INVENTEC CORPORATION
Minutes of 2026 Annual General Shareholders' Meeting
(Translation)

Time：Wednesday, May 27, 2026. 9:00 a.m.
Place：International Reception Room of The Grand Hotel, No. 1, Sec. 4, Zhongshan N. Rd., Zhongshan Dist., Taipei City.
Quorum：2,398,348,772 shares were represented by shareholders in person and by proxy (including by exercising voting rights electronically:1,922,473,091 shares), which are mounted to 66.85% of the Company's 3,587,475,066 issued and outstanding shares.

Chairman：Yeh, Li-Cheng Recorder：Wang, Sam

Board Members Present：(9 of 9 board members present)
Director：Yeh, Li-Cheng / Yeh, Kuo-I / Wen, Shih-Chih / Lee, Tsu-Chin / Chang, Ching-Sung/ Cho, Tom-Hwar
Independent Director：Chang, Chang-Pang (Audit Committee Convenor) / Chen, Ruey-Long / Wea, Chi-Lin

Attendance：Chen, Min-Chiang, Attorney / Kuo, Rou-Lan, CPA

A. Call the Meeting to Order
The Chairman announced that the aggregate shareholding of the shareholders present in person or proxy constituted a quorum. The Chairman called the meeting to order.

B. Chairman's Address: (Omitted)

C. Report Items

1. 2025 Business Report (Please refer to Attachment 1)
All shareholders are informed for the above.

2. 2025 Audit Committee's Review Report (Please refer to Attachment 2)
All shareholders are informed for the above.

3. The Status of Distribution of Remuneration of Employees and Directors of for 2025
Explanation:
(1)According to article 26 of Articles of Incorporation, if the Company has a profit of the year shall distribute not less than 3% of the balance as remuneration to Employees and not more than 3% to Directors of the Corporation.
(2)The board of directors and remuneration committee resolved to distribute NT$ 881,097,247

to remuneration of employees in cash and NT$105,731,670 to remuneration of directors. There is no difference between the amount of distribution and the expense which is recognized in 2025.

All shareholders are informed for the above.

4. The Status of Distribution of Profits in Cash Dividends to Shareholders in 2025.

Explanation:

(1) According to article 27 of Articles of Incorporation, the Company authorizes the Board of Directors to distribute dividends and bonuses in cash after resolution and submitted such distribution to the shareholders' meeting.

(2) The distributable net profit for 2025 is NT$ 20,725,198,580 and the proposed cash dividend to shareholders is NT$ 2.0 per share (NT$ 7,174,950,132).

(3) The Board of Directors had resolved this profits distribution proposal and is authorized to set the ex-dividend date, payment date and arrange other related matters. In addition, the Board of Directors is authorized to adjust the cash distribution ratio in case of change in the number of outstanding shares of the Company.

All shareholders are informed for the above.

D. Ratification Items

Item 1 **Proposed by the Board**

Proposal: Ratification of the 2025 Business Report and Financial Statements.

Explanation: The Company's 2025 Individual Financial Statements and Consolidated Financial Statements, including the balance sheet, comprehensive income statement, statements of cash flows, and statement of changes in equity, were audited by independent accountants, Rou-Lan Kuo and Ying-Ju Chen of KPMG Certified Public Accountants. Also, Business Report and Financial Statements have been approved by the Board and examined by the Audit Committee of Inventec Corporation. (Please refer to Attachment 1 for Business Report, Attachment 3 for Independent Accountants' Audit Report and Individual Finance Statements, and Attachment 4 for Independent Accountants' Audit Report and Consolidated Finance Statements.)

Resolution: Approved and acknowledged as proposed by voting (a total of 2,398,348,772 shares with voting rights were present when votes were cast; the number of voting rights for approval is 2,285,142,925, among which 1,809,908,052 was exercised by electronic transmission, or 95.27% of the total voting rights when votes were cast; the number of votes against is 611,263, among which 611,263 was exercised by electronic transmission; the number of votes abstained is: 112,594,584 among which 111,953,776 were exercised by electronic transmission)

Item 2 **Proposed by the Board**

Proposal: Adoption of the Proposal for Distribution of 2025 Profits

Explanation: The 2025 Profit distribution table had been resolved by the Board of Directors and reviewed by the Audit Committee, please refer to Attachment 5.

Resolution: Approved and acknowledged as proposed by voting (a total of 2,398,348,772 shares with voting rights were present when votes were cast; the number of voting rights for approval is 2,287,067,579, among which 1,811,832,706 was exercised by electronic transmission, or 95.36% of the total voting rights when votes were cast; the number of votes against is 653,269, among which 653,269 was exercised by electronic transmission; the number of votes abstained is 110,627,924, among which 109,987,116 was exercised by electronic transmission)

E. Election Matters

Proposed by the Board

Proposal: Proposes to Elect New Directors.

Explanation:

(1)The present directors (17th term) of the Company were elected at shareholders' meeting on June 13, 2023, for a term of office of three years and the term of office will expire on June 12, 2026.

(2)According to Article of Incorporation, The Company shall elect new directors at shareholders' meeting of this year. Nine directors (including three independent directors) of 18th term shall be elected, and their three-year term will start from May 27, 2026, and conclude on May 26, 2029. The terms of present directors will end until the shareholders' meeting is completed. According to Article of Incorporation, the election adopts the candidate nomination system. The list of nominees had been resolved by the Board of Directors as the list of candidates for directors on March 10, 2026, and the shareholders shall elect the directors from the list. For the "Procedures for Election of Directors" of the Company, please refer to the Shareholders' Meeting Agenda Handbook.

(3)Please refer to Attachment 6 for relevant information in the list of candidates for directors and independent directors.

