Stock Code:2352

QISDA CORPORATION AND SUBSIDIARIES

Consolidated Financial Statements

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

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Independent Auditors' Review Report

To the Board of Directors
Qisda Corporation:

Introduction

We have reviewed the accompanying consolidated balance sheets of Qisda Corporation and its subsidiaries as of March 31, 2026 and 2025, and the related consolidated statements of comprehensive income, changes in equity and cash flows for the three months then ended, 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 section, we conducted our reviews in accordance with the Standards on Review Engagements 2410, "Review of 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 described in Note 4(b) to the accompanying consolidated financial statements, 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 $27,027,759 thousand and $23,122,609 thousand, constituting 12.73% and 11.26% of the consolidated total assets, respectively, and the total liabilities amounting to $8,639,205 thousand and $6,972,044 thousand, constituting 5.69% and 4.92% of the consolidated total liabilities as of March 31, 2026 and 2025, respectively; the total comprehensive income (loss) amounting to $325,050 thousand and $(217,104) thousand, constituting 12.15% and (37.51)% of the consolidated total comprehensive income for the three months then ended, respectively.

Furthermore, the investments accounted for using the equity method amounted to $3,237,371 thousand and $3,189,441 thousand as of March 31, 2026 and 2025, respectively, and the share of profits (losses) of associates amounted to $2,248 thousand and $(15,248) thousand for the three months then ended, respectively, were based on the unreviewed financial statements of the investee companies.

Qualified Conclusion

Based on our reviews and the review reports of other auditors (please refer to Other Matter section), except for the adjustment, if any, as might have been determined to be necessary had the financial statements of certain non-significant consolidated subsidiaries and equity-method investments described in the Basis for Qualified Conclusion section been reviewed by independent auditors, 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 Qisda Corporation and its subsidiaries as of March 31, 2026 and 2025, and their consolidated financial performance and consolidated cash flows for the three months then ended, 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.

Other Matter

We did not review the financial statements of certain subsidiaries of Qisda Corporation. Those financial statements were reviewed by other auditors, whose review reports have been furnished to us, and our conclusion expressed herein, insofar as it relates to the amounts included in the consolidated financial statements relative to these subsidiaries, is based solely on the reports of other auditors. The financial statements of these subsidiaries reflect the total assets amounting to $6,189,169 thousand and $6,366,471 thousand, constituting 2.92% and 3.10% of the consolidated total assets as of March 31, 2026 and 2025, respectively, and the total operating revenue amounting to $1,336,587 thousand and $1,278,157 thousand, constituting 2.59% and 2.57% of the consolidated operating revenue for the three months then ended, respectively.

The engagement partners on the reviews resulting in this independent auditors' review report are Shih, Wei-Ming and Yin, Yuan-Sheng.

KPMG

Taipei, Taiwan (Republic of China)
May 7, 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)

QISDA CORPORATION AND SUBSIDIARIES

Consolidated Balance Sheets

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

(Expressed in Thousands of New Taiwan Dollar)

