Stock Code:2356

INVENTEC CORPORATION AND SUBSIDIARIES

CONSOLIDATED FINANCIAL STATEMENTS

With Independent Auditors' Review Report
For the Six Months Ended June 30, 2026 and 2025

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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 June 30, 2026 and 2025, and the related consolidated statements of comprehensive income for the three months and six months ended June 30, 2026 and 2025, as well as changes in equity and cash flows for the six months ended June 30, 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 $67,685,228 thousand and $53,238,314 thousand, constituting 14% and 16% of the consolidated total assets; and the total liabilities amounting to $33,856,369 thousand and $26,523,965 thousand, constituting 9% and 10% of the consolidated total liabilities as of June 30, 2026 and 2025, respectively; as well as the total comprehensive income (loss) amounting to $(30,118) thousand, $(56,437) thousand, $1,226,942 thousand and $(317,102) thousand, constituting (1)%, 1%, 14% and 39% of the consolidated total comprehensive income for the three months and six months ended June 30, 2026 and 2025, respectively.

Furthermore, as stated in Note (6)(f), the other equity accounted investments of the Group in its investee companies of $174,059 thousand and $104,899 thousand as of June 30, 2026 and 2025, respectively, and its equity in net loss on these investee companies of $881 thousand, $1,847 thousand, $5,253 thousand and $3,884 thousand for the three months and six months ended June 30, 2026 and 2025, 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 June 30, 2026 and 2025, and of its consolidated financial performance for the three months and six months ended June 30, 2026 and 2025, as well as its consolidated cash flows for the six months ended June 30, 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)
August 11, 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

June 30, 2026, December 31, 2025, and June 30, 2025

(Expressed in Thousands of New Taiwan Dollars)

		June 30, 2026		December 31, 2025		June 30, 2025	
	ASSETS	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
	Current Assets：						
1100	Cash and cash equivalents (Note (6)(a))	$ 53,919,523	11	54,315,410	17	40,970,875	12
1110	Current financial assets at fair value through profit or loss (Note (6)(b))	2,246,768	1	1,516,242	1	3,218,867	1
1120	Current financial assets at fair value through other comprehensive income (Note (6)(b))	1,730,704	-	743,472	-	352,235	-
1170	Accounts receivable, net (Notes (6)(c) and (7))	195,681,447	41	119,658,135	36	138,074,785	42
1200	Other receivables, net (Notes (6)(d) and (7))	2,119,298	-	7,774,285	2	2,614,362	1
1310	Inventories (Note (6)(e))	130,383,434	28	76,912,010	23	78,198,373	23
1470	Other current assets (Notes (6)(m) and (8))	16,727,263	4	10,534,127	3	13,905,020	4
		402,808,437	85	271,453,681	82	277,334,517	83
	Non-current assets：						
1510	Non-current financial assets at fair value through profit or loss (Note (6)(b))	329,448	-	447,364	-	323,557	-
1517	Non-current financial assets at fair value through other comprehensive income (Note (6)(b))	977,640	-	1,025,106	-	4,403,797	1
1550	Investments accounted for using equity method (Note (6)(f))	584,683	-	584,822	-	475,814	-
1600	Property, plant and equipment (Notes (6)(i), (7) and (8))	47,935,505	10	41,804,177	13	35,594,918	11
1755	Right-of-use assets (Note (6)(j))	5,729,772	1	5,883,049	2	3,885,721	1
1760	Investment property, net (Notes (6)(k) and (8))	5,136,375	1	4,973,410	1	4,605,884	2
1780	Intangible assets (Note (6)(l))	198,188	-	293,531	-	194,672	-
1900	Other non-current assets (Notes (6)(m), (r) and (8))	11,630,977	3	5,206,975	2	5,697,992	2
		72,522,588	15	60,218,434	18	55,182,355	17
	TOTAL ASSETS	$ 475,331,025	100	331,672,115	100	332,516,872	100

		June 30, 2026		December 31, 2025		June 30, 2025	
	LIABILITIES AND EQUITY	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
	Current Liabilities：						
2100	Short-term borrowings (Note (6)(o))	$ 105,047,940	22	75,183,359	22	76,097,058	23
2120	Current financial liabilities at fair value through profit or loss (Note (6)(b))	307,213	-	155,111	-	25,490	-
2130	Current contract liabilities (Note (6)(v))	21,364,734	5	19,074,851	6	19,315,592	6
2170	Accounts payable (Note (7))	181,915,481	38	109,168,153	33	122,666,451	37
2230	Current tax liabilities	5,480,946	1	4,563,756	1	4,428,118	1
2200	Other payables (Notes (6)(t) and (7))	20,262,974	4	12,305,305	4	17,332,177	5
2322	Long-term borrowings, current portion (Note (6)(o))	1,338,050	-	1,123,497	-	991,902	-
2280	Current lease liabilities (Note (6)(p))	2,065,695	1	2,055,549	1	234,852	-
2399	Other current liabilities, others (Note (6)(n))	34,458,981	7	12,684,090	4	11,440,967	4
		372,242,014	78	236,313,671	71	252,532,607	76
	Non-current Liabilities：						
2540	Long-term borrowings (Note (6)(o))	14,425,428	3	8,678,192	3	7,195,218	2
2640	Net defined benefit liability, non-current (Note (6)(r))	263,750	-	278,970	-	263,296	-
2580	Non-current lease liabilities (Note (6)(p))	2,212,756	-	2,238,764	1	2,069,978	1
2670	Other non-current liabilities, others (Note (6)(n))	8,223,465	2	7,714,459	2	6,883,504	2
		25,125,399	5	18,910,385	6	16,411,996	5
	Total Liabilities	397,367,413	83	255,224,056	77	268,944,603	81
	Equity attributable to owners of parent：						
3110	Ordinary shares (Note (6)(t))	35,874,751	8	35,874,751	11	35,874,751	11
3200	Capital surplus (Note (6)(t))	2,892,750	1	2,892,430	1	2,892,134	1
3300	Retained earnings (Note (6)(t))	37,660,020	8	38,508,122	11	31,129,270	9
3400	Other equity (Note (6)(t))	1,241,513	-	(1,098,291)	-	(5,467,576)	(2)
	Total equity attributable to owners of parent	77,669,034	17	76,177,012	23	64,428,579	19
36XX	Non-controlling interests	294,578	-	271,047	-	(856,310)	-
	Total Equity	77,963,612	17	76,448,059	23	63,572,269	19
	TOTAL LIABILITIES AND EQUITY	$ 475,331,025	100	331,672,115	100	332,516,872	100

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

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

INVENTEC CORPORATION AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME

For the Three months and six months Ended June 30, 2026 and 2025

(Expressed in Thousands of New Taiwan Dollars)

		For the three months ended June 30				For the six months ended June 30			
		2026		2025		2026		2025	
		Amount	%	Amount	%	Amount	%	Amount	%
4000	**Operating revenue (Notes (6)(v) and (7))**	$ 269,857,095	100	186,577,389	100	470,167,600	100	343,611,725	100
5000	**Operating costs (Note (6)(e))**	258,440,877	96	177,074,625	95	448,574,830	95	324,696,336	94
5900	**Gross profit from operations**	11,416,218	4	9,502,764	5	21,592,770	5	18,915,389	6
	Operating expenses (Notes (6)(c), (w) and (7)):								
6100	Selling expenses	1,148,114	-	928,165	-	2,112,940	-	1,850,206	1
6200	Administrative expenses	1,628,102	1	1,399,918	1	3,491,144	1	2,877,459	1
6300	Research and development expenses	3,884,397	1	3,544,132	2	7,608,305	2	7,082,294	2
6450	Impairment losses (impairment gains and reversal of impairment losses) determined in accordance with IFRS9	14,275	-	(4,632)	-	24,071	-	(2,587)	-
		6,674,888	2	5,867,583	3	13,236,460	3	11,807,372	4
6900	**Net operating income**	4,741,330	2	3,635,181	2	8,356,310	2	7,108,017	2
	Non-operating income and expenses (Notes (6)(f), (x) and (7)):								
7100	Interest income	712,477	-	723,619	-	1,269,349	-	1,539,063	-
7010	Other income	51,473	-	36,179	-	85,243	-	68,875	-
7020	Other gains and losses	1,253,017	-	(8,853)	-	1,720,923	-	(531,340)	-
7050	Finance costs	(1,747,449)	-	(1,468,952)	(1)	(3,099,292)	-	(3,109,477)	(1)
7060	Shares of gain (loss) of associates and joint ventures accounted for using equity method	6,431	-	(5,121)	-	(8,638)	-	(10,762)	-
		275,949	-	(723,128)	(1)	(32,415)	-	(2,043,641)	(1)
7900	**Profit before tax**	5,017,279	2	2,912,053	1	8,323,895	2	5,064,376	1
7950	**Less: Tax expense (Notes (4) and (6)(s))**	1,116,951	-	717,647	-	1,989,701	-	1,165,897	-
8000	**Profit**	3,900,328	2	2,194,406	1	6,334,194	2	3,898,479	1
	Other comprehensive income (loss):								
8310	**Components of other comprehensive income that will not be reclassified to profit or loss**								
8316	Unrealized gains from investments in equity instruments measured at fair value through other comprehensive income	343,061	-	316,190	-	946,805	-	3,231,190	1
8320	Shares of other comprehensive (loss) income 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	(1,679)	-	(2,120)	-	(4,244)	-	6,752	-
8349	Income tax related to components of other comprehensive (loss) income that will not be reclassified to profit or loss	(1,863)	-	78,202	-	(18,365)	-	1,790,042	-
		343,245	-	235,868	-	960,926	-	1,447,900	1
8360	**Components of other comprehensive (loss) income that will be reclassified to profit or loss**								
8361	Exchange differences on translation of foreign financial statements	(18,400)	-	(6,985,648)	(3)	1,382,320	-	(6,123,449)	(2)
8370	Shares of other comprehensive income (loss) of associates and joint ventures accounted for using equity method, components of other comprehensive income that will be reclassified to profit or loss	3,161	-	(33,402)	-	12,743	-	(29,256)	-
8399	Income tax related to components of other comprehensive income that will be reclassified to profit or loss	-	-	-	-	-	-	-	-
		(15,239)	-	(7,019,050)	(3)	1,395,063	-	(6,152,705)	(2)
	Other comprehensive income (loss), net of income tax	328,006	-	(6,783,182)	(3)	2,355,989	-	(4,704,805)	(1)
8500	**Total comprehensive income (loss)**	**$ 4,228,334**	**2**	**(4,588,776)**	**(2)**	**8,690,183**	**2**	**(806,326)**	
	Profit, attributable to:								
8610	Profit, attributable to owners of parent	$ 3,894,814	2	2,189,738	1	6,323,190	2	3,892,956	1
8620	Profit, attributable to non-controlling interests	5,514	-	4,668	-	11,004	-	5,523	-
		$ 3,900,328	**2**	**2,194,406**	**1**	**6,334,194**	**2**	**3,898,479**	**1**
	Comprehensive income (loss) attributable to:								
8710	Comprehensive income (loss), attributable to owners of parent	$ 4,219,754	2	(4,562,959)	(2)	8,666,652	2	(784,890)	-
8720	Comprehensive income (loss), attributable to non-controlling interests	8,580	-	(25,817)	-	23,531	-	(21,436)	-
		$ 4,228,334	**2**	**(4,588,776)**	**(2)**	**8,690,183**	**2**	**(806,326)**	**-**
	Earnings per share (Note (6)(u))								
9750	**Basic earnings per share (NT dollars)**	**$**	**1.09**		**0.61**		**1.76**		**1.09**
9850	**Diluted earnings per share (NT dollars)**	**$**	**1.08**		**0.61**		**1.75**		**1.08**