Election Results:

Type	Name	Number of Votes
Director	Yeh, Li-Cheng	2,388,570,248
Director	Yeh, Kuo-I	2,356,369,536
Director	Wen, Shih-Chih	2,308,905,273
Director	Lee, Tsu-Chin	2,290,978,613
Director	Wang, Chih-Cheng	2,021,195,736
Director	Tsai, Chih-An	2,017,867,839
Independent Director	Wea, Chi-Lin	1,983,650,627
Independent Director	Lai, Ming-Chang	1,977,835,033
Independent Director	Lin, Wan-Wan	1,970,047,619

E. Other Proposals

Proposed by the Board

Proposal: Proposal for Release the Prohibition on New Directors and Their Representatives from Participation in Competitive Business.

Explanation:

(1)According to provisions of Company Act Article 209, a director who does anything for himself or on behalf of another person that is within the scope of the Company's business, shall explain to the meeting of shareholders the essential contents of such an act and secure its approval.

(2)Propose to the shareholders' meeting to approve that the prohibitions of business strife on current re-elected directors were lifted from the onboard date.

(3)For the scope of the new directors to lift the competitive behavior restrictions, please refer to the following details of the Release of Directors from Non-competition Restrictions of the director's concurrent positions in another companies.

Position	Name	Concurrent position in another company
Director	Yeh, Li-Cheng	Chairman, Fulltime Investment Corporation, Chairman, Goldshare Investment Corporation. Chairman, Inventec Investments Co., Ltd. Chairman, InveneXt System Co., Ltd. Director, WIN Semiconductors Corporation. Director, Chainwin Biotech and Agrotech (Cayman Islands) Ltd. Director, Inventec (Cayman) Corp. Director, Inventec Corporation (Hong Kong) Ltd. Director, IEC (Cayman) Corporation. Director, Inventec Holding (North America) Corp. Director, Inventec (USA) Corp. Director, Inventec Manufacturing (North America) Corp. Director, Inventec Configuration (North America) Corp Director, Inventec Distribution (North America) Corp. Director, IEC Technologies, S. de R.L. de C.V. Executive Director / President, Saint Investment Consulting Corporation. Representative Director, Inventec Development Japan Corporation. Representative Director, Inventec Japan Corporation.
Director	Yeh, Kuo-I	Chairman, First Generation Investment Co. Ltd. Chairman, RNS Asset Management Company Director, Inventec Corporation (Hong Kong), Ltd. Director, Everbright Biofund
Director	Lee, Tsu-Chin	Chairman, Esther Investment Co., Ltd.
Director	Wen, Shih-Chih	Chairman, Shyh Shiunn Investment Corp.
Director	Wang, Chih-Cheng	Independent Director, Nishoku Technology Inc. Independent Director, Provision Information Co., Ltd.
Director	Tsai, Chih-An	Chairman, AIMobile Co., Ltd. Director, Inventec Appliances Corp. Director, InveneXt System CO., LTD. Director, Inventec Holding (North America) Corp. Director, Inventec Electronics (Thailand) Co., Ltd.

Position	Name	Concurrent position in another company
Independent Director	Wea, Chi-Lin	Independent Director, Formosa Plastics Corporation. Independent Director, Taiwan Secom Co., Ltd. Independent Director, SINBON Electronics Co., Ltd. Chairman, IBF Financial Holdings Co., Ltd. Chairman, International Bills Finance Corporation. Director, AcBel Polytech Inc. Director, Nuvoton Technology Corporation. Director, ELAN Microelectronics Corporation Director, Avatack Co., Ltd., Director, Rakuten International Commercial Bank Co., Ltd. Supervisor, Breeze Comprehensive Development.
Independent Director	Lin, Wan-Wan	Independent Director, UPI Semiconductor Corp., Independent Director, Quanta Computer Inc. Independent Director, Pegatron Corporation Director, Feng Tay Enterprises Co., Ltd.

Resolution: Approved as proposed by vote (a total of 1,953,055,545 shares with voting rights were present after deducting 445,293,227 shares due to conflict of interest; the number of voting rights for approval is 1,800,348,330, among which 1,734,720,094 were exercised by electronic transmission, or 92.18% of the total voting rights when votes were cast; the number of votes against is 24,111,248, among which 24,111,248 were exercised by electronic transmission; the number of votes abstained is 128,595,967, among which 127,956,159 were exercised by electronic transmission.)

F. Extraordinary Motions:

G. Adjournment

The Chairman announced the Meeting adjourned at 09:28 AM on the same date.

There were no questions from shareholders at this shareholders' meeting.

*The minutes of this shareholders' meeting only record the main points of the proceedings and the outcomes of the proposals. The detailed content of the meeting, procedures, and speeches by shareholders and participants are based on the audio and video recordings of the meeting.

*In case of any discrepancy between the English version and the Chinese version of the minute of 2026 Annual General Shareholders’ Meeting of Inventec Corporation, the Chinese version shall prevail.

Attachment 1

Business Report

Looking back at 2025, uncertainty and risk in the global political and economic environment remained high. The impact of the U.S. differentiated reciprocal tariff policies increased trade barriers and geopolitical conflicts. As tariff negotiations among various countries gradually reached conclusions, in response to global industrial changes and concerns over the fragmentation of supply chains, the costs of corporate cross-border operations have clearly risen.

The information and communications technology industry inevitably faces numerous challenges in every era. Inventec itself has also found opportunities for resilient growth amid the waves of the times through forward-thinking strategies during various challenges. In response to the above-mentioned changes in tariff and trade policies, as well as the restructuring of resilient supply chains and the emergence of new forms of distributed, diversified regional production, Inventec has also remained flexible and adjusted its strategies in a timely manner, actively planning for industrial chain relocation and new layouts for overseas production bases. In addition, the digital economy and AI technology applications are also expected to become emerging core industries of the future. Inventec is actively seeking business opportunities in future niche industries, such as AI servers, AI laptops, automotive electronics, smart healthcare, and AI robotics, deepening its technological foundation and deploying for the next generation of key industrial products.