		March 31, 2026		December 31, 2025		March 31, 2025	
	Assets	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
	Current assets:						
1100	Cash and cash equivalents (note 6(a))	$ 22,472,608	11	26,577,881	13	24,926,471	12
1110	Financial assets at fair value through profit or loss －current (note 6(b))	210,159	-	300,244	-	226,457	-
1120	Financial assets at fair value through other comprehensive income－current (note 6(c))	106,901	-	105,893	-	113,961	-
1170	Notes and accounts receivable, net (notes 6(e), (z) and 8)	36,978,914	17	34,904,217	17	36,007,488	18
1181	Notes and accounts receivable from related parties (notes 6(e), (z) and 7)	2,306,368	1	2,397,309	1	3,108,736	1
1200	Other receivables (notes 6(e) and (f))	1,509,470	1	1,526,512	1	1,359,958	1
1210	Other receivables from related parties (notes 6(f) and 7)	574,163	-	407,251	-	567,580	-
130X	Inventories (note 6(g))	47,610,122	23	44,865,151	22	44,677,773	22
1470	Other current assets	4,184,653	2	3,727,396	2	3,287,319	2
1476	Other financial assets－current (notes 6(a) and 8)	7,799,280	4	3,958,249	2	4,059,036	2
1461	Non-current assets held for sale (notes 6(h) and 8)	422,541	-	422,541	-	57,882	-
	Total current assets	124,175,179	59	119,192,644	58	118,392,661	58
	Non-current assets:						
1510	Financial assets at fair value through profit or loss －non-current (note 6(b))	3,191,086	1	3,067,216	2	2,086,140	1
1517	Financial assets at fair value through other comprehensive income－non-current (note 6(c))	9,618,542	5	8,175,164	4	9,238,573	5
1535	Debt investments measured at amortized cost －non-current (notes 6(d) and 8)	223,057	-	223,124	-	-	-
1550	Investments accounted for using the equity method (note 6(i))	7,066,460	3	7,084,966	4	7,189,690	4
1600	Property, plant and equipment (notes 6(k), 7 and 8)	43,770,303	21	43,611,923	21	44,427,243	22
1755	Right-of-use assets (note 6(l))	6,001,959	3	5,973,174	3	6,596,613	3
1760	Investment property (notes 6(m) and 8)	1,395,434	1	1,414,786	1	784,911	-
1780	Intangible assets (note 6(n))	12,617,801	6	12,835,625	6	13,069,957	6
1840	Deferred income tax assets	2,533,203	1	2,478,012	1	2,243,008	1
1900	Other non-current assets	878,924	-	418,971	-	442,048	-
1980	Other financial assets－non-current (note 8)	770,680	-	714,433	-	821,336	-
	Total non-current assets	88,067,449	41	85,997,394	42	86,899,519	42
	Total assets	**$ 212,242,628**	**100**	**205,190,038**	**100**	**205,292,180**	**100**

(Continued)

See accompanying notes to the consolidated financial statements.

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

QISDA CORPORATION AND SUBSIDIARIES

Consolidated Balance Sheets (Continued)

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

(Expressed in Thousands of New Taiwan Dollar)

		March 31, 2026		December 31, 2025		March 31, 2025	
	Liabilities and Equity	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
	Current liabilities:						
2100	Short-term borrowings (notes 6(o) and 8)	$ 44,759,544	21	38,910,497	19	33,576,599	17
2110	Short-term notes and bills payable (notes 6(o) and 8)	50,584	-	25,852	-	99,954	-
2120	Financial liabilities at fair value through profit or loss－current (note 6(b))	83,874	-	64,335	-	274,355	-
2130	Contract liabilities－current (note 6(z))	3,599,699	2	3,312,454	2	3,439,426	2
2170	Notes and accounts payable	33,617,914	16	33,042,200	16	32,592,570	16
2180	Accounts payable to related parties (note 7)	377,483	-	752,642	-	967,103	1
2200	Other payables (note 6(aa))	14,409,749	7	13,826,360	7	14,278,739	7
2220	Other payables to related parties (note 7)	335,129	-	34,412	-	401,104	-
2230	Current income tax liabilities	1,772,806	1	1,581,904	1	1,646,828	1
2300	Other current liabilities	532,469	-	573,351	-	768,948	-
2365	Refund liabilities－current	1,779,005	1	1,902,398	1	2,171,914	1
2322	Current portion of long-term debt (notes 6(p) and 8)	5,209,840	2	5,872,541	3	5,761,795	3
2280	Lease liabilities－current (notes 6(r) and 7)	937,534	-	915,042	-	944,017	-
2250	Provisions－current (note 6(s))	975,351	1	967,410	1	939,768	-
	Total current liabilities	108,440,981	51	101,781,398	50	97,863,120	48
	Non-current liabilities:						
2500	Financial liabilities at fair value through profit or loss－non-current (note 6(b))	3,974	-	3,240	-	-	-
2530	Bonds payable (note 6(q))	3,962,934	2	3,956,929	2	3,939,124	2
2540	Long-term debt (notes 6(p) and 8)	32,099,394	15	31,725,060	15	32,284,021	16
2580	Lease liabilities－non-current (notes 6(r) and 7)	2,403,011	1	2,468,304	1	2,838,794	1
2550	Provisions－non-current (note 6(s))	1,070,590	1	1,009,975	1	855,123	-
2570	Deferred income tax liabilities	2,962,760	2	3,004,200	2	3,051,595	2
2670	Other non-current liabilities	858,780	-	809,843	-	840,251	-
	Total non-current liabilities	43,361,443	21	42,977,551	21	43,808,908	21
	Total liabilities	151,802,424	72	144,758,949	71	141,672,028	69
	Equity attributable to shareholders of the Company (notes 6(c), (j) and (w)):						
3110	Common stock	15,805,065	8	15,805,065	8	19,274,470	9
3260	Capital surplus	2,449,289	1	2,458,323	1	2,247,772	1
3300	Retained earnings	15,248,819	7	16,507,840	8	15,836,397	8
3400	Other equity	(4,199,218)	(2)	(6,252,289)	(3)	(3,605,701)	(2)
	Total equity attributable to shareholders of the Company	29,303,955	14	28,518,939	14	33,752,938	16
36XX	Non-controlling interests (note 6(w))	31,136,249	14	31,912,150	15	29,867,214	15
	Total equity	60,440,204	28	60,431,089	29	63,620,152	31
	Total liabilities and equity	**$ 212,242,628**	**100**	**205,190,038**	**100**	**205,292,180**	**100**