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 Six Months Ended June 30, 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	-	-	-	-	3,892,956	-	-	3,892,956	5,523	3,898,479
Other comprehensive income (loss) for the period	-	-	-	-	-	(6,125,746)	1,447,900	(4,677,846)	(26,959)	(4,704,805)
Total comprehensive income (loss) for the period	-	-	-	-	3,892,956	(6,125,746)	1,447,900	(784,890)	(21,436)	(806,326)
Appropriation and distribution of retained earnings:										
Legal reserve appropriated	-	-	739,318	-	(739,318)	-	-	-	-	-
Reversal of special reserve	-	-	-	(648,488)	648,488	-	-	-	-	-
Cash dividends on ordinary shares	-	-	-	-	(6,098,708)	-	-	(6,098,708)	-	(6,098,708)
Difference between consideration and carrying amount of subsidiaries acquired or disposed	-	(1,911)	-	-	(6,224)	-	-	(8,135)	8,135	-
Changes in non-controlling interests	-	-	-	-	-	-	-	-	(9,480)	(9,480)
Disposal of investments in equity instruments designated at fair value through other comprehensive income	-	-	-	-	8,347,115	-	(8,347,115)	-	-	-
Balance at June 30, 2025	**$ 35,874,751**	**2,892,134**	**14,723,363**	**-**	**16,405,907**	**(3,915,533)**	**(1,552,043)**	**64,428,579**	**(856,310)**	**63,572,269**
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	-	-	-	-	6,323,190	-	-	6,323,190	11,004	6,334,194
Other comprehensive income for the period	-	-	-	-	-	1,382,536	960,926	2,343,462	12,527	2,355,989
Total comprehensive income for the period	-	-	-	-	6,323,190	1,382,536	960,926	8,666,652	23,531	8,690,183
Appropriation and distribution of retained earnings:										
Legal reserve appropriated	-	-	1,961,270	-	(1,961,270)	-	-	-	-	-
Special reverse appropriated	-	-	-	1,098,291	(1,098,291)	-	-	-	-	-
Cash dividends on ordinary shares	-	-	-	-	(7,174,950)	-	-	(7,174,950)	-	(7,174,950)
Return of employee stock ownership trust upon termination	-	320	-	-	-	-	-	320	-	320
Disposal of investments in equity instruments designated at fair value through other comprehensive income	-	-	-	-	3,658	-	(3,658)	-	-	-
Balance at June 30, 2026	**$ 35,874,751**	**2,892,750**	**16,684,633**	**1,098,291**	**19,877,096**	**1,934,949**	**(693,436)**	**77,669,034**	**294,578**	**77,963,612**

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 Six Months Ended June 30, 2026 and 2025
(Expressed in Thousands of New Taiwan Dollars)

	For the six months ended June 30	
	2026	2025
Cash flows used in operating activities:		
Profit before tax	$ 8,323,895	5,064,376
Adjustments:		
Adjustments to reconcile profit:		
Depreciation expense	2,219,338	1,514,141
Amortization expense	529,353	469,435
Expected credit loss (gain)	24,071	(2,587)
Interest expense	3,099,292	3,109,477
Interest income	(1,269,349)	(1,539,063)
Dividend income	(16,905)	(5,647)
Shares of loss of associates and joint ventures accounted for using equity method	8,638	10,762
Gains on disposal of property, plant and equipment	(36,064)	(35,886)
Gains on disposal of investments	-	(269,367)
Impairment loss on non-financial assets	-	409,535
Unrealized foreign exchange loss	1,091,736	1,966,016
Other adjustments	688	226
Total adjustments to reconcile profit	5,650,798	5,627,042
Changes in operating assets and liabilities:		
Changes in operating assets:		
Increase in financial assets at fair value through profit or loss, mandatorily measured at fair value	(1,066,926)	(1,085,379)
(Increase) decrease in accounts receivable	(74,834,307)	24,529,134
Increase in other receivables	(419,841)	(1,022,096)
Increase in inventories	(52,360,802)	(19,201,117)
Increase in other current assets	(1,409,978)	(3,136,107)
Total changes in operating assets	(130,091,854)	84,435
Changes in operating liabilities:		
Increase (decrease) in financial liabilities held for trading	152,102	(94,500)
Increase in contract liabilities	2,285,373	1,723,114
Increase (decrease) in accounts payable	71,092,949	(12,564,080)
Increase (decrease) in other payables	428,954	(2,593,581)
Increase (decrease) in other current liabilities	21,666,173	(1,498,765)
Decrease in net defined benefit liabilities, non-current	(35,050)	(24,366)
Total changes in operating liabilities	95,590,501	(15,052,178)
Total changes in operating assets and liabilities	(34,501,353)	(14,967,743)
Total adjustments	(28,850,555)	(9,340,701)
Cash outflow generated from operations	(20,526,660)	(4,276,325)
Interest received	1,709,849	1,848,939
Dividends received	8,780	10,047
Interest paid	(3,000,914)	(2,988,006)
Income taxes paid	(3,590,138)	(1,107,294)
Net cash flows used in operating activities	(25,399,083)	(6,512,639)

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 Six Months Ended June 30, 2026 and 2025

(Expressed in Thousands of New Taiwan Dollars)

	For the six months ended June 30	
	2026	2025
Cash flows (used in) from investing activities:		
Proceeds from disposal of financial assets at fair value through other comprehensive income	5,991,840	9,453,244
Acquisition of investment accounted for using equity method	-	(43,605)
Acquisition of financial assets at fair value through profit or loss	(1,709,706)	(1,101,500)
Proceeds from disposal of financial assets at fair value through profit or loss	2,225,371	674,118
Net cash outflows from disposal of subsidiaries	-	(11,321)
Acquisition of property, plant and equipment	(7,361,206)	(3,209,879)
Proceeds from disposal of property, plant and equipment	83,354	94,150
Acquisition of intangible assets	(161,228)	(188,340)
Increase in other financial assets	(5,378,880)	(2,752,138)
Increase in other non-current assets	(3,009,043)	(973,068)
Net cash flows (used in) from investing activities	(9,319,498)	1,941,661
Cash flows from financing activities:		
Increase in short-term borrowings	28,138,822	17,788,999
Proceeds from long-term borrowings	6,322,000	-
Repayments of long-term borrowings	(599,192)	(287,522)
Payments of lease liabilities	(146,830)	(137,694)
Increase (decrease) in other non-current liabilities	44,342	(53,862)
Return of employee stock ownership trust upon termination	320	-
Change in non-controlling interests	-	(9,480)
Net cash flows from financing activities	33,759,462	17,300,441
Effect of exchange rate changes on cash and cash equivalents	563,232	(2,692,389)
Net (decrease) increase in cash and cash equivalents	(395,887)	10,037,074
Cash and cash equivalents at beginning of period	54,315,410	30,933,801
Cash and cash equivalents at end of period	**$ 53,919,523**	**40,970,875**

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

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

June 30, 2026 and 2025

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

(1) Company History

Inventec Corporation (the "Company") was organized in 1975. The Company engages primarily in the 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 six months ended June 30, 2026 and 2025 were authorized for issuance by the Board of Directors on August 11, 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 endorsed by the FSC but not yet effective

The Group assesses that the adoption of the following new amendments, effective for annual period beginning on January 1, 2027, would not have a significant impact on its consolidated financial statements:

- IFRS 19 "Subsidiaries without Public Accountability: Disclosures" and amendments to IFRS 19
- Amendments to IAS 21 "Translation to a Hyperinflationary Presentation Currency"

The Group expects to adopt the following new and amended standards, which effective for annual period beginning on January 1, 2028:

(i) 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.

The new standard introduces consequential amendments to IAS 7, which require to use the newly defined operating profit subtotal as the starting point for the statement of cash flows when presenting operating cash flows under the indirect method. The consequential amendments also provide specific guidance on the classification of interest and dividend cash flows.

The Group is evaluating the impact on its consolidated financial statements upon the initial adoption of the new standard.

(ii) Amendments to IAS 28 “ The Fair Value Option for Investments in Associates and Joint Ventures”

The Group does not expect the amendments to have a significant impact on its consolidated financial statements.

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

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

The Group does not expect the following 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 20 “Regulatory Assets and Regulatory Liabilities”

(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

Name of Investor	Name of Subsidiary	Principal activity	Shareholding June 30, 2026	Shareholding December 31, 2025	Shareholding June 30, 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 %	100.00 %	(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)

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

Name of Investor	Name of Subsidiary	Principal activity	Shareholding June 30, 2026	Shareholding December 31, 2025	Shareholding June 30, 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.	Sales of computer products	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	〃	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 June 30, 2026	Shareholding December 31, 2025	Shareholding June 30, 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 (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

	June 30, 2026	December 31, 2025	June 30, 2025
Cash on hand	$ 5,439	5,678	5,578
Demand deposits and checking accounts	51,474,911	48,343,744	39,714,606
Time deposits	2,439,173	5,965,988	1,250,691
Cash and cash equivalents in the consolidated statements of cash flows	**$ 53,919,523**	**54,315,410**	**40,970,875**

(b) Financial instruments

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

		June 30, 2026	December 31, 2025	June 30, 2025
Financial assets at fair value through profit or loss				
Derivative instruments not used for hedging				
Forward exchange contracts	$	143,698	12,836	9,650
Foreign exchange swap		122,311	-	186,795
Hybrid contract		-	62,900	-
Contingent consideration - the contractual rights to receive shares		-	-	211,546
Non-derivative financial assets				
Stocks of listed companies		32,945	454,697	-
Emerging stock		87,082	309,822	192,889
Unquoted financial instruments		2,190,180	1,123,351	2,226,400
Contingent consideration - the contractual rights to receive cash		-	-	715,144
Total	$	2,576,216	1,963,606	3,542,424

		June 30, 2026	December 31, 2025	June 30, 2025
Financial liabilities at fair value through profit or loss				
Derivative instruments not used for hedging				
Forward exchange contracts	$	260,787	75,951	25,490
Foreign exchange swap		46,426	79,160	-
Total	$	307,213	155,111	25,490

The Group entered into a hybrid contract, Simple Agreement for Future Equity (SAFE), to invest USD$2,000 in NEOAI CLOUD, INC. Under the agreement signed in 2026, the conversion was completed and the Series A Preferred Shares of NEOAI CLOUD, INC. were acquired.

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:

	June 30, 2026			
	Contract Amount (in thousands)		Currency	Maturity Period
Foreign exchange swap	USD	320,000	USD to TWD	2026.07.21~2026.12.11
Forward	USD	185,804	USD to THB	2026.07.20~2026.09.09
Forward	USD	6,000	USD to INR	2026.07.30

	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

	June 30, 2025			
	Contract Amount (in thousands)		Currency	Maturity Period
Foreign exchange swap	USD	260,000	USD to TWD	2025.07.11~2025.08.27
Forward	USD	35,000	USD to TWD	2025.07.28~2025.08.25
Forward	USD	6,000	USD to INR	2025.07.28
Forward	USD	56,000	USD to CNY	2025.07.10~2025.08.26

2) Financial liabilities:

	June 30, 2026			
	Contract Amount (in thousands)		Currency	Maturity Period
Foreign exchange swap	USD	160,000	USD to TWD	2026.07.08~2026.07.24
Forward	USD	400,000	USD to TWD	2026.07.21~2026.12.11
Forward	USD	41,000	USD to CNY	2026.07.08~2026.07.29
Forward	USD	229,480	USD to THB	2026.07.20~2026.12.11

	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

	June 30, 2025			
	Contract Amount (in thousands)		Currency	Maturity Period
Forward	USD	70,000	USD to TWD	2025.07.11~2025.08.18
Forward	USD	12,000	USD to CNY	2025.07.17

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

2.Financial assets at fair value through other comprehensive income

	June 30, 2026	December 31, 2025	June 30, 2025
Equity investments at fair value through other comprehensive income			
Stocks of listed companies	$ 1,817,218	848,023	3,673,952
Stocks of unlisted companies	891,126	920,555	1,082,080
Total	$ **2,708,344**	**1,768,578**	**4,756,032**

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 $10,730 and $6,223 for the six months ended June 30, 2026 and 2025, respectively, resulting in the Group to reclassify the gain of $3,590 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 for the year ended December 31, 2025.

