costs. The carrying amount of the investment in associates includes goodwill arising from the acquisition less any accumulated impairment losses.

The financial statements include the Company's share of the profit or loss and other comprehensive income of those associates, after adjustments to align the accounting policies with those of the Company, from the date on which significant influence commences until the date on which significant influence ceases. The Company recognizes any changes of its proportionate share in the investee within capital surplus, when an associate's equity changes due to reasons other than profit and loss or comprehensive income, which did not result in changes in actual proportionate share.

Gains and losses resulting from transactions between the Company and an associate are recognized only to the extent of unrelated Company's interests in the associate.

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When the Company's share of losses of an associate equals or exceeds its interest in associates, it discontinues recognizing its share of further losses. After the recognized interest is reduced to zero, additional losses are provided for, and a liability is recognized, only to the extent that the Company has incurred legal or constructive obligations or made payments on behalf of the associate.

When the Company subscribes to additional shares in an associate at a percentage different from its existing ownership percentage, the resulting carrying amount of the investment will differ from the amount of the Company's proportionate interest in the net assets of the associate. The Company records such a difference as an adjustment to investments, with the corresponding amount charged or credited to capital surplus. The aforesaid adjustment should first be adjusted under additional paid-in capital. If the additional paid-in capital resulting from changes in ownership interest is not sufficient, the remaining difference is debited to retained earnings. If the Company's ownership interest is reduced due to the additional subscription to the shares of associate by other investors, the proportionate amount of the gains or losses previously recognized in other comprehensive income in relation to that associate will be reclassified to profit or loss on the same basis as would be required if the associate had directly disposed of the related assets or liabilities.

(i) Investment in subsidiaries

The subsidiaries in which the Company holds controlling interest are accounted for under equity method in the parent company only financial statements. Under equity method, the net income, other comprehensive income and equity in the parent company only financial statement are the same as those attributable to the owners of parent in the consolidated financial statements.

The changes in ownership of the subsidiaries are recognized as equity transaction.

(j) Property, plant, and equipment

1. Recognition and measurement

Items of property, plant and equipment are measured at cost, which includes capitalized borrowing costs, less accumulated depreciation and any accumulated impairment losses.

If significant parts of an item of property, plant and equipment have different useful lives, they are accounted for as separate items (major components) of property, plant and equipment.

Any gain or loss on disposal of an item of property, plant and equipment is recognized in profit or loss.

2. Subsequent expenditure

Subsequent expenditure is capitalized only if it is probable that the future economic benefits associated with the expenditure will flow to the Company.

3. Depreciation

Depreciation is calculated on the cost of an asset less its residual value and is recognized in profit or loss on a straight-line basis over the estimated useful lives of each component of an item of property, plant and equipment.

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Land is not depreciated.

The estimated useful lives of property, plant and equipment for current and comparative periods are as follows:

Buildings	4 ~ 50 years
Machinery	4 ~ 6 years
Transportation equipment	3 ~ 5 years
Furniture and office facilities	2 ~ 10 years
Power equipment	2 ~ 16 years
Renovation and leasehold improvements	2 ~ 16 years
Miscellaneous equipment	2 ~ 16 years
Leasehold improvements	2 ~ 16 years

Depreciation methods, useful lives and residual values are reviewed at each reporting date and adjusted if appropriate.

(k) Leases

At inception of a contract, the Company assesses whether a contract is, or contains, a lease. A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration.

(i) As a lessee

The Company recognizes a right-of-use asset and a lease liability at the lease commencement date. The right-of-use asset is initially measured at cost, which comprises the initial amount of the lease liability adjusted for any lease payments made at or before the commencement date, plus any initial direct costs incurred and an estimate of costs to dismantle and remove the underlying asset or to restore the underlying asset or the site on which it is located, less any lease incentives received.

The right-of-use asset is subsequently depreciated using the straight-line method from the commencement date to the earlier of the end of the useful life of the right-of-use asset or the end of the lease term. If the cost of right-of-use asset reflects that the Company is reasonably certain to exercise the purchase option, the right-of-use asset is depreciated over the useful life of the underlying asset from the lease commencement date. In addition, the right-of-use asset is periodically reduced by impairment losses, if any, and adjusted for certain remeasurements of the lease liability.

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The lease liability is initially measured at the present value of the lease payments that are not paid at the commencement date, discounted using the interest rate implicit in the lease or, if that rate cannot be reliably determined, the Company's incremental borrowing rate. Generally, the Company uses its incremental borrowing rate as the discount rate.

Lease payments included in the measurement of the lease liability comprise the following:

- 1) fixed payments, including in-substance fixed payments;
- 2) variable lease payments that depend on an index or a rate, initially measured using the index or rate as at the commencement date;
- 3) amounts expected to be payable under a residual value guarantee; and
- 4) payments for purchase or termination options that are reasonably certain to be exercised.

The lease liability is measured at amortized cost using the effective interest method. It is remeasured when:

- 1) there is a change in future lease payments arising from the change in an index or rate; or
- 2) there is a change in the Company's estimate of the amount expected to be payable under a residual value guarantee; or
- 3) there is a change in the lease term resulting from a change of its assessment on whether it will exercise an option to purchase the underlying asset; or
- 4) there is a change of its assessment on whether it will exercise an extension or termination option; or
- 5) there are any lease modifications

When the lease liability is remeasured, other than lease modifications, a corresponding adjustment is made to the carrying amount of the right-of-use asset, or in profit and loss if the carrying amount of the right-of-use asset has been reduced to zero.

When the lease liability is remeasured to reflect the partial or full termination of the lease for lease modifications that decrease the scope of the lease, the Company accounts for the remeasurement of the lease liability by decreasing the carrying amount of the right-of-use asset to reflect the partial or full termination of the lease, and recognize in profit or loss any gain or loss relating to the partial or full termination of the lease.

The Company presents right-of-use assets that do not meet the definition of investment and lease liabilities as a separate line item respectively in the statement of financial position.

The Company has elected not to recognize right-of-use assets and lease liabilities for short-term leases of machinery that have a lease term of 12 months or less and leases of low-value assets, including other equipment. The Company recognizes the lease payments associated with these leases as an expense on a straight-line basis over the lease term.

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(ii) As a lessor

When the Company acts as a lessor, it determines at lease commencement whether each lease is a finance lease or an operating lease. To classify each lease, the Company makes an overall assessment of whether the lease transfers to the lessee substantially all of the risks and rewards of ownership incidental to ownership of the underlying asset. If this is the case, then the lease is a finance lease; if not, then the lease is an operating lease. As part of this assessment, the Company considers certain indicators such as whether the lease is for the major part of the economic life of the asset.

(l) Intangible assets

1. Recognition and measurement

Expenditure on research activities is recognized in profit or loss as incurred.

Development expenditure is capitalized only if the expenditure can be measured reliably, the product or process is technically and commercially feasible, future economic benefits are probable and the Company intends to, and has sufficient resources to, complete development and to use or sell the asset. Otherwise, it is recognized in profit or loss as incurred. Subsequent to initial recognition, development expenditure is measured at cost, less accumulated amortization and any accumulated impairment losses.

Other intangible assets, that are acquired by the Company and have finite useful lives are measured at cost less accumulated amortization and any accumulated impairment losses.

2. Subsequent expenditure

Subsequent expenditure is capitalized only when it increases the future economic benefits embodied in the specific asset to which it relates. All other expenditure, including expenditure on internally generated goodwill and brands, is recognized in profit or loss as incurred.

3. Amortization

Amortization is calculated over the cost of the asset, less its residual value, and is recognized in profit or loss on a straight-line basis over the estimated useful lives of intangible assets, other than goodwill, from the date that they are available for use.

The estimated useful lives for current and comparative periods are as follows:

Computer software	1 year~ 6 years
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Amortization methods, useful lives and residual values are reviewed at each reporting date and adjusted if appropriate.

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(m) Impairment of non-financial assets

At each reporting date, the Company reviews the carrying amounts of its non-financial assets (other than inventories and deferred tax assets) to determine whether there is any indication of impairment. If any such indication exists, then the asset's recoverable amount is estimated.

For impairment testing, assets are grouped together into the smallest group of assets that generates cash inflows from continuing use that are largely independent of the cash inflows of other assets or CGUs. Goodwill arising from a business combination is allocated to CGUs or groups of CGUs that are expected to benefit from the synergies of the combination.

The recoverable amount of an asset or CGU is the greater of its value in use and its fair value less costs to sell. Value in use is based on the estimated future cash flows, discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset or CGU.

An impairment loss is recognized if the carrying amount of an asset or CGU exceeds its recoverable amount.

Impairment losses are recognized in profit or loss. They are allocated first to reduce the carrying amount of any goodwill allocated to the CGU, and then to reduce the carrying amounts of the other assets in the CGU on a pro rata basis.

An impairment loss in respect of goodwill is not reversed. For other assets, an impairment loss is reversed only to the extent that the asset's carrying amount does not exceed the carrying amount that would have been determined, net of depreciation or amortization, if no impairment loss had been recognized.

(n) Provisions

A provision is recognized if, as a result of a past event, the Company has a present obligation that can be estimated reliably, and it is probably that an outflow of economic benefits will be required to settle the obligation. Provisions are determined by discounting the expected future cash flows at a pre-tax rate that reflects the current market assessments of the time value of money and the risks specific to the liability. The unwinding of the discount is recognized as finance cost.

A provision for warranties is recognized when the underlying products or services are sold, based on historical warranty data and a weighting of all possible outcomes against their associated probabilities.

(o) Revenue

1. Revenue from contracts with customers

Revenue is measured based on the consideration to which the Company expects to be entitled in exchange for transferring goods or services to a customer. The Company recognizes revenue when it satisfies a performance obligation by transferring control of a good or a service to a customer. The accounting policies for the Company's main types of revenue are explained below.

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1) Sale of goods

The Company recognizes revenue when control of the products has transferred, being when the products are delivered to the customer, the customer has full discretion over the channel and price to sell the products, and there is no unfulfilled obligation that could affect the customer's acceptance of the products. Delivery occurs when the products have been shipped to the specific location, the risks of obsolescence and loss have been transferred to the customer, and either the customer has accepted the products in accordance with the sales contract, the acceptance provisions have lapsed, or the Company has objective evidence that all criteria for acceptance have been satisfied.

A receivable is recognized when the goods are delivered as this is the point in time that the Company has a right to an amount of consideration that is unconditional.

2) Services

The Company recognizes revenue when the performance obligation is completed.

3) Financing components

The Company does not expect to have any contracts where the period between the transfer of the promised goods or services to the customer and payment by the customer exceeds one year. As a consequence, the Company does not adjust any of the transaction prices for the time value of money.

(p) Employee benefits

1. Defined contribution plans

Obligations for contributions to defined contribution plans are expensed as the related service is provided.

2. Defined benefit plans

The Company's net obligation in respect of defined benefit plans is calculated separately for each the plan by estimating the amount of future benefit that employees have earned in the current and prior periods, discounting that amount and deducting the fair value of any plan assets.

The calculation of defined benefit obligations is performed annually by a qualified actuary using the projected unit credit method. When the calculation results in a potential asset for the Company, the recognized asset is limited to the present value of economic benefits available in the form of any future refunds from the plan or reductions in future contributions to the plan. To calculate the present value of economic benefits, consideration is given to any applicable minimum funding requirements.

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Remeasurements of the net defined benefit liability, which comprise actuarial gains and losses, the return on plan assets (excluding interest) and the effect of the asset ceiling (if any, excluding interest), are recognized immediately in other comprehensive income, and accumulated in retained earnings within equity. The Company determines the net interest expense (income) on the net defined benefit liability (asset) for the period by applying the discount rate used to measure the defined benefit obligation at the beginning of the annual period to the then-net defined benefit liability (asset). Net interest expense and other expenses related to defined benefit plans are recognized in profit or loss.

When the benefits of a plan are changed or when a plan is curtailed, the resulting change in benefit that relates to past service or the gain or loss on curtailment is recognized immediately in profit or loss. The Company recognizes gains and losses on the settlement of a defined benefit plan when the settlement occurs.

3. Termination benefits

Termination benefits are expensed at the earlier of when the Company can no longer withdraw the offer of those benefits and when the Company recognizes costs for a restructuring. If benefits are not expected to be settled wholly within 12 months of the reporting date, then they are discounted.

4. Short-term employee benefits

Short-term employee benefits are expensed as the related service is provided. A liability is recognized for the amount expected to be paid if the Company has a present legal or constructive obligation to pay this amount as a result of past service provided by the employee and the obligation can be estimated reliably.

(q) Income taxes

Income taxes comprise current taxes and deferred taxes. Except for expenses related to business combinations or recognized directly in equity or other comprehensive income, all current and deferred taxes are recognized in profit or loss.

The Company has determined that the global minimum top-up tax – which it is required to pay under Pillar Two legislation – is an income tax in the scope of IAS 12. The Company 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.

Current taxes comprise the expected tax payables or receivables on the taxable profits (losses) for the year and any adjustment to the tax payable or receivable in respect of previous years. The amount of current tax payables or receivables are the best estimate of the tax amount expected to be paid or received that reflects uncertainty related to income taxes, if any. It is measured using tax rates enacted or substantively enacted at the reporting date.

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Deferred taxes arise due to temporary differences between the carrying amounts of assets and liabilities at the reporting date and their respective tax bases. Deferred taxes are recognized except for the following:

1. temporary differences on the initial recognition of assets and liabilities in a transaction that is not a business combination and at the time of the transaction (i) affects neither accounting nor taxable profits (losses) and (ii) does not give rise to equal taxable and deductible temporary differences;
2. temporary differences related to investments in subsidiaries, associates and joint arrangements to the extent that the Company is able to control the timing of the reversal of the temporary differences and it is probable that they will not reverse in the foreseeable future; and
3. taxable temporary differences arising on the initial recognition of goodwill.

Deferred tax assets are recognized for the carry forward of unused tax losses, unused tax credits, and deductible temporary differences to the extent that it is probable that future taxable profits will be available against which they can be utilized. Deferred tax assets are reviewed at each reporting date, and are reduced to the extent that it is no longer probable that the related tax benefits will be realized; such reductions are reversed when the probability of future taxable profits improves.

Deferred taxes are measured at tax rates that are expected to be applied to temporary differences when they reverse, using tax rates enacted or substantively enacted at the reporting date.

Deferred tax assets and liabilities are offset if the following criteria are met:

1. the Company has a legally enforceable right to set off current tax assets against current tax liabilities; and
2. the deferred tax assets and the deferred tax liabilities relate to income taxes levied by the same taxation authority on either:
 - 1) the same taxable entity; or
 - 2) different taxable entities which intend to settle current tax assets and liabilities on a net basis, or to realize the assets and liabilities simultaneously, in each future period in which significant amounts of deferred tax liabilities or assets are expected to be settled or recovered.

(r) Earnings per share

The Company discloses the Company's basic and diluted earnings per share attributable to ordinary equity holders of the Company. The calculation of basic earnings per share is based on the profit attributable to the ordinary shareholders of the Company divided by the weighted-average number of ordinary shares outstanding. The calculation of diluted earnings per share is based on the profit attributable to ordinary shareholders of the Company, divided by the weighted-average number of ordinary shares outstanding after adjustment for the effects of all dilutive potential ordinary shares, such as employee compensation.

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(s) Operating segments

Please refer to the consolidated financial report of Inventec Corporation for the years ended December 31, 2025 and 2024 for operating segments information.

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

In preparing these consolidated financial statements, management has made 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 in the future. Actual results may differ from these estimates.

The management continues to monitor the accounting estimates and assumptions, which is consistent with the Company's risk management and climate-related commitments. Changes in estimates are deferred and recognized during the period of change and for future periods affected.

The Company does not have any accounting policies which involve significant judgment which have significant influence to the annual financial statements.

Information about assumptions and estimation uncertainties that have a significant risk of resulting in a material adjustment to the carrying amounts of assets and liabilities within the next financial year is as follows:

(a) Valuation of inventories

As inventories are stated at the lower of cost or net realizable value, the Company estimates the net realizable value of inventories for obsolescence and unmarketable items at the end of the reporting period and then writes down the cost of inventories to net realizable value. The net realizable value of the inventory is mainly determined based on assumptions as to future demand within a specific time horizon. Due to the rapid industrial transformation, there may be significant changes in the net realizable value of inventories. Refer to Note (6)(e) for further description of the valuation of inventories.