See accompanying notes to the consolidated financial statements.

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

QISDA CORPORATION AND SUBSIDIARIES

Consolidated Statements of Comprehensive Income

For the three months ended March 31, 2026 and 2025

(Expressed in Thousands of New Taiwan Dollar, Except for Earnings Per Share)

		For the three months ended March 31			
		2026		2025	
		Amount	%	Amount	%
4000	**Operating revenues (notes 6(z), 7 and 14)**	$ 51,541,496	100	49,747,011	100
5000	**Operating costs (notes 6(g), (k), (r), (u), (aa), 7 and 12)**	(42,948,624)	(83)	(41,125,548)	(83)
	Gross profit	8,592,872	17	8,621,463	17
	Operating expenses (notes 6(e), (f), (k), (r), (u), (aa), 7 and 12):				
6100	Selling expenses	(4,463,410)	(9)	(4,324,952)	(9)
6200	Administrative expenses	(1,637,635)	(3)	(1,609,348)	(3)
6300	Research and development expenses	(1,775,485)	(4)	(1,669,809)	(3)
6450	Expected credit loss	(23,989)	-	(18,113)	-
	Total operating expenses	(7,900,519)	(16)	(7,622,222)	(15)
	Operating income	692,353	1	999,241	2
	Non-operating income and loss:				
7100	Interest income (notes 6(ab) and 7)	129,072	-	193,040	1
7010	Other income (note 6(ab))	182,355	1	52,792	-
7020	Other gains and losses, net (notes 6(r), (ab), (ac) and 7)	152,465	-	116,598	-
7050	Finance costs (notes 6(r), (ab) and 7)	(493,756)	(1)	(506,739)	(1)
7060	Share of profits of associates (note 6(i))	31,900	-	6,559	-
	Total non-operating income and loss	2,036	-	(137,750)	-
	Income before income tax	694,389	1	861,491	2
7950	**Less: income tax expense (note 6(v))**	(319,139)	-	(267,871)	(1)
	Net income	375,250	1	593,620	1
	Other comprehensive income:				
8310	**Items that will not be reclassified subsequently to profit or loss:**				
8311	Remeasurements of defined benefit plans (note (w))	230	-	413	-
8316	Unrealized gains (losses) from investments in equity instruments measured at fair value through other comprehensive income (notes 6(w) and (ac))	1,172,768	2	(829,390)	(2)
8320	Share of other comprehensive income (loss) of associates (notes 6(i) and (w))	11,249	-	(45,211)	-
8349	Less: income tax related to items that will not be reclassified subsequently to profit or loss (note 6(v))	(3,394)	-	8,474	-
		1,180,853	2	(865,714)	(2)
8360	**Items that may be reclassified subsequently to profit or loss:**				
8361	Exchange differences on translation of foreign operations (note 6(w))	1,026,189	2	763,856	2
8370	Share of other comprehensive income of associates (notes 6(i) and (w))	94,102	-	87,015	-
		1,120,291	2	850,871	2
	Other comprehensive income (loss) for the period, net of income tax	2,301,144	4	(14,843)	-
	Total comprehensive income for the period	**$ 2,676,394**	**5**	**578,777**	**1**
	Net income attributable to:				
8610	Shareholders of the Company	$ 317,514	1	482,946	1
8620	Non-controlling interests	57,736	-	110,674	-
		$ 375,250	**1**	**593,620**	**1**
	Total comprehensive income attributable to:				
8710	Shareholders of the Company	$ 2,374,557	5	322,372	1
8720	Non-controlling interests	301,837	-	256,405	-
		$ 2,676,394	**5**	**578,777**	**1**
	Earnings per share (in New Taiwan Dollar) (note 6(y)):				
9750	Basic earnings per share	**$ 0.20**		**0.25**	
9850	Diluted earnings per share	**$ 0.20**		**0.25**	