The aforementioned transaction includes contingent consideration. On May 18, 2025, Advanced Micro Devices, Inc., entered into an equity purchase agreement with Sanmina Corporation to 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), the Group disposed of all of the aforementioned shares during the second quarter of 2026.

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

3) As of June 30, 2026, the aforesaid financial assets were not pledged as collateral.

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

(c) Accounts receivable

	June 30, 2026	December 31, 2025	June 30, 2025
Accounts receivable- non-related parties	$ 195,793,541	119,746,784	138,172,606
Accounts receivable- related parties	19,625	18,093	10,719
Less: Loss allowance	(131,719)	(106,742)	(108,540)
	$ 195,681,447	119,658,135	138,074,785

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 June 30, 2026, December 31, 2025, and June 30, 2025, the amounts of accounts receivable measured at fair value through other comprehensive income were $11,581,917, $14,074,577 and $3,982,727, 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:

	June 30, 2026		
	Gross carrying amount	Weighted-average loss rate	Loss allowance
Current	$ 190,624,404	0%~0.5%	112,688
1 to 180 days past due	5,176,842	0.04%~10%	7,175
More than 180 days past due	11,920	0.04%~100%	11,856
	$ 195,813,166		131,719

As of July 28, 2026, the amount received in subsequent period by the Group was $64,272,448.

	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

	June 30, 2025		
	Gross carrying amount	Weighted-average loss rate	Loss allowance
Current	$ 133,922,109	0%~0.5%	92,312
1 to 180 days past due	4,242,431	0.04%~10%	5,267
More than 180 days past due	18,785	0.04%~100%	10,961
	$ 138,183,325		108,540

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

	For the six months ended June 30, 2026	2025
Balance at January 1	$ 106,742	112,723
Impairment losses recognized (reversed)	24,071	(2,587)
Effect of movements in exchange rates	906	(1,596)
Balance at June 30	$ 131,719	108,540

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 June 30, 2026, December 31, 2025 and June 30, 2025, none of the receivables above were pledged as collateral for loans and borrowings.

As of June 30, 2026, December 31, 2025 and June 30, 2025, the Group sold its accounts receivable without recourse as follows:

June 30, 2026							
		Amount Advanced					
Purchaser	Amount Derecognized	Unpaid (in thousands)	Paid (in thousands)	Amount Recognized in other Receivable	Range of Interest Rate	Collateral	Significant Transferring Terms
Non-related parties	$ 71,331,831	USD 405,653	USD 2,241,025	-	4.08%~4.89%	None	The accounts receivable factoring is without recourse but the seller still bears the risks except for eligible obligor's insolvency.
		Note					

December 31, 2025							
		Amount Advanced					
Purchaser	Amount Derecognized	Unpaid (in thousands)	Paid (in thousands)	Amount Recognized in other Receivable	Range of Interest Rate	Collateral	Significant Transferring Terms
Non-related parties	$ 47,240,444	USD 540,712	USD 1,503,515	-	4.13%~5.16%	None	The accounts receivable factoring is without recourse but the seller still bears the risks except for eligible obligor's insolvency.
		Note					

June 30, 2025							
		Amount Advanced		Amount Recognized			
Purchaser	Amount Derecognized	Unpaid (in thousands)	Paid (in thousands)	in other Receivable	Range of Interest Rate	Collateral	Significant Transferring Terms
Non-related parties	$ 44,886,513	USD 518,648 Note	USD 1,533,009	-	4.74%~5.49%	None	The accounts receivable factoring is without recourse but the seller still bears the risks except for eligible obligor's insolvency.

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

(d) Other receivables

	June 30, 2026	December 31, 2025	June 30, 2025
Other accounts receivable	$ 2,119,298	7,774,285	2,614,362

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

(e) Inventories

	June 30, 2026	December 31, 2025	June 30, 2025
Raw materials and consumables	$ 74,507,913	42,547,324	47,200,410
Work in process	21,199,437	12,864,833	14,513,216
Finished goods	27,907,128	17,390,767	13,767,075
Materials and supplies in transit	6,768,956	4,109,086	2,717,672
	$ 130,383,434	76,912,010	78,198,373

For the three months and six months ended June 30, 2026 and 2025, the write-up (write-down) of inventories amounted to $(776,773), $19,033, $(937,984) and $(215,151), respectively. The write-down of inventory valuation is due to obsolescence or out of use, which causes the net realizable value of inventory to be lower than the cost and is recognized as operating costs. In addition, when the factor causing the net realizable value of inventory to be lower than the cost is disappeared due to scrapping or disposal, the increase in the net realized value is recognized as a deduction in operating costs. For the three months and six months ended June 30, 2026 and 2025, idle capacity loss amounted to $20, $1,924, $99 and $4,957, respectively.

As of June 30, 2026, December 31, 2025, and June 30, 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:

	June 30, 2026	December 31, 2025	June 30, 2025
Associates	$ 584,683	584,822	475,814

As of June 30, 2026, December 31, 2025 and June 30, 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 seven 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

The Group did not have any transaction with non-controlling interests for the six months ended June 30, 2026.

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

Note: As of June 30, 2025, the disposal consideration had not yet been received and was recognized as other receivables. The consideration was collected in the third quarter of 2025.

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 six months ended June 30, 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	18,472	1,537,185	2,329,233	-	372,155	246,724	15,976	2,972,046	7,491,791
Disposals	-	(4,283)	(688,506)	(6,136)	(275,363)	(46,188)	(827)	-	(1,021,303)
Others	-	2,038,749	109,914	-	75,091	23,016	-	(2,107,727)	139,043
Effect of movements in exchange rates	14,733	492,023	335,674	2,030	65,545	176,715	(27,297)	61,929	1,121,352
Balance at June 30, 2026	**$ 9,105,957**	**24,958,074**	**23,790,202**	**84,007**	**6,494,821**	**8,994,700**	**2,916,332**	**5,584,047**	**81,928,140**
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	-	142,051	1,451,604	-	470,845	205,438	91,198	1,593,112	3,954,248
Disposals	-	(1,399)	(359,422)	(3,872)	(149,672)	(1,036,980)	-	-	(1,551,345)
Others	-	(171,881)	10,272	-	16,992	48,683	-	(57,503)	(153,437)
Effect of movements in exchange rates	(124,475)	(1,514,355)	(1,500,645)	(8,561)	(365,447)	(571,199)	(77,400)	(438,830)	(4,600,912)
Balance at June 30, 2025	**$ 8,996,644**	**18,288,825**	**18,100,147**	**90,151**	**5,784,769**	**6,939,406**	**1,073,473**	**6,242,323**	**65,515,738**
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	-	301,125	887,682	2,589	338,726	289,291	122,536	-	1,941,949
Disposals	-	(4,283)	(649,283)	(6,136)	(272,276)	(41,636)	(399)	-	(974,013)
Effect of movements in exchange rates	-	158,685	256,781	1,892	53,096	161,268	(103)	-	631,619
Balance at June 30, 2026	**$ -**	**6,551,709**	**14,776,386**	**74,522**	**4,974,777**	**6,858,093**	**757,148**	**-**	**33,992,635**

(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
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	-	244,224	550,482	2,769	245,778	156,573	50,582	-	1,250,408
Disposals	-	(1,399)	(323,663)	(3,872)	(145,649)	(1,019,844)	-	-	(1,494,427)
Others	-	(109,719)	-	-	(156)	(4,638)	-	-	(114,513)
Effect of movements in exchange rates	-	(458,471)	(972,779)	(7,154)	(280,912)	(510,573)	(33,766)	-	(2,263,655)
Balance at June 30, 2025	**$ -**	**5,488,650**	**13,153,622**	**76,184**	**4,668,793**	**5,901,581**	**631,990**	**-**	**29,920,820**
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 June 30, 2026	**$ 9,105,957**	**18,406,365**	**9,013,816**	**9,485**	**1,520,044**	**2,136,607**	**2,159,184**	**5,584,047**	**47,935,505**
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 June 30, 2025	**$ 8,996,644**	**12,800,175**	**4,946,525**	**13,967**	**1,115,976**	**1,037,825**	**441,483**	**6,242,323**	**35,594,918**

As of June 30, 2026, December 31, 2025 and June 30, 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	72,495	522	-	101,542
Reductions	-	(74,334)	(602)	-	(74,936)
Effect of movements in exchange rates	56,797	(823)	250	9	56,233
Balance at June 30, 2026	**$ 2,064,293**	**5,133,011**	**31,518**	**1,262**	**7,230,084**
Balance at January 1, 2025	$ 1,767,711	3,342,545	32,459	2,445	5,145,160
Additions	-	122,661	-	-	122,661
Reductions	(17,630)	(28,141)	-	-	(45,771)
Effect of movements in exchange rates	(218,455)	(135,369)	(1,739)	(200)	(355,763)
Balance at June 30,2025	**$ 1,531,626**	**3,301,696**	**30,720**	**2,245**	**4,866,287**
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	24,361	188,906	2,125	28	215,420
Reductions	-	-	(602)	-	(602)
Effect of movements in exchange rates	18,839	2,263	187	9	21,298
Balance at June 30, 2026	**$ 244,944**	**1,230,912**	**23,285**	**1,171**	**1,500,312**

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

	Land	Buildings and construction	Vehicles	Others	Total
Balance at January 1, 2025	$ 175,287	721,953	17,423	2,157	916,820
Depreciation for the period	20,711	177,882	5,570	58	204,221
Reductions	(2,318)	(25,243)	-	-	(27,561)
Effect of movements in exchange rates	(52,426)	(59,178)	(1,114)	(196)	(112,914)
Balance at June 30,2025	$ 141,254	815,414	21,879	2,019	980,566
Carrying amounts:					
Balance at January 1, 2026	$ 1,777,227	4,095,930	9,773	119	5,883,049
Balance at June 30, 2026	$ 1,819,349	3,902,099	8,233	91	5,729,772
Balance at January 1, 2025	$ 1,592,424	2,620,592	15,036	288	4,228,340
Balance at June 30, 2025	$ 1,390,372	2,486,282	8,841	226	3,885,721

(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 June 30, 2026	$ 3,497,313	1,639,062	5,136,375
Balance at January 1, 2025	$ 3,527,589	1,669,078	5,196,667
Balance at June 30, 2025	$ 3,139,123	1,466,761	4,605,884

For the six months ended June 30, 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.

The fair value of the investment property was not significantly different from those disclosed in note (6)(k) to the annual consolidated financial statements for the year ended December 31, 2025.

As of June 30, 2026, December 31, 2025, and June 30, 2025, the Group's investment properties, which were pledged as collateral, were discussed further in Note (8).