(6) Explanation to Significant Accounts

(a) Cash and cash equivalents

	<u>December 31, 2025</u>	<u>December 31, 2024</u>
Cash on hand	\$ 771	952
Demand deposits and checking accounts	8,908,588	6,986,296
Time deposits	<u>5,906,746</u>	<u>850,000</u>
Cash and cash equivalents in statement of cash flows	<u>\$ 14,816,105</u>	<u>7,837,248</u>

Refer to Note (6)(u) for the currency risk of the financial assets of the Company.

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- (b) Financial assets and liabilities at fair value through profit or loss and financial assets at fair value through other comprehensive income

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

	<u>December 31, 2025</u>	<u>December 31, 2024</u>
Financial assets at fair value through profit or loss		
Derivative instruments not used for hedging		
Forward exchange contracts	\$ 7,187	-
Hybrid contract	62,900	
Non-derivative financial assets		
Stock of listed companies	454,697	
Emerging stock	309,822	160,131
Unquoted financial instruments	96,335	158,759
Total	<u>\$ 930,941</u>	<u>318,890</u>
Financial liabilities at fair value through profit or loss		
Held-for-trading financial liabilities		
Forward exchange contracts	\$ 75,951	-
Foreign exchange swap	79,160	104,188
Total	<u>\$ 155,111</u>	<u>104,188</u>

The Group entered into a hybrid contract, Simple Agreement for Future Equity (SAFE), to invest \$62,900 in NEOAI CLOUD, INC.

The Company uses derivative financial instruments to hedge the certain foreign exchange and interest rate risk the Company 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 and held-for-trading financial liabilities on December 31, 2025 and 2024:

1) Financial assets:

	<u>December 31, 2025</u>		
	<u>Contract Amount</u>		<u>Maturity</u>
	<u>(in thousands)</u>	<u>Currency</u>	<u>Period</u>
Forward	USD 80,000	USD to TWD	2026.02.25~2026.03.26

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2) Financial liabilities:

December 31, 2025				
	Contract Amount (in thousands)		Currency	Maturity Period
Foreign exchange swap	USD 260,000		USD to TWD	2026.01.08~2026.02.26
Forward	USD 180,000		USD to CNY	2026.01.22~2026.03.25
Forward	USD 6,000		USD to INR	2026.01.30
Forward	USD 20,000		USD to TWD	2026.04.29
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

2. Financial assets at fair value through other comprehensive income

	December 31, 2025	December 31, 2024
Equity investments at fair value through other comprehensive income		
Stocks of listed companies	\$ 798,483	500,225
Stocks of unlisted companies	466,334	9,515,697
Total	\$ 1,264,817	10,015,922

1) Equity investments at fair value through other comprehensive income

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

For strategic purposes, the Company had sold its equity investments at fair value through other comprehensive income at the amount of \$32,115 for the year ended December 31, 2025, resulting in the Company to reclassify the gain of \$13,455 from other equity to retained earnings.

In the first quarter of 2025, ZT Group Int'l, Inc., an investee company of the Company, 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 Company received the amount of \$9,447,017 in cash and 884 thousand shares of common stock of Advanced Micro Devices, Inc., resulting in the Company to reclassify the gain of \$8,343,406 (net of tax) from other equity to retained earnings for the year ended December 31, 2025.

On December 30, 2025, the Company disposed of 884 thousand shares of Advanced Micro Devices, Inc. common stock which were acquired through the aforementioned business combination transaction, at a fair value of \$5,969,691 (recognized under other receivables), resulting in the Company to reclassify the gain of \$2,630,234 thousand (net of tax) from other equity to retained earnings

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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. Advanced Micro Devices, Inc. announced the completion of the disposal agreement on October 27, 2025, pursuant to the original acquisition terms, the Company received the amount of \$957,851 in cash and 78 thousand of ordinary shares of Advanced Micro Devices, Inc., recognized under current financial assets at fair value through profit or loss.

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

3) As of December 31, 2025 and 2024, the aforesaid financial assets were not pledged as collateral.

(c) Notes and accounts receivable

	<u>December 31, 2025</u>	<u>December 31, 2024</u>
Accounts receivable - related parties	\$ 55,641,080	39,467,634
Accounts receivable - non-related parties	74,917,225	87,944,629
Less: Loss allowance	<u>(53,715)</u>	<u>(81,565)</u>
	<u><u>\$ 130,504,590</u></u>	<u><u>127,330,698</u></u>

The Company 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 December 31, 2025 and 2024, the amount of accounts receivable measured at fair value through other comprehensive income was \$7,867,092 and \$6,019,624, respectively.

The Company applies the simplified approach to provide for its expected credit losses, i.e. the use of lifetime expected loss provision for all receivables. To measure the expected credit losses, trade receivables 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 provision in Taiwan were determined as follows:

	<u>December 31, 2025</u>		
	<u>Gross carrying amount</u>	<u>Weighted- average loss rate</u>	<u>Loss allowance provision</u>
Current	\$ 128,282,351	0.00%~0.50%	51,939
1 to 180 days past due	2,270,532	0.04%~0.50%	1,776
More than 180 days past due	<u>5,422</u>	0.04%~100%	<u>-</u>
	<u><u>\$ 130,558,305</u></u>		<u><u>53,715</u></u>

As of February 24, 2026, the amount received in subsequent period by the Company is \$76,952,561.

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	December 31, 2024		
	Gross carrying amount	Weighted-average loss rate	Loss allowance provision
Current	\$ 121,542,951	0.00%~0.50%	76,707
1 to 180 days past due	5,869,312	0.04%~0.50%	4,858
More than 180 days past due	-	0.04%~100%	-
	<u><u>\$ 127,412,263</u></u>		<u><u>81,565</u></u>

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

	For the years ended December 31,	
	2025	2024
Balance at January 1	\$ 81,565	45,475
Impairment losses (reversed) recognized	(27,850)	36,090
Balance at December 31	<u><u>\$ 53,715</u></u>	<u><u>81,565</u></u>

The allowance for impairment account is used to record expected credit losses. If the Company 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 Company.

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

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

December 31, 2025						
Purchaser	Amount Derecognized	Credit Unused	Credit Advanced	Amount Recognized in Other Receivables	Range of Interest Rate	Significant Transferring Terms
Non-related parties	<u><u>\$ 21,225,454</u></u>	<u><u>USD 470,460</u></u>	<u><u>USD 675,540</u></u>	-	4.38%~4.63%	The accounts receivable factoring is without recourse but the seller still bears the risks except for eligible obligor's insolvency.

December 31, 2024						
Purchaser	Amount Derecognized	Credit Unused	Credit Advanced	Amount Recognized in Other Receivables	Range of Interest Rate	Significant Transferring Terms
Non-related parties	<u><u>\$ 34,570,718</u></u>	<u><u>USD 591,372</u></u>	<u><u>USD 1,054,628</u></u>	-	5.05%~5.43%	The accounts receivable factoring is without recourse but the seller still bears the risks except for eligible obligor's insolvency.

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(d) Other receivables

	<u>December 31, 2025</u>	<u>December 31, 2024</u>
Other accounts receivable — related parties	\$ 57,312,794	87,267,632
Other accounts receivable — non-related parties	6,353,421	196,034
Less: Loss allowance	-	(37,065)
	<u><u>\$ 63,666,215</u></u>	<u><u>87,426,601</u></u>

Other accounts receivable-non-related parties consist of proceeds from the disposal of shares, interest and other income.

For other accounts receivable-related parties, please refer to Note (7).

The movement in the allowance for impairment with respect to other receivables was as follows:

	<u>For the years ended December 31,</u>	<u>2025</u>	<u>2024</u>
Balance at January 1	\$	37,065	37,065
Amounts written off		(37,065)	-
Balance at December 31	<u><u>\$</u></u>	<u><u>-</u></u>	<u><u>37,065</u></u>

(e) Inventories

	<u>December 31, 2025</u>	<u>December 31, 2024</u>
Raw materials and consumables	\$ 9,198,661	17,512,102
Work in process	1,739,853	1,817,285
Finished goods	5,207,713	3,423,662
	<u><u>\$ 16,146,227</u></u>	<u><u>22,753,049</u></u>

For the years ended December 31, 2025 and 2024, the write-down of inventories amounted to \$190,970 and \$150,669, respectively. 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. For the years ended December 31, 2025 and 2024, idle capacity loss amounted to \$5,390 and \$3,406, respectively.

As of December 31, 2025 and 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:

	<u>December 31, 2025</u>	<u>December 31, 2024</u>
Subsidiaries	\$ 61,495,274	56,442,449
Associates	220,761	176,589
	<u><u>\$ 61,716,035</u></u>	<u><u>56,619,038</u></u>

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The credit balance of investments accounted for using equity method at the reporting date (recognized as other non-current liabilities) were as follows:

	<u>December 31, 2025</u>	<u>December 31, 2024</u>
Subsidiaries	\$ <u>1,226</u>	<u>661,002</u>

1.Subsidiaries

Please refer to the consolidated financial statements for the year ended December 31, 2025.

The subsidiary of the Company, Inventec Solar Energy Corporation, was dissolved pursuant to a resolution passed at the extraordinary shareholder's meeting held on August 29, 2025. The liquidation process was completed on December 3, 2025. As the Company has lost control over the subsidiary, the carrying amount of the investment was derecognized, and a gain on disposal of the investment totaling \$293,511 was recognized.

2.Associates

The Company's financial information for investments in individually insignificant associates accounted for using equity method at the reporting date was as follows. These financial information are included in the financial statements.

	<u>December 31, 2025</u>	<u>December 31, 2024</u>
Individually insignificant associates	\$ <u>220,761</u>	<u>176,589</u>
	<u>For the years ended December 31,</u>	
	<u>2025</u>	<u>2024</u>
Attributable to the Group		
Loss from continuing operations	\$ (8,292)	(20,619)
Other comprehensive income	<u>4,710</u>	<u>2,761</u>
Total comprehensive loss	\$ <u>(3,582)</u>	<u>(17,858)</u>

As of December 31, 2025 and 2024, the Company's investments under equity method has not been pledged as collaterals.

3.Judgment on whether the invested company has substantial control

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

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(g) Property, plant and equipment

The cost, depreciation, and impairment of the property, plant and equipment of the Company for the years ended December 31, 2025 and 2024 were as follows:

	Land	Building and construction	Machinery and equipment	Transportation equipment	Office equipment	Other facilities	Others	Total
Cost or deemed cost:								
Balance at January 1, 2025	\$ 7,811,588	5,267,711	1,472,567	17,656	2,350,388	1,760,974	58,166	18,739,050
Additions	-	-	355,591	-	243,657	143,610	71,085	813,943
Disposals	-	-	(140,959)	(2,689)	(147,001)	(179,483)	-	(470,132)
Others	-	-	10,315	-	6,785	62,442	(57,724)	21,818
Balance at December 31, 2025	<u>\$ 7,811,588</u>	<u>5,267,711</u>	<u>1,697,514</u>	<u>14,967</u>	<u>2,453,829</u>	<u>1,787,543</u>	<u>71,527</u>	<u>19,104,679</u>
Balance at January 1, 2024	\$ 7,811,588	5,267,711	1,380,238	17,656	2,308,070	1,605,856	48,213	18,439,332
Additions	-	-	94,588	-	213,211	127,600	58,166	493,565
Disposals	-	-	(28,019)	-	(198,342)	(20,695)	-	(247,056)
Others	-	-	25,760	-	27,449	48,213	(48,213)	53,209
Balance at December 31, 2024	<u>\$ 7,811,588</u>	<u>5,267,711</u>	<u>1,472,567</u>	<u>17,656</u>	<u>2,350,388</u>	<u>1,760,974</u>	<u>58,166</u>	<u>18,739,050</u>
Depreciation and impairment losses:								
Balance at January 1, 2025	\$ -	1,435,578	1,117,021	14,251	2,063,921	1,276,161	-	5,906,932
Depreciation for the period	-	118,156	168,328	1,201	195,141	181,511	-	664,337
Disposals	-	-	(109,239)	(2,689)	(146,801)	(179,078)	-	(437,807)
Balance at December 31, 2025	<u>\$ -</u>	<u>1,553,734</u>	<u>1,176,110</u>	<u>12,763</u>	<u>2,112,261</u>	<u>1,278,594</u>	<u>-</u>	<u>6,133,462</u>
Balance at January 1, 2024	\$ -	1,317,423	900,714	12,959	2,109,692	1,132,301	-	5,473,089
Depreciation for the period	-	118,155	243,341	1,292	151,093	164,555	-	678,436
Disposals	-	-	(27,034)	-	(196,864)	(20,695)	-	(244,593)
Balance at December 31, 2024	<u>\$ -</u>	<u>1,435,578</u>	<u>1,117,021</u>	<u>14,251</u>	<u>2,063,921</u>	<u>1,276,161</u>	<u>-</u>	<u>5,906,932</u>
Carrying amounts:								
Balance at December 31, 2025	<u>\$ 7,811,588</u>	<u>3,713,977</u>	<u>521,404</u>	<u>2,204</u>	<u>341,568</u>	<u>508,949</u>	<u>71,527</u>	<u>12,971,217</u>
Balance at December 31, 2024	<u>\$ 7,811,588</u>	<u>3,832,133</u>	<u>355,546</u>	<u>3,405</u>	<u>286,467</u>	<u>484,813</u>	<u>58,166</u>	<u>12,832,118</u>
Balance at January 1, 2024	<u>\$ 7,811,588</u>	<u>3,950,288</u>	<u>479,524</u>	<u>4,697</u>	<u>198,378</u>	<u>473,555</u>	<u>48,213</u>	<u>12,966,243</u>

As of December 31, 2025 and 2024, the property, plant and equipment were pledged as collateral, please refer to Note (8).

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(h) Right-of-use assets

The Company leases many assets including land and vehicles. Information about leases for which the Company as a lessee is presented below:

	<u>Land</u>	<u>Buildings</u>	<u>Vehicles</u>	<u>Total</u>
Cost:				
Balance at January 1, 2025	\$ 5,041	41,044	16,183	62,268
Additions	-	81	2,664	2,745
Reductions	-	(41,125)	(7,038)	(48,163)
Balance as of December 31, 2025	<u>\$ 5,041</u>	<u>-</u>	<u>11,809</u>	<u>16,850</u>
Balance at January 1, 2024	\$ 10,400	44,581	15,728	70,709
Additions	1,095	-	5,465	6,560
Reductions	(6,454)	(3,537)	(5,010)	(15,001)
Balance at December 31, 2024	<u>\$ 5,041</u>	<u>41,044</u>	<u>16,183</u>	<u>62,268</u>
Accumulated depreciation and impairment losses:				
Balance at January 1, 2025	\$ 1,456	24,237	9,016	34,709
Depreciation for the period	1,680	16,888	4,955	23,523
Reductions	-	(41,125)	(7,038)	(48,163)
Balance at December 31, 2025	<u>\$ 3,136</u>	<u>-</u>	<u>6,933</u>	<u>10,069</u>
Balance at January 1, 2024	\$ 6,532	3,715	8,632	18,879
Depreciation for the period	1,378	20,522	5,394	27,294
Reductions	(6,454)	-	(5,010)	(11,464)
Balance at December 31, 2024	<u>\$ 1,456</u>	<u>24,237</u>	<u>9,016</u>	<u>34,709</u>
Carrying amounts:				
Balance at December 31, 2025	<u>\$ 1,905</u>	<u>-</u>	<u>4,876</u>	<u>6,781</u>
Balance at December 31, 2024	<u>\$ 3,585</u>	<u>16,807</u>	<u>7,167</u>	<u>27,559</u>
Balance at January 1, 2024	<u>\$ 3,868</u>	<u>40,866</u>	<u>7,096</u>	<u>51,830</u>

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(i) Intangible assets

The costs of intangible assets and amortization of the Company for the years ended December 31, 2025 and 2024 were as follows:

	<u>Software cost</u>
Cost:	
Balance at January 1, 2025	\$ 1,601,444
Additions	520,717
Disposals	(289,773)
Others	<u>1,015</u>
Balance at December 31, 2025	<u><u>\$ 1,833,403</u></u>
Balance at January 1, 2024	\$ 1,261,991
Additions	485,954
Disposals	(161,937)
Other	<u>15,436</u>
Balance at December 31, 2024	<u><u>\$ 1,601,444</u></u>
Amortization and impairment losses:	
Balance at January 1, 2025	\$ 1,351,186
Amortization for the period	508,354
Disposals	<u>(289,773)</u>
Balance at December 31, 2025	<u><u>\$ 1,569,767</u></u>
Balance at January 1, 2024	\$ 1,092,255
Amortization for the period	420,868
Disposals	<u>(161,937)</u>
Balance at December 31, 2024	<u><u>\$ 1,351,186</u></u>
Carrying amounts:	
Balance at December 31, 2025	<u><u>\$ 263,636</u></u>
Balance at December 31, 2024	<u><u>\$ 250,258</u></u>
Balance at January 1, 2024	<u><u>\$ 169,736</u></u>

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The amortization of intangible assets is respectively included in the statement of comprehensive income:

	For the years ended December 31,	
	2025	2024
Operating costs	\$ 3,338	5,159
Operating expenses	505,016	415,709
Total	\$ 508,354	420,868

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

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

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

	December 31, 2025	December 31, 2024
Refundable deposits	\$ 28,526	31,878
Current asset recognized as right to recover products from customers	275,513	384,864
Restricted assets	163,430	180,290
Other financial assets	44,600	93,062
Deferred tax assets	2,210,032	2,022,672
Payments on behalf of others	528,411	338,729
Prepayments for equipment	180,295	71,621
Others	467,704	339,957
	\$ 3,898,511	3,463,073

The Company 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 Company 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 December 31, 2025 and 2024, other assets, which were pledged as collateral, were discussed further in Note (8).