The Company’s 2025 operating performance and business results, 2026 business plan, and future development strategies are explained as follows:

2025 Business Performance and Operating Results

In 2025, Inventec’s consolidated operating revenue reached over NT$691.1 billion, an increase of 6.95% compared with 2024 (consolidated revenue of more than NT$646.2 billion); consolidated operating income was more than NT$12.7 billion, a growth of 7.58% compared to 2024; Consolidated pre-tax net profit was over NT$12.0 billion, an increase of 30.43% compared to 2024. Net profit after tax attributable to the parent company’s shareholders was over NT$8.6 billion, a 19.65% increase from the previous year. Consolidated earnings per share after tax were NT$2.42.

Notebook computers saw high single-digit revenue growth in 2025 compared to last year, driven by the Windows upgrade cycle and anticipated pull-in demand due to expected component price increases. In the server business, solid product momentum from cloud customers and the expansion of AI server orders led to year-on-year revenue growth for servers as well. As for smart devices, under the impact of customers' supply-chain adjustments and the continued expansion of overseas production capacity, revenue performance continued to heat up.

2026 Business Plan and Future Outlook

In the face of industrial upgrading brought about by the reshaping of geopolitics and the deployment of resilience amid dynamic changes, this is undoubtedly a primary consideration for enterprises in maintaining a diversified and stable supply chain and operational management. Based on the above variables, in addition to establishing new production bases in North America to meet customer needs, the Company is also expanding plants at key global locations to adjust the structure of the global supply chain and capacity allocation, This aims to ensure that revenue meets the annual planning targets and to enhance overall net profit. The 2026 business plan and its outlook are described below through the scope of overall business operations:

1. Global data center-related investments continue to heat up, and cloud customers keep increasing their spending on foundational equipment such as AI training and inference. The server business is expected to continue benefiting from robust market demand for AI servers. In addition to server businesses such as motherboard assembly and complete rack assembly, Inventec has long led the industry in the patent layout of liquid-cooling thermal solutions for servers, demonstrating continuous innovation capability and a relative competitive advantage. Under the current trend that emphasizes high computing power and performance, this enables the company to provide CSP customers with optimal data center solutions for energy-saving and high-efficiency computing. Driven by the above business opportunities from CSPs and emerging Neocloud customers, server business growth momentum is expected to surpass its share of revenue in 2025, significantly boosting overall revenue and profitability.

2. Notebook computers are benefiting from a replacement wave driven by the end of support for the Windows 10 operating system. As brands successively launch new generations of processors featuring CPU, GPU, and NPU functions and integrate differentiated specifications, this has significantly contributed to enhancing AI-related features in laptops

and expanding the penetration rate of AI PCs. Inventec's personal computer product business continues to focus on developing mid- to high-end commercial laptops and consumer gaming laptops that meet client needs. However, due to the ongoing surge in memory prices and uncertainties in the supply chain, brand manufacturers have adopted a more conservative approach to shipments in the second half of the year.

3. In terms of the development of emerging businesses in automotive electronics, in addition to actively collaborating with Tier-1 suppliers or car manufacturers, we are focusing on the research and development of automotive products toward high-performance central computing platforms, high-performance domain controllers, in-vehicle sensing technologies, and intelligent cockpit systems. Regarding automotive process certifications, we have already obtained various automotive process certifications and established an efficient upstream and downstream supply chain to enhance the competitiveness of the automotive electronics industry. Dedicated automotive production lines have been gradually set up in our factories, and it is expected that the overall product lines will grow in line with customer demand by the year 2026.

4. As for the Group's long-term strategy in smart terminal products, in addition to the original focus on smart wearables and smart healthcare, we are gradually shifting our emphasis to edge AI applications such as automotive UWB wireless devices, AI robotics technology development, and unmanned guided vehicles.

Corporate Governance and Corporate Sustainable Development

Inventec, in its path toward corporate sustainable development, upholds "integrity management" as its highest principle in strengthening corporate governance and related risk controls, whether it is enhancing financial performance, implementing environmental protection, or fulfilling corporate social responsibility. Based on the concept of sustainable value and the practice of innovative strategies, Inventec focuses on low-carbon circular applications to enhance the sustainable competitiveness of its products. In line with the philosophy of giving back to society, the company fulfills its social care responsibilities by engaging in two-way communication and value disclosure with internal and external stakeholders on key issues, thereby building long-term trust. In addition, Inventec works closely with value chain partners to maintain supply chain resilience and security management, reduce tariff and geopolitical risks, and jointly create a sustainable ecosystem.

As global industrial competition intensifies and digital technologies rapidly emerge, the future appearance of technology and life is being reshaped. The Inventec Group strengthens corporate resilience and core competitiveness through R&D and innovation, embracing the challenges and opportunities brought by the wave of the AI industry. Looking ahead, while expanding its existing business groups, the company will actively develop forward-looking emerging businesses to continuously enhance its growth advantages and profitability. and aspires to drive the future with innovative thinking and change the world through the power of technology.

We wish all of you good health and all the best.