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

(l) Intangible assets

	Goodwill	Software cost	Total
Carrying amounts:			
Balance at January 1, 2026	$ -	293,531	293,531
Balance at June 30, 2026	$ -	198,188	198,188
Balance at January 1, 2025	$ 409,535	252,920	662,455
Balance at June 30, 2025	$ -	194,672	194,672

The Group's goodwill has been tested for impairment at the end of the annual reporting period and the recoverable amount is determined based on the value-in-use. The value-in-use was calculated based on the cash flow forecast from the financial budgets covering the next five-year period, and the Group used the annual discount rate of 7.02% in its test of impairment as of June 30, 2025 to reflect the relevant specific risk in the cash-generating unit. For the year ended December 31, 2025, the Group assessed goodwill impairment and recognized an impairment loss of $409,535 related to a subsidiary since the operating result of this cash generating unit was not as expected, and the recoverable amount of goodwill was assessed to be lower than the carrying amount. Such impairment loss was recognized in non-operating income and expenses.

Except for the aforementioned goodwill impairment loss, there were no significant additions, disposal, recognition or reversal of impairment of intangible assets for the six months ended June 30, 2026 and 2025. Please refer to Note (12)(a) for the details of depreciation of intangible assets and Note (6)(l) to the 2025 annual consolidated financial statements for other related information.

As of June 30, 2026, December 31, 2025, and June 30, 2025, none of the aforesaid intangible assets were pledged as collateral.

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

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

	June 30, 2026	December 31, 2025	June 30, 2025
Refundable deposits	$ 192,687	119,190	164,544
Current asset recognized as right to recover products from customers	146,761	275,513	201,307
Prepayments to suppliers	4,375	5,606	13,154
Restricted assets	971,837	406,736	630,873
Other financial assets (Bank time deposits with maturity over three months)	8,152,515	3,189,684	6,886,729
Payments on behalf of others	3,562,530	1,921,005	1,925,747
Deferred tax assets	6,381,790	3,448,789	3,622,281
Prepayments for business facilities	3,481,302	875,542	1,218,318
Others	5,464,443	5,499,037	4,940,059
	$ 28,358,240	15,741,102	19,603,012

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

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 June 30, 2026, December 31, 2025, and June 30, 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:

	June 30, 2026	December 31, 2025	June 30, 2025
Provisions and refund liabilities	$ 25,472,730	3,992,812	3,854,583
Temporary credits	7,601,929	7,588,221	6,587,561
Receipts under custody	916,901	1,075,698	971,468
Deferred tax liabilities	7,855,295	7,395,687	6,573,679
Others	835,591	346,131	337,180
	$ 42,682,446	**20,398,549**	**18,324,471**

(o) Long-term and short-term borrowings

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

	June 30, 2026			
	Interest Rate	**Currency**	**Maturity Date**	**Amount**
Secured bank loans	2.07%~2.45%	TWD	2031.02.26	$ 1,400,000
		CNY	2039.01.31	3,801,638
Unsecured bank loans	1.60%~5.70%	TWD	2026.07.08~2029.02.06	2,740,000
		USD	2026.07.02~2030.09.02	64,226,148
		CNY	2026.07.14~2027.04.27	36,848,293
		THB	2026.07.28~2027.04.30	11,795,339
Total				**$ 120,811,418**
Current				$ 106,385,990
Non-current				14,425,428
Total				**$ 120,811,418**
Unused credit line				**$ 80,893,290**

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

	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**

	June 30, 2025			
	Interest Rate	Currency	Maturity Date	Amount
Secured bank loans	2.07%~2.90%	TWD	2031.02.26	$ 1,700,000
		CNY	2039.01.31	3,503,339
Unsecured bank loans	1.36%~6.09%	TWD	2021.11.30~2029.02.06	4,243,770
		USD	2021.11.30~2029.11.04	41,339,157
		EUR	2021.11.30	1,535
		CNY	2025.07.15~2026.12.30	28,489,748
		JPY	2025.07.06	186,935
		THB	2025.08.14~2025.12.08	4,819,694
Total				**$ 84,284,178**
Current				$ 77,088,960
Non-current				7,195,218
Total				**$ 84,284,178**
Unused credit line				**$ 74,953,939**

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. As of June 30, 2026, the Company was not in violation of any of the aforementioned financial ratio limits. As of December 31, 2025 and June 30, 2025, none of the credit lines were used by the Company.

The secured bank loan of $3,801,638 of the subsidiary, Inventec Asset-Management (Shanghai) Corporation, is repayable in installments before January 31, 2039, in accordance with the terms of the loan contract. The audited annual operating cash flows of Inventec Asset-Management (Shanghai) Corporation must be positive and the operating income must not be less than a specified amount during the term of the borrowings. Inventec Asset-Management (Shanghai) Corporation secured the operating property project as collateral and remitted the operating income generated from such property project into the bank’s specialized account for management by the bank.

3.Others

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

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

On July 15, 2025, the Board 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.

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

(p) Lease liabilities

The Group lease liabilities were as follows:

	June 30, 2026	December 31, 2025	June 30, 2025
Current	$ 2,065,695	2,055,549	234,852
Non-current	$ 2,212,756	2,238,764	2,069,978

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 June 30		For the six months ended June 30	
	2026	2025	2026	2025
Interests on lease liabilities	$ 38,694	26,672	83,771	54,695
Variable lease payments not included in the measurement of lease liabilities	$ 5,327	4,869	10,211	9,559
Expenses relating to short-term leases	$ 22,232	45,682	41,277	60,035
Expenses relating to leases of low-value assets, excluding short-term leases of low-value assets	$ 13,815	7,179	24,915	16,934

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

	For the six months ended June 30,	
	2026	2025
Total cash outflow for leases	$ 307,004	278,917

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.

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

2. Other leases

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

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

(q) Operating Leases

For the three months and six months ended June 30, 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 June 30		For the six months ended June 30	
	2026	**2025**	**2026**	**2025**
Operating cost	$ 9,065	4,209	17,652	8,132
Selling expenses	472	147	941	543
Administration expenses	1,043	1,203	2,075	1,963
Research and development expenses	663	959	1,322	2,161
	$ 11,243	**6,518**	**21,990**	**12,799**

2.Defined contribution plans

The pension costs incurred from the contributions to the Bureau of the Labor Insurance amounted to $88,740, $82,559, $176,033 and $163,583 for the three months and six months ended June 30, 2026 and 2025, respectively.

The pension expenses contributed by the foreign entities following the local regulations amounted to $251,640, $236,876, $488,131 and $481,801 for the three months and six months ended June 30, 2026 and 2025, respectively.

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

(s) Income taxes

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

1.The components of income tax expense for the three months and six months ended June 30, 2026 and 2025 were as follows:

	For the three months ended June 30		For the six months ended June 30	
	2026	2025	2026	2025
Current tax expenses				
Current period	$ 1,116,951	717,647	1,989,701	1,165,897

The amounts of current and deferred income tax recognized in other comprehensive income for the three months and six months ended June 30, 2026 and 2025 were as follows:

	For the three months ended June 30		For the six months ended June 30	
	2026	2025	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	$ (1,863)	78,202	(18,365)	1,790,042

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 June 30, 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 six months ended June 30, 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.

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.

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

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 June 30		For the six months ended June 30	
	2026	**2025**	**2026**	**2025**
Basic earnings per share:				
Profit attributable to ordinary shareholders	$ **3,894,814**	**2,189,738**	**6,323,190**	**3,892,956**
Weighted average number of ordinary shares (thousand shares)	3,587,475	3,587,475	3,587,475	3,587,475
Basic earnings per share (NT dollars)	$ **1.09**	**0.61**	**1.76**	**1.09**
Diluted earnings per share:				
Profit attributable to ordinary shareholders (diluted)	$ **3,894,814**	**2,189,738**	**6,323,190**	**3,892,956**
Weighted average number of ordinary shares (thousand shares)	3,587,475	3,587,475	3,587,475	3,587,475
Effect of dilutive potential ordinary shares				
Effect of employee share bonus (thousand shares)	5,900	4,664	17,994	13,617
Weighted average number of ordinary shares (diluted) (thousand shares)	3,593,375	3,592,139	3,605,469	3,601,092
Diluted earnings per share (NT dollars)	$ **1.08**	**0.61**	**1.75**	**1.08**

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

(v) Revenue from contracts with customers

1.Disaggregation of revenue

	For the three months ended June 30, 2026		
	Core	Others	Total
Primary geographical markets			
Taiwan	$ 36,366,984	66,324	36,433,308
USA	170,087,816	1,411,885	171,499,701
Japan	1,359,367	122,848	1,482,215
Hong Kong, Macao and Mainland China	19,753,598	149,952	19,903,550
Other countries	40,280,107	258,214	40,538,321
	$ 267,847,872	**2,009,223**	**269,857,095**
Major products			
Computer products	$ 267,542,952	-	267,542,952
Services	304,920	122	305,042
Others	-	2,009,101	2,009,101
	$ 267,847,872	**2,009,223**	**269,857,095**

	For the three months ended June 30, 2025		
	Core	Others	Total
Primary geographical markets			
Taiwan	$ 39,040,031	117,347	39,157,378
USA	103,961,826	674,708	104,636,534
Japan	5,669,975	219,571	5,889,546
Hong Kong, Macao and Mainland China	20,018,404	159,848	20,178,252
Other countries	16,619,557	96,122	16,715,679
	$ 185,309,793	**1,267,596**	**186,577,389**
Major products			
Computer products	$ 184,974,874	-	184,974,874
Services	334,919	1,330	336,249
Others	-	1,266,266	1,266,266
	$ 185,309,793	**1,267,596**	**186,577,389**

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

	For the six months ended June 30, 2026		
	Core	Others	Total
Primary geographical markets			
Taiwan	$ 62,196,899	145,174	62,342,073
USA	300,927,988	2,519,227	303,447,215
Japan	4,036,077	201,964	4,238,041
Hong Kong, Macao and Mainland China	34,569,220	243,097	34,812,317
Other countries	64,774,830	553,124	65,327,954
	$ 466,505,014	**3,662,586**	**470,167,600**
Major products			
Computer products	$ 465,966,466	-	465,966,466
Services	538,548	2,109	540,657
Others	-	3,660,477	3,660,477
	$ 466,505,014	**3,662,586**	**470,167,600**

	For the six months ended June 30, 2025		
	Core	Others	Total
Primary geographical markets			
Taiwan	$ 59,592,389	189,425	59,781,814
USA	208,276,505	1,306,240	209,582,745
Japan	11,174,124	311,513	11,485,637
Hong Kong, Macao and Mainland China	33,498,122	284,965	33,783,087
Other countries	28,811,724	166,718	28,978,442
	$ 341,352,864	**2,258,861**	**343,611,725**
Major products			
Computer products	$ 340,782,674	-	340,782,674
Services	570,190	2,915	573,105
Others	-	2,255,946	2,255,946
	$ 341,352,864	**2,258,861**	**343,611,725**

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

2.Contract balances

	June 30, 2026	December 31, 2025	June 30, 2025
Accounts receivable (included related parties)	$ 195,813,166	119,764,877	138,183,325
Less: Loss allowance	(131,719)	(106,742)	(108,540)
Total	**$ 195,681,447**	**119,658,135**	**138,074,785**
Contract liabilities	**$ 21,364,734**	**19,074,851**	**19,315,592**

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

The amount of revenue recognized for the three months and six months ended June 30, 2026 and 2025 were $1,163,677, $1,268,222, $2,617,757 and $2,189,098, respectively.

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

(w) Remunerations of employees and directors

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

The remuneration of employees amounted to $392,964, $197,299, $628,569 and $351,892 and the remuneration of directors amounted to $47,155, $25,735, $75,428 and $45,899 for the three months and six months ended June 30, 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.

