Stock Code:2356

INVENTEC CORPORATION AND SUBSIDIARIES

CONSOLIDATED FINANCIAL STATEMENTS

With Independent Auditors' Review Report
For the Three Months Ended March 31, 2026 and 2025

Address: **No.66, Hougang Street, Shinlin District, Taipei City, Taiwan, R.O.C.**
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The independent auditors' review report and the accompanying consolidated financial statements are the English translation of the Chinese version prepared and used in the Republic of China. If there is any conflict between, or any difference in the interpretation of the English and Chinese language independent auditors' review report and consolidated financial statements, the Chinese version shall prevail.

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Independent Auditors' Review Report

To the Board of Directors of Inventec Corporation:

Introduction

We have reviewed the accompanying consolidated balance sheets of Inventec Corporation ("the Company") and its subsidiaries ("the Group") as of March 31, 2026 and 2025, and the related consolidated statements of comprehensive income as well as changes in equity and cash flows for the three months ended March 31, 2026 and 2025, and notes to the consolidated financial statements, including a summary of significant accounting policies. Management is responsible for the preparation and fair presentation of the consolidated financial statements in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and International Accounting Standard 34, "Interim Financial Reporting" endorsed and issued into effect by the Financial Supervisory Commission of the Republic of China. Our responsibility is to express a conclusion on the consolidated financial statements based on our reviews.

Scope of Review

Except as explained in the Basis for Qualified Conclusion paragraph, we conducted our reviews in accordance with the Standard on Review Engagements 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" of the Republic of China. A review of the consolidated financial statements consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with the Standards on Auditing of the Republic of China and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Basis for Qualified Conclusion

As stated in Note 4(b), the consolidated financial statements included the financial statements of certain non-significant subsidiaries, which were not reviewed by independent auditors. These financial statements reflect the total assets amounting to $65,269,247 thousand and $106,325,815 thousand, constituting 17% and 32% of the consolidated total assets; and the total liabilities amounting to $31,565,191 thousand and $44,026,484 thousand, constituting 10% and 17% of the consolidated total liabilities as of March 31, 2026 and 2025, respectively; as well as the total comprehensive income amounting to $1,257,060 thousand and $(773,986) thousand, constituting 28% and (20)% of the consolidated total comprehensive income respectively.

Furthermore, as stated in Note (6)(f), the other equity accounted investments of the Group in its investee companies of $174,786 thousand and $21,342 thousand as of March 31, 2026 and 2025, respectively, and its equity in net loss on these investee companies of $4,372 thousand and $988 thousand respectively, were recognized solely on the financial statements prepared by these investee companies, but not reviewed by independent auditors.

Qualified Conclusion

Except for the adjustments, if any, as might have been determined to be necessary had the financial statements of certain consolidated subsidiaries and equity accounted investee companies described in the Basis for Qualified Conclusion paragraph above been reviewed by independent auditors, based on our reviews, nothing has come to our attention that causes us to believe that the accompanying consolidated financial statements do not present fairly, in all material respects, the consolidated financial position of the Group as of March 31, 2026 and 2025, and of its consolidated financial performance and its consolidated cash flows for the three months ended March 31, 2026 and 2025 in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and International Accounting Standard 34, “Interim Financial Reporting” endorsed and issued into effect by the Financial Supervisory Commission of the Republic of China.

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

KPMG

Taipei, Taiwan (Republic of China)
May 12, 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 review such consolidated financial statements are those generally accepted and applied in the Republic of China.

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

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

INVENTEC CORPORATION AND SUBSIDIARIES

CONSOLIDATED BALANCE SHEETS

March 31, 2026, December 31, 2025, and March 31, 2025

(Expressed in Thousands of New Taiwan Dollars)

		March 31, 2026		December 31, 2025		March 31, 2025	
	ASSETS	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
	Current Assets：						
1100	Cash and cash equivalents (Note (6)(a))	$ 45,302,973	12	54,315,410	17	30,610,596	9
1110	Current financial assets at fair value through profit or loss (Note (6)(b))	1,251,021	-	1,516,242	1	2,374,694	1
1120	Current financial assets at fair value through other comprehensive income (Note (6)(b))	1,428,034	-	743,472	-	400,175	-
1170	Accounts receivable, net (Notes (6)(c) and (7))	139,911,241	37	119,658,135	36	134,313,936	40
1200	Other receivables, net (Notes (6)(d) and (7))	1,778,859	-	7,774,285	2	11,625,932	3
1310	Inventories (Note (6)(e))	110,176,709	29	76,912,010	23	82,691,498	25
1470	Other current assets (Notes (6)(m) and (8))	16,773,567	5	10,534,127	3	15,248,047	5
		316,622,404	83	271,453,681	82	277,264,878	83
	Non-current assets：						
1510	Non-current financial assets at fair value through profit or loss (Note (6)(b))	350,273	-	447,364	-	354,731	-
1517	Non-current financial assets at fair value through other comprehensive income (Note (6)(b))	938,811	-	1,025,106	-	4,052,023	1
1550	Investments accounted for using equity method (Note (6)(f))	576,770	-	584,822	-	472,685	-
1600	Property, plant and equipment (Notes (6)(i), (7) and (8))	44,443,077	12	41,804,177	13	36,473,012	11
1755	Right-of-use assets (Note (6)(j))	5,855,197	2	5,883,049	2	4,300,347	1
1760	Investment property, net (Notes (6)(k) and (8))	5,114,069	1	4,973,410	1	5,236,338	2
1780	Intangible assets (Note (6)(l))	244,556	-	293,531	-	627,556	-
1900	Other non-current assets (Notes (6)(m), (r) and (8))	8,099,103	2	5,206,975	2	4,987,831	2
		65,621,856	17	60,218,434	18	56,504,523	17
	TOTAL ASSETS	$ 382,244,260	100	331,672,115	100	333,769,401	100

		March 31, 2026		December 31, 2025		March 31, 2025	
	LIABILITIES AND EQUITY	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
	Current Liabilities：						
2100	Short-term borrowings (Note (6)(o))	$ 76,492,329	20	75,183,359	22	69,057,327	21
2120	Current financial liabilities at fair value through profit or loss (Note (6)(b))	509,081	-	155,111	-	92,366	-
2130	Current contract liabilities (Note (6)(v))	20,258,144	5	19,074,851	6	18,292,386	5
2170	Accounts payable (Note (7))	148,189,318	39	109,168,153	33	125,275,776	38
2230	Current tax liabilities	5,345,207	2	4,563,756	1	4,466,356	1
2200	Other payables (Notes (6)(t) and (7))	19,185,530	5	12,305,305	4	17,008,004	5
2322	Long-term borrowings, current portion (Note (6)(o))	1,339,929	-	1,123,497	-	941,668	-
2280	Current lease liabilities (Note (6)(p))	2,099,415	1	2,055,549	1	252,756	-
2399	Other current liabilities, others (Note (6)(n))	16,350,571	4	12,684,090	4	12,922,407	4
		289,769,524	76	236,313,671	71	248,309,046	74
	Non-current Liabilities：						
2540	Long-term borrowings (Note (6)(o))	8,230,668	2	8,678,192	3	8,036,543	2
2640	Net defined benefit liability, non-current (Note (6)(r))	270,581	-	278,970	-	278,851	-
2580	Non-current lease liabilities (Note (6)(p))	2,279,877	1	2,238,764	1	2,194,983	1
2670	Other non-current liabilities, others (Note (6)(n))	7,958,652	2	7,714,459	2	6,779,453	2
		18,739,778	5	18,910,385	6	17,289,830	5
	Total Liabilities	308,509,302	81	255,224,056	77	265,598,876	79
	Equity attributable to owners of parent：						
3110	Ordinary shares (Note (6)(t))	35,874,751	9	35,874,751	11	35,874,751	11
3200	Capital surplus (Note (6)(t))	2,892,430	1	2,892,430	1	2,894,045	1
3300	Retained earnings (Note (6)(t))	33,764,819	9	38,508,122	11	28,945,696	9
3400	Other equity (Note (6)(t))	916,960	-	(1,098,291)	-	1,285,181	-
	Total equity attributable to owners of parent	73,448,960	19	76,177,012	23	68,999,673	21
36XX	Non-controlling interests	285,998	-	271,047	-	(829,148)	-
	Total Equity	73,734,958	19	76,448,059	23	68,170,525	21
	TOTAL LIABILITIES AND EQUITY	$ 382,244,260	100	331,672,115	100	333,769,401	100

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

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

INVENTEC CORPORATION AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME

For the Three months ended March 31, 2026 and 2025

(Expressed in Thousands of New Taiwan Dollars)

		For the three months ended March 31				
		2026		2025		
			Amount	%	Amount	%
4000	**Operating revenue (Notes (4), (6)(v) and (7))**	$	200,310,505	100	157,034,336	100
5000	**Operating costs (Note (6)(e))**		190,133,953	95	147,621,711	94
5900	**Gross profit from operations**		10,176,552	5	9,412,625	6
	Operating expenses (Notes (6)(c), (w) and (7)):					
6100	Selling expenses		964,826	-	922,041	1
6200	Administrative expenses		1,863,042	1	1,477,541	1
6300	Research and development expenses		3,723,908	2	3,538,162	2
6450	Impairment loss determined in accordance with IFRS9		9,796	-	2,045	-
			6,561,572	3	5,939,789	4
6900	**Net operating income**		3,614,980	2	3,472,836	2
	Non-operating income and expenses (Notes (6)(f), (x) and (7)):					
7100	Interest income		556,872	-	815,444	-
7010	Other income		33,770	-	32,696	-
7020	Other gains and losses		467,906	-	(522,487)	-
7050	Finance costs		(1,351,843)	-	(1,640,525)	(1)
7060	Shares of loss of associates and joint ventures accounted for using equity method		(15,069)	-	(5,641)	-
			(308,364)	-	(1,320,513)	(1)
7900	**Profit before tax**		3,306,616	2	2,152,323	1
7950	**Less: Tax expense (Notes (4) and (6)(s))**		872,750	1	448,250	-
8000	**Profit**		2,433,866	1	1,704,073	1
	Other comprehensive income (loss):					
8310	**Components of other comprehensive income (loss) that will not be reclassified to profit or loss**					
8316	Unrealized gains from investments in equity instruments measured at fair value through other comprehensive income		603,744	-	2,915,000	2
8320	Shares of other comprehensive income (loss) of associates and joint ventures accounted for using equity method, components of other comprehensive (loss) income that will not be reclassified to profit or loss		(2,565)	-	8,872	-
8349	Income tax related to components of other comprehensive (loss) income that will not be reclassified to profit or loss		(16,502)	-	1,711,840	1
			617,681	-	1,212,032	1
8360	**Components of other comprehensive income that will be reclassified to profit or loss**					
8361	Exchange differences on translation of foreign financial statements		1,400,720	1	862,199	-
8370	Shares of other comprehensive income of associates and joint ventures accounted for using equity method, components of other comprehensive income that will be reclassified to profit or loss		9,582	-	4,146	-
8399	Income tax related to components of other comprehensive income that will be reclassified to profit or loss		-	-	-	-
			1,410,302	1	866,345	-
	Other comprehensive income, net of income tax		2,027,983	1	2,078,377	1
8500	**Total comprehensive income**	**$**	**4,461,849**	**2**	**3,782,450**	**2**
	Profit, attributable to:					
8610	Profit, attributable to owners of parent	$	2,428,376	1	1,703,218	1
8620	Profit, attributable to non-controlling interests		5,490	-	855	-
		$	**2,433,866**	**1**	**1,704,073**	**1**
	Comprehensive income attributable to:					
8710	Comprehensive income, attributable to owners of parent	$	4,446,898	2	3,778,069	2
8720	Comprehensive income, attributable to non-controlling interests		14,951	-	4,381	-
		$	**4,461,849**	**2**	**3,782,450**	**2**
	Earnings per share (Notes (4) and (6)(u))					
9750	**Basic earnings per share (NT dollars)**	**$**		**0.68**		**0.47**
9850	**Diluted earnings per share (NT dollars)**	**$**		**0.67**		**0.47**

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 Three Months Ended March 31, 2026 and 2025

(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, 2025	$ 35,874,751	2,894,045	13,984,045	648,488	10,361,598	2,210,213	5,347,172	71,320,312	(833,529)	70,486,783
Profit for the period	-	-	-	-	1,703,218	-	-	1,703,218	855	1,704,073
Other comprehensive income for the period	-	-	-	-	-	862,819	1,212,032	2,074,851	3,526	2,078,377
Total comprehensive income for the period	-	-	-	-	1,703,218	862,819	1,212,032	3,778,069	4,381	3,782,450
Appropriation and distribution of retained earnings:										
Cash dividends on ordinary shares	-	-	-	-	(6,098,708)	-	-	(6,098,708)	-	(6,098,708)
Disposal of investments in equity instruments designated at fair value through other comprehensive income	-	-	-	-	8,347,055	-	(8,347,055)	-	-	-
Balance at March 31, 2025	**$ 35,874,751**	**2,894,045**	**13,984,045**	**648,488**	**14,313,163**	**3,073,032**	**(1,787,851)**	**68,999,673**	**(829,148)**	**68,170,525**
Balance at January 1, 2026	$ 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
Profit for the period	-	-	-	-	2,428,376	-	-	2,428,376	5,490	2,433,866
Other comprehensive income for the period	-	-	-	-	-	1,400,841	617,681	2,018,522	9,461	2,027,983
Total comprehensive income for the period	-	-	-	-	2,428,376	1,400,841	617,681	4,446,898	14,951	4,461,849
Appropriation and distribution of retained earnings:										
Cash dividends on ordinary shares	-	-	-	-	(7,174,950)	-	-	(7,174,950)	-	(7,174,950)
Disposal of investments in equity instruments designated at fair value through other comprehensive income	-	-	-	-	3,271	-	(3,271)	-	-	-
Balance at March 31, 2026	**$ 35,874,751**	**2,892,430**	**14,723,363**	**-**	**19,041,456**	**1,953,254**	**(1,036,294)**	**73,448,960**	**285,998**	**73,734,958**

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 Three Months Ended March 31, 2026 and 2025

(Expressed in Thousands of New Taiwan Dollars)