Chairman: Yeh, Li-Cheng

President: Tsai, Chih-An

Accounting Officer: Yu, Chin-Pao

Attachment 2

Audit Committee's Review Report

Date: Mar.10, 2026

The Board of Directors has prepared and submitted to us the Company's 2025 Business Report, Financial Statements and proposal for profit distribution. The Financial Statements have been audited, certified and issued an audit report by Rou-Lan Kuo and Ying Ju Chen of KPMG Certified Public Accountants. The Business Report, Financial Statements and profit distribution proposal have been reviewed and determined to be correct and accurate by the Audit Committee members. According to Article 14-4 of the Securities and Exchange Act and Article 219 of the Company Act, we hereby submit this report.

Inventec Corporation

Convener of the Audit Committee: Chang, Chang-Pang

Attachment 3. Independent Auditors' Report and Individual Financial Statements for Year 2025

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 soley 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

(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)

	ASSETS		December 31, 2025 Amount	%	December 31, 2024 Amount	%
	Current Assets：					
1100	Cash and cash equivalents (Notes (4) and (6)(a))	$	14,816,105	5	7,837,248	2
1110	Current financial assets at fair value through profit or loss (Notes (4) and (6)(b))		559,895	-	22,294	-
1120	Current financial assets at fair value through other comprehensive income (Notes (4) and (6)(b))		743,472	-	455,021	-
1170	Accounts receivable, net (Notes (4) and (6)(c))		74,863,510	25	87,863,064	27
1180	Accounts receivable due from related parties, net (Notes (4), (6)(c) and (7))		55,641,080	18	39,467,634	12
1200	Other receivables, net (Notes (6)(d) and (7))		63,666,215	21	87,426,601	27
1310	Inventories (Notes (4) and (6)(e))		16,146,227	5	22,753,049	7
1470	Other current assets (Notes (6)(j) and (8))		1,293,378	-	1,198,802	-
			227,729,882	74	247,023,713	75
	Non-current assets：					
1510	Non-current financial assets at fair value through profit or loss (Notes (4) and (6)(b))		371,046	-	296,596	-
1517	Non-current financial assets at fair value through other comprehensive income (Notes (4) and (6)(b))		521,345	-	9,560,901	3
1550	Investments accounted for using equity method (Notes (4), (6)(f) and (7))		61,716,035	20	56,619,038	17
1600	Property, plant and equipment (Notes (4), (6)(g) and (8))		12,971,217	5	12,832,118	4
1755	Right-of-use assets (Notes (4) and (6)(h))		6,781	-	27,559	-
1780	Intangible assets (Notes (4) and (6)(i))		263,636	-	250,258	-
1900	Other non-current assets (Notes (6)(j), (o) and (8))		2,605,133	1	2,264,271	1
			78,455,193	26	81,850,741	25
	TOTAL ASSETS	$	306,185,075	100	328,874,454	100

	LIABILITIES AND EQUITY		December 31, 2025 Amount	%	December 31, 2024 Amount	%
	Current Liabilities：					
2100	Short-term borrowings (Note (6)(k))	$	27,927,271	9	32,320,512	10
2120	Current financial liabilities at fair value through profit or loss (Notes (4) and (6)(b))		155,111	-	104,188	-
2130	Current contract liabilities (Note (6)(r))		18,464,369	6	16,715,662	5
2170	Accounts payable		72,015,123	24	103,594,122	32
2180	Accounts payable due to related parites, net (Note (7))		81,439,382	27	76,592,107	23
2230	Current tax liabilities		3,505,755	1	973,571	-
2200	Other payables (Note (7))		6,670,386	2	6,040,886	2
2280	Current lease liabilities (Notes (4) and (6)(l))		5,098	-	23,989	-
2322	Long-term borrowings, current portion (Note (6)(k))		695,348	-	483,568	-
2399	Other current liabilities		10,024,059	3	10,867,066	3
			220,901,902	72	247,715,671	75
	Non-current Liabilities：					
2540	Long-term borrowings (Note (6)(k))		2,860,092	1	3,598,960	1
2580	Non-current lease liabilities (Notes (4) and (6)(l))		1,773	-	4,533	-
2640	Net defined benefit liability, non-current (Notes (4) and (6)(n))		206,520	-	261,376	-
2670	Other non-current liabilities, others (Notes (6)(f) and (o))		6,037,776	2	5,973,602	2
			9,106,161	3	9,838,471	3
	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 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		
	Oradinary Shares	Capital Surplus	Legal Reserve	Special reserve	Unappropriated Retained Earnings	Exchange Differences on Translation of Foreign Financial Statements	Unrealized gains (losses) from financial assets measured at fair value through other comprehensive income	Total Equity
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	$ 35,874,751	2,892,430	14,723,363	-	23,784,759	552,413	(1,650,704)	76,177,012

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 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

For the Years Ended December 31, 2025 and 2024

(Expressed in Thousands of New Taiwan Dollars)

	2025	2024
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	(420,498)	(209,658)
Net cash flows from (used in) investing activities	4,767,007	(3,873,693)
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	(24,396)	(28,277)
Net cash flows used in financing activities	(11,197,706)	(841,916)
Net increase in cash and cash equivalents	6,978,857	3,665,273
Cash and cash equivalents at beginning of period	7,837,248	4,171,975
Cash and cash equivalents at end of period	$ 14,816,105	7,837,248

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

Attachment 4. Independent Auditors' Report and Consolidated Financial Statements for Year 2025

Independent Auditors' Report

To the Board of Directors of Inventec Corporation:

Opinion

We have audited the consolidated financial statements of Inventec Corporation and its subsidiaries (“the Group”), which comprise the consolidated balance sheets as of December 31, 2025 and 2024, the consolidated statements of comprehensive income, changes in equity and cash flows for the years then ended December 31, 2025 and 2024, and notes to the consolidated financial statements, including a summary of material accounting policies.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of the Group as at December 31, 2025 and 2024, and its consolidated financial performance and its consolidated 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 and with the International Financial Reporting Standards (“IFRSs”), International Accounting Standards (“IASs”), Interpretations developed by the International Financial Reporting Interpretations Committee (“IFRIC”) or the former Standing Interpretations Committee (“SIC”) endorsed and issued into effect by the Financial Supervisory Commission of the Republic of China.