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

(x) Non-operating income and expenses

1.Interest income

The details of interest income were as follows:

	For the three months ended June 30		For the six months ended June 30	
	2026	**2025**	**2026**	**2025**
Interest income from bank deposits	$ **712,477**	**723,619**	**1,269,349**	**1,539,063**

2.Other income

The details of other income were as follows:

	For the three months ended June 30		For the six months ended June 30	
	2026	**2025**	**2026**	**2025**
Rent income	$ 34,948	30,532	68,338	63,228
Dividend income	16,525	5,647	16,905	5,647
	$ **51,473**	**36,179**	**85,243**	**68,875**

3.Other gains and losses

The details of other income and losses were as follows:

	For the three months ended June 30		For the six months ended June 30	
	2026	**2025**	**2026**	**2025**
Net foreign exchange gains (losses)	$ 255,261	(1,645,056)	731,077	(2,134,842)
Gains on disposal of investments	-	269,367	-	269,367
Net gains on financial assets (liabilities) measured at fair value through profit or loss	850,891	1,604,635	677,902	1,467,069
Net gains on disposal of property, plant and equipment	10,958	26,210	36,064	35,886
Impairment loss on intangible assets	-	(409,535)	-	(409,535)
Others	135,907	145,526	275,880	240,715
	$ **1,253,017**	**(8,853)**	**1,720,923**	**(531,340)**

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

4.Finance costs

The details of finance expenses were as follows:

	For the three months ended June 30		For the six months ended June 30	
	2026	**2025**	**2026**	**2025**
Interest expenses				
Bank borrowings	$ 993,281	986,954	1,795,557	2,044,780
Others	754,168	481,998	1,303,735	1,064,697
	$ 1,747,449	**1,468,952**	**3,099,292**	**3,109,477**

(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
June 30, 2026							
Non-derivative financial liabilities							
Secured bank loans	$ 5,201,638	5,953,997	310,833	308,276	607,888	1,765,062	2,961,938
Unsecured bank loans	115,609,780	117,338,011	94,697,125	12,188,260	1,435,555	9,017,071	-
Accounts payable	181,915,481	181,915,481	181,915,481	-	-	-	-
Other payables	20,262,974	20,262,974	20,262,974	-	-	-	-
Lease liabilities	4,278,451	5,168,689	2,021,954	186,729	333,658	792,771	1,833,577
Derivative financial liabilities							
Forward exchange contracts not used for hedging:							
Outflow	260,787	(21,127,167)	(21,127,167)	-	-	-	-
Inflow	-	20,866,380	20,866,380	-	-	-	-
Foreign exchange swap contracts not used for hedging:							
Outflow	46,426	(5,046,350)	(5,046,350)	-	-	-	-
Inflow	-	4,999,924	4,999,924	-	-	-	-
	$ 327,575,537	**330,331,939**	**298,901,154**	**12,683,265**	**2,377,101**	**11,574,904**	**4,795,515**

(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
June 30, 2025							
Non-derivative financial liabilities							
Secured bank loans	$ 5,203,339	6,015,909	300,378	297,069	585,820	1,730,862	3,101,780
Unsecured bank loans	79,080,839	79,918,394	62,554,030	13,084,647	2,315,431	1,964,286	-
Accounts payable	122,666,451	122,666,451	122,666,451	-	-	-	-
Other payables	17,332,177	17,332,177	17,332,177	-	-	-	-
Lease liabilities	2,304,830	3,025,208	168,524	163,231	269,416	631,202	1,792,835
Derivative financial liabilities							
Forward exchange contracts not used for hedging:							
Outflow	25,490	(2,417,180)	(2,417,180)	-	-	-	-
Inflow	-	2,391,690	2,391,690	-	-	-	-
	$ 226,613,126	228,932,649	202,996,070	13,544,947	3,170,667	4,326,350	4,894,615

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:

	June 30, 2026		
	Foreign currency (In thousands)	Exchange rate	TWD
Financial assets			
Monetary items			
USD	$ 10,784,561	USD：TWD 31.83	343,272,577
	126,443	USD：CNY 6.81	4,024,681
	33,942	USD：CZK 21.29	1,080,374
CNY	12,618,722	CNY：USD 0.15	58,972,335
THB	410,620	THB：USD 0.03	392,840
Non-monetary items			
USD	823,329	USD：TWD 31.83	26,206,548
CNY	30,596	CNY：USD 0.15	142,987
Financial Liabilities			
Monetary items			
USD	9,755,838	USD：TWD 31.83	310,528,324
	13,283	USD：CNY 6.81	422,798
	45,326	USD：CZK 21.29	1,442,727
CNY	9,434,829	CNY：USD 0.15	44,092,730
THB	12,900,312	THB：USD 0.03	12,341,728

	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

	June 30, 2025		
	Foreign currency (In thousands)	Exchange rate	TWD
Financial assets			
Monetary items			
USD	$ 6,481,793	USD：TWD 29.28	189,786,899
	198,055	USD：CNY 7.16	5,799,050
	31,494	USD：CZK 21.13	922,144
CNY	14,934,182	CNY：USD 0.14	61,083,791
THB	449,838	THB：USD 0.03	404,584
Non-monetary items			
USD	381,311	USD：TWD 29.28	11,164,778

	June 30, 2025		
	Foreign currency (In thousands)	Exchange rate	TWD
Financial Liabilities			
Monetary items			
USD	5,955,702	USD：TWD 29.28	174,382,955
	48,495	USD：CNY 7.16	1,419,934
	30,804	USD：CZK 21.13	901,941
CNY	9,159,231	CNY：USD 0.14	37,463,087
THB	5,613,269	THB：USD 0.03	5,048,574

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 June 30, 2026 and 2025 would have increased or decreased the net profit after tax by $154,772 and $153,121, 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 six months ended June 30, 2026 and 2025, the foreign exchange gains (losses), including realized and unrealized, amounted to $731,077 and $(2,134,842), 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 $118,757 and $82,386 for the six months ended June 30, 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:

	June 30, 2026				
		Fair Value			
	Book Value	Level 1	Level 2	Level 3	Total
Financial assets at fair value through profit or loss					
Derivative financial assets	$ 266,009	-	266,009	-	266,009
Non-derivative financial assets mandatorily measured at fair value through profit or loss	2,310,207	120,027	-	2,190,180	2,310,207
Subtotal	2,576,216	120,027	266,009	2,190,180	2,576,216
Financial assets at fair value through other comprehensive income					
Accounts receivable	11,581,917	-	-	-	-
Stocks of listed companies	1,817,218	1,803,710	-	13,508	1,817,218
Unquoted equity instruments	891,126	-	-	891,126	891,126
Subtotal	14,290,261	1,803,710	-	904,634	2,708,344
Financial assets measured at amortized cost					
Cash and cash equivalents	53,919,523	-	-	-	-
Accounts receivable and other receivables	186,218,828	-	-	-	-
Restricted assets and other financial assets	9,124,352	-	-	-	-
Refundable deposits	192,687	-	-	-	-
Subtotal	249,455,390	-	-	-	-
Total	**$ 266,321,867**	**1,923,737**	**266,009**	**3,094,814**	**5,284,560**

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

	June 30, 2026				
		Fair Value			
	Book Value	Level 1	Level 2	Level 3	Total
Financial liabilities at fair value through profit or loss					
Derivative financial liabilities	$ 307,213	-	307,213	-	307,213
Financial liabilities measured at amortized cost					
Bank loans	120,811,418	-	-	-	-
Accounts payable	181,915,481	-	-	-	-
Other payables	20,262,974	-	-	-	-
Lease liabilities	4,278,451	-	-	-	-
Subtotal	327,268,324	-	-	-	-
Total	$ **327,575,537**	**-**	**307,213**	**-**	**307,213**

	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**

	June 30, 2025				
		Fair Value			
	Book Value	Level 1	Level 2	Level 3	Total
Financial assets at fair value through profit or loss					
Derivative financial assets	$ 407,991	-	196,445	211,546	407,991
Non-derivative financial assets mandatorily measured at fair value through profit or loss	3,134,433	120,392	-	3,014,041	3,134,433
Subtotal	3,542,424	120,392	196,445	3,225,587	3,542,424
Financial assets at fair value through other comprehensive income					
Accounts receivable	3,982,727	-	-	-	-
Stocks of listed companies	3,673,952	467,832	-	3,206,120	3,673,952
Unquoted equity instruments	1,082,080	-	-	1,082,080	1,082,080
Subtotal	8,738,759	467,832	-	4,288,200	4,756,032
Financial assets measured at amortized cost					
Cash and cash equivalents	40,970,875	-	-	-	-
Accounts receivable and other receivables	136,706,420	-	-	-	-
Restricted assets and other financial assets	7,517,602	-	-	-	-
Refundable deposits	164,544	-	-	-	-
Subtotal	185,359,441	-	-	-	-
Total	$ **197,640,624**	**588,224**	**196,445**	**7,513,787**	**8,298,456**

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

	June 30, 2025				
		Fair Value			
	Book Value	Level 1	Level 2	Level 3	Total
Financial liabilities at fair value through profit or loss					
Derivative financial liabilities	$ 25,490	-	25,490	-	25,490
Financial liabilities measured at amortized cost					
Bank loans	84,284,178	-	-	-	-
Accounts payable	122,666,451	-	-	-	-
Other payables	17,332,177	-	-	-	-
Lease liabilities	2,304,830	-	-	-	-
Subtotal	226,587,636	-	-	-	-
Total	$ 226,613,126	-	25,490	-	25,490

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

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

(2.1) Non-derivative financial instruments

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

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

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

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

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

(2.2) Derivative financial instruments

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

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

3) Transfers between level 1 and level 2

There were no transfers between level 1 and level 2 of the fair value for the six months ended June 30, 2026 and 2025.

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	50,911	-
Other comprehensive income	-	(35,901)
Purchases	1,605,800	-
Disposals	(701,706)	-
Transfers out of Level 3	(480,792)	-
Effect of movements in exchange rates	75,019	3,692
Balance as of June 30, 2026	**$ 2,190,180**	**904,634**
Balance as of January 1, 2025	$ 2,079,457	10,435,087
Total gains and losses recognized in		
Profit or loss	945,814	-
Other comprehensive income	-	3,349,406
Purchases	1,101,500	-
Disposals	(670,815)	(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	(230,369)	(9,962)
Balance as of June 30, 2025	**$ 3,225,587**	**4,288,200**

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 June 30, 2026 and 2025, were as follow:

	For the six months ended June 30, 2026	2025
Total gains and losses recognized:		
In profit or loss, and presented in “other gains and losses”	$ 47,390	944,422
In other comprehensive income, and presented in “unrealized gains and losses from financial assets at fair value through other comprehensive income”	(35,901)	266,364

(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 June 30, 2026, 2.00%~2.31% on December 31, 2025, and 2.00%~2.61%, on June 30, 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 (1.18~3.56) · 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 (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－Preferred Share Investments	Market Method (Backsolve Method and Equity Value Allocation Method (EVA))	· Value of 100% equity in the issuer company (KRW40,982 million as of June 30, 2026) · Expected redemption probability (100% as of June 30, 2026) · Expected volatility (34.49% as of June 30, 2026)	· The higher the equity value, the higher the fair value · The higher the probability of occurrence, the higher the fair value · The higher the volatility, the higher the fair value
Financial assets at fair value through profit or loss－contingent consideration (the contractual rights to receive shares)	Market Price Method	· Discount due to lack of market liquidity (19% as of June 30, 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－contingent consideration (the contractual rights to receive cash)	Discount Cash flow Method	· Discount rate (5.42% as of June 30, 2025)	· The higher the discount rate, the lower the fair value
Financial assets at fair value through other comprehensive income－equity instruments investments without an active market	Comparable Companies Method	· Market Multiple (1.23~4.82) · 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 (13% on June 30, 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

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

Item	Valuation Technique	Significant Non-observable Input	The Relationship between Significant Non-observable Input and Fair Value
Financial assets at fair value through other comprehensive income－equity instruments investments without an active market	Net Asset Value Method	· Net Asset Value	· Not applicable

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

The 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
June 30, 2026						
Financial assets at fair value through profit or loss						
Financial instruments without an active market	Market Multiple	0.5%	$ 10,951	(10,951)	-	-
Financial assets at fair value through other comprehensive income						
Equity instruments without an active market	Market Multiple	0.5%	-	-	4,057	(4,057)
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)
June 30, 2025						
Financial assets at fair value through profit or loss						
Financial instruments without an active market	Discount rate	0.5%	$ 16,128	(16,128)	-	-
Financial assets at fair value through other comprehensive income						
Equity instruments without an active market	Market Multiple	0.5%	-	-	21,033	(21,033)

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.