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(k) Long-term and short-term borrowings

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

December 31, 2025				
	Interest Rate	Currency	Maturity Date	Amount
Unsecured bank loans	1.89%	TWD	2029.02.06	\$ 1,000,000
	4.20%~4.47%	USD	2026.01.05~2029.03.26	28,932,711
Secured bank loans	2.07%	TWD	2031.02.26	1,550,000
Total				<u><u>\$ 31,482,711</u></u>
Current				\$ 28,622,619
Non-current				2,860,092
Total				<u><u>\$ 31,482,711</u></u>
Unused credit line				<u><u>\$ 63,133,529</u></u>

December 31, 2024				
	Interest Rate	Currency	Maturity Date	Amount
Unsecured bank loans	1.86%~1.93%	TWD	2025.01.03~2029.02.06	\$ 2,300,000
	4.77%~5.54%	USD	2025.01.03~2029.03.26	32,253,040
Secured bank loans	2.07%	TWD	2031.02.26	1,850,000
Total				<u><u>\$ 36,403,040</u></u>
Current				\$ 32,804,080
Non-current				3,598,960
Total				<u><u>\$ 36,403,040</u></u>
Unused credit line				<u><u>\$ 47,179,008</u></u>

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

2. Important borrowing restrictions

The Company entered into syndicated credit agreements with different financial institutions. Under these agreements, the Company shall adhere to certain financial provisions such as current ratios, leverage ratios, interest coverage ratios and tangible net worth in the consolidated annual and semi-annual financial report on the balance sheet date. Otherwise, the borrowings will be considered due and payable immediately. As of December 31, 2025 and 2024, non of the credit line were used by the Company.

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(l) Lease liabilities

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

	<u>December 31, 2025</u>	<u>December 31, 2024</u>
Current	\$ <u>5,098</u>	<u>23,989</u>
Non-current	\$ <u>1,773</u>	<u>4,533</u>

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

The amounts recognized in profit or loss were as follows:

	<u>For the years ended December 31,</u> <u>2025</u>	<u>2024</u>
Interest on lease liabilities	\$ <u>247</u>	<u>704</u>
Expenses relating to short-term leases	\$ <u>5,498</u>	<u>4,758</u>
Expenses relating to leases of low-value, excluding short-term leases of low-value assets	\$ <u>115</u>	<u>204</u>

The amounts recognized in the statements of cash flows for the Company were as follows:

	<u>For the years ended December 31,</u> <u>2025</u>	<u>2024</u>
Total cash outflow for leases	\$ <u>30,256</u>	<u>33,943</u>

1. Real estate leases

The Company leases land for its office and plants. Some leases include an option to renew the lease for an additional period of the same duration after the end of the contract term.

Some leases of equipment contain extension or cancellation options exercisable by the Company. 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 Company and not by the lessors. In which lessee is not reasonably certain to use an optional extended lease term, payments associated with the optional period are not included within lease liabilities.

2. Other leases

The Company leases vehicles, with lease terms of two to three years. In some cases, the Company has option to guarantees the residual value of the leased assets at the end of the contract term.

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

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(m) Operating Leases

A maturity analysis of lease payments, showing the undiscounted lease payments to be received after the reporting date are as follows:

	<u>December 31, 2025</u>	<u>December 31, 2024</u>
Less than one year	\$ 17,052	19,401
One to two years	1,306	2,890
Two to three years	859	1,306
Three to four years	855	859
Four to five years	395	855
More than five years	<u>4,791</u>	<u>5,185</u>
Total undiscounted lease receivables	<u>\$ 25,258</u>	<u>30,496</u>

The rental revenues incurred by leasing land, offices and plants were \$31,756 and \$33,555 for the years ended December 31, 2025 and 2024, respectively.

(n) Employee benefits

1. Defined benefit plans

Reconciliation of defined benefit obligation at present value and plan asset at fair value are as follows:

	<u>December 31, 2025</u>	<u>December 31, 2024</u>
Present value of the defined benefit obligations	\$ 1,278,693	1,250,686
Fair value of plan assets	<u>(1,072,173)</u>	<u>(989,310)</u>
Net defined benefit liabilities	<u>\$ 206,520</u>	<u>261,376</u>

The Company makes defined benefit plan contributions to the pension fund account at Bank of Taiwan that provides pensions for employees upon retirement. The plans (covered by the Labor Standards Law) entitle a retired employee to receive an annual payment based on years of service and average salary for the six months prior to retirement.

1) Composition of plan assets

The Company allocates pension funds in accordance with the Regulations for Revenues, Expenditures, Safeguard and Utilization of the Labor Retirement Fund, and such funds are managed by the Bureau of Labor Funds, Ministry of Labor. With regard to the utilization of the funds, minimum earnings in the annual distributions on the final financial statements shall be no less than the earnings attainable from the amounts accrued two-year time deposits with interest rates offered by local banks.

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The Company's pension reserve account in Bank of Taiwan amounted to \$1,072,173 at the end of December 31, 2025. For information on the utilization of the labor pension fund assets including the assets allocation and yield of the fund, please refer to the website of the Bureau of Labor Funds, Ministry of Labor.

2) Movements in present value of the defined benefit obligations

The movements in present value of defined benefit obligations for the Company for the years ended December 31, 2025 and 2024 were as follows:

	For the years ended December 31,	
	2025	2024
Defined benefit obligation at January 1	\$ 1,250,686	1,314,702
Current service costs and interest cost	28,144	25,185
Remeasurement on the net defined benefit liability		
— Experience adjustments arising on the actuarial gain or loss	54,898	(13,376)
— Actuarial loss (gain) arising from changes in financial assumptions	25,864	(13,922)
Benefits paid by the plan assets	(80,899)	(61,903)
Defined benefit obligation at December 31	<u><u>\$ 1,278,693</u></u>	<u><u>1,250,686</u></u>

3) Movements of defined benefit plan assets

The movements in the present value of the defined benefit plan assets for the Company for the years ended December 31, 2025 and 2024 were as follows:

	For the years ended December 31,	
	2025	2024
Fair value of plan assets at January 1	\$ 989,310	890,216
Interest income	16,688	11,579
Remeasurement on the net defined benefit liability		
— Return on plan assets (excluding current interest)	67,092	77,271
Contributions made	79,982	72,147
Benefits paid by the plan assets	(80,899)	(61,903)
Fair value of plan assets at December 31	<u><u>\$ 1,072,173</u></u>	<u><u>989,310</u></u>

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4) Expenses recognized in profit or loss

The expenses recognized in profit or loss for the Company for the years ended December 31, 2025 and 2024 were as follows:

	For the years ended December 31,	
	2025	2024
Current service costs	\$ 7,820	8,751
Net interest of net liabilities for defined benefit obligations	3,636	4,855
	\$ 11,456	13,606
Operating cost	\$ 1,166	1,346
Selling expenses	1,261	1,549
Administration expenses	2,671	3,012
Research and development expenses	6,358	7,699
	\$ 11,456	13,606

5) Actuarial assumptions

The following are the Company's principal actuarial assumptions:

	For the years ended December 31,	
	2025	2024
Discount rate	1.375%	1.625%
Future salary increases rate	2.500%	2.500%

The expected allocation payment made by the Company to the defined benefit plans for the one-year period after the reporting date was \$81,117.

The weighted-average duration of the defined benefit obligation is 9.0 years.

6) Sensitivity analysis

If the actuarial assumptions had changed, the impact on the present value of the defined benefit obligation for 2025 and 2024 shall be as follows:

	Influences of defined benefit obligations	
	Increased 0.25%	Decreased 0.25%
December 31, 2025		
Discount rate	\$ (25,864)	25,943

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	Influences of defined benefit obligations	
	Increased 0.25%	Decreased 0.25%
December 31, 2024		
Discount rate	(25,894)	26,730

Reasonably possible changes at the reporting date to one of the relevant actuarial assumptions, holding other assumptions constant, would have affected the defined benefit obligation by the amounts shown above. The method used in the sensitivity analysis is consistent with the calculation of pension liabilities in the balance sheets.

There is no change in the method and assumptions used in the preparation of sensitivity analysis for 2025 and 2024.

2. Defined contribution plans

In accordance with the provisions of the Labor Pension Act, the Company contribute an amount equal to 6% of the employee's monthly wages to the Labor Pension personal account with the Bureau of the Labor Insurance.

The pension costs incurred from the contributions to the Bureau of Labor Insurance amounted to \$309,478 and \$288,155 for the years ended December 31, 2025 and 2024, respectively. Except for the accounts payable of \$74,587 and \$69,736 respectively, the Company have been contributed to the Bureau of Labor Insurance.

(o) Income taxes

1. The components of income tax expense for the years ended December 31, 2025 and 2024 were as follows:

	For the years ended December 31,	
	2025	2024
Current tax expense		
Current period	\$ 1,195,387	1,270,922
Others	-	(252,246)
	<u>1,195,387</u>	<u>1,018,676</u>
Deferred tax expense		
Origination and reversal of temporary differences	<u>869,993</u>	<u>346,458</u>
Income tax expense from continuing operations	<u><u>\$ 2,065,380</u></u>	<u><u>1,365,134</u></u>

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The amounts of current and deferred income tax expense (benefit) recognized in other comprehensive income for the years ended December 31, 2025 and 2024 were as follows:

	For the years ended December 31,	
	2025	2024
Items that will not be reclassified subsequently to profit or loss:		
Remeasurement from defined benefit plans	\$ (2,734)	20,914
Gains on equity instruments at fair value through other comprehensive income	2,410,530	-
	<u><u>\$ 2,407,796</u></u>	<u><u>20,914</u></u>

Reconciliations between profit before tax and income tax expense for the years ended December 31, 2025 and 2024, were as follows:

	For the years ended December 31,	
	2025	2024
Profit before tax	<u><u>\$ 10,761,134</u></u>	<u><u>8,632,541</u></u>
Income tax using the statutory tax rate	\$ 2,152,227	1,726,508
Permanent differences	(330,654)	104,488
Tax incentives	(360,526)	(360,525)
Changes in unrecognized temporary differences	450,387	146,909
Others	153,946	(252,246)
Income tax expense	<u><u>\$ 2,065,380</u></u>	<u><u>1,365,134</u></u>

Others are mainly overestimate in the prior periods, which was the estimated difference between the approved amounts by the Tax Authority and the declared amounts.

2. Deferred tax assets and liabilities

1) Unrecognized deferred tax assets

Deferred tax assets that have not been recognized in respect of the following items:

	December 31, 2025	December 31, 2024
Tax effect of deductible temporary differences	<u><u>\$ 1,269,423</u></u>	<u><u>819,036</u></u>

2) Recognized deferred tax assets and liabilities

Changes in the amount of in deferred tax assets and liabilities for the years ended December 31, 2025 and 2024 were as follows:

	Gain on investment	Other	Total
Deferred Tax Liabilities:			
Balance at January 1, 2025	\$ 5,170,806	83,864	5,254,670
Recognized in profit or loss	600,722	121,017	721,739
Balance at December 31, 2025	<u><u>\$ 5,771,528</u></u>	<u><u>204,881</u></u>	<u><u>5,976,409</u></u>

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	<u>Gain on investment</u>	<u>Other</u>	<u>Total</u>
Balance at January 1, 2024	\$ 4,533,564	-	4,533,564
Recognized in profit or loss	637,242	83,864	721,106
Balance at December 31, 2024	<u>\$ 5,170,806</u>	<u>83,864</u>	<u>5,254,670</u>

	<u>Deferred Income</u>	<u>Other</u>	<u>Total</u>
Deferred Tax Assets:			
Balance at January 1, 2025	\$ 1,552,089	470,583	2,022,672
Recognized in profit or loss	364,901	(513,155)	(148,254)
Recognized in other comprehensive income	-	335,614	335,614
Balance at December 31, 2025	<u>\$ 1,916,990</u>	<u>293,042</u>	<u>2,210,032</u>
Balance at January 1, 2024	\$ 1,186,399	482,539	1,668,938
Recognized in profit or loss	365,690	8,958	374,648
Recognized in other comprehensive income	-	(20,914)	(20,914)
Balance at December 31, 2024	<u>\$ 1,552,089</u>	<u>470,583</u>	<u>2,022,672</u>

3. Assessment of tax

The Company's income tax returns for the years through 2023 have been examined and approved by the Tax Authority.

(p) Capital and other equity

As of December 31, 2025 and 2024, the authorized capital of the Company both consisted of 3,650,000 thousand shares and both issued worth \$36,500,000, with par value of \$10 per share, and its outstanding capital both consisted of 3,587,475 thousand shares of stock. All issued shares were paid up upon issuance.

1. Capital surplus

The balances of the capital surplus were as follows:

	<u>December 31, 2025</u>	<u>December 31, 2024</u>
Share capital	\$ 2,891,959	2,891,959
Other	471	2,086
	<u>\$ 2,892,430</u>	<u>2,894,045</u>

In accordance with the ROC company Act, realized capital reserves can only be reclassified as share capital or distributed as cash dividends after offsetting losses. The aforementioned capital reserves include share premiums and donation gains. In accordance with the securities offering and Issuance Guidelines, the amount of capital reserve to be reclassified under share capital shall not exceed 10 percent of the actual share capital amount.

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2. 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.