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 Consolidated Financial Statements section of our report. We are independent of the Group 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 consolidated financial statements of the current period. These matters were addressed in the context of our audit of the consolidated 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)(h), (5) 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 Group' 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 Group's policies.

2. Revenue recognition

Please refer to Notes (4)(p) and (6)(v) 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 Group has established several hubs to meet customer demand. The Group 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.

Other Matter

Inventec Corporation has additionally prepared its parent company only financial statements as of and for the years ended December 31, 2025 and 2024, on which we have issued an unqualified opinion.

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

Management is responsible for the preparation and fair presentation of the consolidated financial statements in accordance with Regulations Governing the Preparation of Financial Reports by Securities Issuers and IFRSs, IASs, IFRIC, SIC endorsed and issued into effect by the Financial Supervisory Commission of the Republic of China, and for such internal control as management determines is necessary to enable the preparation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the consolidated financial statements, management is responsible for assessing the Group'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 Group 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 Group's financial reporting process.

Auditor's Responsibilities for the Audit of the Consolidated Financial Statements

Our objectives are to obtain reasonable assurance about whether the consolidated 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 consolidated 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 consolidated 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 Group'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 Group'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 consolidated 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 Group to cease to continue as a going concern.

5. Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

6. Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Group to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the group 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 consolidated 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 consolidated financial statements are intended only to present the consolidated financial position, financial performance and cash flows in accordance with the accounting principles and practices generally accepted in the Republic of China and not those of any other jurisdictions. The standards, procedures and practices to audit such consolidated financial statements are those generally accepted and applied in the Republic of China.

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

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

INVENTEC CORPORATION AND SUBSIDIARIES

CONSOLIDATED BALANCE SHEETS

December 31, 2025 and 2024

(Expressed in Thousands of New Taiwan Dollars)

		December 31, 2025		December 31, 2024	
	ASSETS	**Amount**	**%**	**Amount**	**%**
	Current Assets：				
1100	Cash and cash equivalents (Notes (4) and (6)(a))	$ 54,315,410	17	30,933,801	9
1110	Current financial assets at fair value through profit or loss (Notes (4) and (6)(b))	1,516,242	1	1,885,755	1
1120	Current financial assets at fair value through other comprehensive income (Notes (4) and (6)(b))	743,472	-	455,021	-
1170	Accounts receivable, net (Notes (4), (6)(c) and (7))	119,658,135	36	164,761,942	49
1200	Other receivables, net (Notes (6)(d) and (7))	7,774,285	2	1,839,801	1
1310	Inventories (Notes (4) and (6)(e))	76,912,010	23	65,146,947	19
1470	Other current assets (Notes (6)(m) and (8))	10,534,127	3	9,403,089	3
		271,453,681	82	274,426,356	82
	Non-current assets：				
1510	Non-current financial assets at fair value through profit or loss (Notes (4) and (6)(b))	447,364	-	375,241	-
1517	Non-current financial assets at fair value through other comprehensive income (Notes (4) and (6)(b))	1,025,106	-	10,533,025	3
1550	Investments accounted for using equity method (Notes (4) and (6)(f))	584,822	-	469,877	-
1600	Property, plant and equipment (Notes (4), (6)(i), (7) and (8))	41,804,177	13	35,324,177	11
1755	Right-of-use assets (Notes (4) and (6)(j))	5,883,049	2	4,228,340	1
1760	Investment property, net (Notes (4), (6)(k) and (8))	4,973,410	1	5,196,667	2
1780	Intangible assets (Notes (4) and (6)(l))	293,531	-	662,455	-
1900	Other non-current assets (Notes (6)(m), (r) and (8))	5,206,975	2	4,728,177	1
		60,218,434	18	61,517,959	18
	TOTAL ASSETS	**$ 331,672,115**	**100**	**335,944,315**	**100**

		December 31, 2025		December 31, 2024	
	LIABILITIES AND EQUITY	**Amount**	**%**	**Amount**	**%**
	Current Liabilities：				
2100	Short-term borrowings (Note (6)(o))	$ 75,183,359	22	64,076,616	19
2120	Current financial liabilities at fair value through profit or loss (Notes (4) and (6)(b))	155,111	-	119,990	-
2130	Current contract liabilities (Note (6)(v))	19,074,851	6	17,602,440	5
2170	Accounts payable (Note (7))	109,168,153	33	135,836,479	41
2230	Current tax liabilities	4,563,756	1	2,031,680	1
2200	Other payables (Note (7))	12,305,305	4	13,767,047	4
2322	Long-term borrowings, current portion (Note (6)(o))	1,123,497	-	688,818	-
2280	Current lease liabilities (Notes (4) and (6)(p))	2,055,549	1	265,016	-
2399	Other current liabilities, others (Note (6)(n))	12,684,090	4	13,094,180	4
		236,313,671	71	247,482,266	74
	Non-current Liabilities：				
2540	Long-term borrowings (Note (6)(o))	8,678,192	3	8,389,689	2
2640	Net defined benefit liability, non-current (Notes (4) and (6)(r))	278,970	-	291,649	-
2580	Non-current lease liabilities (Notes (4) and (6)(p))	2,238,764	1	2,095,134	1
2670	Other non-current liabilities, others (Note (6)(n))	7,714,459	2	7,198,794	2
		18,910,385	6	17,975,266	5
	Total Liabilities	255,224,056	77	265,457,532	79
	Equity attributable to owners of parent：				
3110	Ordinary shares (Note (6)(t))	35,874,751	11	35,874,751	11
3200	Capital surplus (Note (6)(t))	2,892,430	1	2,894,045	1
3300	Retained earnings (Note (6)(t))	38,508,122	11	24,994,131	7
3400	Other equity (Note (6)(t))	(1,098,291)	-	7,557,385	2
	Total equity attributable to owners of parent	76,177,012	23	71,320,312	21
36XX	Non-controlling interests	271,047	-	(833,529)	-
	Total Equity	76,448,059	23	70,486,783	21
	TOTAL LIABILITIES AND EQUITY	**$ 331,672,115**	**100**	**335,944,315**	**100**