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

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.

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.

	June 30, 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	$ 197,216	-	197,216	-	-	197,216
Offsetting agreement	274,914,190	274,280,033	634,157	-	-	634,157
Accounts receivable and payable	32,706,604	8,938,247	23,768,357	-	-	23,768,357
Total	$ **307,818,010**	**283,218,280**	**24,599,730**	**-**	**-**	**24,599,730**

	June 30, 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	$ 296,868	-	296,868	-	-	296,868
Accounts receivable and payable	28,731,150	8,938,247	19,792,903	-	-	19,792,903
Total	$ **29,028,018**	**8,938,247**	**20,089,771**	**-**	**-**	**20,089,771**

(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	
Derivative financial instruments	$ 12,836	-	12,836	-	-	12,836
Offsetting agreement	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**

	June 30, 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	$ 151,266	-	151,266	-	-	151,266
Offsetting agreement	236,345,890	235,704,572	641,318	-	-	641,318
Accounts receivable and payable	33,088,477	6,820,933	26,267,544	-	-	26,267,544
Total	$ **269,585,633**	**242,525,505**	**27,060,128**	-	-	**27,060,128**

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

	June 30, 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	$ 25,490	-	25,490	-	-	25,490
Accounts receivable and payable	30,477,607	6,820,933	23,656,674	-	-	23,656,674
Total	$ 30,503,097	6,820,933	23,682,164	-	-	23,682,164

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 six months ended June 30, 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	June 30, 2026
Long-term borrowings	$ 8,678,192	6,230,009	(816,411)	333,638	14,425,428
Short-term borrowings (including current portion of long-term borrowings)	76,306,856	27,631,621	816,411	1,631,102	106,385,990
Lease liabilities (Note)	4,294,313	(146,830)	27,208	103,760	4,278,451
Total liabilities from financing activities	$ 89,279,361	33,714,800	27,208	2,068,500	125,089,869

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

				Non-cash changes		
		January 1, 2025	Cash flows	Reclassification	Foreign exchange movement	June 30, 2025
Long-term borrowings	$	8,389,689	(33,942)	(610,236)	(550,293)	7,195,218
Short-term borrowings (including current portion of long-term borrowings)		64,765,434	17,535,419	610,236	(5,822,129)	77,088,960
Lease liabilities (Note)		2,360,150	(137,694)	122,661	(40,287)	2,304,830
Total liabilities from financing activities	$	75,515,273	17,363,783	122,661	(6,412,709)	86,589,008

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 (Note)

Note: Ceased to be a director of the Company since May 27, 2026.

(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 June 30		For the six months ended June 30	
		2026	2025	2026	2025
Associates	$	17,540	13,848	21,839	25,616
Other related parties		-	-	-	5
	$	17,540	13,848	21,839	25,621

(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.Purchases

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

	For the three months ended June 30		For the six months ended June 30	
	2026	2025	2026	2025
Associates	$ 965	-	965	-

3. Receivable from related parties

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

Account	Relationship Categories	June 30, 2026	December 31, 2025	June 30, 2025
Accounts receivable	Associates	$ 19,625	18,093	10,719
Other receivables	Associates	12	10	13

4. Payable to related parties

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

Account	Relationship Categories	June 30, 2026	December 31, 2025	June 30, 2025
Other payables	Associates	$ 89,864	52,792	44,903
〃	Other related parties	-	-	947,826

As of June 30, 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 $5,479 for the six months ended June 30, 2025.

5.Property transactions

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

	For the three months ended June 30		For the six months ended June 30	
	2026	2025	2026	2025
Associates	$ 81,279	40,190	125,839	84,905

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

6.Others

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

	For the three months ended June 30		For the six months ended June 30	
	2026	2025	2026	2025
Associates	$ 1,004	470	1,365	929

2) Donations to other related parties were as follows:

	For the three months ended June 30		For the six months ended June 30	
	2026	2025	2026	2025
Other related parties	$ -	-	10,000	10,000

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

	For the three months ended June 30		For the six months ended June 30	
	2026	2025	2026	2025
Associates	$ 2,806	17,194	8,236	41,479

(c) Key management personnel compensation

Key management personnel compensation comprised:

	For the three months ended June 30		For the six months ended June 30	
	2026	2025	2026	2025
Short-term employee benefits	$ 146,478	135,147	279,957	239,887
Post-employment benefits	1,265	2,402	2,594	4,119
	$ 147,743	137,549	282,551	244,006

(8) Assets Pledged as Security

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

Assets pledged as security	Liabilities secured by pledge	June 30, 2026	December 31, 2025	June 30, 2025
Refundable deposits (Other non-current assets)	Membership guarantee and rental deposit	$ 192,687	119,190	164,544
Restricted cash in banks (Other current assets and Other non-current assets)	Collateral deposits and performance guarantee	971,837	406,736	630,873
Land, buildings and constructions (Property, plant and equipment, and Investment property)	Current portion of long-term borrowings and long-term borrowings	9,320,657	9,183,243	8,903,074
Total		$ 10,485,181	9,709,169	9,698,491

(9) Significant Commitments and Contingencies

(a) Major Commitments:

1.As of June 30, 2026, the Group had outstanding standby letters of credit issued by banks for the purchase of raw materials, amounting to $3,501,300.

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

	June 30, 2026	December 31, 2025	June 30, 2025
TWD	$ 26,225,253	23,725,253	24,355,235
USD (in thousands)	2,625,900	2,526,000	2,195,000
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:

	June 30, 2026	December 31, 2025	June 30, 2025
Property, plant and equipment	$ 8,094,965	7,515,308	5,678,114
Right-of-use assets	4,777	-	-
	$ 8,099,742	7,515,308	5,678,114

(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 / By item	For the three months ended June 30, 2026			For the three months ended June 30, 2025		
	Operating costs	Operating and non-operating expense	Total	Operating costs	Operating and non-operating expense	Total
Employee benefits						
Salary	3,302,939	3,445,821	6,748,760	3,026,736	3,004,296	6,031,032
Labor and health insurance	239,862	233,308	473,170	392,727	239,170	631,897
Pension	184,814	166,809	351,623	165,275	160,678	325,953
Others	608,897	161,230	770,127	310,305	143,380	453,685
Depreciation	831,791	302,618	1,134,409	572,341	206,586	778,927
Amortization	75,319	190,446	265,765	66,735	172,148	238,883

By function / By item	For the six months ended June 30, 2026			For the six months ended June 30, 2025		
	Operating costs	Operating and non-operating expense	Total	Operating costs	Operating and non-operating expense	Total
Employee benefits						
Salary	6,520,024	6,814,760	13,334,784	5,514,629	5,999,375	11,514,004
Labor and health insurance	462,724	497,626	960,350	592,524	497,368	1,089,892
Pension	350,895	335,259	686,154	334,856	323,327	658,183
Others	1,104,914	351,832	1,456,746	501,146	348,046	849,192
Depreciation	1,632,774	586,564	2,219,338	1,060,854	453,287	1,514,141
Amortization	146,271	383,082	529,353	126,264	343,171	469,435

(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 six months ended June 30, 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	224,304	224,304	199,303	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	1,209,540	1,209,540	2.25%	2	-	〃	-	〃	-	1,599,705	3,199,411
2	〃	Inventec Appliances (Vietnam) Company Limited	Other receivables	Y	480,000	477,450	-	-	2	-	〃	-	〃	-	1,599,705	3,199,411
3	Inventec (Pudong) Corp.(Note 4)	Inventec Asset-Management (Shanghai) Corporation	Other receivables	Y	277,500	163,555	163,555	2.45%	2	-	〃	-	〃	-	1,849,927	1,849,927
3	〃	SQ Technology (Shanghai) Corporation	Other receivables	Y	2,102,850	2,102,850	2,102,850	2.11%	2	-	〃	-	〃	-	4,624,818	4,624,818
4	Inventec (Shanghai) Corp. (Note 2)	SQ Technology (Shanghai) Corporation	Other receivables	Y	934,600	934,600	934,600	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		Limitation on amount of guarantees and endorsements for a specific enterprise	Highest balance for guarantees and endorsements during the period	Balance of guarantees and endorsements as of reporting date	Actual usage amount during the period	Property pledged for guarantees and endorsements (Amount)	Ratio of accumulated amounts of guarantees and endorsements to net worth of the latest financial statements	Maximum amount for guarantees and endorsements	Parent company endorsements /guarantees to third parties on behalf of subsidiary	Subsidiary endorsements/ guarantees to third parties on behalf of parent company	Endorsements /guarantees to third parties on behalf of companies in Mainland China
		Name	Relationship with the Company										
0	The Company	IEC Tecchnologies, S.DE R.L. DE C.V	2	38,834,517	7,052,800	7,015,332	3,780,109	-	9.03 %	38,834,517	Y	N	N
0	〃	Inventec (Czech), s.r.o.	2	38,834,517	1,136,000	1,129,965	1,013,042	175,065	1.45 %	38,834,517	Y	N	N
0	〃	Inventec Electronics (Thailand) Co., Ltd.	2	38,834,517	15,946,933	15,946,933	13,386,839	-	20.53 %	38,834,517	Y	N	N
0	〃	Inventec (USA) Corporation	2	38,834,517	2,097,154	-	-	-	0.00 %	38,834,517	Y	N	N
1	Inventec Appliances Corp.	Inventec Appliances (Malaysia) SDN. BHD.	2	3,999,263	2,556,705	1,630,845	704,655	-	20.39 %	3,999,263	Y	N	N
1	〃	Inventec Appliances (Vietnam) Company Limited	2	3,999,263	697,077	697,077	-	-	8.72 %	3,999,263	Y	N	N
2	Inventec Holding (North America) Corp.	Inventec (USA) Corporation	2	14,014,309	2,097,154	-	-	-	0.00 %	14,014,309	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)

				Ending balance				
Name of holder	Category and name of security	Relationship with company	Account title	Shares (In thousands)	Carrying value	Percentage of ownership (%)	Fair value	Note
The Company	WIN Semiconductors Corp.	-	Current financial assets at fair value through other comprehensive income	4,063	1,730,704	0.96 %	1,730,704	
〃	Top Taiwan Xiv Venture Captial Co., Ltd.	-	Non-current financial assets at fair value through other comprehensive income	30,000	353,265	13.76 %	353,265	
Inventec (Pudong) Corp.	BOSC Yixiang Li Wealth Management Products		Current financial assets at fair value through profit or loss	-	937,396	- %	937,396	
Inventec Hi-Tech Corp.	BOSC Jubaoying Wealth Management Products		〃	-	467,901	- %	467,901	