See accompanying notes to the consolidated financial statements.

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

QISDA CORPORATION AND SUBSIDIARIES

Consolidated Statements of Changes in Equity

For the three months ended March 31, 2026 and 2025

(Expressed in Thousands of New Taiwan Dollar)

	Attributable to shareholders of the Company												
			Retained earnings				Other equity						
	Common stock	Capital surplus	Legal reserve	Special reserve	Unappropriated earnings	Total retained earnings	Foreign currency translation differences	Unrealized gains (losses) from financial assets measured at fair value through other comprehensive income	Remeasurements of defined benefit plans	Total other equity	Total equity of the Company	Non-controlling interests	Total equity
Balance at January 1, 2025	$ 19,274,470	2,239,759	4,270,353	3,387,753	9,827,275	17,485,381	2,685,682	(5,956,725)	(166,548)	(3,437,591)	35,562,019	30,798,749	66,360,768
Net income for the period	-	-	-	-	482,946	482,946	-	-	-	-	482,946	110,674	593,620
Other comprehensive income (loss) for the period	-	-	-	-	-	-	708,989	(869,686)	123	(160,574)	(160,574)	145,731	(14,843)
Total comprehensive income (loss) for the period	-	-	-	-	482,946	482,946	708,989	(869,686)	123	(160,574)	322,372	256,405	578,777
Appropriation of earnings:													
Cash dividends to shareholders	-	-	-	-	(2,139,466)	(2,139,466)	-	-	-	-	(2,139,466)	-	(2,139,466)
Shares of changes in equity of associates	-	(5,672)	-	-	-	-	-	-	-	-	(5,672)	-	(5,672)
Disposal of equity investments at fair value through other comprehensive income	-	-	-	-	7,536	7,536	-	(7,536)	-	(7,536)	-	-	-
Distribution of cash dividends by subsidiaries to non-controlling interests	-	-	-	-	-	-	-	-	-	-	-	(1,233,677)	(1,233,677)
Capital injection from non-controlling interests	-	-	-	-	-	-	-	-	-	-	-	30,000	30,000
Changes in ownership interests in subsidiaries	-	13,685	-	-	-	-	-	-	-	-	13,685	(13,685)	-
Stock option compensation cost of subsidiaries	-	-	-	-	-	-	-	-	-	-	-	2,126	2,126
Changes in non-controlling interests	-	-	-	-	-	-	-	-	-	-	-	27,296	27,296
Balance at March 31, 2025	**$ 19,274,470**	**2,247,772**	**4,270,353**	**3,387,753**	**8,178,291**	**15,836,397**	**3,394,671**	**(6,833,947)**	**(166,425)**	**(3,605,701)**	**33,752,938**	**29,867,214**	**63,620,152**
Balance at January 1, 2026	$ 15,805,065	2,458,323	4,375,573	3,437,591	8,694,676	16,507,840	1,896,006	(7,961,151)	(187,144)	(6,252,289)	28,518,939	31,912,150	60,431,089
Net income for the period	-	-	-	-	317,514	317,514	-	-	-	-	317,514	57,736	375,250
Other comprehensive income for the period	-	-	-	-	-	-	897,976	1,158,994	73	2,057,043	2,057,043	244,101	2,301,144
Total comprehensive income for the period	-	-	-	-	317,514	317,514	897,976	1,158,994	73	2,057,043	2,374,557	301,837	2,676,394
Appropriation of earnings:													
Cash dividends to shareholders	-	-	-	-	(1,580,507)	(1,580,507)	-	-	-	-	(1,580,507)	-	(1,580,507)
Shares of changes in equity of associates	-	(7,981)	-	-	-	-	-	-	-	-	(7,981)	-	(7,981)
Disposal of equity investments at fair value through other comprehensive income	-	-	-	-	3,972	3,972	-	(3,972)	-	(3,972)	-	-	-
Distribution of cash dividends by subsidiaries to non-controlling interests	-	-	-	-	-	-	-	-	-	-	-	(1,082,670)	(1,082,670)
Acquisition or disposal of shares of subsidiaries	-	(2,067)	-	-	-	-	-	-	-	-	(2,067)	(9,933)	(12,000)
Changes in ownership interests in subsidiaries	-	1,014	-	-	-	-	-	-	-	-	1,014	(1,014)	-
Stock option compensation cost of subsidiaries	-	-	-	-	-	-	-	-	-	-	-	1,613	1,613
Changes in non-controlling interests	-	-	-	-	-	-	-	-	-	-	-	14,266	14,266
Balance at March 31, 2026	**$ 15,805,065**	**2,449,289**	**4,375,573**	**3,437,591**	**7,435,655**	**15,248,819**	**2,793,982**	**(6,806,129)**	**(187,071)**	**(4,199,218)**	**29,303,955**	**31,136,249**	**60,440,204**