	For the three months ended March 31	
	2026	2025
Cash flows used in operating activities:		
Profit before tax	$ 3,306,616	2,152,323
Adjustments:		
Adjustments to reconcile profit:		
Depreciation expense	1,084,929	735,214
Amortization expense	263,588	230,552
Expected credit loss	9,796	2,045
Interest expense	1,351,843	1,640,525
Interest income	(556,872)	(815,444)
Dividend income	(380)	-
Shares of loss of associates and joint ventures accounted for using equity method	15,069	5,641
Gains on disposal of property, plant and equipment	(25,106)	(9,676)
Unrealized foreign exchange loss	515,691	489,829
Other adjustments	-	226
Total adjustments to reconcile profit	2,658,558	2,278,912
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	(415,325)	6,532
(Increase) decrease in accounts receivable	(18,971,564)	31,511,303
Increase in other receivables	(77,795)	(305,849)
Increase in inventories	(31,831,352)	(16,842,545)
Decrease (increase) in other current assets	279,535	(3,350,932)
Total changes in operating assets	(51,016,501)	11,018,509
Changes in operating liabilities:		
Increase (decrease) in financial liabilities held for trading	353,970	(27,624)
Increase in contract liabilities	1,179,691	688,858
Increase (decrease) in accounts payable	37,270,873	(12,087,625)
Decrease in other payables	(301,165)	(3,355,382)
Increase (decrease) in other current liabilities	3,588,282	(197,629)
Decrease in net defined benefit liabilities, non-current	(17,554)	(13,208)
Total changes in operating liabilities	42,074,097	(14,992,610)
Total changes in operating assets and liabilities	(8,942,404)	(3,974,101)
Total adjustments	(6,283,846)	(1,695,189)
Cash (outflow) inflow generated from operations	(2,977,230)	457,134
Interest received	914,520	723,191
Dividends received	-	4,569
Interest paid	(1,333,515)	(1,524,108)
Income taxes paid	(182,229)	(173,308)
Net cash flows used in operating activities	(3,578,454)	(512,522)

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

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

INVENTEC CORPORATION AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF CASH FLOWS (CONT'D)

For the Three Months Ended March 31, 2026 and 2025

(Expressed in Thousands of New Taiwan Dollars)

	For the three months ended March 31	
	2026	**2025**
Cash flows used in investing activities:		
Proceeds from disposal of financial assets at fair value through other comprehensive income	5,978,235	6,223
Acquisition of financial assets at fair value through profit or loss	(96,744)	(1,143,500)
Proceeds from disposal of financial assets at fair value through profit or loss	896,352	699,696
Acquisition of property, plant and equipment	(3,226,483)	(1,191,269)
Proceeds from disposal of property, plant and equipment	69,757	47,342
Acquisition of intangible assets	(78,415)	(90,842)
Increase in other financial assets	(6,271,189)	(2,211,067)
Increase in other non-current assets	(2,683,314)	(256,845)
Net cash flows used in investing activities	(5,411,801)	(4,140,262)
Cash flows (used in) from financing activities:		
Decrease (increase) in short-term borrowings	(133,407)	4,302,348
Repayments of long-term borrowings	(424,914)	(214,954)
Payments of lease liabilities	(69,360)	(70,670)
Increase (decrease) in other non-current liabilities	12,316	(30,938)
Net cash (used in) flows from financing activities	(615,365)	3,985,786
Effect of exchange rate changes on cash and cash equivalents	593,183	343,793
Net decrease in cash and cash equivalents	(9,012,437)	(323,205)
Cash and cash equivalents at beginning of period	54,315,410	30,933,801
Cash and cash equivalents at end of period	$ **45,302,973**	**30,610,596**

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

(1) Company History

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

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

(2) Financial Statements Authorization Date and Authorization Process

The consolidated financial statements for the three months ended March 31, 2026 and 2025 were authorized for issuance by the Board of Directors on May 12, 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 Group has initially adopted the following new amendments, which do not have a significant impact on its consolidated financial statements, from January 1, 2026:

- 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"

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

The following new and amended standards, which may be relevant to the Group, have been issued by the International Accounting Standards Board (IASB), but have yet to be endorsed by the FSC:

Standards or Interpretations	**Content of amendment**	**Effective date per IASB**
IFRS 18 “Presentation and Disclosure in Financial Statements”	The new standard introduces three categories of income and expenses, two income statement subtotals and one single note on management performance measures. The three amendments, combined with enhanced guidance on how to disaggregate information, set the stage for better and more consistent information for users, and will affect all the entities. ● A more structured income statement: under current standards, companies use different formats to present their results, making it difficult for investors to compare financial performance across companies. The new standard promotes a more structured income statement, introducing a newly defined ‘ operating profit’ subtotal and a requirement for all income and expenses to be allocated between three new distinct categories based on a company’ s main business activities. ● Management performance measures (MPMs): the new standard introduces a definition for management performance measures, and requires companies to explain in a single note to the financial statements why the measure provides useful information, how it is calculated and reconcile it to an amount determined under IFRS Accounting Standards. ● Greater disaggregation of information: the new standard includes enhanced guidance on how companies group information in the financial statements. This includes guidance on whether information is included in the primary financial statements or is further disaggregated in the notes.	January 1, 2027 note: On 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.

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

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

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

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

(4) Summary of Material Accounting Policies

(a) Statement of compliance

These consolidated financial statements have been prepared in accordance with the preparation and guidelines of IAS 34 “Interim Financial Reporting” which are endorsed and issued into effect by FSC, and do not include all of the information required by the Regulations and International Financial Reporting Standards, International Accounting Standards, IFRIC Interpretations and SIC Interpretations endorsed and issued into effect by the FSC (hereinafter referred to IFRS Accounting Standards endorsed by the FSC) for a complete set of the annual consolidated financial statements.

Except the following accounting policies mentioned below, the material accounting policies adopted in the consolidated financial statements are the same as those in the consolidated financial statement for the year ended December 31, 2025. For the related information, please refer to Note 4 of the consolidated financial statements for the year ended December 31, 2025.

(b) Basis of consolidation

1.List of subsidiaries in the consolidated financial statements

			Shareholding			
Name of Investor	Name of Subsidiary	Principal activity	March 31, 2026	December 31, 2025	March 31, 2025	Note
The Company	Inventec Corporation (Hong Kong) Ltd.	Trading	100.00 %	100.00 %	100.00 %	(Note 1)
〃	Inventec Holding (North America) Corp.	Holding Company	100.00 %	100.00 %	100.00 %	
〃	Inventec (Cayman) Corp.	Holding Company	100.00 %	100.00 %	100.00 %	
〃	IEC (Cayman) Corporation	Holding Company	100.00 %	100.00 %	100.00 %	(Note 1)
〃	Inventec (Czech), s.r.o.	Production and sales of computer products	100.00 %	100.00 %	100.00 %	(Note 1)
〃	Inventec Development Japan Corporation	Trading	100.00 %	100.00 %	100.00 %	(Note 1)
〃	Inventec Investments Co., Ltd.	Investment company	100.00 %	100.00 %	100.00 %	(Note 1)
〃	AIMobile Co., Ltd.	Developing, production and sales of intelligent mobile devices	100.00 %	100.00 %	89.16 %	(Note 1)
〃	Inventec Japan Corporation	Trading and management services	100.00 %	100.00 %	100.00 %	(Note 1)
〃	Inventec Appliances Corp.	Production and sales of intelligent terminal products	100.00 %	100.00 %	100.00 %	(Note 2)
〃	InveneXt System CO., LTD.	Sales of 5G hardware and software	100.00 %	100.00 %	100.00 %	(Note 1)

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Name of Investor	Name of Subsidiary	Principal activity	Shareholding March 31, 2026	Shareholding December 31, 2025	Shareholding March 31, 2025	Note
The Company	Inventec Technology (Singapore) Pte. Ltd.	Development of computer products	100.00 %	100.00 %	100.00 %	(Note 1)
〃	Asic AI Co., Ltd.	Artificial Intelligence chip design	100.00 %	100.00 %	100.00 %	Asic AI Co., Ltd. was established on March 28, 2025. (Note 1)
The Company and Inventec Appliances Corp.	Inventec Technology (Vietnam) Company Limited	Production and sales of intelligent terminal products	100.00 %	100.00 %	100.00 %	(Note 1)
InveneXt System CO., LTD.	Inphicomn Ltd.	Sales of 5G hardware and software	- %	- %	55.00 %	The deregistration was completed on October 15, 2025. (Note 1)
The Company and Inventec Investments Co., Ltd.	Inventec Electronics (Thailand) Co., Ltd.	Production and sales of computer products	100.00 %	100.00 %	100.00 %	(Note 1)
The Company、Inventec Investments Co., Ltd. and Inventec Appliances Corp.	Inventec Solar Energy Corporation	Sales of solar cells and medical equipment	- %	- %	47.65 %	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. The Group has lost control over the company. (Note 1)
Inventec Corporation (Hong Kong) Ltd.	Inventec Electronics (Tianjin) Co., Ltd.	Electronic product software development	100.00 %	100.00 %	100.00 %	(Note 1)
〃	Inventec (Beijing) Electronics Technology Co., Ltd.	〃	100.00 %	100.00 %	100.00 %	(Note 1)
Inventec (Cayman) Corp. and Inventec (Pudong) Technology Corp.	Inventec (Shanghai) Corp.	Sales of computer products	100.00 %	100.00 %	100.00 %	(Note 1)
Inventec (Cayman) Corp., Inventec (Pudong) Technology Corp. and Inventec (Pudong) Corp.	Inventec (Shanghai) Service Co., Ltd.	〃	100.00 %	100.00 %	100.00 %	(Note 1)
Inventec (Cayman) Corp.	Inventec (Pudong) Corp.	〃	100.00 %	100.00 %	100.00 %	(Note 1)
〃	Inventec (Pudong) Technology Corp.	Production and sales of computer products	100.00 %	100.00 %	100.00 %	(Note 1)
〃	Inventec Hi-Tech Corporation	Sales of computer products	100.00 %	100.00 %	100.00 %	(Note 1)
〃	Inventec (Chongqing) Service Co., Ltd	〃	100.00 %	100.00 %	100.00 %	(Note 1)
Inventec (Cayman) Corp. and IEC (Cayman) Corporation	Inventec (Chongqing) Corporation	Production and sales of computer products	100.00 %	100.00 %	100.00 %	
Inventec (Shanghai) Corp.	Inventec Asset-Management (Shanghai) Corporation	Leasing	78.00 %	78.00 %	78.00 %	(Note 1)
Inventec (Shanghai) Service Co., Ltd.	Saint Investment Consulting Corporation	Business management	100.00 %	100.00 %	100.00 %	(Note 1)
Inventec (Pudong) Technology Corp.	SQ Technology (Shanghai) Corporation	Production and sales of computer products	100.00 %	100.00 %	100.00 %	(Note 2)
Inventec Holding (North America) Corp.	Inventec (USA) Corporation	Service of computer products	100.00 %	100.00 %	100.00 %	(Note 1)
〃	Inventec Manufacturing (North America) Corporation	〃	100.00 %	100.00 %	100.00 %	(Note 1)
〃	Inventec Configuration (North America) Corporation	Production and sales of computer products	100.00 %	100.00 %	100.00 %	(Note 1)
〃	Inventec Distribution (North America) Corporation	〃	100.00 %	100.00 %	100.00 %	(Note 1)

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

Name of Investor	Name of Subsidiary	Principal activity	Shareholding March 31, 2026	December 31, 2025	March 31, 2025	Note
Inventec Holding (North America) Corp. and Inventec Distribution (North America) Corporation	IEC Technologies, S. de R.L. de C.V.	Production and sales of computer products	100.00 %	100.00 %	100.00 %	(Note 1)
Inventec Appliances Corp.	Inventec Appliances (Cayman) Holding Corp.	Holding Company	100.00 %	100.00 %	100.00 %	(Note 1)
〃	Inventec Appliances (Vietnam) Company Limited	Production and sales of intelligent terminal products.	100.00 %	100.00 %	100.00 %	(Note 1)
Inventec Appliances (Cayman) Holding Corp.	Inventec Appliances (USA) Distribution Corp.	Sales of intelligent terminal products.	100.00 %	100.00 %	100.00 %	(Note 1)
〃	Inventec Appliances Corporation USA, Inc.	Sales service	100.00 %	100.00 %	100.00 %	(Note 1)
〃	Inventec Appliances (Shanghai) Co., Ltd.	Development of intelligent terminal products.	100.00 %	100.00 %	100.00 %	(Note 1)
〃	Inventec Appliances (Pudong) Corp.	Production and sales of intelligent terminal products.	100.00 %	100.00 %	100.00 %	(Note 1)
〃	Inventec Appliances (Jiangning) Corp.	〃	100.00 %	100.00 %	100.00 %	(Note 1)
〃	Inventec Appliances (Nanjing) Corp.	〃	100.00 %	100.00 %	100.00 %	(Note 1)
〃	Inventec Appliances (XI'AN) Corporation	House leasing	- %	- %	100.00 %	The share transfer registration was completed on June 4, 2025. (Note 1)
〃	Inventec Appliances (Nanchang) Corporation	Development of intelligent terminal products.	100.00 %	100.00 %	100.00 %	(Note 1)
Inventec Appliances (Shanghai) Co., Ltd.	Inventec Appliances (Shanghai) Enterprise Co., Ltd.	Business management	100.00 %	100.00 %	100.00 %	(Note 1)
〃	APEX Business Management & Consulting (Shanghai) Co., Ltd.	〃	100.00 %	100.00 %	100.00 %	(Note 1)
〃	Inventec Appliances (Nanchang) Intelligent Manufacturing Co., Ltd.	Production and sales of intelligent terminal products.	100.00 %	100.00 %	100.00 %	(Note 1)
Inventec Appliances (Pudong) Corp.	Inventec Appliances (Malaysia) SDN. BHD.	Production and sales of intelligent terminal products.	100.00 %	100.00 %	100.00 %	(Note 1)
〃	Inventec Easy Doctor Corporation	Production and sales of medical devices	100.00 %	100.00 %	100.00 %	(Note 1)

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

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

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

(c) Income taxes

The income tax expenses have been prepared and disclosed in accordance with paragraph B12 of International Financial Reporting Standards 34, Interim Reporting.

Income tax expenses for the period are measured by multiplying together the pre-tax income for the interim reporting period and the management's best estimate of effective annual tax rate. This should be recognized fully as tax expense for the current period.

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

Temporary differences between the carrying amounts of assets and liabilities for financial reporting purposes and their respective tax bases shall be measured based on the tax rates that have been enacted or substantively enacted at the time of the asset or liability is recovered or settled, and be recognized directly in equity or other comprehensive income as tax expense.