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

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

INVENTEC CORPORATION AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME

For the 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)(v) and (7))**	$	691,190,326	100	646,261,954	100
5000	**Operating costs (Note (6)(e))**		654,475,636	95	612,924,800	95
5900	**Gross profit from operations**		36,714,690	5	33,337,154	5
	Operating expenses (Notes (6)(c), (w) and (7)):					
6100	Selling expenses		3,591,462	-	3,587,885	-
6200	Administrative expenses		6,114,473	1	5,292,888	1
6300	Research and development expenses		14,302,387	2	12,601,683	2
6450	Impairment loss (impairment gains and reversal of impairment losses) determined in accordance with IFRS9		(6,229)	-	38,137	-
			24,002,093	3	21,520,593	3
6900	**Net operating income**		12,712,597	2	11,816,561	2
	Non-operating income and expenses (Notes (6)(f), (x) and (7)):					
7100	Interest income		2,759,406	1	2,931,839	-
7010	Other income		144,059	-	371,320	-
7020	Other gains and losses		2,526,027	-	132,957	-
7050	Finance costs		(6,144,282)	(1)	(6,027,045)	(1)
7060	Shares of profit (loss) of associates and joint ventures accounted for using equity method		14,341	-	(15,717)	-
			(700,449)	-	(2,606,646)	(1)
7900	**Profit before tax**		12,012,148	2	9,209,915	1
7950	**Less: Tax expense (Notes (4) and (6)(s))**		2,722,021	-	1,943,697	-
8000	**Profit**		9,290,127	2	7,266,218	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		(2,998)	-	156,288	-
8316	Unrealized gains from investments in equity instruments measured at fair value through other comprehensive income		6,231,904	1	5,019,570	1
8320	Shares of other comprehensive income of associates and joint ventures accounted for using equity method, components of other comprehensive income that will not be reclassified to profit or loss		4,567	-	1,798	-
8349	Income tax related to components of other comprehensive income that will not be reclassified to profit or loss		2,308,181	1	31,718	-
			3,925,292	-	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		(1,657,702)	-	3,185,350	-
8370	Shares of other comprehensive (loss) income of associates and joint ventures accounted for using equity method, components of other comprehensive income that will be reclassified to profit or loss		(4,449)	-	12,517	-
8399	Income tax related to components of other comprehensive income that will be reclassified to profit or loss		-	-	-	-
			(1,662,151)	-	3,197,867	-
	Other comprehensive income, net of income tax		2,263,141	-	8,343,805	1
8500	**Total comprehensive income**	**$**	**11,553,268**	**2**	**15,610,023**	**2**
	Profit (loss), attributable to:					
8610	Profit, attributable to owners of parent	$	8,695,754	2	7,267,407	1
8620	Profit (loss), attributable to non-controlling interests		594,373	-	(1,189)	-
		$	**9,290,127**	**2**	**7,266,218**	**1**
	Comprehensive income attributable to:					
8710	Comprehensive income, attributable to owners of parent	$	10,963,247	2	15,599,052	2
8720	Comprehensive income, attributable to non-controlling interests		590,021	-	10,971	-
		$	**11,553,268**	**2**	**15,610,023**	**2**
	Earnings per share (Notes (4) and (6)(u))					
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 consolidated financial statements.

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

INVENTEC CORPORATION AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY

For the Years Ended December 31, 2025 and 2024

(Expressed in Thousands of New Taiwan Dollars)

	Attributable to owners of parent									
	Share Capital		Retained Earnings			Other 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	Total Equity Attributable to Owners of Parent	Non - controlling Interests	Total Equity
Balance at January 1, 2024	$ 35,874,751	2,911,115	13,370,424	1,447,789	8,163,952	(975,494)	327,006	61,119,543	(861,161)	60,258,382
Profit (loss) for the period	-	-	-	-	7,267,407	-	-	7,267,407	(1,189)	7,266,218
Other comprehensive income for the period	-	-	-	-	125,561	3,185,707	5,020,377	8,331,645	12,160	8,343,805
Total comprehensive income for the period	-	-	-	-	7,392,968	3,185,707	5,020,377	15,599,052	10,971	15,610,023
Appropriation and distribution of retained earnings:										
Legal reserve appropriated	-	-	613,621	-	(613,621)	-	-	-	-	-
Reversal of special reserve	-	-	-	(799,301)	799,301	-	-	-	-	-
Cash dividends on ordinary shares	-	-	-	-	(5,381,213)	-	-	(5,381,213)	-	(5,381,213)
Other changes in capital surplus:										
Changes in equity of associates and joint ventures accounted for using equity method	-	(2,059)	-	-	-	-	-	(2,059)	-	(2,059)
Difference between consideration and carrying amount of subsidiaries acquired or disposed	-	(15,011)	-	-	-	-	-	(15,011)	15,011	-
Changes in non-controlling interests	-	-	-	-	-	-	-	-	1,650	1,650
Disposal of investments in equity instruments designated at fair value through other comprehensive income	-	-	-	-	211	-	(211)	-	-	-
Balance at 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	(833,529)	70,486,783
Profit for the period	-	-	-	-	8,695,754	-	-	8,695,754	594,373	9,290,127
Other comprehensive income (loss) for the period	-	-	-	-	(6,163)	(1,657,800)	3,931,456	2,267,493	(4,352)	2,263,141
Total comprehensive income (loss) for the period	-	-	-	-	8,689,591	(1,657,800)	3,931,456	10,963,247	590,021	11,553,268
Appropriation and distribution of retained earnings:										
Legal reserve appropriated	-	-	739,318	-	(739,318)	-	-	-	-	-
Reversal of special reserve	-	-	-	(648,488)	648,488	-	-	-	-	-
Cash dividends on ordinary shares	-	-	-	-	(6,098,708)	-	-	(6,098,708)	-	(6,098,708)
Other changes in capital surplus:										
Changes in equity of associates and joint ventures accounted for using equity method	-	296	-	-	-	-	-	296	-	296
Changes in non-controlling interests	-	-	-	-	-	-	-	-	506,420	506,420
Difference betwveen consideration and carrying amount of subsidiaries acquired or disposed	-	(1,911)	-	-	(6,224)	-	-	(8,135)	8,135	-
Disposal of investments in equity instruments designated at fair value through other comprehensive income	-	-	-	-	10,929,332	-	(10,929,332)	-	-	-
Balance at December 31, 2025	**$ 35,874,751**	**2,892,430**	**14,723,363**	**-**	**23,784,759**	**552,413**	**(1,650,704)**	**76,177,012**	**271,047**	**76,448,059**