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 (\$)	Amount	Dividend per share (\$)	Amount
Dividends distributed to ordinary shareholders				
Cash	\$ 1.70	<u><u>6,098,708</u></u>	1.50	<u><u>5,381,213</u></u>

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

On March 10, 2026, the Company's Board of Directors resolved to appropriate the 2025 earnings as follows:

	2025	
	Dividend per share (\$)	Amount
Dividends distributed to ordinary shareholders		
Cash	\$ 2.00	<u><u>7,174,950</u></u>

3. Other equity (net of taxes)

	Exchange differences on translation of foreign financial statements	Unrealized gains (losses) from financial assets measured at fair value through other comprehensive income
Balance at January 1, 2025	\$ 2,210,213	5,347,172
Exchange differences on foreign operations	(143,882)	-
Exchange differences on associates accounted for using equity method	(1,513,918)	-
Unrealized gains from financial assets measured at fair value through other comprehensive income	-	4,287,188
Unrealized losses from financial assets measured at fair value through other comprehensive income, associates and joint ventures accounted for using equity method	-	(355,732)
Disposal of investments in equity instruments designated at fair value through other comprehensive income, associates and joint ventures accounted for using equity method	-	57,763
Disposal of investments in equity instruments designated at fair value through other comprehensive income	-	(10,987,095)
Balance at December 31, 2025	<u><u>\$ 552,413</u></u>	<u><u>(1,650,704)</u></u>
Balance at January 1, 2024	(975,494)	327,006
Exchange differences on foreign operations	609,638	-
Exchange differences on associates accounted for using equity method	2,576,069	-
Unrealized gains from financial assets measured at fair value through other comprehensive income	-	5,179,204
Unrealized losses from financial assets measured at fair value through other comprehensive income, associates and joint ventures accounted for using equity method	-	(158,827)
Disposal of investments in equity instruments designated at fair value through other comprehensive income	-	(211)
Balance at December 31, 2024	<u><u>\$ 2,210,213</u></u>	<u><u>5,347,172</u></u>

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(q) Earnings per share

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

	For the years ended December 31,	
	2025	2024
Basic earnings per share:		
Profit attributable to ordinary shareholders	\$ <u>8,695,754</u>	<u>7,267,407</u>
Weighted average number of ordinary shares (thousand shares)	<u>3,587,475</u>	<u>3,587,475</u>
Basic earnings per share (NT dollars)	\$ <u>2.42</u>	<u>2.03</u>
Diluted earnings per share:		
Profit attributable to ordinary shareholders (adjusted for the effects of all dilutive potential ordinary shares)	\$ <u>8,695,754</u>	<u>7,267,407</u>
Weighted average number of ordinary shares (thousand shares)	<u>3,587,475</u>	<u>3,587,475</u>
Effect of dilutive potential common shares (thousand shares)		
Effect of employee share bonus	<u>23,151</u>	<u>14,692</u>
Weighted average number of ordinary shares (adjusted for the effects of all dilutive potential ordinary shares)	<u>3,610,626</u>	<u>3,602,167</u>
Diluted earnings per share (NT dollars)	\$ <u>2.41</u>	<u>2.02</u>

(r) Revenue from contracts with customers

1. Disaggregation of revenue

	For the years ended December 31,	
	2025	2024
Primary geographical markets		
Taiwan	\$ 115,724,083	97,380,822
USA	424,422,626	386,123,812
Japan	11,592,093	7,606,211
Hong Kong, Macao and Mainland China	6,837,932	7,626,235
Other countries	<u>59,253,474</u>	<u>55,316,571</u>
	\$ <u>617,830,208</u>	<u>554,053,651</u>

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	For the years ended December 31,	
	2025	2024
Major products		
Computer products	\$ 617,560,900	553,735,297
Services	269,308	318,354
	<u>\$ 617,830,208</u>	<u>554,053,651</u>

2.Contract balances

	December 31, 2025	December 31, 2024	January 1, 2024
Contract liabilities	<u>\$ 18,464,369</u>	<u>16,715,662</u>	<u>12,691,621</u>

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

The amount of revenue recognized for the year ended December 31, 2025 and 2024 were \$5,338,013 and \$2,758,767, 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.

(s) Remunerations of employees and directors

On May 28, 2025, the Company resolved at the shareholders' meeting to amend its Articles of Incorporation. According to the amended Articles, if the Company has profit in a given fiscal year, 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 \$881,097 and \$646,036 and the remuneration of directors amounted to \$105,732 and \$84,266 for the years ended December 31, 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 were expensed under operating cost or expenses in 2025 and 2024. Related information would be available at the Market Observation Post System website.

There were no differences between the amounts to be distributed as remuneration to employees and directors in 2024 and 2023 and the amounts stated in the individual reports. Related information would be available at the Market Observation Post System.

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(t) Non-operating income and expenses

1. Interest income

The details of interest income for the years ended December 31, 2025 and 2024, were as follows:

	For the years ended December 31,	
	2025	2024
Interest income from bank deposits	<u>\$ 322,568</u>	<u>314,048</u>

2. Other income

The details of other income for the years ended December 31, 2025 and 2024, were as follows:

	For the years ended December 31,	
	2025	2024
Rent income	\$ 31,756	33,555
Dividend income	5,646	259,930
	<u>\$ 37,402</u>	<u>293,485</u>

3. Other gains and losses

The details of other gains and losses for the years ended December 31, 2025 and 2024, were as follows:

	For the years ended December 31,	
	2025	2024
Foreign exchange losses	\$ (534,499)	(139,559)
Net gains (losses) on financial assets (liabilities) measured at fair value through profit or loss	1,387,803	(729,940)
Gain on disposal of investments	293,511	-
Other gains and losses	90,507	128,763
	<u>\$ 1,237,322</u>	<u>(740,736)</u>

4. Finance costs

The details of finance expenses for the years ended December 31, 2025 and 2024, were as follows:

	For the years ended December 31,	
	2025	2024
Interest expenses		
Bank borrowings	\$ 1,585,147	2,057,297
Others	1,097,243	1,354,770
	<u>\$ 2,682,390</u>	<u>3,412,067</u>

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(u) Financial instruments

1. Credit risks

1) Credit risks exposure

The carrying amounts of financial assets represented the maximum credit risk exposure of the Company.

2) Concentration of credit risk

Implicit credit risk of the Company is inherent in its cash and accounts receivable. The cash is deposited in different financial institutions. The Company manages the credit risk exposure with each of these financial institutions and believes that cash do not have a significant credit risk concentration.

The major customers of the Company are centralized in the high-tech computer industry. To minimize credit risk, the Company periodically evaluates the Company's financial positions and the possibility of collecting trade receivables.

Besides, the Company monitors and reviews the recoverable amount of the trade receivables to ensure the uncollectible amount are recognized appropriately as impairment loss. Therefore, the executives evaluate the Company's credit risk to be limited.

As of December 31, 2025 and 2024, 86% and 67% of accounts receivable were attributable to two major customers. Thus, credit risk is significantly centralized.

2. Liquidity risks

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

	<u>Carrying amounts</u>	<u>Contractual cash flows</u>	<u>Within 6 months</u>	<u>6 to 12 months</u>	<u>1 to 2 years</u>	<u>2 to 5 years</u>	<u>Over 5 years</u>
December 31, 2025							
Non-derivative financial liabilities							
Unsecured bank loans	\$ 29,932,711	30,138,330	28,279,650	174,576	437,793	1,246,311	-
Secured bank loans	1,550,000	1,634,019	165,358	163,810	322,973	931,749	50,129
Accounts payable	153,454,505	153,454,505	153,454,505	-	-	-	-
Other payables	6,670,386	6,670,386	6,670,386	-	-	-	-
Lease liabilities	6,871	6,957	2,146	3,014	1,227	570	-
Derivative financial liabilities							
Forward exchange contracts not used for hedging:							
Outflow	75,951	(6,391,280)	(6,391,280)	-	-	-	-
Inflow	-	6,315,329	6,315,329	-	-	-	-
Foreign exchange swap contracts not used for hedging :							
Outflow	79,160	(8,081,750)	(8,081,750)	-	-	-	-
Inflow	-	8,002,590	8,002,590	-	-	-	-
	<u>\$ 191,769,584</u>	<u>191,749,086</u>	<u>188,416,934</u>	<u>341,400</u>	<u>761,993</u>	<u>2,178,630</u>	<u>50,129</u>

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	<u>Carrying amounts</u>	<u>Contractual cash flows</u>	<u>Within 6 months</u>	<u>6 to 12 months</u>	<u>1 to 2 years</u>	<u>2 to 5 years</u>	<u>Over 5 years</u>
December 31, 2024							
Non-derivative financial liabilities							
Unsecured bank loans	\$ 34,553,040	34,853,100	32,461,742	192,690	473,909	1,724,759	-
Secured bank loans	1,850,000	1,969,383	168,456	166,907	329,168	950,335	354,517
Accounts payable	180,186,229	180,186,229	180,186,229	-	-	-	-
Other payables	6,040,886	6,040,886	6,040,886	-	-	-	-
Lease liabilities	28,522	28,783	13,618	10,601	4,564	-	-
Derivative financial liabilities							
Foreign exchange swap contracts not used for hedging:							
Outflow	104,188	(7,088,100)	(7,088,100)	-	-	-	-
Inflow	-	6,983,912	6,983,912	-	-	-	-
	<u>\$ 222,762,865</u>	<u>222,974,193</u>	<u>218,766,743</u>	<u>370,198</u>	<u>807,641</u>	<u>2,675,094</u>	<u>354,517</u>

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

3.Currency risks

1) Exposure to currency risks

The Company's significant exposure to foreign currency risk from its foreign currency denominated financial assets and liabilities were as follows:

	December 31, 2025		
	<u>Foreign currency (In thousand)</u>	<u>Exchange rate</u>	<u>TWD</u>
Financial assets			
<u>Monetary items</u>			
USD	\$ 6,338,889	USD : TWD 31.42	199,167,892
<u>Non-monetary items</u>			
USD	532,494	USD : TWD 31.42	16,730,954
Financial Liabilities			
<u>Monetary items</u>			
USD	5,841,220	USD : TWD 31.42	183,531,132

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		December 31, 2024		
	Foreign currency (In thousand)		Exchange rate	TWD
<u>Financial assets</u>				
<u>Monetary items</u>				
USD	\$	6,768,512	USD : TWD 32.78	221,871,823
<u>Non-monetary items</u>				
USD		364,181	USD : TWD 32.78	11,937,866
<u>Financial Liabilities</u>				
<u>Monetary items</u>				
USD		6,517,195	USD : TWD 32.78	213,633,652

2) Sensitivity analysis

The Company'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 December 31, 2025 and 2024 would have increased or decreased the net profit after tax by \$62,486 and \$32,953, respectively. The analysis is performed on the same basis for both periods.

3) Gains or losses on foreign exchange

For the years ended December 31, 2025 and 2024, the foreign exchange loss, including realized and unrealized, amounted to \$534,499 and \$139,559, respectively. As Company deals with diverse foreign currencies, therefore, the gains or losses on foreign exchange cannot be fully disclosed by its materiality.

4. Interest rate analysis

Please refer to the notes on liquidity risk management and interest rate exposure of the Company'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 amount of liabilities outstanding at the reporting date was outstanding throughout the year.

If the interest rate had increased or decreased by 0.25%, the Company's profit will decrease or increase by \$62,965 and \$72,806 for the years ended December 31, 2025 and 2024, respectively, assuming all other variable factors remain constant. This is mainly due to the Company's variable rate in borrowings.

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5. Fair value of financial instruments

1) Fair value hierarchy

The Company 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 lease liabilities, the disclosure of their fair value information is not required:

		December 31, 2025			
		Fair Value			
	Book Value	Level 1	Level 2	Level 3	Total
Financial assets at fair value through profit or loss					
Derivative financial assets	\$ 70,087	-	7,187	62,900	70,087
Non-derivative financial assets mandatorily measured at fair value through profit or loss	860,854	309,822	-	551,032	860,854
Subtotal	930,941	309,822	7,187	613,932	930,941
Financial assets at fair value through other comprehensive income					
Stocks of listed companies	798,483	782,195	-	16,288	798,483
Accounts receivable	7,867,092	-	-	-	-
Unquoted equity instruments measured at fair value	466,334	-	-	466,334	466,334
Subtotal	9,131,909	782,195	-	482,622	1,264,817
Financial assets measured at amortized cost					
Cash and cash equivalents	14,816,105	-	-	-	-
Accounts receivable and other receivables	186,303,713	-	-	-	-
Other financial assets and refundable deposits	236,466	-	-	-	-
Subtotal	201,356,284	-	-	-	-
Total	\$ 211,419,134	1,092,017	7,187	1,096,554	2,195,758

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		December 31, 2025			
		Fair Value			
	Book Value	Level 1	Level 2	Level 3	Total
Financial liabilities measured at fair value through profit or loss					
Derivative financial liabilities	\$ 155,111	-	155,111	-	155,111
Financial liabilities measured at amortized cost					
Bank loans	31,482,711	-	-	-	-
Notes payable and accounts payable	153,454,505	-	-	-	-
Other payables	6,670,386	-	-	-	-
Lease liabilities	6,871	-	-	-	-
Subtotal	191,614,473	-	-	-	-
Total	<u>\$ 191,769,584</u>	<u>-</u>	<u>155,111</u>	<u>-</u>	<u>155,111</u>
		December 31, 2024			
		Fair Value			
	Book Value	Level 1	Level 2	Level 3	Total
Financial assets at fair value through profit or loss					
Non-derivative financial assets mandatorily measured at fair value through profit or loss	\$ 318,890	160,131	-	158,759	318,890
Financial assets at fair value through other comprehensive income					
Stocks of listed companies	500,225	486,430	-	13,795	500,225
Accounts receivable	6,019,624	-	-	-	-
Unquoted equity instruments measured at fair value	9,515,697	-	-	9,515,697	9,515,697
Subtotal	16,035,546	486,430	-	9,529,492	10,015,922
Financial assets measured at amortized cost					
Cash and cash equivalents	7,837,248	-	-	-	-
Accounts receivable and other receivables	208,737,675	-	-	-	-
Other financial assets and refundable deposits	305,230	-	-	-	-
Subtotal	216,880,153	-	-	-	-
Total	<u>\$ 233,234,589</u>	<u>646,561</u>	<u>-</u>	<u>9,688,251</u>	<u>10,334,812</u>

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	December 31, 2024				
	Book Value	Fair Value			Total
		Level 1	Level 2	Level 3	
Financial liabilities measured at fair value through profit or loss					
Derivative financial liabilities	\$ 104,188	-	104,188	-	104,188
Financial liabilities measured at amortized cost					
Bank loans	36,403,040	-	-	-	-
Notes payable and accounts payable	180,186,229	-	-	-	-
Other payables	6,040,886	-	-	-	-
Lease liabilities	28,522	-	-	-	-
Subtotal	222,658,677	-	-	-	-
Total	\$ 222,762,865	-	104,188	-	104,188

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

The fair value of financial assets and liabilities were 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.

(2.2) Derivative financial instruments

Foreign exchange swap and forward exchange were usually evaluated in the latest forward rate.

3) Transfers between level 1 and level 2

There were no transfers between level 1 and level 2 of the fair value for the years ended December 31, 2025 and 2024.

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- 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	\$ 158,759	9,529,492
Total gains and losses recognized in		
Profit or loss	1,423,687	-
Other comprehensive income	-	3,634,615
Purchase	62,900	-
Disposals	(957,851)	(12,128,915)
Transfer out of Level 3	(73,563)	(3,234,468)
Acquisition resulting from investee's merger	-	2,681,898
Balance as of December 31, 2025	\$ 613,932	482,622
Balance as of January 1, 2024	\$ 97,363	4,129,024
Total gains and losses recognized in		
Profit or loss	61,396	-
Other comprehensive income	-	5,387,757
Disposals	-	12,711
Balance as of December 31, 2024	\$ 158,759	9,529,492

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 Comapny still held as of December 31, 2025 and 2024, were as follows:

	For the years ended December 31,	
	2025	2024
Total gains and losses recognized in:		
In profit or loss, and presented in "other gains and losses"	\$ 462,910	61,396
In other comprehensive income, and presented in "unrealized gains and losses from financial assets at fair value through other comprehensive income")	38,316	5,387,757

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

The Company uses level 3 inputs to measure fair value through profit or loss, and fair value through other comprehensive income financial assets.

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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—equity instruments investments without an active market	Comparable Companies Method	- Market Multiple (1.56~4.52) - Discount due to Lack of Market liquidity (30%)	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—equity instruments investments without an active market	Market Price Method	Discount due to Lack of Market liquidity (14% on December 31, 2025)	The higher 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	Comparable Companies Method	- Market Multiple (1.64~4.52) - 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 (24.1% on December 31, 2024) - Discount due to Lack of Market liquidity (11.6% on December 31, 2024)	- The higher the discount due to lack of control, the lower the fair value - The higher 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

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

The Company'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:

	Input	Variation	Impact on Fair Value Change on Net income or loss		Impact on Fair Value Change on Other Comprehensive income or loss	
			Favorable Change	Unfavorable Change	Favorable Change	Unfavorable Change
December 31, 2025						
Financial assets at fair value through profit or loss						
Financial instruments without an active market	Market Multiple	0.5%	\$ 2,755	(2,755)	-	-
Financial assets at fair value through other comprehensive income						
Equity instruments without an active market	Market Multiple	0.5%	-	-	2,413	(2,413)

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	Input	Variation	Impact on Fair Value Change on Net income or loss		Impact on Fair Value Change on Other Comprehensive income or loss	
			Favorable Change	Unfavorable Change	Favorable Change	Unfavorable Change
December 31, 2024						
Financial assets at fair value through profit or loss						
Equity instruments without an active market	Market Multiple	0.5%	\$ 794	(794)	-	-
Financial assets at fair value through other comprehensive income						
Equity instruments without an active market	Market Multiple	0.5%	-	-	47,647	(47,647)

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.

6. Offsetting financial assets and financial liabilities

The Company has financial instruments 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.

The Company also performs transactions not applicable to the International Financial Reporting Standards Sections 42 NO. 32, but the Company 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.