(d) Employee benefits

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

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

The preparation of the consolidated financial statements in conformity with the Regulations and IAS 34 " Interim Financial Reporting" endorsed by the FSC requires management to make judgments, and estimates about the future, including climate-related risks and opportunities, that affect the application of the accounting policies and the reported amount of assets, liabilities, income and expenses. Actual results may differ from these estimates.

The preparation of the consolidated interim financial statements, estimates and underlying assumptions are reviewed on an ongoing basis which are in conformity with the consolidated financial statements for the year ended December 31, 2025. For related information, please refer to Note 5 of the consolidated financial statements for the year ended December 31, 2025.

(6) Explanation to Significant Accounts

Except for the following disclosures, there were no material differences in the disclosures of significant accounts between the interim consolidated financial statements for the current period and the 2025 consolidated financial statements. Please refer to Note 6 of the 2025 annual consolidated financial statements.

(a) Cash and cash equivalents

	March 31, 2026	December 31, 2025	March 31, 2025
Cash on hand	$ 4,996	5,678	6,184
Demand deposits and checking accounts	44,295,007	48,343,744	29,653,956
Time deposits	1,002,970	5,965,988	950,456
Cash and cash equivalents in the consolidated statements of cash flows	**$ 45,302,973**	**54,315,410**	**30,610,596**

(b) Financial instruments

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

	March 31, 2026	December 31, 2025	March 31, 2025
Financial assets at fair value through profit or loss			
Derivative instruments not used for hedging			
Forward exchange contracts	$ 240,096	12,836	20,478
Foreign exchange swap	97,080	-	-
Hybrid contract	78,479	62,900	-
Non-derivative financial assets			
Stocks of listed companies	526,501	454,697	-
Emerging stock	204,161	309,822	216,609
Unquoted financial instruments	454,977	1,123,351	2,492,338
Total	**$ 1,601,294**	**1,963,606**	**2,729,425**

	March 31, 2026	December 31, 2025	March 31, 2025
Financial liabilities at fair value through profit or loss			
Derivative instruments not used for hedging			
Forward exchange contracts	$ 440,619	75,951	4,160
Foreign exchange swap	68,462	79,160	88,206
Total	**$ 509,081**	**155,111**	**92,366**

The Group entered into a hybrid contract, Simple Agreement for Future Equity (SAFE), to invest USD$2,000 in NEOAI CLOUD, INC.

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

1) Financial assets:

	March 31, 2026			
	Contract Amount (in thousands)		Currency	Maturity Period
Foreign exchange swap	USD	180,000	USD to TWD	2026.04.29~2026.06.26
Forward	USD	190,379	USD to THB	2026.04.16~2026.06.17

	December 31, 2025			
	Contract Amount (in thousands)		Currency	Maturity Period
Forward	USD	80,000	USD to TWD	2026.02.25~2026.03.26
Forward	USD	30,000	USD to CNY	2026.01.07~2026.01.29

	March 31, 2025			
	Contract Amount (in thousands)		Currency	Maturity Period
Forward	USD	40,000	USD to CNY	2025.04.10~2025.05.13

2) Financial liabilities:

	March 31, 2026			
	Contract Amount (in thousands)		Currency	Maturity Period
Foreign exchange swap	USD	150,000	USD to TWD	2026.04.09~2026.07.15
Forward	USD	190,000	USD to TWD	2026.04.29~2026.06.26
Forward	USD	30,000	USD to CNY	2026.04.16~2026.04.29
Forward	USD	6,000	USD to INR	2026.04.30
Forward	USD	253,879	USD to THB	2026.04.16~2026.06.17

	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

	March 31, 2025			
	Contract Amount (in thousands)		Currency	Maturity Period
Foreign exchange swap	USD	220,000	USD to TWD	2025.04.11~2025.05.27
Forward	USD	35,000	USD to CNY	2025.04.28~2025.05.13

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

2.Financial assets at fair value through other comprehensive income

		March 31, 2026	December 31, 2025	March 31, 2025
Equity investments at fair value through other comprehensive income				
Stocks of listed companies	$	1,517,780	848,023	3,232,565
Stocks of unlisted companies		849,065	920,555	1,219,633
Total	$	**2,366,845**	**1,768,578**	**4,452,198**

1) Equity investments at fair value through other comprehensive income

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

For strategic purposes, the Group had sold its equity investments at fair value through other comprehensive income at the amount of $8,544 and $6,223 for the three months ended March 31, 2026 and 2025, respectively, resulting in the Group to reclassify the gain of $3,203 and $3,223 from other equity to retained earnings.

In the first quarter of 2025, ZT Group Int'I, Inc., an investee company of the Group, was acquired by Advanced Micro Devices, Inc., with the fair value of $12,128,915 on the derecognition date. As a result of the equity transaction, the Group received the amount of $9,447,017 in cash and 884 thousand shares of common stock of Advanced Micro Devices, Inc., resulting in the Group 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 Group disposed of 884 thousand shares of Advanced Micro Devices, Inc. common stock which were acquired through the aforementioned business combination transaction. The fair value at the time of disposal was $5,969,691 (recognized under other receivables), resulting in a cumulative gain on disposal of $2,630,234 (net of tax). The Group has received the proceeds in the first quarter of 2026. The aforementioned cumulative gain on disposal has been transferred from other equity to retained earnings.

The aforementioned transaction includes contingent consideration. On May 18, 2025, Advanced Micro Devices, Inc., entered into an equity purchase agreement with Sanmina Corporation to dispose of 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 Group 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)(y).

3) As of March 31, 2026, the aforesaid financial assets were not pledged as collateral.

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

(c) Accounts receivable

	March 31, 2026	December 31, 2025	March 31, 2025
Accounts receivable- non-related parties	$ 140,028,781	119,746,784	134,425,748
Accounts receivable- related parties	41	18,093	3,200
Less: Loss allowance	(117,581)	(106,742)	(115,012)
	$ 139,911,241	**119,658,135**	**134,313,936**

The Group assessed that some accounts receivable were derived from the collection of contractual cash flows and sales. Therefore, those accounts receivable were measured at fair value through other comprehensive income. As of March 31, 2026, December 31, 2025, and March 31, 2025, the amounts of accounts receivable measured at fair value through other comprehensive income were $10,427,159, $14,074,577 and $5,988,910, respectively.

The Group applies the simplified approach to provide for its expected credit losses, i.e. the use of lifetime expected loss provision for all receivables. To measure the expected credit losses, accounts receivable have been grouped based on shared credit risk characteristics and the days past due, as well as incorporated forward looking information, including macroeconomic and relevant industry information. The loss allowance was determined as follows:

	March 31, 2026		
	Gross carrying amount	Weighted-average loss rate	Loss allowance
Current	$ 136,469,105	0%~0.5%	93,619
1 to 180 days past due	3,539,061	0.04%~10%	3,306
More than 180 days past due	20,656	0.04%~100%	20,656
	$ 140,028,822		**117,581**

As of April 28, 2026, the amount received in subsequent period by the Group was $51,264,925.

	December 31, 2025		
	Gross carrying amount	Weighted-average loss rate	Loss allowance
Current	$ 116,569,848	0%~0.5%	83,487
1 to 180 days past due	3,175,063	0.04%~10%	3,289
More than 180 days past due	19,966	0.04%~100%	19,966
	$ 119,764,877		**106,742**

	March 31, 2025		
	Gross carrying amount	Weighted-average loss rate	Loss allowance
Current	$ 132,910,352	0%~0.5%	100,871
1 to 180 days past due	1,498,016	0.04%~10%	1,793
More than 180 days past due	20,580	0.04%~100%	12,348
	$ 134,428,948		115,012

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

	For the three months ended March 31, 2026	2025
Balance at January 1	$ 106,742	112,723
Impairment losses recognized	9,796	2,045
Effect of movements in exchange rates	1,043	244
Balance at March 31	$ 117,581	115,012

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

As of March 31, 2026, December 31, 2025 and March 31, 2025, none of the receivables above were pledged as collateral for loans and borrowings.

As of March 31, 2026, December 31, 2025 and March 31, 2025, the Group sold its accounts receivable without recourse as follows:

March 31, 2026						
		Amount Advanced				
Purchaser	Amount Derecognized	Unpaid (in thousands)	Paid (in thousands)	Amount Recognized in other Receivable	Range of Interest Rate	Significant Transferring Terms
Non-related parties	$ 53,345,776	USD 732,124 Note	USD 1,667,056	-	4.06%~4.87%	The accounts receivable factoring is without recourse but the seller still bears the risks except for eligible obligor's insolvency.

December 31, 2025						
		Amount Advanced				
Purchaser	Amount Derecognized	Unpaid (in thousands)	Paid (in thousands)	Amount Recognized in other Receivable	Range of Interest Rate	Significant Transferring Terms
Non-related parties	$ 47,240,444	USD 540,712 Note	USD 1,503,515	-	4.13%~5.16%	The accounts receivable factoring is without recourse but the seller still bears the risks except for eligible obligor's insolvency.

March 31, 2025						
		Amount Advanced		Amount Recognized in		
Purchaser	Amount Derecognized	Unpaid (in thousands)	Paid (in thousands)	other Receivable	Range of Interest Rate	Significant Transferring Terms
Non-related parties	$ 31,839,915	USD 1,063,210	USD 959,612	-	4.78%~5.48%	The accounts receivable factoring is without recourse but the seller still bears the risks except for eligible obligor's insolvency.
		Note				

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

(d) Other receivables

	March 31, 2026	December 31, 2025	March 31, 2025
Other accounts receivable	$ 1,778,859	7,774,285	11,625,932

Other account receivables consist of proceeds from the disposal of shares, interests and other income.

(e) Inventories

	March 31, 2026	December 31, 2025	March 31, 2025
Raw materials and consumables	$ 65,830,901	42,547,324	44,479,825
Work in process	18,061,441	12,864,833	16,711,935
Finished goods	21,745,490	17,390,767	18,519,999
Materials and supplies in transit	4,538,877	4,109,086	2,979,739
	$ 110,176,709	76,912,010	82,691,498

For the three months ended March 31, 2026 and 2025, the write-down of inventories amounted to $161,211 and $234,184, respectively.The write-down of inventory valuation is due to obsolescence or out of use, which causes the net realizable value of inventory to be lower than the cost and is recognized as operating costs. For the three months ended March 31, 2026 and 2025, idle capacity loss amounted to $79 and $3,033, respectively.

As of March 31, 2026, December 31, 2025, and March 31, 2025, the aforesaid inventories were not pledged as collateral.

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

(f) Investments accounted for using equity method

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

	March 31, 2026	December 31, 2025	March 31, 2025
Associates	$ 576,770	584,822	472,685

As of March 31, 2026, December 31, 2025 and March 31, 2025, the Group's investments under equity method were not pledged as collateral.

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

1.Judgment on existence of substantial control over investee

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

(g) Acquisition of non-controlling interests

In May 2025, the Group acquired additional shares of AIMobile Co., Ltd. for $9,480 in cash, increasing its ownership from 89.16% to 100%. The Group did not have any transaction with non-controlling interests for the three months ended March 31, 2026.

The effects of the changes in its shareholdings as follow:

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

(h) Loss of control over subsidiaries

1.The Group sold all of its shares in Inventec Appliance (XI'AN) Corporation on June 4, 2025, with the proceeds of $345,306, resulting in a gain on disposal of $269,367, recognized as other gains and losses in the consolidated statement of comprehensive income for the second quarter of 2025, and lost control over the Inventec Appliance (XI'AN) Corporation.

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

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

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

2) Gains on disposal of the subsidiary:

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

3) Net cash inflows from disposal of the subsidiary

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

2.Inventec Solar Energy Corporation resolved at its extraordinary shareholders' meeting on August 29, 2025, to dissolve. The liquidation process was completed on December 3, 2025. The Group has lost control over it. The gain on disposal of investments was recognized as other gains and losses in the consolidated statement of comprehensive income for the third quarter of 2025.

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

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

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

2) Gains on disposal of the subsidiary:

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

3) Net cash outflows from disposal of the subsidiary

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

(i) Property, plant and equipment

The cost, depreciation, and impairment of the property, plant and equipment of the Group for the three months ended March 31, 2026 and 2025 were as follows:

		Land	Building and construction	Machinery and equipment	Transportation equipment	Office equipment	Other facilities	Leasehold improvements	Others	Total
Cost or deemed cost:										
Balance at January 1, 2026	$	9,072,752	20,894,400	21,703,887	88,113	6,257,393	8,594,433	2,928,480	4,657,799	74,197,257
Additions		18,208	269,511	876,674	-	145,844	114,829	3,619	1,589,813	3,018,498
Disposals		-	(4,246)	(210,894)	(5,193)	(174,380)	(11,360)	-	-	(406,073)
Others		-	-	3,412	-	43,217	10,730	-	(5,851)	51,508
Effect of movements in exchange rates		20,869	418,581	363,995	1,827	74,078	169,186	(15,735)	101,187	1,133,988
Balance at March 31, 2026	**$**	**9,111,829**	**21,578,246**	**22,737,074**	**84,747**	**6,346,152**	**8,877,818**	**2,916,364**	**6,342,948**	**77,995,178**
Balance at January 1, 2025	$	9,121,119	19,834,409	18,498,338	102,584	5,812,051	8,293,464	1,059,675	5,145,544	67,867,184
Additions		-	1,555	430,424	-	174,295	145,732	2,162	624,559	1,378,727
Disposals		-	(1,453)	(184,121)	(2,700)	(34,750)	(931,746)	-	-	(1,154,770)
Others		-	-	12,401	-	14,897	46,455	-	(50,202)	23,551
Effect of movements in exchange rates		14,226	187,865	221,223	1,077	48,892	73,565	29,238	150,651	726,737
Balance at March 31, 2025	**$**	**9,135,345**	**20,022,376**	**18,978,265**	**100,961**	**6,015,385**	**7,627,470**	**1,091,075**	**5,870,552**	**68,841,429**
Depreciation and impairment losses:										
Balance at January 1, 2026	$	-	6,096,182	14,281,206	76,177	4,855,231	6,449,170	635,114	-	32,393,080
Depreciation for the period		-	142,286	427,817	1,334	164,172	143,026	61,078	-	939,713
Disposals		-	(4,246)	(171,364)	(5,193)	(172,185)	(8,865)	-	-	(361,853)
Effect of movements in exchange rates		-	132,326	247,423	1,646	56,861	139,738	3,167	-	581,161
Balance at March 31, 2026	**$**	**-**	**6,366,548**	**14,785,082**	**73,964**	**4,904,079**	**6,723,069**	**699,359**	**-**	**33,552,101**
Balance at January 1, 2025	$	-	5,814,015	13,899,582	84,441	4,849,732	7,280,063	615,174	-	32,543,007
Depreciation for the period		-	125,133	251,840	1,425	115,337	78,907	27,148	-	599,790
Disposals		-	(1,453)	(158,585)	(2,700)	(31,642)	(922,483)	-	-	(1,116,863)
Effect of movements in exchange rates		-	57,718	156,698	908	38,491	70,313	18,355	-	342,483
Balance at March 31, 2025	**$**	**-**	**5,995,413**	**14,149,535**	**84,074**	**4,971,918**	**6,506,800**	**660,677**	**-**	**32,368,417**

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

	Land	Building and construction	Machinery and equipment	Transportation equipment	Office equipment	Other facilities	Leasehold improvements	Others	Total
Carrying amounts:									
Balance at January 1, 2026	$ 9,072,752	14,798,218	7,422,681	11,936	1,402,162	2,145,263	2,293,366	4,657,799	41,804,177
Balance at March 31, 2026	$ 9,111,829	15,211,698	7,951,992	10,783	1,442,073	2,154,749	2,217,005	6,342,948	44,443,077
Balance at January 1, 2025	$ 9,121,119	14,020,394	4,598,756	18,143	962,319	1,013,401	444,501	5,145,544	35,324,177
Balance at March 31, 2025	$ 9,135,345	14,026,963	4,828,730	16,887	1,043,467	1,120,670	430,398	5,870,552	36,473,012

As of March 31, 2026, December 31, 2025 and March 31, 2025, assets, which were partially pledged for the Group's long-term debts and short-term debts, were discussed further in Note (8).