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

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

INVENTEC CORPORATION AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF CASH FLOWS

For the Years Ended December 31, 2025 and 2024

(Expressed in Thousands of New Taiwan Dollars)

	2025	2024
Cash flows used in operating activities:		
Profit before tax	$ 12,012,148	9,209,915
Adjustments:		
Adjustments to reconcile profit:		
Depreciation expense	3,434,892	2,941,309
Amortization expense	1,068,633	1,067,238
Expected credit (gain) loss	(6,229)	38,137
Interest expense	6,144,282	6,027,045
Interest income	(2,759,406)	(2,931,839)
Dividend income	(18,365)	(259,990)
Shares of (profit) loss of associates and joint ventures accounted for using equity method	(14,341)	15,717
Gains on disposal of property, plant and equipment	(98,550)	(322,320)
Gains on disposal of investments	(703,020)	-
Impairment loss on non-financial assets	409,535	-
Unrealized foreign exchange (gain) loss	(324,913)	286,946
Gains on debt settlement	(1,109,367)	-
Other adjustments	227	(24,438)
Total adjustments to reconcile profit	6,023,378	6,837,805
Changes in operating assets and liabilities:		
Changes in operating assets:		
Increase in financial assets at fair value through profit or loss, mandatorily measured at fair value	(1,531,527)	(4,267)
Decrease (increase) in accounts receivable	44,418,949	(69,959,626)
(Increase) decrease in other receivables	(262,880)	215,030
Increase in inventories	(13,163,881)	(2,775,309)
(Increase) decrease in other current assets	(3,021,276)	382,063
Total changes in operating assets	26,439,385	(72,142,109)
Changes in operating liabilities:		
Increase in financial liabilities held for trading	35,121	85,072
Increase in contract liabilities	1,475,135	3,940,744
(Decrease) increase in accounts payable	(25,050,345)	50,959,593
(Decrease) increase in other payables	(979,893)	577,720
Decrease in other current liabilities	(467,193)	(1,223,799)
Decrease in net defined benefit liabilities, non-current	(31,227)	(51,926)
Total changes in operating liabilities	(25,018,402)	54,287,404
Total changes in operating assets and liabilities	1,420,983	(17,854,705)
Total adjustments	7,444,361	(11,016,900)
Cash inflow (outflow) generated from operations	19,456,509	(1,806,985)
Interest received	2,883,304	2,375,343
Dividends received	22,691	259,990
Interest paid	(6,234,044)	(6,103,917)
Income taxes paid	(2,135,177)	(1,889,502)
Net cash flows from (used in) operating activities	13,993,283	(7,165,071)

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

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

INVENTEC CORPORATION AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF CASH FLOWS

For the Years Ended December 31, 2025 and 2024

(Expressed in Thousands of New Taiwan Dollars)

	2025	2024
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	(1,622,060)	(4,051,800)
Proceeds from disposal of financial assets at fair value through profit or loss	3,383,800	2,322,916
Acquisition of investments accounted for using equity method	(104,516)	(41,657)
Net cash inflows from disposal of subsidiaries	333,957	-
Acquisition of property, plant and equipment	(9,068,860)	(5,448,272)
Proceeds from disposal of property, plant and equipment	187,603	345,658
Acquisition of intangible assets	(553,036)	(486,303)
Acquisition of investment properties	-	(7,746)
Decrease in other financial assets	1,759,942	473,164
Increase in other non-current assets	(793,671)	(744,633)
Net cash flows from (used in) investing activities	3,002,291	(7,638,673)
Cash flows from financing activities:		
Increase in short-term borrowings	12,357,584	19,188,031
Proceeds from long-term borrowings	1,547,500	14,600,347
Repayments of long-term borrowings	(850,647)	(11,575,468)
Payments of lease liabilities	(288,043)	(518,137)
(Decrease) increase in other non-current liabilities	(66,132)	14,287
Cash dividends paid	(6,098,708)	(5,381,213)
Change in non-controlling interests	(9,480)	1,650
Net cash flows from financing activities	6,592,074	16,329,497
Effect of exchange rate changes on cash and cash equivalents	(206,039)	1,274,979
Net increase in cash and cash equivalents	23,381,609	2,800,732
Cash and cash equivalents at beginning of period	30,933,801	28,133,069
Cash and cash equivalents at end of period	**$ 54,315,410**	**30,933,801**