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	130,832,671	29.93 %	105 days	Negotitated price	No general trading partner can be compared.	85,582,940	39.74 %	
〃	Inventec (Czech), s.r.o.	〃	Sales	134,899	0.03 %	105 days	〃	〃	2,489	- %	
〃	Inventec Corporation (Hong Kong) Ltd.	〃	Purchases	198,071,707	45.95 %	105 days	〃	〃	(62,114,275)	23.70 %	
〃	Inventec Electronics (Thailand) Co., Ltd.	〃	Purchases	81,114,139	18.82 %	105 days	〃	〃	(55,124,888)	21.03 %	
〃	Inventec Holding (North America) Corp.	〃	Purchases	268,735	0.06 %	105 days	〃	〃	(376,746)	0.14 %	
Inventec Holding (North America) Corp.	The Company	Parent	Purchases	130,832,671	97.08 %	105 days	〃	〃	(85,582,940)	96.27 %	
〃	The Company	〃	Sales	268,735	0.22 %	105 days	〃	〃	376,746	1.11 %	
Inventec (Czech), s.r.o.	The Company	〃	Purchases	134,899	92.48 %	105 days	〃	〃	(2,489)	14.65 %	
Inventec Corporation (Hong Kong) Ltd.	The Company	〃	Sales	198,071,707	97.96 %	105 days	〃	〃	62,114,275	47.39 %	
〃	Inventec Electronics (Thailand) Co., Ltd.	Associates	Sales	4,119,274	2.04 %	105 days	〃	〃	2,841,427	2.17 %	
〃	Inventec (Pudong) Technology Corp.	〃	Purchases	7,527,490	3.63 %	105 days	〃	〃	(7,630,843)	5.83 %	

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INVENTEC CORPORATION AND SUBSIDIARIES

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (CONT'D)

June 30, 2026 and 2025

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

			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
Inventec Corporation (Hong Kong) Ltd.	SQ Technology (Shanghai) Corporation	Associates	Purchases	12,924,439	6.24 %	105 days	Negotitated price	No general trading partner can be compared.	(1,045,529)	0.80 %	
〃	Inventec (Chongqing) Corp.	〃	Purchases	181,754,049	87.69 %	105 days	〃	〃	(57,760,468)	44.11 %	
〃	Inventec Electronics (Thailand) Co., Ltd.	〃	Purchases	5,055,321	2.44 %	105 days	〃	〃	(3,009,107)	2.30 %	
Inventec (Pudong) Technology Corp.	Inventec Corporation (Hong Kong) Ltd.	〃	Sales	7,527,490	64.53 %	105 days	〃	〃	7,630,843	89.24 %	
〃	SQ Technology (Shanghai) Corporation	〃	Sales	3,000,205	25.72 %	105 days	〃	〃	644,135	7.53 %	
〃	SQ Technology (Shanghai) Corporation	〃	Purchases	144,254	1.26 %	105 days	〃	〃	(29,398)	0.56 %	
Inventec (Chongqing) Corp.	Inventec Corporation (Hong Kong) Ltd.	〃	Sales	181,754,049	99.92 %	105 days	〃	〃	57,760,468	99.95 %	
SQ Technology (Shanghai) Corporation	Inventec Corporation (Hong Kong) Ltd.	〃	Sales	12,924,439	28.17 %	105 days	〃	〃	1,045,529	3.66 %	
〃	Inventec (Pudong) Technology Corp.	〃	Sales	144,254	0.31 %	105 days	〃	〃	29,398	0.10 %	
〃	Inventec (Pudong) Technology Corp.	〃	Purchases	3,000,205	4.45 %	105 days	〃	〃	(644,135)	2.01 %	
Inventec Appliances Corp.	Inventec Appliances (Pudong) Corp.	〃	Purchases	777,457	13.69 %	110 days	〃	〃	(1,392,067)	54.95 %	
〃	Inventec Appliances (Malaysia) SDN. BHD.	〃	Purchases	1,152,827	20.31 %	110 days	〃	〃	(477,911)	18.86 %	
〃	Inventec Appliances (Vietnam) Company Limited	〃	Purchases	3,098,957	54.58 %	60 days	〃	〃	(363,862)	14.36 %	
〃	Inventec Appliances (Nanjing) Corp.	〃	Purchases	188,835	3.33 %	45 days	〃	〃	(41,622)	1.64 %	
Inventec Appliances (Pudong) Corp.	Inventec Appliances Corp.	〃	Sales	777,457	58.91 %	110 days	〃	〃	1,392,067	84.43 %	
〃	Inventec Appliances (Vietnam) Company Limited	〃	Sales	543,670	41.19 %	90 days	〃	〃	229,225	13.90 %	
Inventec Appliances (Jiangning) Corp.	Inventec Appliances (Nanjing) Corp.	〃	Sales	214,157	8.52 %	45 days	〃	〃	1,695	0.14 %	
Inventec Appliances (Nanjing) Corp.	Inventec Appliances Corp.	〃	Sales	188,835	77.67 %	45 days	〃	〃	41,622	70.80 %	
〃	Inventec Appliances (Jiangning) Corp.	〃	Purchases	214,157	83.60 %	45 days	〃	〃	(1,695)	23.01 %	

Name of company	Related party	Nature of relationship	Transaction details				Transactions with terms different from others		Notes/Accounts receivable (payable)		Note
			Purchase/ Sale	Amount	Percentage of total purchases/sale	Payment terms	Unit price	Payment terms	Ending balance	Percentage of total notes/accounts receivable (payable)	
Inventec Appliances (Malaysia) SDN. BHD.	Inventec Appliances Corp.	Associates	Sales	1,152,827	93.71 %	110 days	Negotitated price	No general trading partner can be compared.	477,911	95.98 %	
Inventec Appliances (Vietnam) Company Limited	Inventec Appliances Corp.	〃	Sales	3,098,957	98.27 %	60 days	〃	〃	363,862	94.98 %	
〃	Inventec Appliances (Pudong) Corp.	〃	Purchases	543,670	19.50 %	90 days	〃	〃	(229,225)	19.92 %	
Inventec Electronics (Thailand) Co., Ltd.	Inventec Corporation (Hong Kong) Ltd.	〃	Sales	5,055,321	5.86 %	105 days	〃	〃	3,009,107	5.17 %	
〃	Inventec Corporation (Hong Kong) Ltd.	〃	Purchases	4,119,274	4.96 %	105 days	〃	〃	(2,841,427)	4.65 %	
〃	The Company	Parent	Sales	81,114,139	94.07 %	105 days	〃	〃	55,124,888	94.78 %	

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	85,582,940	3.71	1,608,132	Received in the subsequent period	17,200,727	-
〃	Inventec Corporation (Hong Kong) Ltd.	〃	62,835,831	(Note 1)	-		32,164,086	-
〃	Inventec Electronics (Thailand) Co., Ltd.	〃	54,935,349	(Note 1)	2,674,509	Received in the subsequent period	14,666,211	-
Inventec Holding (North America) Corp.	The Company	Parent	376,746	1.55	-		43,042	-
Inventec Corporation (Hong Kong) Ltd.	The Company	〃	62,114,275	6.80	2,570,094	Received in the subsequent period	29,399,100	-
〃	Inventec (Pudong) Technology Corp.	Associates	1,518,154	(Note 1)	-		-	-
〃	SQ Technology (Shanghai) Corporation	〃	27,874,034	(Note 1)	-		5,114,393	-
〃	Inventec (Chongqing) Corp.	〃	36,581,843	(Note 1)	29,145	Received in the subsequent period	27,724,032	-
〃	Inventec Electronics (Thailand) Co., Ltd.	〃	2,841,427	3.08	-		-	-
Inventec (Pudong) Technology Corp.	Inventec Corporation (Hong Kong) Ltd.	〃	7,630,843	1.81	2,685,162	Received in the subsequent period	636,600	-
〃	SQ Technology (Shanghai) Corporation	〃	644,135	4.47	-		320,583	-
Inventec (Chongqing) Corp.	Inventec Corporation (Hong Kong) Ltd.	〃	57,760,468	7.57	87,008	Received in the subsequent period	25,398,409	-

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

Name of company	Counter party	Relationship	Ending balance	Turnover	Overdue		Amounts received in subsequent period	Allowance for bad debts
					Amount	Action taken		
SQ Technology (Shanghai) Corporation	Inventec Corporation (Hong Kong) Ltd.	Associates	1,045,529	4.84	13,427	Received in the subsequent period	194,102	-
Inventec Appliances (Pudong) Corp.	Inventec Appliances Corp.	〃	1,392,067	0.97	-		-	-
〃	Inventec Appliances (Vietnam) Company Limited	〃	229,225	4.08	-		100,780	-
Inventec Appliances (Malaysia) SDN. BHD.	Inventec Appliances Corp.	〃	477,911	4.20	-		181,411	-
Inventec Appliances (Vietnam) Company Limited	Inventec Appliances Corp.	〃	363,862	8.29	-		-	-
Inventec Electronics (Thailand) Co., Ltd.	The Company	Parent	55,124,888	3.98	-		14,000,888	-
〃	Inventec Corporation (Hong Kong) Ltd.	Associates	3,009,107	4.79	183,814	Received in the subsequent period	688,162	-

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 July 28, 2026.

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	130,832,671	Negotiated price	28 %
	〃	〃	1	Accounts Receivable	85,582,940	105 days	18 %
	〃	Inventec Corporation (Hong Kong) Ltd.	1	Purchases	198,071,707	Negotiated price	42 %
	〃	〃	1	Other Receivables	62,835,831	105 days	13 %
	〃	〃	1	Accounts Payable	62,114,275	〃	13 %
	〃	Inventec Electronics (Thailand) Co., Ltd.	1	Purchases	81,114,139	Negotiated price	17 %
	〃	〃	1	Accounts Payable	55,124,888	105 days	12 %
	〃	〃	1	Other Receivables	54,935,349	〃	12 %
1	Inventec Corporation (Hong Kong) Ltd.	Inventec (Pudong) Technology Corp.	3	Purchases	7,527,490	Negotiated price	2 %
	〃	〃	3	Accounts Payable	7,630,843	105 days	2 %
	〃	SQ Technology (Shanghai) Corporation	3	Purchases	12,924,439	Negotiated price	3 %
	〃	〃	3	Accounts Receivable	27,874,034	〃	6 %
	〃	Inventec (Chongqing) Corp.	3	Purchases	181,754,049	〃	39 %
	〃	〃	3	Accounts Payable	57,760,468	105 days	12 %
	〃	〃	3	Accounts Receivable	36,581,843	〃	8 %
	〃	Inventec Electronics (Thailand) Co., Ltd.	3	Sales	4,119,274	Negotiated price	1 %
	〃	〃	3	Accounts Receivable	2,841,427	105 days	1 %

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
2	Inventec Appliances Corp.	Inventec Appliances (Vietnam) Company Limited	3	Purchases	3,098,957	Negotiated price	1 %
3	Inventec (Pudong) Technology Corp.	SQ Technology (Shanghai) Corporation	3	Sales	3,000,205	〃	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 six months ended June 30, 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 June 30, 2026			Net income (loss) of the investee	Share of profits/losses of investee	Note
				June 30, 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 %	167,474	(6,357)	(2,386)	Investment accounted for using equity method
〃	Inventec Corporation (Hong Kong) Ltd.	Hong Kong	Trading	167,162	167,162	2,500	100.00 %	624,803	5,142	5,142	Subsidiary
〃	Inventec Holding (North America) Corp.	USA	Holding Company	10,576,973	5,317,193	2,034	100.00 %	14,002,056	253,514	257,598	〃
〃	Inventec Appliances Corp.	New Taipei City	Production and sales of intelligent terminal devices	9,656,877	9,656,877	536,857	100.00 %	7,998,527	(189,189)	(189,189)	〃
〃	Inventec (Cayman) Corp.	Cayman	Holding Company	9,812,963	9,812,963	301,768	100.00 %	33,970,231	1,666,658	1,666,658	〃
〃	IEC (Cayman) Corporation	Cayman	Holding Company	739,500	739,500	50,000	100.00 %	2,896,706	172,649	172,649	〃
〃	Inventec (Czech), S.R.O.	Czech	Production and sales of computer products	1,582,551	1,582,551	-	100.00 %	2,400,030	123,540	123,540	〃
〃	Inventec Investment Co., Ltd.	Taipei	Investment Company	62,000	62,000	15,000	100.00 %	159,190	1,120	1,120	〃
〃	Inventec Development Japan Corporation	Japan	Trading	630,845	630,845	45	100.00 %	19,091	(248)	(248)	〃