(j) Right-of-use assets

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

	Land	Buildings and construction	Vehicles	Others	Total
Cost:					
Balance at January 1, 2026	$ 1,978,971	5,135,673	31,348	1,253	7,147,245
Additions	28,525	3,832	-	-	32,357
Effect of movements in exchange rates	55,595	21,456	361	12	77,424
Balance at March 31, 2026	**$ 2,063,091**	**5,160,961**	**31,709**	**1,265**	**7,257,026**
Balance at January 1, 2025	$ 1,767,711	3,342,545	32,459	2,445	5,145,160
Additions	-	41,419	-	-	41,419
Reductions	-	(25,202)	-	-	(25,202)
Effect of movements in exchange rates	26,641	133,209	198	22	160,070
Balance at March 31,2025	**$ 1,794,352**	**3,491,971**	**32,657**	**2,467**	**5,321,447**
Depreciation and impairment losses:					
Balance at January 1, 2026	$ 201,744	1,039,743	21,575	1,134	1,264,196
Depreciation for the period	11,366	102,048	1,080	7	114,501
Effect of movements in exchange rates	15,497	7,350	272	13	23,132
Balance at March 31, 2026	**$ 228,607**	**1,149,141**	**22,927**	**1,154**	**1,401,829**
Balance at January 1, 2025	$ 175,287	721,953	17,423	2,157	916,820
Depreciation for the period	10,720	92,352	1,433	29	104,534
Reductions	-	(25,202)	-	-	(25,202)
Effect of movements in exchange rates	6,633	18,188	104	23	24,948
Balance at March 31,2025	**$ 192,640**	**807,291**	**18,960**	**2,209**	**1,021,100**
Carrying amounts:					
Balance at January 1, 2026	**$ 1,777,227**	**4,095,930**	**9,773**	**119**	**5,883,049**
Balance at March 31, 2026	**$ 1,834,484**	**4,011,820**	**8,782**	**111**	**5,855,197**
Balance at January 1, 2025	**$ 1,592,424**	**2,620,592**	**15,036**	**288**	**4,228,340**
Balance at March 31, 2025	**$ 1,601,712**	**2,684,680**	**13,697**	**258**	**4,300,347**

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

(k) Investment property

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

The investment property to the Group were as follows:

	Owned property	Right-of-use assets	
	Buildings	Land and land improvement	Total
Carrying amounts:			
Balance at January 1, 2026	$ 3,393,287	1,580,123	4,973,410
Balance at March 31, 2026	$ 3,482,676	1,631,393	5,114,069
Balance at January 1, 2025	$ 3,527,589	1,669,078	5,196,667
Balance at March 31, 2025	$ 3,565,370	1,670,968	5,236,338

For the three months ended March 31, 2026 and 2025, there were no significant additions, disposal, recognition or reversal of impairment loss on investment property. Please refer to Note 12(a) for the details of depreciation of investment property and Note 6(k) to the 2025 annual consolidated financial statements for other related information.

As of March 31, 2026, December 31, 2025, and March 31, 2025, the Group's investment properties, which were pledged as collateral, were discussed further in Note (8).

(l) Intangible assets

	Goodwill	Software cost	Total
Carrying amounts:			
Balance at January 1, 2026	$ -	293,531	293,531
Balance at March 31, 2026	$ -	244,556	244,556
Balance at January 1, 2025	$ 409,535	252,920	662,455
Balance at March 31, 2025	$ 409,535	218,021	627,556

For the three months ended March 31, 2026 and 2025, there were no significant additions, disposal, recognition or reversal of impairment loss on intangible assets. Please refer to Note 12(a) for the details of amortization of intangible assets. Please refer to Note 6(l) to the 2025 annual consolidated financial statement for other related information.

As of March 31, 2026, December 31, 2025, and March 31, 2025, none of the aforesaid intangible assets were pledged as collateral.

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

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

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

	March 31, 2026	December 31, 2025	March 31, 2025
Refundable deposits	$ 149,148	119,190	166,259
Current asset recognized as right to recover products from customers	158,520	275,513	161,491
Prepayments to suppliers	5,695	5,606	15,365
Restricted assets	354,679	406,736	991,436
Other financial assets (Bank time deposits with maturity over three months)	9,699,223	3,189,684	6,749,491
Payments on behalf of others	942,661	1,921,005	2,834,960
Deferred tax assets	3,761,340	3,448,789	3,331,690
Prepayments for business facilities	3,410,365	875,542	724,228
Others	6,391,039	5,499,037	5,260,958
	$ 24,872,670	**15,741,102**	**20,235,878**

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

As of March 31, 2026, December 31, 2025, and March 31, 2025, other assets, which were pledged as collateral, were discussed further in Note (8).

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

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

	March 31, 2026	December 31, 2025	March 31, 2025
Provisions	$ 7,602,198	3,992,812	4,043,514
Temporary credits	7,593,412	7,588,221	7,925,524
Receipts under custody	1,118,477	1,075,698	939,138
Deferred tax liabilities	7,624,415	7,395,687	6,406,877
Others	370,721	346,131	386,807
	$ 24,309,223	**20,398,549**	**19,701,860**

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

(o) Long-term and short-term borrowings

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

	March 31, 2026			
	Interest Rate	**Currency**	**Maturity Date**	**Amount**
Secured bank loans	2.07%~2.55%	TWD	2031.02.26	$ 1,475,000
		CNY	2039.01.31	3,762,012
Unsecured bank loans	1.70%~5.85%	TWD	2026.04.02~2029.02.06	2,710,000
		USD	2026.04.02~2030.09.02	34,316,826
		CNY	2026.04.27~2027.03.04	35,317,491
		THB	2026.04.16~2027.03.26	8,481,597
Total				**$ 86,062,926**
Current				$ 77,832,258
Non-current				8,230,668
Total				**$ 86,062,926**
Unused credit line				**$ 106,186,880**

	December 31, 2025			
	Interest Rate	**Currency**	**Maturity Date**	**Amount**
Secured bank loans	2.07%~2.90%	TWD	2031.02.26	$ 1,550,000
		CNY	2039.01.31	3,732,573
Unsecured bank loans	1.85%~5.85%	TWD	2026.01.02~2029.02.06	2,780,000
		USD	2026.01.05~2030.09.02	37,793,227
		CNY	2026.01.09~2026.10.30	29,544,621
		THB	2026.01.15~2026.06.09	9,584,627
Total				**$ 84,985,048**
Current				$ 76,306,856
Non-current				8,678,192
Total				**$ 84,985,048**
Unused credit line				**$ 107,717,929**

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

	March 31, 2025			
	Interest Rate	Currency	Maturity Date	Amount
Secured bank loans	2.07%~2.90%	TWD	2031.02.26	$ 1,775,000
		CNY	2039.01.31	3,959,132
Unsecured bank loans	1.87%~6.13%	TWD	2021.11.30~2029.02.06	5,413,770
		USD	2021.11.30~2029.11.04	41,663,660
		EUR	2021.11.30	1,535
		CNY	2025.04.14~2026.03.30	22,601,453
		THB	2025.04.16~2025.08.29	2,620,988
Total				**$ 78,035,538**
Current				$ 69,998,995
Non-current				8,036,543
Total				**$ 78,035,538**
Unused credit line				**$ 86,558,823**

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

2.Important borrowing restrictions

The Company entered into a syndicated credit agreement with different financial institutions. Under the agreement, the Company shall adhere to certain financial provisions such as current ratios, leverage ratios, interest coverage ratios and tangible net worth in its consolidated annual and semi-annual financial report on the balance sheet date. Otherwise, the borrowings will be considered due and payable immediately. As of March 31, 2026, December 31, 2025, and March 31, 2025, none of the credit lines were used by the Company.

The secured bank loan of $3,762,012 of the subsidiary, Inventec Asset-Management (Shanghai) Corporation, is repayable in installments before January 31, 2039, in accordance with the terms of the loan contract. The audited annual operating cash flows of Inventec Asset-Management (Shanghai) Corporation must be positive and the operating income must not be less than a specified amount during the term of the borrowings. Inventec Asset-Management (Shanghai) Corporation secured the operating property project as collateral and remitted the operating income generated from such property project into the bank’s specialized account for management by the bank.

3.Others

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

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

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

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

(p) Lease liabilities

The Group lease liabilities were as follows:

	March 31, 2026	December 31, 2025	March 31, 2025
Current	$ 2,099,415	2,055,549	252,756
Non-current	$ 2,279,877	2,238,764	2,194,983

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

The amounts recognized in profit or loss were as follows:

	For the three months ended March 31	
	2026	2025
Interests on lease liabilities	$ 45,077	28,023
Variable lease payments not included in the measurement of lease liabilities	$ 4,884	4,690
Expenses relating to short-term leases	$ 19,045	14,353
Expenses relating to leases of low-value assets, excluding short-term leases of low-value assets	$ 11,100	9,755

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

	For the three months ended March 31,	
	2026	2025
Total cash outflow for leases	$ 149,466	127,491

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

1. Real estate leases

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

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

2. Other leases

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

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

(q) Operating Leases

For the three months ended March 31, 2026 and 2025, there were no significant additions to operating lease agreements. Please refer to Note (6)(q) to the 2025 annual consolidated financial statement for other related information.

(r) Employee benefits

1.Defined benefit plans

Management believes that there was no material volatility of the market, no material reimbursement and settlement or other material one-time events since prior fiscal year. As a result, the pension cost in the accompanying interim consolidated financial statements was measured and disclosed according to the actuarial report as of December 31, 2025 and 2024.

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

	For the three months ended March 31	
	2026	**2025**
Operating cost	$ 8,587	3,923
Selling expenses	469	396
Administration expenses	1,032	760
Research and development expenses	659	1,202
	$ 10,747	**6,281**

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

2.Defined contribution plans

The pension costs incurred from the contributions to the Bureau of the Labor Insurance amounted to $87,293 and $81,024 for the three months ended March 31, 2026 and 2025, respectively.

The pension expenses contributed by the foreign entities following the local regulations amounted to $236,491 and $244,925 for the three months ended March 31, 2026 and 2025, respectively.

(s) Income taxes

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

1.The components of income tax expense for the three months ended March 31, 2026 and 2025 were as follows:

	For the three months ended March 31	
	2026	**2025**
Current tax expenses		
Current period	$ 872,750	448,250

The amounts of current and deferred income tax recognized in other comprehensive income for the three months ended March 31, 2026 and 2025 were as follows:

	For the three months ended March 31	
	2026	**2025**
Items that will not be reclassified subsequently to profit or loss:		
(Losses) gains on equity instruments at fair value through other comprehensive income	$ (16,502)	1,711,840

2.Income Tax approval

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

3.Profit-seeking enterprise income tax administrative remedies

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

4.Global anti-Base Erosion Rules (GloBE)

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

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

The Group has assessed that there was no significant impact on its current tax as of March 31, 2026.

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

(t) Capital and other equity

Except for the following disclosures, there was no significant change for capital and other equity for the three months ended March 31, 2026 and 2025. For the related information, please refer to note 6(t) of the consolidated financial statements for the year ended December 31, 2025.

1.Retained earnings

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

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.

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

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 10, 2026, and on March 11, 2025, the Company's Board of Directors resolved the amount of cash dividends of the earnings distribution of 2025 and 2024. These earnings were appropriated for distribution as follows:

	2025		2024	
	Dividend per share (NT dollars)	**Amount**	**Dividend per share (NT dollars)**	**Amount**
Dividends distributed to ordinary shareholders				
Cash	$ 2.00	7,174,950	1.70	6,098,708

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

(u) Earnings per share

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

	For the three months ended March 31	
	2026	**2025**
Basic earnings per share:		
Profit attributable to ordinary shareholders	$ 2,428,376	1,703,218
Weighted average number of ordinary shares (thousand shares)	3,587,475	3,587,475
Basic earnings per share (NT dollars)	$ 0.68	0.47

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

	For the three months ended March 31	
	2026	**2025**
Diluted earnings per share:		
Profit attributable to ordinary shareholders (diluted)	$ **2,428,376**	**1,703,218**
Weighted average number of ordinary shares (thousand shares)	3,587,475	3,587,475
Effect of dilutive potential ordinary shares		
Effect of employee share bonus	22,799	14,142
Weighted average number of ordinary shares (diluted)	3,610,274	3,601,617
Diluted earnings per share (NT dollars)	$ **0.67**	**0.47**

(v) Revenue from contracts with customers

1.Disaggregation of revenue

	For the three months ended March 31, 2026		
	Core	**Others**	**Total**
Primary geographical markets			
Taiwan	$ 25,829,915	78,850	25,908,765
USA	130,840,172	1,107,342	131,947,514
Japan	2,676,710	79,116	2,755,826
Hong Kong, Macao and Mainland China	14,815,622	93,145	14,908,767
Other countries	24,494,723	294,910	24,789,633
	$ **198,657,142**	**1,653,363**	**200,310,505**
Major products			
Computer products	$ 198,423,514	-	198,423,514
Services	233,628	1,987	235,615
Others	-	1,651,376	1,651,376
	$ **198,657,142**	**1,653,363**	**200,310,505**

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

	For the three months ended March 31, 2025		
	Core	Others	Total
Primary geographical markets			
Taiwan	$ 20,552,358	72,078	20,624,436
USA	104,314,679	631,532	104,946,211
Japan	5,504,149	91,942	5,596,091
Hong Kong, Macao and Mainland China	13,479,718	125,117	13,604,835
Other countries	12,192,167	70,596	12,262,763
	$ 156,043,071	991,265	157,034,336
Major products			
Computer products	$ 155,807,800	-	155,807,800
Services	235,271	1,585	236,856
Others	-	989,680	989,680
	$ 156,043,071	991,265	157,034,336

2.Contract balances

	March 31, 2026	December 31, 2025	March 31, 2025
Accounts receivable (included related parties)	$ 140,028,822	119,764,877	134,428,948
Less: Loss allowance	(117,581)	(106,742)	(115,012)
Total	$ 139,911,241	119,658,135	134,313,936
Contract liabilities	$ 20,258,144	19,074,851	18,292,386

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

The amount of revenue recognized for the three months ended March 31, 2026 and 2025 were $1,454,080 and $920,876, respectively.