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

Attachment 5

Inventec Corporation
Profit Distribution Table
Year 2025

Unit: NTD $

Items	Total amount
Beginning retained earnings	4,172,060,431
Add (Less): Defined benefit plans remeasurement	(6,163,727)
Proceeds from disposal of financial assets at fair value through other comprehensive income	10,929,332,325
Difference between consideration and carrying amount of subsidiaries acquired or disposed	(6,224,159)
Net profit after tax	8,695,754,127
Legal reserve	(1,961,269,857)
Special Reserve	(1,098,290,560)
Distributable net profit	20,725,198,580
Less: Distributable items:	
Cash Dividend to shareholders (NT$2.0 per share)	(7,174,950,132)
Unappropriated retained earnings	13,550,248,448

Attachment 6. List of 18th term of Director and Independent Director Candidates

Type	Name of nominee	Educations	Experiences	Current Positions	Shareholding (shares)
Director	Yeh, Li-Cheng	Master of Information Engineering, Pace University	Chairman, Inventec Corporation Chairman, Fulltime Investment Corporation Chairman, Goldshare Investment Corporation.	Chairman, Inventec Corporation Chairman, Fulltime Investment Corporation. Chairman, Goldshare Investment Corporation. Chairman, Inventec Investments Co., Ltd. Chairman, InveneXt System Co., Ltd. Director, WIN Semiconductors Corporation. Director, Chainwin Biotech and Agrotech (Cayman Islands) Ltd. Director, Inventec (Cayman) Corp. Director, Inventec Corporation (Hong Kong) Ltd. Director, IEC (Cayman) Corporation. Director, Inventec Holding (North America) Corp. Director, Inventec (USA) Corp. Director, Inventec Manufacturing (North America) Corp. Director, Inventec Configuration (North America) Corp Director, Inventec Distribution (North America) Corp. Director, IEC Technologies, S. de R.L. de C.V. Representative Director, Inventec Development Japan Corporation. Representative Director, Inventec Japan Corporation. Executive Director / President, Saint Investment Consulting Corporation. Director, Inventec Group Charity Foundation.	117,412,472
Director	Yeh, Kuo-I	Taipei Municipal Shilin High School of Commerce	Chairman, Inventec Corporation	Chairman, First Generation Investment Co. Ltd. Chairman, RNS Asset Management Company Director, Inventec Corporation (Hong Kong), Ltd. Director, Everbright Biofund Director, Inventec Group Charity Foundation.	176,361,330

Type	Name of nominee	Educations	Experiences	Current Positions	Shareholding (shares)
Director	Lee, Tsu-Chin	Bachelor of Economics, Tunghai University	Chairman / President, Inventec Corporation	Chairman, Esther Investment Co., Ltd. Director, Inventec Corporation. Supervisor, Omniwise International, Inc. Chairman, Inventec Group Charity Foundation	115,833,835
Director	Wen, Shih-Chih	Xihu Vocational High School of Industry and Commerce	Chairman, Shyh Shiunn Investment Corp.	Chairman, Shyh Shiunn Investment Corp. Director, Inventec Corporation.	35,685,590
Director	Wang, Chih-Cheng	EMBA, Institute of Management, National Taiwan University. Department of Electronic Engineering, National Taipei Institute of Technology	Director / President, Inventec Corporation	Independent Director, Nishoku Technology Inc. Independent Director, Provision Information Co., Ltd.	1,133
Director	Tsai, Chih-An	Bachelor of industrial engineering and enterprise Information, Tunghai University	President, Inventec Corporation	Chairman, AIMobile Co., Ltd. Director, Inventec Appliances Corp. Director, InveneXt System CO., LTD. Director, Inventec Holding (North America) Corp. Director, Inventec Electronics (Thailand) Co.,Ltd. President, Inventec Corporation	746,101
Independent Director	Wea, Chi-Lin	Doctor of Economics, University of Paris. Master of Management, Imperial College London	Chairman, IBF Financial Holdings Co., Ltd.	Independent Director, Inventec Corporation Independent Director, Formosa Plastics Corporation. Independent Director, Taiwan Secom Co., Ltd. Independent Director, SINBON Electronics Co., Ltd. Chairman, IBF Financial Holdings Co., Ltd. Chairman, International Bills Finance Corporation. Director, AcBel Polytech Inc. Director, Nuvoton Technology Corporation. Director, ELAN Microelectronics Corporation Director, Avatack Co., Ltd., Director, Rakuten International Commercial Bank Co., Ltd. Supervisor, Breeze Comprehensive Development. Director, Inventec Group Charity Foundation. Adjunct Professor, Business Administration, National Taiwan University.	0

Type	Name of nominee	Educations	Experiences	Current Positions	Shareholding (shares)
Independent Director	Lai, Ming-Chang	Master of Electrical Engineering, National Taiwan University	Vice President, Inventec Corporation. President, Inventec Appliances (Malaysia) SDN. BHD.	Independent Director, Inventec Besta Co., Ltd. Director, Inventec Group Charity Foundation.	541,638
Independent Director	Lin, Wan-Wan	Master of Finance, National Taiwan University. Master of Accounting, University of Illinois Urbana-Champaign.	CEO of KPMG in Taiwan. CPA of KPMG in Taiwan.	Independent Director, UPI Semiconductor Corp., Independent Director, Quanta Computer Inc. Independent Director, Pegatron Corporation Director, Feng Tay Enterprises Co., Ltd. Director, KPMG Sustainability Foundation	3,000