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INVENTEC CORPORATION AND SUBSIDIARIES

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (CONT'D)

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Investor company	Investee company	Location	Main businesses and products	Original investment amount		Balance as of June 30, 2026			Net income (loss) of the investee	Share of profits/losses of investee	Note
				June 30, 2026	December 31, 2025	Shares (In thousands)	Percentage of ownership	Carrying value			
The Company	Inventec Japan Corporation	Japan	Trading and management service	2,954	2,954	-	100.00 %	4,167	862	862	Subsidiary
〃	AIMobile Co., Ltd.	Taipei	Developing, production and sales of intelligent mobile devices	151,820	151,820	15,965	100.00 %	(11,859)	(10,633)	(10,633)	〃
〃	InveneXt System Co., Ltd.	Taipei	Sales of 5G Services, hardware and software	50,000	50,000	5,000	100.00 %	50,198	260	260	〃
〃	Inventec Electronics (Thailand) Co., Ltd.	Thailand	Production and sales of computer products	8,632,709	6,218,801	933,000	100.00 %	10,666,905	1,236,713	1,236,713	〃
〃	Inventec Technology (Vietnam) Company Limited	Vietnam	Production and sales of intelligent terminal devices	791,460	791,460	-	53.74 %	756,790	(5,588)	(3,003)	〃
〃	Inventec Technology (Singapore) Pte. Ltd.	Singapore	Development of computer products	186,360	186,360	6,000	100.00 %	111,556	10,540	10,540	〃
〃	Asic AI Co., Ltd	Taoyuan	Artificial Intelligence chip design	120,000	120,000	12,000	100.00 %	113,561	459	459	〃
〃	Dixon IT Devices Private Limited	India	Computer products	47,755	47,755	13,680	40.00 %	44,438	(3,869)	(1,547)	Investment accounted for using equity method
Inventec Investment Co., Ltd.	Inventec Electronics (Thailand) Co., Ltd.	Thailand	Production and sales of computer products	-	-	-	- %	-	1,236,713	-	Associate Company
Inventec Appliances Corp.	Inventec Appliances (Cayman) Holding Corp.	Cayman	Holding Company	2,405,540	2,405,540	75,575	100.00 %	7,817,484	(325,098)	-	〃
〃	Gainia Intellectual Asset Services, Inc.	Taipei	Intellectual property rights integrative services	6,240	6,240	189	35.87 %	624	(2,847)	-	Investment accounted for using equity method
〃	Good Future Biomedical Technology Corp.	Taoyuan	Biotechnology services and retail sale and wholesale of medical devices	28,922	28,922	10,423	18.81 %	16,385	(7,858)	-	〃
〃	Needleless Corporation	Taoyuan	Manufacturing and Sales of Medical Devices	43,605	43,605	1,530	20.00 %	49,420	11,613	-	〃
〃	Inventec Appliances (Vietnam) Company Limited	Vietnam	Production and sales of intelligent terminal devices	1,050,390	1,050,390	-	100.00 %	1,278,302	36,168	-	Associate Company
〃	Inventec Technology (Vietnam) Company Limited	Vietnam	Production and sales of intelligent terminal devices	636,000	636,000	-	46.26 %	651,454	(5,588)	-	〃

Investor company	Investee company	Location	Main businesses and products	Original investment amount		Balance as of June 30, 2026			Net income (loss) of the investee	Share of profits/losses of investee	Note
				June 30, 2026	December 31, 2025	Shares (In thousands)	Percentage of ownership	Carrying value			
Inventec Appliances (Cayman) Holding Corp.	Inventec Appliances (USA) Distribution Corp.	USA	Production and sales of intelligent terminal devices	25,464	25,464	400	100.00 %	109,987	962	-	Associate Company
〃	Inventec Appliances Corporation USA, Inc.	USA	Sales services	1,592	1,592	10	100.00 %	19,189	485	-	〃
Inventec Appliences (Pudong) Corp.	Inventec Appliances (Malaysia) SDN. BHD.	Malaysia	Production and sales of intelligent terminal devices	913,927	913,927	121,000	100.00 %	(848,187)	(1,261)	-	〃

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		Accumulated outflow of investment from Taiwan as of June 30, 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 (Shanghai) Service Co., Ltd	Sales of computer products	388,954	(2)	63,660	-	-	63,660	(2,096)	100.00 %	(2,096)	391,255	30,234
Inventec (ChongQing) Service Co., Ltd	Sales of computer products	31,830	(2)	31,830	-	-	31,830	(191)	100.00 %	(191)	43,725	-
Inventec(Pudong) co.,Ltd	Sales of computer products	1,591,500	(2)	1,591,500	-	-	1,591,500	24,515	100.00 %	24,515	4,862,044	-
Inventec (Shanghai) Co.,Ltd.	Sales of computer products	2,234,681	(2)	938,985	-	-	938,985	34,048	100.00 %	44,359	1,922,289	-
Inventec (ChongQing) Corporation	Production and Sales of computer products	2,387,250	(2)	2,387,250	-	-	2,387,250	1,329,240	100.00 %	1,339,137	20,548,034	2,242,107
Inventec (Pudong) Technology Corp.	Production and Sales of computer products	1,864,974	(2)	1,591,500	-	-	1,591,500	468,826	100.00 %	472,850	7,934,121	321,599
Inventec Electronics (Tianjin) Co.,Ltd.	Electronic product software development	159,150	(2)	135,278	-	-	135,278	1,716	100.00 %	1,716	307,495	149,517
Inventec Electronics (Beijing) Co.,Ltd.	Electronic product software development	46,154	(2)	46,154	-	-	46,154	1,635	100.00 %	1,635	95,083	-
INVENTEC HI-TECH CORPORATION	Sales of computer products	1,591,500	(2)	1,591,500	-	-	1,591,500	(23,757)	100.00 %	(23,757)	1,776,436	-

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

INVENTEC CORPORATION AND SUBSIDIARIES

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (CONT'D)

June 30, 2026 and 2025

(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 June 30, 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 Asset Management (Shanghai) Corporation	Leasing	2,001,174	(3)	-	-	-	-	44,118	78.00 %	34,412	1,260,100	-
Saint Investment Consulting Corporation	Business management	280,404	(3)	-	-	-	-	(960)	100.00 %	(960)	361,359	-
SQ Technology (Shanghai) Corporation	Production and Sales of computer products	243,697	(3)	-	-	-	-	362,944	100.00 %	362,944	(983,554)	-
Truswe (ChongQing) Technology Co.,Ltd	Sales of computer products	397,239	(3)	-	-	-	-	(17,646)	20.00 %	(3,529)	63,192	-
Testron Technology (JiangSu) Co., Ltd.	Production and Sales of computer products	129,975	(3)	-	-	-	-	49,970	9.99 %	1,988	166,642	-
Shanghai Haixin Electronic Technology Co.,Ltd	Production and Sales of computer products	15,215	(3)	-	-	-	-	(9,926)	16.56 %	(1,644)	41,252	-
Dawnline (Nanjing) Intelligent Technology Co., Ltd.	Solution of intelligent transportation	7,855	(3)	-	-	-	-	(8,533)	15.00 %	(1,343)	35,256	-
INVENTEC APPLIANCES (Shanghai) Corp.	Developing of intelligent terminal devices	687,528	(2)	576,697	-	-	576,697	(25,226)	100.00 %	(25,226)	665,891	1,535,981
Inventec Appliances (Pudong) Corp.	Production and sales of intelligent terminal devices	541,110	(2)	541,110	-	-	541,110	(496,151)	100.00 %	(496,151)	3,251,582	2,297,117
Inventec Appliances (Jiangning) Corp.	Production and sales of intelligent terminal devices	1,209,540	(2)	381,960	-	-	381,960	217,272	100.00 %	217,272	3,131,808	3,571,176
Inventec Appliances (Nanjing) Corp.	Production and sales of intelligent terminal devices	159,150	(2)	285,881	-	-	285,881	(21,353)	100.00 %	(21,353)	636,058	85,353
Inventec Appliances (Nanchang) Corp.	Developing of intelligent terminal devices	66,843	(2)	66,843	-	-	66,843	(1,069)	100.00 %	(1,069)	3,337	-
Apex Business Managements & Consulting (Shanghai) Co., Ltd.	Property management	2,345	(3)	-	-	-	-	4,137	100.00 %	4,137	138,677	-
Inventec Appliances (Shanghai) Enterpri	Business management and Consulting	37,387	(3)	-	-	-	-	(21)	100.00 %	(21)	13,992	-
Inventec Appliances (Nanchang) Intelligent Manufacturing Co., Ltd.	Production and sales of intelligent terminal devices	280,403	(3)	-	-	-	-	(4,033)	100.00 %	(4,033)	(196,489)	-
Inventec Easy Doctor Corporation	Production and sales of medical devices	46,734	(3)	-	-	-	-	(113)	100.00 %	(113)	9,080	-

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

2. Upper limit on investment in Mainland China:

Name of Company	Accumulated Investment in Mainland China as of June 30, 2026	Investment Amounts Authorized by Investment Commission, MOEA	Upper Limit on Investment (Note 3,4,7)
The Company	8,444,499	8,444,499	-
Inventec Appliances Corp.	1,923,424	1,923,424	4,799,116

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 June 30, 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 six months ended June 30, 2026, which were eliminated in the preparation of consolidated financial statements, are disclosed in “Information on significant transactions”.

(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 June 30, 2026			
	Core	Others	Adjustment and Elimination	Total
Revenue				
Revenue from external customers	$ 267,847,872	2,009,223	-	269,857,095
Intersegment revenues	-	-	-	-
Total revenue	**$ 267,847,872**	**2,009,223**	**-**	**269,857,095**
Reportable segment profit (loss)	**$ 5,877,145**	**(859,866)**	**-**	**5,017,279**

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

	For the three months ended June 30, 2025			
	Core	Others	Adjustment and Elimination	Total
Revenue				
Revenue from external customers	$ 185,309,793	1,267,596	-	186,577,389
Intersegment revenues	-	-	-	-
Total revenue	**$ 185,309,793**	**1,267,596**	**-**	**186,577,389**
Reportable segment profit (loss)	**$ 3,483,349**	**(571,296)**	**-**	**2,912,053**

	For the six months ended June 30, 2026			
	Core	Others	Adjustment and Elimination	Total
Revenue				
Revenue from external customers	$ 466,505,014	3,662,586	-	470,167,600
Intersegment revenues	-	-	-	-
Total revenue	**$ 466,505,014**	**3,662,586**	**-**	**470,167,600**
Reportable segment profit (loss)	**$ 10,011,551**	**(1,687,656)**	**-**	**8,323,895**

	For the six months ended June 30, 2025			
	Core	Others	Adjustment and Elimination	Total
Revenue				
Revenue from external customers	$ 341,352,864	2,258,861	-	343,611,725
Intersegment revenues	-	-	-	-
Total revenue	**$ 341,352,864**	**2,258,861**	**-**	**343,611,725**
Reportable segment profit (loss)	**$ 6,209,325**	**(1,144,949)**	**-**	**5,064,376**

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.