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

(w) Remunerations of employees and directors

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

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The remuneration of employees amounted to $235,605 and $154,593 and the remuneration of directors amounted to $28,273 and $20,164 for the three months ended March 31, 2026 and 2025, respectively. These amounts are calculated using the Company's profit before tax for each period described above, and are determined using the earnings allocation method which stated under the Company's article. These remunerations are expensed under operating cost or expenses. The difference between the actual amounts of employee remuneration and estimation of employee remuneration, if any, will be treated as changes in accounting estimates and adjusted in profit or loss in the following year.

In the financial statements for the years 2025 and 2024, the Company accrued the employee remuneration of $881,097 and $646,036, and the Board of Directors' remuneration of $105,732 and $84,266, respectively. There were no differences between the amounts to be distributed as remuneration to employees and directors and those of the estimation made by the Company. Related information would be available at the Market Observation Post System.

(x) Non-operating income and expenses

1.Interest income

The details of interest income were as follows:

	For the three months ended March 31	
	2026	2025
Interest income from bank deposits	$ 556,872	815,444

2.Other income

The details of other income were as follows:

	For the three months ended March 31	
	2026	2025
Rent income	$ 33,390	32,696
Dividend income	380	-
	$ 33,770	32,696

3.Other gains and losses

The details of other income and losses were as follows:

	For the three months ended March 31	
	2026	2025
Net foreign exchange gains (losses)	$ 475,816	(489,786)
Net losses on financial assets (liabilities) measured at fair value through profit or loss	(172,989)	(137,566)
Net gains on disposal of property, plant and equipment	25,106	9,676
Others	139,973	95,189
	$ 467,906	(522,487)

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4.Finance costs

The details of finance expenses were as follows:

		For the three months ended March 31	
		2026	2025
Interest expenses			
Bank borrowings	$	802,276	1,057,826
Others		549,567	582,699
	$	1,351,843	1,640,525

(y) Financial instruments

There were no significant differences in the Group's exposure to credit risk on financial instruments, except for the following. Please refer to Note (6)(y) of the consolidated financial statements for the year ended December 31, 2025 for other related information.

1.Liquidity risks

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

		Carrying amounts	Contractual cash flows	Within 6 months	6 to 12 months	1 to 2 years	2 to 5 years	Over 5 years
March 31, 2026								
Non-derivative financial liabilities								
Secured bank loans	$	5,237,012	6,013,425	311,088	307,903	607,682	1,839,061	2,947,691
Unsecured bank loans		80,825,914	81,717,322	64,937,666	13,057,255	1,160,341	2,562,060	-
Accounts payable		148,189,318	148,189,318	148,189,318	-	-	-	-
Other payables		19,185,530	19,185,530	19,185,530	-	-	-	-
Lease liabilities		4,379,292	5,306,549	2,044,558	201,100	351,053	791,127	1,918,711
Derivative financial liabilities								
Forward exchange contracts not used for hedging:								
Outflow		440,619	15,173,520	15,173,520	-	-	-	-
Inflow		-	14,732,901	14,732,901	-	-	-	-
Foreign exchange swap contracts not used for hedging:								
Outflow		68,462	(5,353,290)	(5,353,290)	-	-	-	-
Inflow		-	5,284,828	5,284,828	-	-	-	-
	$	258,326,147	290,250,103	264,506,119	13,566,258	2,119,076	5,192,248	4,866,402

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

	Carrying amounts	Contractual cash flows	Within 6 months	6 to 12 months	1 to 2 years	2 to 5 years	Over 5 years
December 31, 2025							
Non-derivative financial liabilities							
Secured bank loans	$ 5,282,573	6,090,547	308,790	306,245	603,864	1,817,378	3,054,270
Unsecured bank loans	79,702,475	80,607,053	60,663,090	15,762,777	1,162,800	3,018,386	-
Accounts payable	109,168,153	109,168,153	109,168,153	-	-	-	-
Other payables	12,305,305	12,305,305	12,305,305	-	-	-	-
Lease liabilities	4,294,313	5,204,582	2,003,064	178,451	326,484	724,859	1,971,724
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	-	-	-	-
	$ 210,907,930	213,220,529	184,293,291	16,247,473	2,093,148	5,560,623	5,025,994
March 31, 2025							
Non-derivative financial liabilities							
Secured bank loans	$ 5,734,132	6,674,552	319,226	315,996	622,459	1,842,446	3,574,425
Unsecured bank loans	72,301,406	73,079,903	61,622,429	8,434,877	760,450	2,262,147	-
Accounts payable	125,275,776	125,275,776	125,275,776	-	-	-	-
Other payables	17,008,004	17,008,004	17,008,004	-	-	-	-
Lease liabilities	2,447,739	3,229,615	182,749	174,696	294,781	640,682	1,936,707
Derivative financial liabilities							
Forward exchange contracts not used for hedging:							
Outflow	4,160	(1,147,340)	(1,147,340)	-	-	-	-
Inflow	-	1,143,180	1,143,180	-	-	-	-
Foreign exchange swap contracts not used for hedging:							
Outflow	88,206	(7,194,700)	(7,194,700)	-	-	-	-
Inflow	-	7,106,494	7,106,494	-	-	-	-
	$ 222,859,423	225,175,484	204,315,818	8,925,569	1,677,690	4,745,275	5,511,132

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

2.Currency risks

1) Exposure to currency risks

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

	March 31, 2026		
	Foreign currency (In thousands)	Exchange rate	TWD
Financial assets			
Monetary items			
USD	$ 8,143,059	USD：TWD 32.00	260,577,888
	113,866	USD：CNY 6.92	3,643,712
	33,346	USD：CZK 21.33	1,067,072
CNY	9,609,653	CNY：USD 0.14	44,441,762
THB	197,880	THB：USD 0.03	192,834
Non-monetary items			
USD	618,406	USD：TWD 32.00	19,789,006
CNY	30,864	CNY：USD 0.14	142,737
Financial Liabilities			
Monetary items			
USD	7,655,508	USD：TWD 32.00	244,976,256
	22,287	USD：CNY 6.92	713,184
	31,974	USD：CZK 21.33	1,023,168
CNY	9,396,119	CNY：USD 0.14	43,454,232
THB	9,307,635	THB：USD 0.03	9,070,290

	December 31, 2025		
	Foreign currency (In thousands)	Exchange rate	TWD
Financial assets			
Monetary items			
USD	$ 6,487,501	USD：TWD 31.42	203,837,281
	127,127	USD：CNY 7.03	3,994,343
	30,054	USD：CZK 20.63	944,297
CNY	8,315,609	CNY：USD 0.14	37,172,435
	1,131,368	CNY：TWD 4.47	5,057,418
THB	407,524	THB：USD 0.03	405,446
Non-monetary items			
USD	532,494	USD：TWD 31.42	16,730,954
CNY	31,365	USD：CNY 0.14	140,208
Financial Liabilities			
Monetary items			
USD	5,917,256	USD：TWD 31.42	185,920,184
	39,221	USD：CNY 7.03	1,232,324
	33,594	USD：CZK 20.63	1,055,523
CNY	9,005,794	CNY：USD 0.14	40,257,700
THB	10,165,982	THB：USD 0.03	10,114,135

	March 31, 2025		
	Foreign currency (In thousands)	Exchange rate	TWD
Financial assets			
Monetary items			
USD	$ 6,329,437	USD：TWD 33.18	210,010,720
	189,504	USD：CNY 7.18	6,287,743
	38,479	USD：CZK 23.08	1,276,733
CNY	9,946,205	CNY：USD 0.14	45,974,343
Non-monetary items			
USD	368,274	USD：TWD 33.18	12,219,324

	March 31, 2025		
	Foreign currency (In thousands)	**Exchange rate**	**TWD**
Financial Liabilities			
Monetary items			
USD	5,710,295	USD：TWD 33.18	189,467,588
	40,233	USD：CNY 7.18	1,334,931
	30,960	USD：CZK 23.08	1,027,253
CNY	5,932,546	CNY：USD 0.14	27,422,007
THB	2,811,352	THB：USD 0.03	2,749,502

2) Sensitivity analysis

The Group's exposure to foreign currency risks arises from the translation of the foreign currency exchange gains and losses on cash and cash equivalents, accounts receivable, other receivables, loans and borrowings, accounts payable and other payables that are denominated in foreign currency. A 0.5% depreciation or appreciation of the functional currency against all the non-functional currency as of March 31, 2026 and 2025 would have increased or decreased the net profit after tax by $46,633 and $171,303, respectively. The analysis is performed on the same basis for both periods.

3) Foreign exchange gain and loss on monetary items

Since the Group has many kinds of functional currency, the information on foreign exchange gains (losses) on monetary items is disclosed by total amount. For the three months ended March 31, 2026 and 2025, the foreign exchange gains (losses), including realized and unrealized, amounted to $475,816 and $(489,786), respectively.

3.Interest rate analysis

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

The following sensitivity analysis is based on the exposure to interest rates risk on the reporting date. Regarding liabilities with variable interest rates, the analysis is based on the assumption that the 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 Group’s net income would have decreased or increased by $41,501 and $38,121 for the three months ended March 31, 2026 and 2025, respectively, with all other variable factors remaining constant. This is mainly due to the Group's borrowing at variable rates.

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

4.Fair value of financial instruments

1) Fair value hierarchy

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

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

·Level 2: inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly (i.e. as prices) or indirectly (i.e. derived from prices).

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

Financial assets and liabilities at fair value through profit or loss and financial assets at fair value through other comprehensive income is measured on a recurring basis. However, for financial instruments not measured at fair value whose carrying amount is estimated reasonably close to the fair value, and for equity investments that has no quoted prices in the active markets and whose fair value cannot be reliably measured, the disclosure of their fair value information is not required, and for lease liabilities, the disclosure of their fair value information is not required:

	March 31, 2026				
		Fair Value			
	Book Value	Level 1	Level 2	Level 3	Total
Financial assets at fair value through profit or loss					
Derivative financial assets	$ 415,655	-	337,176	78,479	415,655
Non-derivative financial assets mandatorily measured at fair value through profit or loss	1,185,639	249,871	-	935,768	1,185,639
Subtotal	1,601,294	249,871	337,176	1,014,247	1,601,294
Financial assets at fair value through other comprehensive income					
Accounts receivable	10,427,159	-	-	-	-
Stocks of listed companies	1,517,780	1,503,070	-	14,710	1,517,780
Unquoted equity instruments	849,065	-	-	849,065	849,065
Subtotal	12,794,004	1,503,070	-	863,775	2,366,845
Financial assets measured at amortized cost					
Cash and cash equivalents	45,302,973	-	-	-	-
Accounts receivable and other receivables	131,262,941	-	-	-	-
Restricted assets and other financial assets	10,053,902	-	-	-	-
Refundable deposits	149,148	-	-	-	-
Subtotal	186,768,964	-	-	-	-
Total	**$ 201,164,262**	**1,752,941**	**337,176**	**1,878,022**	**3,968,139**

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

	March 31, 2026				
		Fair Value			
	Book Value	Level 1	Level 2	Level 3	Total
Financial liabilities at fair value through profit or loss					
Derivative financial liabilities	$ 509,081	-	509,081	-	509,081
Financial liabilities measured at amortized cost					
Bank loans	86,062,926	-	-	-	-
Accounts payable	148,189,318	-	-	-	-
Other payables	19,185,530	-	-	-	-
Lease liabilities	4,379,292	-	-	-	-
Subtotal	257,817,066	-	-	-	-
Total	$ **258,326,147**	**-**	**509,081**	**-**	**509,081**

	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	$ 75,736	-	12,836	62,900	75,736
Non-derivative financial assets mandatorily measured at fair value through profit or loss	1,887,870	309,822	-	1,578,048	1,887,870
Subtotal	1,963,606	309,822	12,836	1,640,948	1,963,606
Financial assets at fair value through other comprehensive income					
Accounts receivable	14,074,577	-	-	-	-
Stocks of listed companies	848,023	831,735	-	16,288	848,023
Unquoted equity instruments	920,555	-	-	920,555	920,555
Subtotal	15,843,155	831,735	-	936,843	1,768,578
Financial assets measured at amortized cost					
Cash and cash equivalents	54,315,410	-	-	-	-
Accounts receivable and other receivables	113,357,843	-	-	-	-
Restricted assets and other financial assets	3,596,420	-	-	-	-
Refundable deposits	119,190	-	-	-	-
Subtotal	171,388,863	-	-	-	-
Total	$ **189,195,624**	**1,141,557**	**12,836**	**2,577,791**	**3,732,184**

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

	December 31, 2025				
		Fair Value			
	Book Value	Level 1	Level 2	Level 3	Total
Financial liabilities at fair value through profit or loss					
Derivative financial liabilities	$ 155,111	-	155,111	-	155,111
Financial liabilities measured at amortized cost					
Bank loans	84,985,048	-	-	-	-
Accounts payable	109,168,153	-	-	-	-
Other payables	12,305,305	-	-	-	-
Lease liabilities	4,294,313	-	-	-	-
Subtotal	210,752,819	-	-	-	-
Total	**$ 210,907,930**	**-**	**155,111**	**-**	**155,111**

	March 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	$ 20,478	-	20,478	-	20,478
Non-derivative financial assets mandatorily measured at fair value through profit or loss	2,708,947	133,367	-	2,575,580	2,708,947
Subtotal	2,729,425	133,367	20,478	2,575,580	2,729,425
Financial assets at fair value through other comprehensive income					
Accounts receivable	5,988,910	-	-	-	-
Stocks of listed companies	3,232,565	536,268	-	2,696,297	3,232,565
Unquoted equity instruments	1,219,633	-	-	1,219,633	1,219,633
Subtotal	10,441,108	536,268	-	3,915,930	4,452,198
Financial assets measured at amortized cost					
Cash and cash equivalents	30,610,596	-	-	-	-
Accounts receivable and other receivables	139,950,958	-	-	-	-
Restricted assets and other financial assets	7,740,927	-	-	-	-
Refundable deposits	166,259	-	-	-	-
Subtotal	178,468,740	-	-	-	-
Total	**$ 191,639,273**	**669,635**	**20,478**	**6,491,510**	**7,181,623**

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

	March 31, 2025				
		Fair Value			
	Book Value	Level 1	Level 2	Level 3	Total
Financial liabilities at fair value through profit or loss					
Derivative financial liabilities	$ 92,366	-	92,366	-	92,366
Financial liabilities measured at amortized cost					
Bank loans	78,035,538	-	-	-	-
Accounts payable	125,275,776	-	-	-	-
Other payables	17,008,004	-	-	-	-
Lease liabilities	2,447,739	-	-	-	-
Subtotal	222,767,057	-	-	-	-
Total	$ **222,859,423**	**-**	**92,366**	**-**	**92,366**

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

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

(2.1) Non-derivative financial instruments

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

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

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

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

(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 three months ended March 31, 2026 and 2025.