December 31, 2025						
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 offset in the balance sheet (d)		Net amount (e)=(c)-(d)
				Financial instruments (Note)	Cash collateral received	
Derivative financial instruments	\$ 7,187	-	7,187	-	-	7,187
Accounts receivable and payable	18,085,255	5,366,190	12,719,065	-	-	12,719,065
Total	<u>\$ 18,092,442</u>	<u>5,366,190</u>	<u>12,726,252</u>	<u>-</u>	<u>-</u>	<u>12,726,252</u>

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December 31, 2025						
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 offset in the balance sheet (d)		Net amount (e)=(c)-(d)
				Financial instruments (Note)	Cash collateral received	
Derivative financial instruments	\$ 118,865	-	118,865	-	-	118,865
Accounts receivable and payable	14,235,546	5,366,190	8,869,356	-	-	8,869,356
	<u>\$ 14,354,411</u>	<u>5,366,190</u>	<u>8,988,221</u>	<u>-</u>	<u>-</u>	<u>8,988,221</u>
December 31, 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 offset in the balance sheet (d)		Net amount (e)=(c)-(d)
				Financial instruments (Note)	Cash collateral received	
Accounts receivable and payable	\$ 23,219,571	5,781,153	17,438,418	-	-	17,438,418
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 offset in the balance sheet (d)		Net amount (e)=(c)-(d)
				Financial instruments (Note)	Cash collateral received	
Derivative financial instruments	\$ 81,522	-	81,522	-	-	81,522
Accounts receivable and payable	19,381,599	5,781,153	13,600,446	-	-	13,600,446
Total	<u>\$ 19,463,121</u>	<u>5,781,153</u>	<u>13,681,968</u>	<u>-</u>	<u>-</u>	<u>13,681,968</u>

Note: Master netting arrangements are included.

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(v) Financial risk management

1. Overview

The Company have exposures to the following risks from its financial instruments:

- 1) credit risk
- 2) liquidity risk
- 3) market risk

The following likewise discusses the Company's objectives, policies and processes for measuring and managing the above mentioned risks. For more disclosures about the quantitative effects of these risk exposures, please refer to the respective notes in the accompanying parent company only financial statements.

2. Risk management framework

The Company are exposed to credit risk, market risk, operating risk and liquidity risk due to its operating activities. To lower the latent unfavorable effects of changing market to the Company's financial performance, the Company have made efforts in identifying and evaluating the risks and avoiding the uncertainty of the market through derivative financial instruments.

The Board of Directors has the overall responsibility for the establishment and oversight of the Company's risk management framework. The financial units follow the risk management policies, and report the operating status to the Board of Directors regularly. The internal auditors perform regular reviews by taking risk management control procedures and report to the Board of Directors.

3. Credit risk

Please refer to Note (6)(u) for the analysis of credit risk of cash, cash equivalent and accounts receivable.

4. Liquidity risk

Liquidity risk is a risk that the Company is unable to meet the obligations associated with its financial liabilities that are settled by delivering cash or another financial asset. The Company's approach to managing liquidity is to ensure, as much as possible, that it always have sufficient liquidity to meet its liabilities when due, under both normal and stressed conditions, without incurring unacceptable losses or risking damage to the Company's reputation.

The Company use actual cost to estimate the cost of its products and services to better assist the Company's monitoring on the cash flow and optimizing the return on investment. As of December 31, 2025, the capital and working funds of the Company are sufficient to meet its entire contractual obligation; therefore, the management is not expecting any significant issue on liquidity risk. As of December 31, 2025 and 2024, the Company's unused credit line were amounted to \$63,133,529 and \$47,179,008, respectively.

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5. Market risk

Market risk is the risk that changes in market prices, such as foreign exchange rates, interest rate, and equity prices which will affect the Company's income or the value of its holdings of financial instruments. The objective of market risk management is to manage and control market risk exposures within acceptable parameters while optimizing the return.

The Company buys and sells derivatives, and also incurs financial liabilities, in order to manage market risks. All such transactions are carried out within the guidelines set by the Company.

1) Exchange rate risk

The Company is exposed to currency risk on sales, purchases and borrowings that are denominated in a currency other than the functional currency of the Company primarily the New Taiwan Dollars (TWD). The currencies used in these transactions are denominated in TWD and USD.

The Company often uses the principle of natural hedging as its basis, and proceed supplemented by derivative instruments for hedging exchange rate risk.

The interest is denominated in the same currency as borrowings. Generally, borrowings are denominated in currencies that match the cash flows generated by the underlying operations of the Company. This provides an economic hedge without derivatives being entered into, and therefore, hedge accounting is not applied in these circumstances.

In respect of other monetary assets and liabilities denominated in foreign currencies, the Company ensures that its net exposure is kept to an acceptable level by buying or selling foreign currencies at spot rates when necessary to address short-term imbalances.

2) Interest rate risk

The Company's interest rate risk arises from long-term borrowings bearing floating interest rates. The fluctuation of the market interest rate changes the floating interest rates of the long-term borrowings, and thus affect the future cash flow. In order to decrease the effect of the market interest rate fluctuation on to the future cash flow, the Company periodically evaluates bank and currency borrowing rate to hedge the cash flow risk caused by the market interest rate fluctuation.

(w) Capital Management

The Board's policy is to maintain a strong capital base so as to maintain investor, creditor and market confidence and to sustain future development of the business. Capital consists of ordinary shares, additional paid-in capital, retained earnings of the Company. The Board of Directors monitors the return on capital as well as the level of dividends to ordinary shareholders.

The Company's objective for managing capitals is to maintain investor, creditor and market confidence, and to sustain future development of the business by making debts and capital the most suitable capital structure and optimizing the best of it based on industrial scales, future growth development, and capital expenditures needed for plants and equipment. Thus, the Company calculates the operating funds based on the life cycle of the products, plans for the development in the long run, and then decides the most suitable capital structure considering the business cycle.

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The Company ensures the financial resources and the operating plan are sufficient to support the future needs of operating funds, capital expenditures, debt refunding and dividend distribution.

The Company's debt to equity ratio at the reporting date was as follows:

	December 31, 2025	December 31, 2024
Total Liabilities	\$ 230,008,063	257,554,142
Less: cash and cash equivalents	<u>(14,816,105)</u>	<u>(7,837,248)</u>
Net debt	<u>215,191,958</u>	<u>249,716,894</u>
Total Equity	<u>\$ 76,177,012</u>	<u>71,320,312</u>
Debt to equity ratio	<u>282.49 %</u>	<u>350.13 %</u>

According to the Company's management, there were no changes in the Company's approach to capital management as of December 31, 2025.

(x) Investing and financing activities not affecting current cash flow

The Company's investing and financing activities which did not affect the current cash flow for the years ended December 31, 2025 and 2024, were as follows:

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

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

	January 1, 2025	Cash flows	Non-cash changes		December 31, 2025
			Reclassification	Foreign exchange movement	
Long-term borrowings	\$ 3,598,960	(60,740)	(698,920)	20,792	2,860,092
Short-term borrowings(including current portion of long-term borrowings)	32,804,080	(5,009,405)	698,920	129,024	28,622,619
Lease liabilities (note)	<u>28,522</u>	<u>(24,396)</u>	<u>2,745</u>	<u>-</u>	<u>6,871</u>
Total liabilities from financing activities	<u>\$ 36,431,562</u>	<u>(5,094,541)</u>	<u>2,745</u>	<u>149,816</u>	<u>31,489,582</u>

	January 1, 2024	Cash flows	Non-cash changes		December 31, 2024
			Reclassification	Foreign exchange movement	
Long-term borrowings	\$ 2,992,412	1,087,484	(483,176)	2,240	3,598,960
Short-term borrowings(including current portion of long-term borrowings)	28,506,903	3,491,931	483,176	322,070	32,804,080
Lease liabilities (Note)	<u>53,682</u>	<u>(28,277)</u>	<u>3,117</u>	<u>-</u>	<u>28,522</u>
Total liabilities from financing activities	<u>\$ 31,552,997</u>	<u>4,551,138</u>	<u>3,117</u>	<u>324,310</u>	<u>36,431,562</u>

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

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(7) Related Parties Transactions

(a) Names and relationships with related parties

The followings are entities that have had transactions with related party during the periods covered in the parent company only financial statements.

<u>Names of related party</u>	<u>Relationships with the Company</u>
Inventec Besta Co., Ltd.	Associates
Testron Technology (JiangSu) Co., Ltd.	Associates
Inventec Group Charity Foundation	Over one-third of total amount of fund donated by the Company
Inventec Corporation (Hong Kong) Ltd.	Subsidiary
Inventec Holding (North America) Corp.	Subsidiary
Inventec (Czech), s.r.o	Subsidiary
Inventec Development Japan Corporation	Subsidiary
Inventec Japan Corporation	Subsidiary
Inventec Investment Co., Ltd.	Subsidiary
AIMobile Co., Ltd.	Subsidiary
Inventec Solar Energy Corporation	Subsidiary (Note 1)
InveneXt System Co., Ltd.	Subsidiary
Inventec Appliances Corp.	Subsidiary
AsicAI Co., Ltd.	Subsidiary
Inventec Technology (Vietnam) Company Limited	Subsidiary
Inventec Electronics (Thailand) Co., Ltd.	Subsidiary
Inventec Technology (Singapore) Pte. Ltd.	Subsidiary
IEC Technologies, S. de R.L. de C.V.	Indirect holding subsidiary
Inventec Appliances (Jiangning) Corp.	Indirect holding subsidiary

Note 1: Inventec Solar Energy Corporation was dissolved pursuant to a resolution passed at the extraordinary shareholder's meeting held on August 29, 2025, and the liquidation process was completed on December 3, 2025.

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(b) Significant transactions with related parties

1. Sales

The amounts of significant sales transactions by the Company to related parties were as follows:

	For the years ended December 31,	
	2025	2024
Subsidiaries		
Inventec Holding (North America) Corp.	\$ 163,378,753	104,132,783
Other subsidiaries	323,251	252,237
Associates	21,804	12,424
	\$ 163,723,808	104,397,444

After the Company receives the orders from all regions, the production and marketing department arranges to sell semi-finished products to the subsidiaries. The price is determined in accordance with mutual agreements. Since the subsidiaries are the overseas offices providing after-sales and assembling service, there is no other comparable objects, and the average collection terms are 90~105 days for sales.

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

Unrealized profit (loss) from sales to the subsidiaries of the Company for the years ended December 31, 2025 and 2024 were \$34,214 and \$28,971, respectively.

2. Purchases

The amounts of significant purchase transactions by the Company to related parties were as follows:

	For the years ended December 31,	
	2025	2024
Subsidiaries		
Inventec Corporation (Hong Kong) Ltd.	\$ 296,063,871	338,404,273
Other subsidiaries	58,335,319	11,022,242
	\$ 354,399,190	349,426,515

For the Company's purchase of materials used for after-sales service from subsidiaries, the price and terms were determined in accordance with mutual agreements with payment terms of 90~105 days.

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3. Accounts receivable from related parties

The amounts of accounts receivable by the Company to related parties were as follows:

<u>Account</u>	<u>Related Party Categories</u>	<u>December 31, 2025</u>	<u>December 31, 2024</u>
Accounts receivable	Subsidiaries		
	Inventec Holding (North America) Corp.	\$ 55,501,364	39,441,962
	Other subsidiaries	139,656	25,672
	Associates	60	-
Other receivables	Subsidiaries		
	Inventec Corporation (Hong Kong) Ltd.	36,011,518	84,193,672
	Inventec Electronics (Thailand) Co., Ltd.	21,266,076	2,912,910
	Other subsidiaries	35,190	123,977
	Associates	10	8

Note: Other receivables from subsidiaries are mainly generated from purchasing material on behalf of subsidiaries.

4. Accounts payable to related parties

The amounts of accounts payables by the Company to related parties were as follows:

<u>Account</u>	<u>Related Party Categories</u>	<u>December 31, 2025</u>	<u>December 31, 2024</u>
Accounts payable	Subsidiaries		
	Inventec Corporation (Hong Kong) Ltd.	\$ 54,408,871	71,250,384
	Inventec Electronics (Thailand) Co., Ltd.	26,368,568	4,197,831
	Other subsidiaries	661,943	1,143,892
Other payables	Subsidiaries	415,037	65,109
	Associates	10,146	46,118
		<u>\$ 81,864,565</u>	<u>76,703,334</u>

Note: Other payables are mainly the payments of computer software, toolings, payment on behalf of others and software development.

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5. Property transactions

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

The amounts of acquisition of property, plant and equipment by the Company to related parties were as follows:

	For the years ended December 31,	
	2025	2024
Inventec Holding (North America) Corp.	\$ 221,598	-
Other subsidiaries	858	519
Associates	90,564	136,638
	\$ 313,020	137,157

2) Disposal of property, plant and equipment and other assets

For the year ended December 31, 2025, the Company sold machinery and office equipment to subsidiaries. The total prices and gain on property disposal were \$14,096 and \$6,668, respectively.

For the year ended December 31, 2024, the Company sold machinery, office equipment and software to subsidiaries. The total prices and gain on property disposal were \$16,502 and \$11,425, respectively.

- 3) In 2000, the Company paid property, deferred assets, assets stated under expense to investment Inventec Appliances Corp. resulting in gain on disposal of \$103,713 and other revenue of \$31,693. In addition, selling of property, plant and equipment, deferred assets and assets stated under expense has generated gain on disposal of \$5,829 and other revenue of \$6,427. As of December 31, 2025 and 2024, the unrealized gain on property disposal were \$15,073 and \$15,836, respectively.
- 4) In 1999, the Company sold property, deferred assets, assets stated under expense and trademarks to Inventec Besta Co., Ltd., resulting in a gain on property disposal of \$51,712 and other revenue of \$40,453. As of December 31, 2025 and 2024, the unrealized other revenues are both \$1,211.

6. After-sale services, product processing and support services

The payments of after-sale services, product processing and support services to related parties were as follows:

	For the years ended December 31,	
	2025	2024
Subsidiaries		
Inventec Holding (North America) Corp.	\$ 342,890	336,471
Inventec Corporation (Hong Kong) Ltd.	1,034,677	556,593
Inventec (Czech), s.r.o.	1,598,630	1,468,379
	\$ 2,976,197	2,361,443

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7. Acquisition of investments accounted for using equity method

Through a resolution of the Board of Directors on May 13, 2025, the Company resolved to conduct a cash capital increase in Inventec Holding (North America) Corp. In 2025, the Company invested the amount of \$1,370,250, resulting in its shareholding ratio to remain at 100%.

Through a resolution of the Board of Directors on August 12, 2025, and June 25, 2024, the Company conducted a cash capital increase in Inventec Electronics (Thailand) Co., Ltd. In 2025 and 2024, the Company invested the amount of \$2,476,763 and \$2,147,875, respectively, resulting in its shareholding ratio to remain at 100% in both years.

Through a resolution of the Board Meeting on April 28, 2025, the Company resolved to invest in Dixon IT Devices Private Limited. In 2025, the Company invested \$47,755, and the shareholding ratio is 40%.

In 2025, the Company invested an additional \$122,720 in Inventec Technology (Singapore) Pte Ltd., resulting in its shareholding ratio to remain at 100%.

The Board of Director resolved to establish AsicAI Co., Ltd. on March 31, 2025, and conducted a cash capital increase on March 28, 2025, wherein the Company invested the amount of \$120,000, resulting in its shareholding ratio to be 100%.

Inventec (Czech) s.r.o, through a resolution of the Board of Directors, conducted a cash capital increase on November 10, 2023, wherein the Company invested the amount of \$1,214,480 in 2024, resulting in its shareholding ratio to remain at 100%.

AIMobile Co., Ltd, through a resolution of the Board of Directors, conducted a cash capital increase on March 7, 2024. The Board of Directors of the company resolved to participate the capital increase on March 12, 2024. With April 2, 2024 as the base date for capital increase, the Company invested the amount of \$100,000, of which \$83,837 was offset against the Company's claims, resulting in its shareholding ratio to increase from 73% to 89.16%. Additionally, the Company repurchased the minority interest for \$9,480 on May 29, 2025, resulting in its shareholding ratio to increase from 89.16% to 100%.

The Board of Directors resolved to establish Inventec Technology (Singapore) Pte. Ltd. on April 30, 2024, and conducted a cash capital increase on August 29, 2024, wherein the Company invested the amount of \$63,640, resulting in its shareholding ratio to be 100%.