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

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

	At fair value through profit or loss	Fair value through other comprehensive income
Balance as of January 1, 2026	$ 1,640,948	936,843
Total gains and losses recognized in		
Profit or loss	32,414	-
Other comprehensive income	-	(76,134)
Disposals	(695,588)	-
Effect of movements in exchange rates	36,473	3,066
Balance as of March 31, 2026	**$ 1,014,247**	**863,775**
Balance as of January 1, 2025	$ 2,079,457	10,435,087
Total gains and losses recognized in		
Profit or loss	17,992	-
Other comprehensive income	-	2,964,781
Purchases	1,143,500	-
Disposals	(696,393)	(12,128,915)
Transfers out of Level 3	-	(39,314)
Acquisition resulting from investee's merger	-	2,681,898
Effect of movements in exchange rates	31,024	2,393
Balance as of March 31, 2025	**$ 2,575,580**	**3,915,930**

The aforementioned total gains and losses was recognized in "other gains and losses" and "unrealized gains and losses from financial assets at fair value through other comprehensive income". The detailed of the assets which the Group still held as of March 31, 2026 and 2025, were as follow:

	For the three months ended March 31, 2026	2025
Total gains and losses recognized:		
In profit or loss, and presented in "other gains and losses"	$ 28,923	16,546
In other comprehensive income, and presented in "unrealized gains and losses from financial assets at fair value through other comprehensive income"	(76,134)	(118,261)

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

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

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

Item	Valuation Technique	Significant Non-observable Input	The Relationship between Significant Non-observable Input and Fair Value
Financial assets at fair value through profit or loss－financial instruments without an active market	Discounted Cash Flow Method	· Discount rate (2.31% on March 31, 2026, 2.00%~2.31% on December 31, 2025, and 2.20%~2.61%, on March 31, 2025)	· The higher the discount rate, the lower the fair value
Financial assets at fair value through profit or loss－equity instruments investments without an active market	Comparable Companies Method	· Market Multiple (1.17~4.04) · Discount due to Lack of Market liquidity (30%~50%)	· The estimated fair value would increase (decrease) if the price of earnings ratio multiple is higher (lower) and the marketability discount is lower (higher)
Financial assets at fair value through profit or loss－equity instruments investments without an active market	Market Price Method	· Discount due to Lack of Market liquidity (6% on March 31, 2026 and 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 profit or loss－SAFE	Market approch (backsolve method)	· SAFE conversion discount rate (80% on March 31, 2026) · Discount rate (12.20% on March 31, 2026)	· The higher the conversion discount rate, the lower the fair value. · The higher the discount rate, the lower the fair value.
Financial assets at fair value through other comprehensive income－equity instruments investments without an active market	Comparable Companies Method	· Market Multiple (1.11~4.04) · Discount due to Lack of Market liquidity (20%~50%)	· The estimated fair value would increase (decrease) if the price of earnings ratio multiple is higher (lower) and the marketability discount is lower (higher)
Financial assets at fair value through other comprehensive income －equity instruments investments without an active market	Market Price Method	· Discount due to Lack of Market liquidity (11% on March 31, 2025)	· 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

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

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

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

			Impact on Fair Value Change on Net income or loss		Impact on Fair Value Change on Other Comprehensive income or loss	
	Input	Variation	Favorable Change	Unfavorable Change	Favorable Change	Unfavorable Change
March 31, 2026						
Financial assets at fair value through profit or loss						
Financial instruments without an active market	Market Multiple	0.5%	$ 5,071	(5,071)	-	-
Financial assets at fair value through other comprehensive income						
Equity instruments without an active market	Market Multiple	0.5%	-	-	3,901	(3,901)
December 31, 2025						
Financial assets at fair value through profit or loss						
Financial instruments without an active market	Market Multiple	0.5%	$ 7,890	(7,890)	-	-
Financial assets at fair value through other comprehensive income						
Equity instruments without an active market	Market Multiple	0.5%	-	-	4,238	(4,238)
March 31, 2025						
Financial assets at fair value through profit or loss						
Financial instruments without an active market	Discount rate	0.5%	$ 12,878	(12,878)	-	-
Financial assets at fair value through other comprehensive income						
Equity instruments without an active market	Market Multiple	0.5%	-	-	19,118	(19,118)

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

5.Offsetting financial assets and financial liabilities

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

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

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

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

	March 31, 2026					
	Financial assets that are offset which have an exercisable master netting arrangement or similar agreement					
				Amounts not offset in the balance sheet (d)		
	Gross amounts of recognized financial assets (a)	Gross amounts of financial liabilities offset in the balance sheet (b)	Net amount of financial assets presented in the balance sheet (c)=(a)-(b)	Financial instruments (Note)	Cash collateral received	Net amount (e)=(c)-(d)
Derivative financial instruments	$ 262,719	-	262,719	-	-	262,719
Offsetting agreement	252,612,359	252,034,849	577,510	-	-	577,510
Accounts receivable and payable	22,436,379	6,890,922	15,545,457	-	-	15,545,457
Total	**$ 275,311,457**	**258,925,771**	**16,385,686**	**-**	**-**	**16,385,686**

	March 31, 2026					
	Financial liabilities that are offset which have an exercisable master netting arrangement or similar agreement					
				Amounts not offset in the balance sheet (d)		
	Gross amounts of recognized financial liabilities (a)	Gross amounts of financial assets offset in the balance sheet (b)	Net amount of financial liabilities presented in the balance sheet (c)=(a)-(b)	Financial instruments (Note)	Cash collateral received	Net amount (e)=(c)-(d)
Derivative financial instruments	$ 496,128	-	496,128	-	-	496,128
Accounts receivable and payable	18,486,502	6,890,922	11,595,580	-	-	11,595,580
Total	**$ 18,982,630**	**6,890,922**	**12,091,708**	**-**	**-**	**12,091,708**

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

	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	
Offsetting agreement	$ 12,836	-	12,836	-	-	12,836
Derivative financial instruments	275,612,141	274,852,811	759,330	-	-	759,330
Accounts receivable and payable	18,085,255	5,366,190	12,719,065	-	-	12,719,065
Total	$ **293,710,232**	**280,219,001**	**13,491,231**	**-**	**-**	**13,491,231**

	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
Total	$ **14,354,411**	**5,366,190**	**8,988,221**	**-**	**-**	**8,988,221**

	March 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	$ 52	-	52	-	-	52
Offsetting agreement	245,318,629	244,450,962	867,667	-	-	867,667
Accounts receivable and payable	14,943,184	3,697,595	11,245,589	-	-	11,245,589
Total	$ **260,261,865**	**248,148,557**	**12,113,308**	**-**	**-**	**12,113,308**

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

	March 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): Financial instruments (Note)	Amounts not offset in the balance sheet (d): Cash collateral received	Net amount (e)=(c)-(d)
Derivative financial instruments	$ 67,155	-	67,155	-	-	67,155
Accounts receivable and payable	16,601,250	3,697,595	12,903,655	-	-	12,903,655
Total	$ 16,668,405	3,697,595	12,970,810	-	-	12,970,810

Note: Master netting arrangements are included.

(z) Financial risk management

There were no significant changes in the Group's financial risk management and policies as disclosed in Note 6(z) of the consolidated financial statements for the year ended December 31, 2025.

(aa) Capital Management

Management believes that the objectives, policies and processes of capital management of the Group have been applied consistently with those described in the consolidated financial statements for the year ended December 31, 2025. Also, management believes that there were no significant changes in the Group's capital management information as disclosed in Note (6)(aa) of the consolidated financial statements for the year ended December 31, 2025.

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

The Group's investing and financing activities which did not affect the current cash flow for the three months ended March 31, 2026 and 2025, were as follows:

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

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

			Non-cash changes		
	January 1, 2026	Cash flows	Reclassification	Foreign exchange movement	March 31, 2026
Long-term borrowings	$ 8,678,192	-	(623,132)	175,608	8,230,668
Short-term borrowings (including current portion of long-term borrowings)	76,306,856	(558,321)	623,132	1,460,591	77,832,258
Lease liabilities (Note)	4,294,313	(69,360)	32,357	121,982	4,379,292
Total liabilities from financing activities	$ 89,279,361	(627,681)	32,357	1,758,181	90,442,218

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

	January 1, 2025	Cash flows	Non-cash changes: Reclassification	Non-cash changes: Foreign exchange movement	March 31, 2025
Long-term borrowings	$ 8,389,689	(33,561)	(430,086)	110,501	8,036,543
Short-term borrowings (including current portion of long-term borrowings)	64,765,434	4,120,955	430,086	682,520	69,998,995
Lease liabilities (Note)	2,360,150	(70,670)	41,419	116,840	2,447,739
Total liabilities from financing activities	**$ 75,515,273**	**4,016,724**	**41,419**	**909,861**	**80,483,277**

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

(7) Related Parties Transactions

(a) Names and relationships with the Group

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

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

(b) Significant transactions with related parties

1.Sales

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

	For the three months ended March 31 2026	2025
Associates	$ 4,299	11,768
Other related parties	-	5
	$ 4,299	**11,773**

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

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

2. Receivable from related parties

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

Account	Relationship Categories	March 31, 2026	December 31, 2025	March 31, 2025
Accounts receivable	Associates	$ 41	18,093	3,200
Other receivables	Associates	1,769	10	6

3. Payable to related parties

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

Account	Relationship Categories	March 31, 2026	December 31, 2025	March 31, 2025
Other payables	Associates	$ 16,876	52,792	70,796
〃	Other related parties	-	-	945,086

As of March 31, 2025, the Group's borrowing of $909,228, with an interest rate ranging from 1.06~1.50%, from other related parties, included and recorded as other payable above, resulted in the interest expenses to be $2,739 for the three months ended March 31, 2025.

4.Property transactions

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

	For the three months ended March 31	
	2026	2025
Associates	$ 44,560	44,715

5.Others

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

	For the three months ended March 31	
	2026	2025
Associates	$ 361	459

2) Donations to other related parties were as follows:

	For the three months ended March 31	
	2026	2025
Other related parties	$ 10,000	10,000

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

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

	For the three months ended March 31	
	2026	2025
Associates	**$ 5,430**	**24,285**

(c) Key management personnel compensation

Key management personnel compensation comprised:

	For the three months ended March 31	
	2026	2025
Short-term employee benefits	$ 133,479	104,740
Post-employment benefits	1,329	1,717
	$ 134,808	**106,457**

(8) Assets Pledged as Security

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

Assets pledged as security	Liabilities secured by pledge	March 31, 2026	December 31, 2025	March 31, 2025
Refundable deposits (Other non-current assets)	Membership guarantee and rental deposit	$ 149,148	119,190	166,259
Restricted cash in banks (Other current assets and Other non-current assets)	Collateral deposits and performance guarantee	354,679	406,736	991,436
Land, buildings and constructions (Property, plant and equipment, and Investment property)	Current portion of long-term borrowings and long-term borrowings	9,294,662	9,183,243	9,346,125
Total		**$ 9,798,489**	**9,709,169**	**10,503,820**

(9) Significant Commitments and Contingencies

(a) Major Commitments:

1.As of March 31, 2026, the Group had outstanding standby letters of credit issued by banks for the purchase of raw materials, amounting to $3,520,000.

2.Promissory notes issued for bank credit, forward contracts and property deposits were as follows:

	March 31, 2026	December 31, 2025	March 31, 2025
TWD	$ 23,725,253	23,725,253	22,855,235
USD (in thousands)	2,616,000	2,526,000	2,095,000
THB (in thousands)	1,500,000	1,500,000	-

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

	March 31, 2026	December 31, 2025	March 31, 2025
Property, plant and equipment	$ 6,702,983	7,515,308	5,444,030

(10) Losses Due to Major Disasters: None.

(11) Subsequent Events: None.