In 2024, the Company invested an additional \$1,814 in Inventec Technology (Vietnam) Company Limited, resulting in its shareholding ratio to remain at 100%. Inventec Technology (Vietnam) Company Limited conducted a cash capital increase on December 26, 2025, the Company did not invest in accordance with its shareholding ratio, resulting in its shareholding ratio to decrease from 100% to 53.74%.

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8. Others

1) Rental and building management fee collected from and related parties were as follows:

	For the years ended December 31,	
	2025	2024
Subsidiaries	\$ 5,202	5,489
Associates	1,784	1,752
Other related parties	27	-
	\$ 7,013	7,241

2) For the years ended December 31, 2025 and 2024, the amount of donation to other related parties were \$10,000 and \$10,000, respectively.

9. Guarantees and endorsements

For the years ended December 31, 2025 and 2024, the Company provided the guarantee of \$14,154,716 and \$6,889,030 for short-term bank credit facilities, foreign exchange, derivative financial instrument, and operational needs to Inventec Electronics (Thailand) Co., Ltd., with the balance of the endorsement guarantee amounting to \$14,154,716 and \$6,889,030 as of the end of the period.

For the years ended December 31, 2025 and 2024, the Company provided the guarantees of \$1,115,410 and \$1,163,690 for the operational needs to Inventec (Czech), s.r.o., with the balance of the endorsement guarantee amounting to \$1,115,410 and \$1,163,690. The Company provided a property guarantee of \$172,810 as of the end of the period.

For the years ended December 31, 2025 and 2024, the Company provided the guarantee of \$4,411,368 and \$4,602,312, respectively, for a bank loan to IEC Technologies, S. de R.L.de C.V., with the balance of the endorsement guarantee amounting to \$4,411,368 and \$4,602,312, respectively, as of the end of the period.

For the year ended December 31, 2025, the Company provided a guarantee of \$2,094,488, for the operational needs to Inventec (USA) Corporation, with the balance of the endorsement guarantee amounting to \$2,094,488 as of the end of the period.

(c) Key management personnel compensation

Key management personnel compensation comprised:

	For the years ended December 31,	
	2025	2024
Short-term employee benefits	\$ 441,112	396,143
Post-employment benefits	4,089	3,708
	\$ 445,201	399,851

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(8) Pledged Assets

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

<u>Assets pledged as security</u>	<u>Object</u>	<u>December 31, 2025</u>	<u>December 31, 2024</u>
Refundable deposits (Other non-current assets)	Customs duty guarantee, membership guarantee and performance guarantee	\$ 28,526	31,878
Restricted cash in banks (Other current assets and other non-current assets)	Collateral deposits	163,340	180,290
Land, buildings, and constructions (Property, plant and equipment)	Current portion of long-term borrowings and long-term borrowings	5,573,528	5,626,889
Total		<u>\$ 5,765,394</u>	<u>5,839,057</u>

(9) Significant Commitments and Contingencies

(a) Unrecognized contractual commitments:

1. Unused standby letters of credit were as follows: None.

2. Promissory notes issued for the bank credit were as follows:

	<u>December 31, 2025</u>	<u>December 31, 2024</u>
TWD	\$ 20,825,000	18,925,000
USD (in thousands)	2,407,600	1,951,600
THB (in thousands)	1,500,000	-

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

	<u>December 31, 2025</u>	<u>December 31, 2024</u>
Property, plant and equipment	\$ 595,929	-

(b) Contingencies: None.

(10) Losses Due to Major Disasters: None.

(11) Subsequent Events: None.

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(12) Other

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

By function By item	For the years ended December 31, 2025			For the years ended December 31, 2024		
	Operating costs	Operating and non-operating expense	Total	Operating costs	Operating and non-operating expense	Total
Employee benefits						
Salary	1,636,697	7,363,525	9,000,222	1,363,923	6,330,620	7,694,543
Labor and health insurance	144,428	496,769	641,197	131,758	459,402	591,160
Pension	46,104	274,830	320,934	41,933	259,828	301,761
Remuneration of directors	-	115,272	115,272	-	94,116	94,116
Others	66,863	409,873	476,736	59,019	310,806	369,825
Depreciation	290,252	397,608	687,860	374,047	331,683	705,730
Amortization	109,117	669,472	778,589	222,857	577,278	800,135

The Company for the years ended December 31, 2025 and 2024 employees and employee benefits expenses were as follows:

	For the years ended December 31, 2025	For the years ended December 31, 2024
Number of employees	<u>6,751</u>	<u>6,531</u>
Number of directors who were not employees	<u>5</u>	<u>5</u>
The average employee benefit (in thousands)	<u>\$ 1,547</u>	<u>1,373</u>
The average salaries and wages (in thousands)	<u>\$ 1,334</u>	<u>1,179</u>
The adjustment rate of average employee salaries	<u>13.15 %</u>	<u>3.24 %</u>
Remuneration of by supervisors	<u>\$ -</u>	<u>-</u>

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The Company's salary and remuneration policy (including directors, supervisors, managers and employees) are as follows:

The Company's salary and remuneration policy is committed to link with performance and future risks to implement a performance-oriented remuneration system.

The remuneration system considers the Company's operating objectives along with financial status and comprehensively evaluates various categories such as performance and makes differentiated assessments based on individual contributions.

- 1.Regardless operating profit or loss of the Company' s business, the Company shall pay remuneration regularity to all directors. The remuneration is determined by the participation to the Company's operating performance of directors, the value of directors' contribution to the Company's operations, and peer salary levels, then are reviewed by the remuneration committee and are submitted to the board of directors for further decision.
- 2.The individual salary and remuneration of directors and managers shall refer to the general salary level of their peers. It should also consider personal duties, contributions, performance, and conjunct with the Company' s operational risk management and sustainable operating performance. Based on the Board of Director's performance evaluation method and the remuneration method for directors and managers, policies should be reviewed by the remuneration committee and sent to the Board of Directors for further decision.
- 3.The employee's remuneration includes monthly salary based on job grades, bonuses in accordance to performance, and remuneration measured on the level of Company's profitability.

Note: The Company's Articles of Association specify that no less than 3% of profit shall be allocated for employees' remuneration (including no less than 1% of the aforesaid profit specifically allocated to base-level employees) and no more than 3% of profit shall be allocated for directors' remuneration.

(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 Company for the year ended December 31, 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	-	629,205	629,205

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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	Value	Individual funding loan limits	Maximum limit of fund financing
2	Inventec Appliances (Shanghai) Co., Ltd.(Note 2)	Inventec Appliances (Nanchang) Intelligent Manufacturing Co., Ltd.	Other receivables	Y	221,856	214,560	184,835	3.045%	2	-	Working Capital	-	None	-	-	661,514	661,514
3	Inventec Appliances Corp. (Note 3)	Inventec Appliances (Malaysia) SDN.BHD.	Other receivables	Y	1,426,740	1,193,960	1,193,960	2.25%	2	-	"	-	"	-	-	1,554,592	3,109,183
3	"	Inventec Appliances (Vietnam) Company Limited	Other receivables	Y	995,400	471,300	-	-	2	-	"	-	"	-	-	1,554,592	3,109,183
4	Inventec (Pudong) Corp. (Note 4)	Inventec Asset-Management (Shanghai) Corporation	Other receivables	Y	462,200	268,200	268,200	2.55%	2	-	"	-	"	-	-	1,849,927	1,849,927
4	"	SQ Technology (Shanghai) Corporation	Other receivables	Y	2,011,500	2,011,500	2,011,500	2.11%	2	-	"	-	"	-	-	4,624,818	4,624,818
5	Inventec (Shanghai) Corp. (Note 2)	SQ Technology (Shanghai) Corporation	Other receivables	Y	894,000	894,000	894,000	2.11%	2	-	"	-	"	-	-	1,977,544	1,977,544

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 reporting 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		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
		Name	Relationship with the Company										
0	The Company	IEC Technologies, S.DE R.L. DE C.V.	2	38,088,506	4,658,472	4,411,368	3,142,000	-	5.79 %	38,088,506	Y	N	N
0	"	Inventec (Czech), s.r.o.	2	38,088,506	1,177,890	1,115,410	1,101,710	172,810	1.46 %	38,088,506	Y	N	N
0	"	Inventec Electronics (Thailand) Co., Ltd.	2	38,088,506	14,154,716	14,154,716	11,155,612	-	18.58 %	38,088,506	Y	N	N
0	"	Inventec (USA) Corporation	2	38,088,506	2,094,488	2,094,488	-	-	2.75 %	38,088,506	Y	N	N

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No.	Name of guarantor	Counter-party of guarantee and endorsement		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
		Name	Relationship with the Company										
1	Inventec Appliances Corp.	Inventec Appliances (Malaysia) SDN. BHD.	2	3,886,479	2,691,750	2,552,195	695,552	-	32.83 %	3,886,479	Y	N	N
2	Inventec Holding(North America) Corp.	Inventec (USA) Corporation	2	8,365,763	2,094,488	2,094,488	-	-	25.04 %	8,365,763	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. cannot 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. Securities held as balance sheet date (excluding investment subsidiaries, associates and joint ventures) :

(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	743,472	0.96 %	743,472	
"	Top Taiwan Xiv Venture Capital Co., Ltd.	-	Non-current financial assets at fair value through other comprehensive income	30,000	309,516	13.76 %	309,516	
"	Advanced Micro Devices, Inc. common stock	-	Current financial assets at fair value through profit or loss	79	454,697	- %	454,697	
Inventec (Pudong) Corp.	BOSC Yixiang Li Wealth Management Products	-	Current financial assets at fair value through profit or loss	-	497,958	- %	497,958	

Note 1: The transactions in foreign currencies were translated into New Taiwan Dollars using spot rates at the financial reporting date.

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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	163,378,753	26.44 %	105 days	Negotiated price	No general trading partner can be compared.	55,501,364	42.53 %	
"	Inventec (Czech), s.r.o.	"	Sales	196,181	0.03 %	105 days	"	"	101,213	0.08 %	
"	Inventec Corporation (Hong Kong) Ltd.	"	Purchases	296,063,871	50.32 %	105 days	"	"	(54,408,871)	35.46 %	
"	Inventec Electronics (Thailand) Co., Ltd.	"	Purchases	56,087,785	9.53 %	105 days	"	"	(26,368,568)	17.18 %	
"	Inventec Holding (North America) Corp.	"	Purchases	2,174,311	0.37 %	105 days	"	"	(318,543)	0.21 %	
Inventec Holding (North America) Corp.	The Company	Parent	Purchases	163,378,753	97.75 %	105 days	"	"	(55,501,364)	98.79 %	
"	The Company	"	Sales	2,174,311	1.36 %	105 days	"	"	318,543	1.32 %	
Inventec (Czech), s.r.o.	The Company	"	Purchases	196,181	73.52 %	105 days	"	"	(101,213)	82.43 %	
Inventec Corporation (Hong Kong) Ltd.	The Company	"	Sales	296,063,871	95.41 %	105 days	"	"	54,408,871	57.66 %	
"	Inventec Electronics (Thailand) Co., Ltd.	Associates	Sales	14,218,437	4.59 %	105 days	"	"	2,512,376	2.66 %	
"	Inventec (Pudong) Technology Corp.	"	Purchases	18,263,921	5.90 %	105 days	"	"	(8,971,439)	9.51 %	
"	SQ Technology (Shanghai) Corporation	"	Purchases	16,302,441	5.26 %	105 days	"	"	(9,633,068)	10.21 %	
"	Inventec (Chongqing) Corp.	"	Purchases	275,152,194	88.84 %	105 days	"	"	(38,320,750)	40.61 %	
Inventec (Pudong) Technology Corp.	Inventec Corporation (Hong Kong) Ltd.	"	Sales	18,263,921	66.74 %	105 days	"	"	8,971,439	77.83 %	
"	SQ Technology (Shanghai) Corporation	"	Sales	7,006,439	25.60 %	105 days	"	"	2,039,250	17.69 %	
"	SQ Technology (Shanghai) Corporation	"	Purchases	196,654	0.80 %	105 days	"	"	(107,424)	1.34 %	
"	Inventec (Shanghai) Corp.	"	Sales	484,275	1.77 %	105 days	"	"	192,628	1.67 %	
Inventec (Chongqing) Corp.	Inventec Corporation (Hong Kong) Ltd.	"	Sales	275,152,194	99.81 %	105 days	"	"	38,320,750	99.73 %	

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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)	
SQ Technology (Shanghai) Corporation	Inventec Corporation (Hong Kong) Ltd.	Associates	Sales	16,302,441	22.96 %	105 days	Negotiated price	No general trading partner can be compared.	9,633,068	35.76 %	
"	Inventec (Pudong) Technology Corp.	"	Sales	196,654	0.28 %	105 days	"	"	107,424	0.40 %	
"	Inventec (Pudong) Technology Corp.	"	Purchases	7,006,439	4.46 %	105 days	"	"	(2,039,250)	9.04 %	
Inventec Appliances Corp.	Inventec Appliances (Pudong) Corp.	"	Purchases	3,866,728	23.89 %	110 days	"	"	(1,806,969)	44.85 %	
"	Inventec Appliances (Jiangning) Corp.	"	Purchases	255,942	1.58 %	45 days	"	"	(15,450)	0.38 %	
"	Inventec Appliances (Malaysia) SDN. BHD.	"	Purchases	3,131,763	19.35 %	110 days	"	"	(620,925)	15.41 %	
"	Inventec Appliances (Vietnam) Company Limited	"	Purchases	6,625,387	40.94 %	60 days	"	"	(1,130,838)	28.07 %	
"	Inventec Appliances (Nanjing) Corp.	"	Purchases	406,082	2.51 %	45 days	"	"	(53,728)	1.33 %	
"	Inventec Appliances (USA) Distribution Corp.	"	Sales	152,704	0.85 %	45 days	"	"	-	- %	
Inventec Appliances (USA) Distribution Corp.	Inventec Appliances Corp.	"	Purchases	152,704	100.00 %	45 days	"	"	-	- %	
Inventec Appliances (Pudong) Corp.	Inventec Appliances Corp.	"	Sales	3,866,728	79.89 %	110 days	"	"	1,806,969	84.18 %	
"	Inventec Appliances (Vietnam) Company Limited	"	Sales	897,820	18.55 %	90 days	"	"	303,360	14.13 %	
Inventec Appliances (Jiangning) Corp.	Inventec Appliances Corp.	"	Sales	255,942	7.88 %	45 days	"	"	15,450	1.53 %	
"	Inventec Appliances (Nanjing) Corp.	"	Sales	422,606	13.01 %	45 days	"	"	113,201	11.24 %	
Inventec Appliances (Nanjing) Corp.	Inventec Appliances Corp.	"	Sales	406,082	66.71 %	45 days	"	"	53,728	45.90 %	
"	Inventec Appliances (Vietnam) Company Limited	"	Sales	154,795	25.43 %	90 days	"	"	58,958	50.36 %	
"	Inventec Appliances (Jiangning) Corp.	"	Purchases	422,606	67.10 %	45 days	"	"	(113,201)	73.60 %	
Inventec Appliances (Malaysia) SDN. BHD.	Inventec Appliances Corp.	"	Sales	3,131,763	99.34 %	110 days	"	"	620,925	98.23 %	

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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 (Vietnam) Company Limited	Inventec Appliances Corp.	Associates	Sales	6,625,387	99.51 %	60 days	Negotiated price	No general trading partner can be compared.	1,130,838	96.24 %	
"	Inventec Appliances (Pudong) Corp.	"	Purchases	897,820	13.96 %	90 days	"	"	(303,360)	15.50 %	
"	Inventec Appliances (Nanjing) Corp.	"	Purchases	154,795	2.41 %	90 days	"	"	(58,958)	3.01 %	
Inventec Electronics (Thailand) Co., Ltd.	Inventec Corporation (Hong Kong) Ltd.	"	Purchases	14,218,437	23.58 %	105 days	"	"	(2,512,376)	9.54 %	
"	The Company	Parent	Sales	56,087,785	95.94 %	105 days	"	"	26,368,568	95.54 %	
Inventec (Shanghai) Corp.	Inventec (Pudong) Technology Corp.	Associates	Purchases	484,275	100.00 %	105 days	"	"	(192,628)	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	55,501,364	3.44	609,157	Received in the subsequent period	19,228,929	-
"	Inventec Corporation (Hong Kong) Ltd.	"	36,011,518	(Note 1)	2,214,465	Received in the subsequent period	27,223,911	-
"	Inventec Electronics (Thailand) Co., Ltd.	"	21,266,076	(Note 1)	90,238	Received in the subsequent period	4,833,050	-
"	Inventec (Czech), s.r.o.	"	101,213	3.74	-		58,863	-
Inventec Holding (North America) Corp.	The Company	Parent	318,543	5.80	-		152,469	-
Inventec Corporation (Hong Kong) Ltd.	The Company	"	54,408,871	4.71	8,254,999	Received in the subsequent period	37,639,108	-
"	Inventec (Pudong) Technology Corp.	Associates	4,082,781	(Note 1)	2,213,481	Received in the subsequent period	1,524,038	-
"	SQ Technology (Shanghai) Corporation	"	13,952,630	(Note 1)	-		7,725,779	-
"	Inventec (Chongqing) Corp.	"	19,204,843	(Note 1)	2,012	Received in the subsequent period	17,974,094	-
"	Inventec Electronics (Thailand) Co., Ltd.	"	2,512,376	7.80	-		624,767	-
Inventec (Pudong) Technology Corp.	Inventec Corporation (Hong Kong) Ltd.	"	8,971,439	2.04	3,695,211	Received in the subsequent period	1,187,875	-
"	SQ Technology (Shanghai) Corporation	"	2,039,250	2.37	441,977	Received in the subsequent period	646,017	-
"	Inventec (Shanghai) Corp.	"	192,628	3.74	63,001	Received in the subsequent period	-	-
Inventec (Chongqing) Corp.	Inventec Corporation (Hong Kong) Ltd.	"	38,320,750	6.91	117,782	Received in the subsequent period	29,572,710	-

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Name of company	Counter party	Relationship	Ending balance	Turnover	Overdue		Amounts received in subsequent period	Allowance for bad debts
					Amount	Action taken		
SQ Technology (Shanghai) Corporation	Inventec Corporation (Hong Kong) Ltd.	Associates	9,633,068	1.03	4,827,587	Received in the subsequent period	1,233	-
"	Inventec (Pudong) Technology Corp.	"	107,424	2.38	19,521	Received in the subsequent period	107,424	-
Inventec Appliances (Pudong) Corp.	Inventec Appliances Corp.	"	1,806,969	1.25	-		1,023,961	-
"	Inventec Appliances (Vietnam) Company Limited	"	303,360	2.49	-		75,937	-
Inventec Appliances (Jiangning) Corp.	Inventec Appliances (Nanjing) Corp.	"	113,201	2.82	-		83,405	-
Inventec Appliances (Malaysia) SDN. BHD.	Inventec Appliances Corp.	"	620,925	3.71	-		395,117	-
Inventec Appliances (Vietnam) Company Limited	Inventec Appliances Corp.	"	1,130,838	5.25	-		621,173	-
Inventec (Czech), s.r.o.	The Company	Parent	343,006	0.10	-		141,510	-
Inventec Electronics (Thailand) Co., Ltd.	The Company	"	26,368,568	3.67	-		13,000,710	-
"	Inventec Corporation (Hong Kong) Ltd.	Associates	1,215,913	(Note 1)	-		161,209	-

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

Note 2: The aforementioned inter-company transactions did not include the loans to related parties. For the relevant amounts, please refer to note 13(a) "Loans to other parties".

Note 3: The amounts received in subsequent period were recorded as of February 24, 2026.

Note 4: The aforementioned inter-company transactions were eliminated in the consolidated financial statements.

(b) Information on investment:

The following is the information on investees for the year ended December 31, 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 December 31, 2025			Net income (loss) of the investee	Share of profits/losses of investee	Note
				December 31, 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 %	173,040	(22,018)	(8,263)	Investment accounted for using equity method
"	Inventec Corporation (Hong Kong) Ltd.	Hong Kong	Trading	167,162	167,162	2,500	100.00 %	584,902	74,588	74,588	Subsidiary
"	Inventec Holding (North America) Corp.	USA	Holding Company	5,317,193	3,946,943	2,017	100.00 %	8,349,425	646,771	630,433	"
"	Inventec Appliances Corp.	New Taipei City	Production and sales of intelligent terminal devices	9,656,877	9,656,877	536,857	100.00 %	7,772,958	89,949	(280,621)	"
"	Inventec (Cayman) Corp.	Cayman	Holding Company	9,812,963	9,812,963	301,768	100.00 %	31,679,599	1,590,629	1,590,629	"
"	IEC (Cayman) Corporation	Cayman	Holding Company	739,500	739,500	50,000	100.00 %	2,691,273	255,883	255,883	"
"	Inventec (Czech), S.R.O.	Czech	Production and sales of computer products	1,582,551	1,582,551	-	100.00 %	2,321,034	135,898	135,898	"

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Investor company	Investee company	Location	Main businesses and products	Original investment amount		Balance as of December 31, 2025			Net income (loss) of the investee	Share of profits/losses of investee	Note
				December 31, 2025	December 31, 2024	Shares (In thousands)	Percentage of ownership	Carrying value			
The Company	Investec Investment Co., Ltd.	Taipei	Investment Company	62,000	62,000	15,000	100.00 %	160,962	99,378	99,378	Subsidiary
"	Investec Development Japan Corporation	Japan	Trading	630,845	630,845	45	100.00 %	19,769	(506)	(506)	"
"	Investec Japan Corporation	Japan	Trading and management service	2,954	2,954	-	100.00 %	3,406	610	610	"
"	AIMobile Co., Ltd.	Taipei	Developing, production and sales of intelligent mobile devices	151,820	142,340	15,965	100.00 %	(1,226)	(28,704)	(27,070)	"
"	InvencXt System Co., Ltd.	Taipei	Sales of 5G Services, hardware and software	50,000	50,000	5,000	100.00 %	49,938	(91)	(91)	"
"	Investec Electronics (Thailand) Co., Ltd.	Thailand	Production and sales of computer products	6,218,801	3,742,038	681,000	100.00 %	6,899,246	595,819	595,819	"
"	Investec Technology (Vietnam) Company Limited	Vietnam	Production and sales of intelligent terminal devices	791,460	791,460	-	53.74 %	750,031	(12,128)	(12,128)	"
"	Investec Technology (Singapore) Pte. Ltd.	Singapore	Development of computer products	186,360	63,640	9,000	100.00 %	99,629	(81,965)	(81,965)	"
"	Asic AI Co., Ltd	Taoyuan	Artificial Intelligence chip design	120,000	-	12,000	100.00 %	113,102	(6,898)	(6,898)	"
"	Dixon IT Devices Private Limited	India	Computer products	47,755	-	13,680	40.00 %	47,721	(74)	(29)	Investment accounted for using equity method
Investec Investment Co., Ltd.	Investec Electronics (Thailand) Co., Ltd.	Thailand	Production and sales of computer products	-	-	-	- %	-	595,819	-	Associate Company
Investec Appliances Corp.	Investec Appliances (Cayman) Holding Corp.	Cayman	Holding Company	2,374,555	6,075,052	75,575	100.00 %	7,749,710	(692,170)	-	"
"	Gainia Intellectual Asset Services, Inc.	Taipei	Intellectual property rights integrative services	6,240	6,240	189	35.87 %	1,646	56	-	Investment accounted for using equity method
"	Good Future Biomedical Technology Corp.	Taoyuan	Biotechnology services and retail sale and wholesale of medical devices	28,922	28,922	10,423	18.81 %	17,863	(15,104)	-	"
"	Needleless Corporation	Taoyuan	Manufacturing and Sales of Medical Devices	43,605	-	1,530	20.00 %	47,097	19,031	-	"
"	Investec Appliances (Vietnam) Company Limited	Vietnam	Production and sales of intelligent terminal devices	1,036,860	1,036,860	-	100.00 %	1,225,841	119,749	-	Associate Company
"	Investec Technology (Vietnam) Company Limited	Vietnam	Production and sales of intelligent terminal devices	628,400	-	-	46.26 %	645,635	(12,128)	-	"
Investec Appliances (Cayman) Holding Corp.	Investec Appliances (USA) Distribution Corp.	USA	Sales of intelligent terminal products	25,136	25,136	400	100.00 %	107,612	994	-	"

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NOTES TO THE PARENT COMPANY ONLY FINANCIAL STATEMENTS (CONT'D)

For the years ended December 31, 2025 and 2024

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

Investor company	Investee company	Location	Main businesses and products	Original investment amount		Balance as of December 31, 2025			Net income (loss) of the investee	Share of profits/losses of investee	Note
				December 31, 2025	December 31, 2024	Shares (In thousands)	Percentage of ownership	Carrying value			
Inventec Appliances (Cayman) Holding Corp.	Inventec Appliances Corporation USA, Inc.	USA	Sales services	1,571	1,571	10	100.00 %	18,459	609	-	Associate Company
Inventec Appliances (Pudong) Corp.	Inventec Appliances (Malaysia) SDN. BHD.	Malaysia	Production and sales of intelligent terminal devices	902,155	902,155	121,000	100.00 %	(836,006)	(216,522)	-	"

Note 1: The transactions in foreign currencies were translated into New Taiwan Dollars using spot rates at the financial reporting date.

Note 2: According to the regulations, investment companies other than the Company are not required to disclose the share of income / loss of investees.

(c) Information on investment 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 December 31, 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	372,043	(2)	62,840	-	-	62,840	16,212	100.00 %	16,212	376,284	30,234
Inventec (ChongQing) Service Co., Ltd	Sales of computer products	31,420	(2)	31,420	-	-	31,420	(45)	100.00 %	(45)	42,010	-
Inventec (Pudong) Corp.	Sales of computer products	1,571,000	(2)	1,571,000	-	-	1,571,000	59,730	100.00 %	59,730	4,626,743	-
Inventec (Shanghai) Corp.	Sales of computer products	2,137,516	(2)	926,890	-	-	926,890	84,219	100.00 %	103,685	1,795,483	-
Inventec (ChongQing) Corporation	Production and Sales of computer products	2,356,500	(2)	2,356,500	-	-	2,356,500	2,104,642	100.00 %	2,094,608	18,950,153	2,242,107
Inventec (Pudong) Technology Corp.	Production and Sales of computer products	1,840,952	(2)	1,571,000	-	-	1,571,000	(305,414)	100.00 %	(318,758)	7,323,452	321,599
Inventec Electronics (Tianjin) Co., Ltd.	Electronic product software development	157,100	(2)	133,535	-	-	133,535	6,710	100.00 %	6,710	292,452	149,517
Inventec (Beijing) Electronics Technology Co., Ltd.	Electronic product software development	45,559	(2)	45,559	-	-	45,559	3,051	100.00 %	3,051	89,355	-
Inventec Hi-Tech Corporation	Sales of computer products	1,571,000	(2)	1,571,000	-	-	1,571,000	(33,814)	100.00 %	(33,814)	1,722,339	-
Inventec Asset Management (Shanghai) Corporation	Leasing	1,914,163	(3)	-	-	-	-	83,478	78.00 %	65,113	1,171,779	-
Saint Investment Consulting Corporation	Business management	268,212	(3)	-	-	-	-	18,227	100.00 %	18,227	346,581	-
SQ Technology (Shanghai) Corporation	Production and Sales of computer products	240,558	(3)	-	-	-	-	(259,348)	100.00 %	(259,348)	(1,334,089)	-
Truswe (ChongQing) Technology Co., Ltd	Sales of computer products	379,967	(3)	-	-	-	-	18,838	20.00 %	3,768	63,905	-
Testron Technology (JiangSu) Co., Ltd.	Production and Sales of computer products	124,324	(3)	-	-	-	-	212,818	9.99 %	21,196	157,459	-
Shanghai Haixin Electronic Technology Co., Ltd	Production and Sales of computer products	14,553	(3)	-	-	-	-	(3,914)	16.56 %	(913)	41,059	-
Dawnline (Nanjing) Intelligent Technology Co., Ltd.	Solution of intelligent transportation	6,843	(3)	-	-	-	-	(12,240)	15.00 %	(2,088)	35,032	-
Inventec Appliances (Shanghai) Co., Ltd.	Development of intelligent terminal devices	678,672	(2)	1,511,868	-	942,600	569,268	14,931	100.00 %	14,931	661,514	1,535,981

(English Translation of Financial Statements Originally Issued in Chinese)
INVENTEC CORPORATION

NOTES TO THE PARENT COMPANY ONLY FINANCIAL STATEMENTS (CONT'D)

For the years ended December 31, 2025 and 2024

(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		Accumulated outflow of investment from Taiwan as of December 31, 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 Appliances (Pudong) Corp.	Production and sales of intelligent terminal devices	534,140	(2)	2,419,340	-	1,885,200	534,140	(1,008,238)	100.00 %	(1,008,238)	3,567,675	2,297,117
Inventec Appliances (Jiangning) Corp.	Production and sales of intelligent terminal devices	1,193,960	(2)	1,319,640	-	942,600	377,040	160,402	100.00 %	160,402	2,783,936	3,571,176
Inventec Appliances (Nanjing) Corp.	Production and sales of intelligent terminal devices	157,100	(2)	282,198	-	-	282,198	13,635	100.00 %	(25,330)	629,205	85,353
Inventec Appliances (Nanchang) Corp.	Development of intelligent terminal devices	65,982	(2)	65,982	-	-	65,982	(15,123)	100.00 %	(15,123)	4,233	-
Apex Business Managements & Consulting (Shanghai) Co., Ltd.	Property management	2,243	(3)	-	-	-	-	(379)	100.00 %	(379)	128,617	-
Inventec Appliances (Shanghai) Enterpri	Business management and Consulting	35,761	(3)	-	-	-	-	(329)	100.00 %	(329)	13,404	-
Inventec Appliances (Nanchang) Intelligent Manufacturing Co., Ltd.	Production and sales of intelligent terminal devices	268,211	(3)	-	-	-	-	(4,246)	100.00 %	(4,246)	(184,016)	-
Inventec Easy Doctor Corporation	Production and sales of medical devices, software development	44,702	(3)	-	-	-	-	(843)	100.00 %	(843)	8,796	-

2. Upper limit on investment in Mainland China:

Name of Company	Accumulated Investment in Mainland China as of December 31, 2025	Investment Amounts Authorized by Investment Commission, MOEA	Upper Limit on Investment (Note 3,4,7)
The Company	8,335,726	8,335,726	-
Inventec Appliances Corp.	1,898,648	1,898,648	4,663,775

Note 1: There are three ways of investments as following:

- (a) Direct investment in Mainland China.
- (b) Indirect investment in Mainland china through a subsidiary in a third place.
- (c) Others

Note 2: The recognition of investment income (loss) is based on the financial statements audited by CPA of the 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 December 31, 2025, deducted the accumulated remittance of earnings, the investment amounts of Inventec Appliance Corp. was still under the upper limit on investment.

3. Significant transactions:

The significant inter-company transactions with the subsidiary in Mainland China for the year ended December 31, 2025, are disclosed in "Information on significant transactions".

(14) Segment Information

Please refer to consolidated financial report of Inventec Corporation for the year ended December 31, 2025.