(12) Other

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

By function	For the three months ended March 31, 2026			For the three months ended March 31, 2025		
By item	Operating costs	Operating and non-operating expense	Total	Operating costs	Operating and non-operating expense	Total
Employee benefits						
Salary	3,217,085	3,368,939	6,586,024	2,487,893	2,995,079	5,482,972
Labor and health insurance	222,862	264,318	487,180	199,797	258,197	457,994
Pension	166,081	168,450	334,531	169,581	162,649	332,230
Others	496,017	190,602	686,619	190,841	204,666	395,507
Depreciation	800,983	283,946	1,084,929	488,513	246,701	735,214
Amortization	70,952	192,636	263,588	59,529	171,023	230,552

(13) Other disclosures

(a) Information on significant transactions

The following is the information on significant transactions required by the “Regulations Governing the Preparation of Financial Reports by Securities Issuers” for the Group for the three months ended March 31, 2026:

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 (Shanghai) Co., Ltd.(Note 2)	Inventec Appliances (Nanchang) Intelligent Manufacturing Co., Ltd.	Other receivables	Y	222,000	222,000	191,244	3.045%	2	-	Working Capital	-	None	-	661,514	661,514
2	Inventec Appliances Corp.(Note 3)	Inventec Appliances (Malaysia) SDN. BHD.	Other receivables	Y	1,216,000	1,216,000	1,216,000	2.25%	2	-	〃	-	〃	-	1,587,379	3,174,757
2	〃	Inventec Appliances (Vietnam) Company Limited	Other receivables	Y	480,000	480,000	-	-	2	-	〃	-	〃	-	1,587,379	3,174,757
3	Inventec (Pudong) Corp.(Note 4)	Inventec Asset-Management (Shanghai) Corporation	Other receivables	Y	277,500	277,500	277,500	2.55%	2	-	〃	-	〃	-	1,849,927	1,849,927
3	〃	SQ Technology (Shanghai) Corporation	Other receivables	Y	2,081,250	2,081,250	2,081,250	2.11%	2	-	〃	-	〃	-	4,624,818	4,624,818
4	Inventec (Shanghai) Corp. (Note 2)	SQ Technology (Shanghai) Corporation	Other receivables	Y	925,000	925,000	925,000	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 report date.

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

2. Guarantees and endorsements for other parties:

(In Thousands of New Taiwan Dollars)

No.	Name of guarantor	Counter-party of guarantee and endorsement: Name	Counter-party of guarantee and endorsement: Relationship with the Company	Limitation on amount of guarantees and endorsements for a specific enterprise	Highest balance for guarantees and endorsements during the period	Balance of guarantees and endorsements as of reporting date	Actual usage amount during the period	Property pledged for guarantees and endorsements (Amount)	Ratio of accumulated amounts of guarantees and endorsements to net worth of the latest financial statements	Maximum amount for guarantees and endorsements	Parent company endorsements /guarantees to third parties on behalf of subsidiary	Subsidiary endorsements/ guarantees to third parties on behalf of parent company	Endorsements /guarantees to third parties on behalf of companies in Mainland China
0	The Company	IEC Tecchnologies, S.DE R.L. DE C.V	2	36,724,480	7,052,800	7,052,800	3,520,000	-	9.60 %	36,724,480	Y	N	N
0	〃	Inventec (Czech), s.r.o.	2	36,724,480	1,136,000	1,136,000	1,118,373	176,000	1.55 %	36,724,480	Y	N	N
0	〃	Inventec Electronics (Thailand) Co., Ltd.	2	36,724,480	14,818,251	14,818,251	10,081,544	-	20.17 %	36,724,480	Y	N	N
0	〃	Inventec (USA) Corporation	2	36,724,480	2,097,154	-	-	-	0.00 %	36,724,480	Y	N	N
1	Inventec Appliances Corp.	Inventec Appliances (Malaysia) SDN. BHD.	2	3,968,447	2,556,705	1,639,780	708,444	-	20.66 %	3,968,447	Y	N	N
2	Inventec Holding (North America) Corp.	Inventec (USA) Corporation	2	9,906,162	2,097,154	-	-	-	0.00 %	9,906,162	Y	N	N

Note 1: The relationship between the entity for which the endorsement/guarantee is made and the Company:
1.The Company has business relationship.
2.Subsidiaries in which the Company holds more than 50 percent of its voting power.
3.A investee in which the Company and subsidiary holds more than 50 percent of its voting shares.
4.Subsidiaries in which the Company holds more than 90 percent of its voting power.
5.Companies in accordance with contractual provisions established by mutual applicants or in need of project.
6.Companies that are endorsed and guaranteed by all capital shareholders based on their shareholding ratio due to a joint investment relationship.
7.The performance of pre-sale house sales contract between intra-industry companies is in accordance with the Consumer Protection Law required joint guarantees.

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

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

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

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

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

(In Thousands of New Taiwan Dollars)

Name of holder	Category and name of security	Relationship with company	Account title	Ending balance: Shares (In thousands)	Ending balance: Carrying value	Ending balance: Percentage of ownership (%)	Ending balance: Fair value	Note
The Company	WIN Semiconductors Corp.	-	Current financial assets at fair value through other comprehensive income	4,063	1,428,034	0.96 %	1,428,034	
〃	Top Taiwan Xiv Venture Captial Co., Ltd.	-	Non-current financial assets at fair value through other comprehensive income	30,000	326,056	13.76 %	326,056	
〃	Advanced Micro Devices, Inc. common stock	-	Current financial assets at fair value through profit or loss	78	480,791	- %	480,791	

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)

			Transaction details				Transactions with terms different from others		Notes/Accounts receivable (payable)		
Name of company	Related party	Nature of relationship	Purchase/ Sale	Amount	Percentage of total purchases/sale	Payment terms	Unit price	Payment terms	Ending balance	Percentage of total notes/accounts receivable (payable)	Note
The Company	Inventec Holding (North America) Corp.	Subsidiary	Sales	57,445,053	30.31 %	105 days	Negotitated price	No general trading partner can be compared.	67,902,677	43.54 %	
〃	Inventec (Czech), s.r.o.	〃	Sales	121,097	0.06 %	105 days	〃	〃	43,690	0.03 %	
〃	Inventec Corporation (Hong Kong) Ltd.	〃	Purchases	81,231,119	43.72 %	105 days	〃	〃	(63,662,893)	29.39 %	
〃	Inventec Electronics (Thailand) Co., Ltd.	〃	Purchases	32,755,711	17.63 %	105 days	〃	〃	(39,093,772)	18.05 %	
〃	Inventec Holding (North America) Corp.	〃	Purchases	125,781	0.07 %	105 days	〃	〃	(190,741)	0.09 %	
Inventec Holding (North America) Corp.	The Company	Parent	Purchases	57,445,053	97.75 %	105 days	〃	〃	(67,902,677)	98.13 %	
〃	The Company	〃	Sales	125,781	0.23 %	105 days	〃	〃	190,741	0.69 %	
Inventec (Czech), s.r.o.	The Company	〃	Purchases	121,097	95.62 %	105 days	〃	〃	(43,690)	78.63 %	
Inventec Corporation (Hong Kong) Ltd.	The Company	〃	Sales	81,231,119	94.73 %	105 days	〃	〃	63,662,893	51.96 %	
〃	Inventec Electronics (Thailand) Co., Ltd.	Associates	Sales	1,927,912	2.25 %	105 days	〃	〃	2,776,198	2.27 %	
〃	Inventec Electronics (Thailand) Co., Ltd.	〃	Purchases	2,584,396	3.02 %	105 days	〃	〃	(3,288,479)	2.69 %	
〃	Inventec (Pudong) Technology Corp.	〃	Purchases	3,955,792	4.61 %	105 days	〃	〃	(10,919,712)	8.92 %	
〃	SQ Technology (Shanghai) Corporation	〃	Purchases	4,166,267	4.86 %	105 days	〃	〃	(14,745,195)	12.05 %	
〃	Inventec (Chongqing) Corp.	〃	Purchases	75,024,135	87.51 %	105 days	〃	〃	(40,776,136)	33.31 %	
Inventec (Pudong) Technology Corp.	Inventec Corporation (Hong Kong) Ltd.	〃	Sales	3,955,792	62.75 %	105 days	〃	〃	10,919,712	84.09 %	
〃	SQ Technology (Shanghai) Corporation	〃	Sales	1,788,570	28.37 %	105 days	〃	〃	1,761,139	13.56 %	
〃	SQ Technology (Shanghai) Corporation	〃	Purchases	115,132	1.77 %	105 days	〃	〃	(116,663)	1.50 %	
Inventec (Chongqing) Corp.	Inventec Corporation (Hong Kong) Ltd.	〃	Sales	75,024,135	99.89 %	105 days	〃	〃	40,776,136	99.82 %	

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

INVENTEC CORPORATION AND SUBSIDIARIES

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (CONT'D)

March 31, 2026 and 2025

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

Name of company	Related party	Nature of relationship	Transaction details				Transactions with terms different from others		Notes/Accounts receivable (payable)		Note
			Purchase/ Sale	Amount	Percentage of total purchases/sale	Payment terms	Unit price	Payment terms	Ending balance	Percentage of total notes/accounts receivable (payable)	
SQ Technology (Shanghai) Corporation	Inventec Corporation (Hong Kong) Ltd.	Associates	Sales	4,166,267	31.27 %	105 days	Negotitated price	No general trading partner can be compared.	14,745,195	41.38 %	
〃	Inventec (Pudong) Technology Corp.	〃	Sales	115,132	0.86 %	105 days	〃	〃	116,663	0.33 %	
〃	Inventec (Pudong) Technology Corp.	〃	Purchases	1,788,570	5.25 %	105 days	〃	〃	(1,761,139)	5.62 %	
Inventec Appliances Corp.	Inventec Appliances (Pudong) Corp.	〃	Purchases	642,302	20.29 %	110 days	〃	〃	(1,262,761)	43.51 %	
〃	Inventec Appliances (Malaysia) SDN. BHD.	〃	Purchases	526,174	16.62 %	110 days	〃	〃	(489,409)	16.86 %	
〃	Inventec Appliances (Vietnam) Company Limited	〃	Purchases	1,758,883	55.57 %	60 days	〃	〃	(940,344)	32.40 %	
〃	Inventec Appliances (Nanjing) Corp.	〃	Purchases	115,797	3.66 %	45 days	〃	〃	(69,204)	2.38 %	
Inventec Appliances (Pudong) Corp.	Inventec Appliances Corp.	〃	Sales	642,302	60.53 %	110 days	〃	〃	1,262,761	68.43 %	
〃	Inventec Appliances (Vietnam) Company Limited	〃	Sales	456,493	43.02 %	90 days	〃	〃	565,653	30.65 %	
Inventec Appliances (Jiangning) Corp.	Inventec Appliances (Nanjing) Corp.	〃	Sales	135,118	11.37 %	45 days	〃	〃	155,149	12.99 %	
Inventec Appliances (Nanjing) Corp.	Inventec Appliances Corp.	〃	Sales	115,797	72.28 %	45 days	〃	〃	69,204	56.02 %	
〃	Inventec Appliances (Jiangning) Corp.	〃	Purchases	135,118	78.89 %	45 days	〃	〃	(155,149)	87.07 %	
Inventec Appliances (Malaysia) SDN. BHD.	Inventec Appliances Corp.	〃	Sales	526,174	94.26 %	110 days	〃	〃	489,409	97.16 %	
Inventec Appliances (Vietnam) Company Limited	Inventec Appliances Corp.	〃	Sales	1,758,883	98.52 %	60 days	〃	〃	940,344	96.18 %	
〃	Inventec Appliances (Pudong) Corp.	〃	Purchases	456,493	25.70 %	90 days	〃	〃	(565,653)	27.44 %	
Inventec Electronics (Thailand) Co., Ltd.	Inventec Corporation (Hong Kong) Ltd.	〃	Sales	2,584,396	7.31 %	105 days	〃	〃	3,288,479	7.75 %	
〃	Inventec Corporation (Hong Kong) Ltd.	〃	Purchases	1,927,912	5.15 %	105 days	〃	〃	(2,776,198)	10.54 %	
〃	The Company	Parent	Sales	32,755,711	92.59 %	105 days	〃	〃	39,093,772	92.19 %	

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	67,902,677	3.72	3,418,170	Received in the subsequent period	13,973,353	-
〃	Inventec Corporation (Hong Kong) Ltd.	〃	52,359,148	(Note 1)	721,120	Received in the subsequent period	11,058,036	-
〃	Inventec Electronics (Thailand) Co., Ltd.	〃	42,310,233	(Note 1)	3,922,658	Received in the subsequent period	10,040,965	-
Inventec Holding (North America) Corp.	The Company	Parent	190,741	1.98	-		15,121	-
Inventec Corporation (Hong Kong) Ltd.	The Company	〃	63,662,893	5.50	14,880,020	Received in the subsequent period	38,022,793	-
〃	Inventec (Pudong) Technology Corp.	Associates	3,118,580	(Note 1)	719,071	Received in the subsequent period	1,458,246	-
〃	SQ Technology (Shanghai) Corporation	〃	25,174,057	(Note 1)	-		9,599,790	-
〃	Inventec (Chongqing) Corp.	〃	27,398,051	(Note 1)	2,050	Received in the subsequent period	21,987,808	-
〃	Inventec Electronics (Thailand) Co., Ltd.	〃	2,776,198	2.92	-		233,073	-
Inventec (Pudong) Technology Corp.	Inventec Corporation (Hong Kong) Ltd.	〃	10,919,712	1.59	5,882,624	Received in the subsequent period	2,879,999	-
〃	SQ Technology (Shanghai) Corporation	〃	1,761,139	3.77	-		-	-
Inventec (Chongqing) Corp.	Inventec Corporation (Hong Kong) Ltd.	〃	40,776,136	7.59	225,065	Received in the subsequent period	-	-
SQ Technology (Shanghai) Corporation	Inventec Corporation (Hong Kong) Ltd.	〃	14,745,195	1.37	9,233,222	Received in the subsequent period	6,420,236	-
〃	Inventec (Pudong) Technology Corp.	〃	116,663	4.11	-		-	-
Inventec Appliances (Pudong) Corp.	Inventec Appliances Corp.	〃	1,262,761	1.67	-		-	-
〃	Inventec Appliances (Vietnam) Company Limited	〃	565,653	4.20	-		101,938	-
Inventec Appliances (Jiangning) Corp.	Inventec Appliances (Nanjing) Corp.	〃	155,149	4.03	-		60,390	-
Inventec Appliances (Malaysia) SDN. BHD.	Inventec Appliances Corp.	〃	489,409	3.79	-		287,855	-
Inventec Appliances (Vietnam) Company Limited	Inventec Appliances Corp.	〃	940,344	6.79	-		384,619	-
Inventec Electronics (Thailand) Co., Ltd.	The Company	Parent	39,093,772	4.00	-		8,349,906	-
〃	Inventec Corporation (Hong Kong) Ltd.	Associates	3,288,474	4.59	215,150		-	-

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

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

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

Note 4: The amounts received in subsequent period were recorded as of April 28, 2026.