INVENTEC CORPORATION
Statement of Cash and Cash Equivalents
December 31, 2025
(In Thousands of New Taiwan Dollars)

Item	Description	Amount
Cash	Petty cash	\$ 450
	Foreign cash	<u>321</u>
	Subtotal	<u>771</u>
Cash in banks	Checking accounts	700
	Demand deposits	3,720,158
	Foreign deposits USD 164,577 thousands	5,187,730
	JPY 1,154 thousands	
	CNY 45 thousands	
	EUR 443 thousands	
	Time deposits	<u>5,906,746</u>
	Subtotal	<u>14,815,334</u>
		\$ <u><u>14,816,105</u></u>

INVENTEC CORPORATION

Statement of Changes in Financial Assets Measured at Fair Value through Other Comprehensive Income - Current

For the year ended December 31, 2025

(In Thousands of New Taiwan Dollars)

Name of financial instrument	Description	Share or units	Par value	Total amount	Interest rate	Acquisition cost	Accumulated impairment	Fair value		Note
								Unit price	Total amount	
WIN Semiconductors Corp.	Stock	4,063	\$ 40,630	<u>743,472</u>	- %	<u>113,690</u>	<u>-</u>	183.00	<u>743,472</u>	

INVENTEC CORPORATION
Statement of Accounts Receivables
December 31, 2025
(In Thousands of New Taiwan Dollars)

<u>Client Name</u>	<u>Description</u>	<u>Amount</u>	<u>Note</u>
<u>Non-related parties:</u>			
A		\$ 56,785,138	
B		12,726,306	
Others		5,405,781	The year-end balance of each client doesn't exceed 5% of the account balance.
Subtotal		74,917,225	
Less: Loss allowance		(53,715)	
Net amount		74,863,510	
<u>Related parties:</u>			
Inventec Holding (North America) Corp.		55,501,364	
Others		139,716	The year-end balance of each client doesn't exceed 5% of the account balance.
Subtotal		55,641,080	
Less: Loss allowance		-	
Net amount		55,641,080	
Total		\$ <u><u>130,504,590</u></u>	

INVENTEC CORPORATION

Statement of Other Receivables

December 31, 2025

(In Thousands of New Taiwan Dollars)

Item	Description	Amount	Note
Non-related parties	Payments on behalf of others	\$ 364,525	
Related parties	Payments of materials on behalf of others	57,312,794	
Non-related parties	Proceeds receivable from the disposal of shares	5,979,206	
Current accrued income	Interest receivable from banks	9,690	
Less: Loss allowance		-	
Total		<u>\$ 63,666,215</u>	

Statement of Inventory

Item	Amount		Note
	Cost	Net realized value	
Raw materials and consumables	\$ 9,662,479	9,198,661	
Work in process	1,777,233	1,739,853	
Finished goods	<u>5,301,086</u>	<u>5,207,713</u>	
Subtotal	16,740,798	<u>16,146,227</u>	
Less: Allowance for inventory valuation losses and obsolescence	<u>(594,571)</u>		
Total	<u>\$ 16,146,227</u>		

INVENTEC CORPORATION
Statement of Other Current Assets
December 31, 2025
(In Thousands of New Taiwan Dollars)

Item	Description	Amount	Note
Prepayments	Premium	\$ 283	
	Others	<u>65,167</u>	
	Subtotal	65,450	
Other financial assets	Time deposits with maturity over three months	44,600	
Restricted cash in banks	Collateral deposits	159,110	
Temporary debits	Others	5,646	
Payment on behalf of others	Others	528,411	
Asset recognized as right to recover products from customers	Others	275,513	
Others	Others	<u>214,648</u>	
		<u><u>\$ 1,293,378</u></u>	

Inventec Corporation

**Statement of Current and Non-current Financial Assets at Fair
Value Through Profit or Loss**

For the year ended December 31, 2025

(In Thousands of New Taiwan Dollars)

Name of financial instrument	Beginning Balance		Addition		Decrease		Ending balance		Collateral	Note
	Shares/(in thousand)	Fair value	Shares/(in thousand)	Amount	Shares/(in thousand)	Amount	Shares/(in thousand)	Fair value		
Common Stock										
Empass Technology Inc	678	\$ 17,835	170	3,594	-	-	848	21,429	None	
Entire Technology Co., Ltd.	3,260	160,131	-	-	-	71,361	3,260	88,770	"	
Imedtac Co., Ltd.	1,200	47,994	480	-	-	8,199	1,680	39,795	"	
Tmy Technology Inc.	2,857	70,636	-	153,138	34	2,722	2,823	221,052	"	
Enflex Corporation	750	-	-	-	-	-	750	-	"	
Advanced Micro Devices, Inc.	-	-	79	454,697	-	-	79	454,697		
Subtotal		296,596		611,429		82,282		825,743		
Preferred Stock										
SKSpruce Holding Limited	1,473	22,294	-	12,817	-	-	1,473	35,111	"	
Total	\$	318,890		624,246		82,282		860,854		

Note: For detailed information on derivative instruments, please refer to notes (6)(b).

INVENTEC CORPORATION

Statement of Changes in Financial Assets Measured at fair Value through Other Comprehensive Income—Non-current

For the year ended December 31, 2025

(In Thousands of New Taiwan Dollars)

Name of financial instrument	Beginning Balance		Addition		Decrease		Ending balance		Collateral	Note
	Shares (in thousand)	Fair value	Shares (in thousand)	Amount	Shares (in thousand)	Amount	Shares (in thousand)	Fair value		
<u>Common Stock</u>										
Arima Communications Corp.	1,478	\$ 13,795	-	2,493	-	-	1,478	16,288	None	
Tomorrow Studio Co., Ltd.	5	46	-	-	-	25	5	21	"	
Tai Yi Precision Corporation	2,540	-	-	-	-	-	2,540	-	"	
New E Materials Co., Ltd.	880	8,272	-	124	-	-	880	8,396	"	
Top Taiwan Xiv Venture Capital Co., Ltd.	30,000	292,500	-	17,016	-	-	30,000	309,516	"	
Hushan Autoparts Inc.	500	39,314	-	-	311	22,304	189	17,010	"	
ZT Group Int'l, Inc.	-	9,045,873	-	-	-	9,045,873	-	-	"	
Amphastar Pharmaceuticals Inc.	26	31,409	-	-	-	9,695	26	21,714	"	
Subtotal		9,431,209		19,633		9,077,897		372,945		
<u>Preferred Stock</u>										
CloudMosa Technologies, Inc.	235	41,939	-	-	-	12,798	235	29,141	"	
Rasilient Systems, Inc.	3,632	-	-	-	-	-	3,632	-	"	
SKSpruce Holding Limited	3,746	56,708	-	32,606	-	-	3,746	89,314	"	
Rescale Inc.	355	16,447	-	-	-	4,607	355	11,840	"	
Sensel Inc.	532	233	-	-	-	233	532	-	"	
ASOCS LTD.	360	-	-	-	-	-	360	-	"	
Atayalan, Inc.	1,553	2,288	-	3,349	-	-	1,553	5,637	"	
XMEMS LABS INC	1,000	12,077	-	391	-	-	1,000	12,468	"	
Subtotal		129,692		36,346		17,638		148,400		
Total	\$	9,560,901		55,979		9,095,535		521,345		

INVENTEC CORPORATION

Statement of Changes in Investments Accounted for Using the Equity Method

For the Year Ended December 31, 2025

(In Thousands of New Taiwan Dollars)

Name of investee	Beginning Balance		Addition		Decrease		Ending balance			Market Value or Net Assets Value		Collateral	Note
	Shares (in thousand)	Amount	Shares (in thousand)	Amount	Shares (in thousand)	Amount	Shares (in thousand)	Percentage of ownership	Amount	Unit price	Total amount		
Inventec Besta Co., Ltd.	23,405	\$ 176,589	-	-	-	3,549	23,405	37.53 %	173,040	13.40	313,627	None	
Inventec Corporation (Hong Kong) Ltd.	2,500	537,550	-	47,352	-	-	2,500	100.00 %	584,902	-	584,902	"	
Inventec Holding (North America) Corp.	2,013	6,584,542	4	1,764,883	-	-	2,017	100.00 %	8,349,425	-	8,349,425	"	
Inventec Appliances Corp.	536,857	8,289,640	-	-	-	516,682	536,857	100.00 %	7,772,958	-	7,772,958	"	
Inventec (Cayman) Corp.	301,768	31,582,909	-	96,690	-	-	301,768	100.00 %	31,679,599	-	31,679,599	"	
IEC (Cayman) Corporation	50,000	2,523,766	-	167,507	-	-	50,000	100.00 %	2,691,273	-	2,691,273	"	
Inventec (Czech), S.R.O.	-	1,931,587	-	389,447	-	-	-	100.00 %	2,321,034	-	2,321,034	"	
Inventec Development Japan Corporation	45	23,067	-	-	-	3,298	45	100.00 %	19,769	-	19,769	"	
Inventec Japan Corporation	-	2,953	-	453	-	-	-	100.00 %	3,406	-	3,406	"	
Inventec Investment Co., Ltd.	15,000	75,869	-	85,093	-	-	15,000	100.00 %	160,962	-	160,962	"	
InveneXt System Co., Ltd.	5,000	50,293	-	-	-	355	5,000	100.00 %	49,938	-	49,938	"	
Inventec Electronics (Thailand) co., Ltd.	421,000	3,942,819	260,000	2,956,427	-	-	681,000	100.00 %	6,899,246	-	6,899,246	"	
Inventec Technology (Vietnam) Company Limited	-	813,322	-	-	-	63,291	-	53.74 %	750,031	-	750,031	"	
Inventec Technology (Singapore) Pte. Ltd.	9,000	59,633	-	39,996	-	-	9,000	100.00 %	99,629	-	99,629	"	
AsicAI Co., Ltd.	-	-	12,000	113,102	-	-	12,000	100.00 %	113,102	-	113,102	"	
Dixon IT Devices Private Limited	-	-	13,680	47,721	-	-	13,680	40.00 %	47,721	-	47,721	"	
		<u>\$ 56,594,539</u>		<u>5,708,671</u>		<u>587,175</u>			<u>61,716,035</u>		<u>61,856,622</u>		
Inventec Solar Energy Corporation	108,150	<u>\$ (661,002)</u>	-	<u>661,002</u>	108,150	<u>-</u>	-	- %	<u>-</u>	-	<u>-</u>	"	Note 1
AIMobile Co., Ltd.	14,234	<u>\$ 24,499</u>	1,731	<u>-</u>	-	<u>25,725</u>	15,965	100.00 %	<u>(1,226)</u>	-	<u>(1,226)</u>	"	Note 1

Note : The market value of listed companies are market value, and the value of private entities are net asset value.

Note1: Recognized as "other non-current liabilities, others".

INVENTEC CORPORATION
Statement of Other Non-current Assets
December 31, 2025
(In Thousands of New Taiwan Dollars)

Item	Description	Amount	Note
Deferred expense	Toolings	\$ 3,005,803	
Less: Accumulated depreciation		(2,833,753)	
Deferred tax assets		2,210,033	
Refundable deposits	Refundable deposits	28,526	
Prepayments for equipment		180,295	
Other assets	Other assets	14,229	
		<u>\$ 2,605,133</u>	

INVENTEC CORPORATION
Statement of Short-term Borrowings
December 31, 2025
(In Thousands of New Taiwan Dollars)

<u>Category of loans</u>	<u>Description</u>	<u>Ending balance</u>	<u>Contract Period</u>	<u>Range of interest rate</u>	<u>Loan commitments</u>	<u>Collateral or guarantee</u>	<u>Note</u>
Short-term borrowings	E.SUN Bank	\$ 2,827,798	2026.01.09	4.26%	TWD 3,000,000	None	
	Citi Bank	5,797,012	2026.01.12~2026.02.26	4.23%~4.37%	USD 200,000	"	
	DBS Bank	3,348,819	2026.01.20	4.47%	USD 300,000	"	
	Bank of Taiwan	5,305,548	2026.01.09~2026.02.02	4.28%~4.32%	USD 200,000	"	
	Cathay United Bank	2,827,800	2026.01.05	4.28%	USD 90,000	"	
	Mizuho Bank	4,084,599	2026.01.20	4.28%	USD 130,000	"	
	China Construction Bank	1,208,922	2026.02.06	4.20%	USD 50,000	"	
	Hua Nan Bank	641,573	2026.01.16	4.32%	TWD 2,325,000	"	
	First Bank	1,885,200	2026.01.09	4.23%	TWD 4,000,000	"	
		<u>\$ 27,927,271</u>					

INVENTEC CORPORATION

Statement of Accounts Payable

December 31, 2025

(In Thousands of New Taiwan Dollars)

Vendor name	Description	Amount	Note
<u>Non-related parties:</u>			
V		\$ 21,555,090	
W		8,869,356	
X		3,993,011	
Others			The year-end balance of each client doesn't exceed 5% of the account balance.
		<u>37,597,666</u>	
Subtotal		<u>72,015,123</u>	
<u>Related parties:</u>			
Inventec Corporation (Hong Kong) Ltd.		54,408,871	
Inventec Electronics (Thailand) Co., Ltd.		26,368,568	
Others			The year-end balance of each client doesn't exceed 5% of the account balance.
		<u>661,943</u>	
Subtotal		<u>81,439,382</u>	
Total		<u>\$ 153,454,505</u>	

INVENTEC CORPORATION

Statement of Other Payables

December 31, 2025

(In Thousands of New Taiwan Dollars)

Item	Description	Amount
Other payables	Payables for salary, incentive and bonus	\$ 4,083,362
	Inventory processing fee	729,398
	Interest payable and royalty	368,927
	Others	<u>1,488,699</u>
Total		<u><u>\$ 6,670,386</u></u>

Statement of Other Current Liabilities

Item	Description	Amount	Note
Other current liabilities	Advance receipts	\$ 869	
	Receipts under custody	83,183	
	Temporary credits	6,506,944	
	Others	<u>3,433,063</u>	
		<u><u>\$ 10,024,059</u></u>	

INVENTEC CORPORATION
Statement of Long-term Borrowings
December 31, 2025
(In Thousands of New Taiwan Dollars)

Creditor	Description	Amount	Contract period	Interest rate	Collateral or guarantee	Note
Hua Nan Bank	Secured borrowings	\$ 1,033,333	2031.02.26	2.07 %	Land, buildings and construction	Without financial covenant
Bank of Taiwan	"	516,667	2031.02.26	2.07 %	"	"
The Export-Import Bank	Unsecured borrowings	1,005,440	2028.07.07~2029.03.26	4.28%~4.36%	None	"
Mega Bank	"	1,000,000	2029.02.06	1.89 %	"	"
Less: Long-term Borrowings, current portion		(695,348)				
Total		<u><u>\$ 2,860,092</u></u>				

INVENTEC CORPORATION
Statement of Other Non-current Liabilities
December 31, 2025
(In Thousands of New Taiwan Dollars)

Item	Description	Amount	Note
Other non-current liabilities	Deferred tax liabilities	\$ 5,976,409	
	Deferred credits	59,416	
	Guarantee deposits received	725	
	Credit balance of investments accounted for using equity method	1,226	
		<u>\$ 6,037,776</u>	

INVENTEC CORPORATION
Statement of Operating Costs
For the year ended December 31, 2025
(In Thousands of New Taiwan Dollars)

Item	Amount	
	Subtotal	Total
Cost of goods sold from manufacturing	\$	126,469,081
Direct material	118,827,718	
Add: Raw material, January 1	17,873,214	
Purchases	117,395,453	
Less: Raw material, December 31	(9,662,479)	
Transferred to expense	(320,742)	
Sales	(6,452,788)	
Loss on physical inventory	(4,940)	
Direct labor	1,247,597	
Manufacturing expenses	3,302,138	
Cost of manufacturing	123,377,453	
Add: Work in process, January 1	1,838,345	
Purchases	6,333,620	
Gain on physical inventory	5,908	
Less: Work in process, December 31	(1,777,233)	
Transferred to expense	(510,648)	
Transferred to warranty	(31,531)	
Cost of finished goods	129,235,914	
Add: Finished goods, January 1	3,445,091	
Less: Finished goods, December 31	(5,301,086)	
Transferred to expense	(907,658)	
Loss on physical inventory	(1)	
Transferred to warranty	(3,179)	
Cost of material sold		6,452,788
Cost of merchandise sold (triangle trade)		459,493,490
Loss on inventory valuation		190,970
Cost of warranty		1,586,485
Expense of idle capacity		5,390
Gain on physical inventory		(967)
Cost of provision of sales return		109,351
Total operating costs	\$	<u><u>594,306,588</u></u>

INVENTEC CORPORATION
Statement of Selling Expenses
For the year ended December 31, 2025
(In Thousands of New Taiwan Dollars)

Item	Description	Amount	Note
Wages and salaries		\$ 772,188	
Freight		837,914	
Miscellaneous expense		173,244	
Other expenses		<u>640,764</u>	
		<u><u>\$ 2,424,110</u></u>	

Statement of Administrative Expenses

Item	Description	Amount	Note
Wages and salaries		\$ 1,309,821	
Depreciation expense		158,041	
Amortizations		254,194	
Professional service fees		160,100	
Miscellaneous expense		218,437	
Other expenses		<u>655,021</u>	
		<u><u>\$ 2,755,614</u></u>	

INVENTEC CORPORATION

Statement of Research and Development Expenses

For the year ended December 31, 2025

(In Thousands of New Taiwan Dollars)

<u>Item</u>	<u>Description</u>	<u>Amount</u>	<u>Note</u>
Wages and salaries		\$ 5,662,076	
Consumable expense		1,756,735	
Inspection fees		546,015	
Other expenses		<u>1,888,601</u>	
		<u>\$ 9,853,427</u>	