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

6. Business relationships and significant inter-company transactions:

No.	Name of company	Name of counter party	Existing relationship with the counter-party	Intercompany Transactions			
				Account name	Amount	Terms of trading	Percentage of the consolidated total revenue or total assets
0	Inventec Corporation	Inventec Holding (North America) Corp.	1	Sales	57,445,053	Negotiated price	29 %
	〃	〃	1	Accounts Receivable	67,902,677	105 days	18 %
	〃	Inventec Corporation (Hong Kong) Ltd.	1	Purchases	81,231,119	Negotiated price	41 %
	〃	〃	1	Other Receivables	52,359,148	105 days	14 %
	〃	〃	1	Accounts Payable	63,662,893	〃	17 %
	〃	Inventec Electronics (Thailand) Co., Ltd.	1	Purchases	32,755,711	Negotiated price	16 %
	〃	〃	1	Accounts Payable	39,093,772	105 days	10 %
	〃	〃	1	Other Receivables	42,310,233	〃	11 %
1	Inventec Corporation (Hong Kong) Ltd.	Inventec (Pudong) Technology Corp.	3	Purchases	3,955,792	Negotiated price	2 %
	〃	〃	3	Accounts Payable	10,919,712	105 days	3 %
	〃	〃	3	Accounts Receivable	3,118,580	〃	1 %
	〃	SQ Technology (Shanghai) Corporation	3	Purchases	4,166,267	Negotiated price	2 %
	〃	〃	3	Accounts Payable	14,745,195	105 days	4 %
	〃	〃	3	Accounts Receivable	25,174,057	〃	7 %
	〃	Inventec (Chongqing) Corp.	3	Purchases	75,024,135	Negotiated price	37 %
	〃	〃	3	Accounts Payable	40,776,136	105 days	11 %
	〃	〃	3	Accounts Receivable	27,398,051	〃	7 %
	〃	Inventec Electronics (Thailand) Co., Ltd.	3	Sales	1,927,912	Negotiated price	1 %
	〃	〃	3	Accounts Receivable	2,776,198	105 days	1 %
2	Inventec Appliances Corp.	Inventec Appliances (Vietnam) Company Limited	3	Purchases	1,758,813	Negotiated price	1 %
3	Inventec (Pudong) Technology Corp.	SQ Technology (Shanghai) Corporation	3	Sales	1,788,570	〃	1 %

Note 1: Company numbering as follows:
1.Parent company - 0.
2.Subsidiaries starts from 1.

Note 2: The numbering of the relationship between transaction parties as follows:
1.Parent company to subsidiary.
2.Subsidiary to parent company.
3.Subsidiary to subsidiary.

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

(b) Information on investments:

The following is the information on investees for the three months ended March 31, 2026 (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 March 31, 2026			Net income (loss) of the investee	Share of profits/losses of investee	Note
				March 31, 2026	December 31, 2025	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 %	168,662	(6,754)	(2,535)	Investment accounted for using equity method
〃	Inventec Corporation (Hong Kong) Ltd.	Hong Kong	Trading	167,162	167,162	2,500	100.00 %	607,727	(8,725)	(8,725)	Subsidiary
〃	Inventec Holding (North America) Corp.	USA	Holding Company	6,591,593	5,317,193	2,021	100.00 %	9,891,867	104,580	106,623	〃
〃	Inventec Appliances Corp.	New Taipei City	Production and sales of intelligent terminal devices	9,656,877	9,656,877	536,857	100.00 %	7,936,894	(143,366)	(143,366)	〃
〃	Inventec (Cayman) Corp.	Cayman	Holding Company	9,812,963	9,812,963	301,768	100.00 %	32,992,779	654,961	654,961	〃
〃	IEC (Cayman) Corporation	Cayman	Holding Company	739,500	739,500	50,000	100.00 %	2,817,841	81,145	81,145	〃
〃	Inventec (Czech), S.R.O.	Czech	Production and sales of computer products	1,582,551	1,582,551	-	100.00 %	2,353,763	68,820	68,820	〃
〃	Inventec Investment Co., Ltd.	Taipei	Investment Company	62,000	62,000	15,000	100.00 %	158,271	523	523	〃
〃	Inventec Development Japan Corporation	Japan	Trading	630,845	630,845	45	100.00 %	19,565	(187)	(187)	〃
〃	Inventec Japan Corporation	Japan	Trading and management service	2,954	2,954	-	100.00 %	3,844	450	450	〃
〃	AIMobile Co., Ltd.	Taipei	Developing, production and sales of intelligent mobile devices	151,820	151,820	15,965	100.00 %	(17,109)	(15,883)	(15,883)	〃
〃	InveneXt System Co., Ltd.	Taipei	Sales of 5G Services, hardware and software	50,000	50,000	5,000	100.00 %	50,063	125	125	〃
〃	Inventec Electronics (Thailand) Co., Ltd.	Thailand	Production and sales of computer products	6,218,801	6,218,801	681,000	100.00 %	8,371,493	1,327,238	1,327,238	〃
〃	Inventec Technology (Vietnam) Company Limited	Vietnam	Production and sales of intelligent terminal devices	791,460	791,460	-	53.74 %	761,980	(3,483)	(1,872)	〃
〃	Inventec Technology (Singapore) Pte. Ltd.	Singapore	Development of computer products	186,360	186,360	6,000	100.00 %	111,330	9,733	9,733	〃

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INVENTEC CORPORATION AND SUBSIDIARIES

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (CONT'D)

March 31, 2026 and 2025

(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 March 31, 2026			Net income (loss) of the investee	Share of profits/losses of investee	Note
				March 31, 2026	December 31, 2025	Shares (In thousands)	Percentage of ownership	Carrying value			
The Company	Asic AI Co., Ltd	Taoyuan	Artificial Intelligence chip design	120,000	120,000	12,000	100.00 %	113,065	(37)	(37)	Subsidiary
〃	Dixon IT Devices Private Limited	India	Computer products	47,755	47,755	13,680	40.00 %	44,609	(4,728)	(1,891)	Investment accounted for using equity method
Inventec Investment Co., Ltd.	Inventec Electronics (Thailand) Co., Ltd.	Thailand	Production and sales of computer products	-	-	-	- %	-	1,327,238	-	Associate Company
Inventec Appliances Corp.	Inventec Appliances (Cayman) Holding Corp.	Cayman	Holding Company	2,418,388	2,418,388	75,575	100.00 %	7,782,350	(264,539)	-	〃
〃	Gainia Intellectual Asset Services, Inc.	Taipei	Intellectual property rights integrative services	6,240	6,240	189	35.87 %	891	(2,102)	-	Investment accounted for using equity method
〃	Good Future Biomedical Technology Corp.	Taoyuan	Biotechnology services and retail sale and wholesale of medical divices	28,922	28,922	10,423	18.81 %	17,088	(4,121)	-	〃
〃	Needleless Corporation	Taoyuan	Manufacturing and Sales of Medical Devices	43,605	43,605	1,530	20.00 %	48,427	6,650	-	〃
〃	Inventec Appliances (Vietnam) Company Limited	Vietnam	Production and sales of intelligent terminal devices	1,056,000	1,056,000	-	100.00 %	1,318,857	69,464	-	Associate Company
〃	Inventec Technology (Vietnam) Company Limited	Vietnam	Production and sales of intelligent terminal devices	640,000	640,000	-	46.26 %	655,921	(3,483)	-	〃
Inventec Appliances (Cayman) Holding Corp.	Inventec Appliances (USA) Distribution Corp.	USA	Production and sales of intelligent terminal devices	25,600	25,600	400	100.00 %	110,213	607	-	〃
〃	Inventec Appliances Corporation USA, Inc.	USA	Sales services	1,600	1,600	10	100.00 %	19,110	307	-	〃
Inventec Appliences (Pudong) Corp.	Inventec Appliances (Malaysia) SDN. BHD.	Malaysia	Production and sales of intelligent terminal devices	918,808	918,808	121,000	100.00 %	(900,810)	(48,724)	-	〃

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

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

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

(c) Information on investments in Mainland China:

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

(In Thousands of New Taiwan Dollars)

Name of investee	Main businesses and products	Total amount of paid-in capital	Method of investment (Note 1)	Accumulated outflow of investment from Taiwan as of January 1, 2026	Investment flows Out-flow	Investment flows Inflow	Accumulated outflow of investment from Taiwan as of March 31, 2026	Net income (losses) of the investee	Percentage of ownership	Investment income (losses) (Note 2)	Book value	Accumulated remittance of earnings in current period (Note 6)
Inventec (Shanghai) Service Co., Ltd	Sales of computer products	384,901	(2)	64,000	-	-	64,000	(8,691)	100.00 %	(8,691)	380,452	30,234
Inventec (ChongQing) Service Co., Ltd	Sales of computer products	32,000	(2)	32,000	-	-	32,000	(83)	100.00 %	(83)	43,377	-
Inventec (Pudong) Corp.	Sales of computer products	1,600,000	(2)	1,600,000	-	-	1,600,000	9,696	100.00 %	9,696	4,796,514	-
Inventec (Shanghai) Corp.	Sales of computer products	2,211,394	(2)	944,000	-	-	944,000	20,173	100.00 %	25,283	1,883,247	-
Inventec (ChongQing) Corporation	Production and Sales of computer products	2,400,000	(2)	2,400,000	-	-	2,400,000	598,876	100.00 %	603,824	19,912,484	2,242,107
Inventec (Pudong) Technology Corp.	Production and Sales of computer products	1,874,935	(2)	1,600,000	-	-	1,600,000	117,956	100.00 %	120,006	7,599,518	321,599
Inventec Electronics (Tianjin) Co.,Ltd.	Electronic product software development	160,000	(2)	136,000	-	-	136,000	1,202	100.00 %	1,202	303,783	149,517
Inventec (Beijing) Electronics Technology Co., Ltd.	Electronic product software development	46,400	(2)	46,400	-	-	46,400	(10,080)	100.00 %	(10,080)	82,193	-
Inventec Hi-Tech Corporation	Sales of computer products	1,600,000	(2)	1,600,000	-	-	1,600,000	(13,728)	100.00 %	(13,728)	1,767,907	-
Inventec Asset Management (Shanghai) Corporation	Leasing	1,980,320	(3)	-	-	-	-	22,030	78.00 %	17,184	1,229,752	-
Saint Investment Consulting Corporation	Business management	277,482	(3)	-	-	-	-	(8,133)	100.00 %	(8,133)	350,290	-
SQ Technology (Shanghai) Corporation	Production and Sales of computer products	244,999	(3)	-	-	-	-	63,690	100.00 %	63,690	(1,293,180)	-
Truswe (ChongQing) Technology Co.,Ltd	Sales of computer products	393,100	(3)	-	-	-	-	(11,410)	20.00 %	(2,282)	63,771	-
Testron Technology (JiangSu) Co., Ltd.	Production and Sales of computer products	128,621	(3)	-	-	-	-	(61,150)	9.99 %	(6,502)	156,290	-
Shanghai Haixin Electronic Technology Co.,Ltd	Production and Sales of computer products	15,056	(3)	-	-	-	-	(8,577)	16.56 %	(1,420)	41,034	-
Dawnline (Nanjing) Intelligent Technology Co., Ltd.	Solution of intelligent transportation	7,773	(3)	-	-	-	-	(1,184)	15.00 %	(240)	35,998	-
Inventec Appliances (Shanghai) Co., Ltd.	Developing of intelligent terminal devices	691,200	(2)	579,777	-	-	579,777	1,668	100.00 %	1,668	686,074	1,535,981
Inventec Appliances (Pudong) Corp.	Production and sales of intelligent terminal devices	544,000	(2)	544,000	-	-	544,000	(358,570)	100.00 %	(358,570)	3,340,002	2,297,117

(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, 2026	Investment flows		Accumulated outflow of investment from Taiwan as of March 31, 2026	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 (Jiangning) Corp.	Production and sales of intelligent terminal devices	1,216,000	(2)	384,000	-	-	384,000	101,207	100.00 %	101,207	2,983,068	3,571,176
Inventec Appliances (Nanjing) Corp.	Production and sales of intelligent terminal devices	160,000	(2)	287,408	-	-	287,408	(9,393)	100.00 %	(9,393)	641,400	85,353
Inventec Appliances (Nanchang) Corp.	Developing of intelligent terminal devices	67,200	(2)	67,200	-	-	67,200	(635)	100.00 %	(635)	3,734	-
Apex Business Managements & Consulting (Shanghai) Co., Ltd.	Property management	2,321	(3)	-	-	-	-	2,382	100.00 %	2,382	135,484	-
Inventec Appliances (Shanghai) Enterprise	Business management and Consulting	36,997	(3)	-	-	-	-	(22)	100.00 %	(22)	13,845	-
Inventec Appliances (Nanchang) Intelligent Manufacturing Co., Ltd.	Production and sales of intelligent terminal devices	277,481	(3)	-	-	-	-	(1,991)	100.00 %	(1,991)	(192,401)	-
Inventec Easy Doctor Corporation	Production and sales of medical devices	46,247	(3)	-	-	-	-	(73)	100.00 %	(73)	9,026	-

2. Upper limit on investment in Mainland China:

Name of Company	Accumulated Investment in Mainland China as of March 31, 2026	Investment Amounts Authorized by Investment Commission, MOEA	Upper Limit on Investment (Note 3,4,7)
The Company	8,489,600	8,489,600	-
Inventec Appliances Corp.	1,933,696	1,933,696	4,762,136

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

Note 2: The recognition of investment income (loss) is based on the financial statements 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 March 31, 2026, deducted the accumulated remittance of earnings, the investment amounts of Inventec Appliance Corp. was still under the upper limit on investment.

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

3. Significant transactions:

The significant inter-company transactions with the subsidiary in Mainland China for the three months ended March 31, 2026, which were eliminated in the preparation of consolidated financial statements, are disclosed in “Information on significant transactions”.

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

(14) Segment Information

(a) General information

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

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

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

	For the three months ended March 31, 2026			
	Core	Others	Adjustment and Elimination	Total
Revenue				
Revenue from external customers	$ 198,657,142	1,653,363	-	200,310,505
Intersegment revenues	-	-	-	-
Total revenue	**$ 198,657,142**	**1,653,363**	**-**	**200,310,505**
Reportable segment profit (loss)	**$ 4,134,406**	**(827,790)**	**-**	**3,306,616**

	For the three months ended March 31, 2025			
	Core	Others	Adjustment and Elimination	Total
Revenue				
Revenue from external customers	$ 156,043,071	991,265	-	157,034,336
Intersegment revenues	-	-	-	-
Total revenue	**$ 156,043,071**	**991,265**	**-**	**157,034,336**
Reportable segment profit (loss)	**$ 2,725,976**	**(573,653)**	**-**	**2,152,323**

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

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

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