See accompanying notes to the consolidated financial statements.

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

QISDA CORPORATION AND SUBSIDIARIES

Consolidated Statements of Cash Flows

For the three months ended March 31, 2026 and 2025

(Expressed in Thousands of New Taiwan Dollar)

	For the three months ended March 31	
	2026	**2025**
Cash flows from operating activities:		
Income before income tax	$ 694,389	861,491
Adjustments for:		
Adjustments to reconcile profit or loss:		
Depreciation	1,376,025	1,306,800
Amortization	308,014	337,541
Expected credit loss	23,989	18,113
Interest expense	493,756	506,739
Interest income	(129,072)	(193,040)
Dividend income	(165,130)	(39,559)
Share-based compensation cost	1,613	2,126
Share of profit of associates	(31,900)	(6,559)
Gain on disposal of property, plant and equipment	(1,013)	(27,570)
Total adjustments for profit or loss	1,876,282	1,904,591
Changes in operating assets and liabilities:		
Changes in operating assets:		
Financial assets at fair value through profit or loss	(188,491)	(161,732)
Notes and accounts receivable	(2,081,712)	2,868,818
Notes and accounts receivable from related parties	90,941	347,317
Other receivables	92,329	25,921
Other receivables from related parties	(14,372)	(15,963)
Inventories	(2,744,971)	(2,606,135)
Other current assets	(457,257)	89,447
Other non-current assets	(66,713)	26,996
Net changes in operating assets	(5,370,246)	574,669
Changes in operating liabilities:		
Financial liabilities at fair value through profit or loss	20,273	14,697
Notes and accounts payable	575,714	(223,725)
Accounts payable to related parties	(375,159)	(134,358)
Other payables to related parties	32,432	3,058
Provisions	68,556	90,109
Contract liabilities	287,245	233,080
Other payables and other current liabilities	(1,831,596)	(1,824,654)
Other non-current liabilities	(14,081)	(8,477)
Net changes in operating liabilities	(1,236,616)	(1,850,270)
Total changes in operating assets and liabilities	(6,606,862)	(1,275,601)
Total adjustments	(4,730,580)	628,990
Cash provided by (used in) operations	(4,036,191)	1,490,481
Interest received	88,044	179,136
Dividends received	113,964	39,559
Interest paid	(464,238)	(514,749)
Income taxes paid	(224,868)	(298,412)
Net cash provided by (used in) operating activities	(4,523,289)	896,015

(Continued)

See accompanying notes to the consolidated financial statements.

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

QISDA CORPORATION AND SUBSIDIARIES

Consolidated Statements of Cash Flows (Continued)

For the three months ended March 31, 2026 and 2025

(Expressed in Thousands of New Taiwan Dollar)

	For the three months ended March 31	
	2026	**2025**
Cash flows from investing activities:		
Purchase of financial assets at fair value through other comprehensive income	$ (306,138)	(49,131)
Proceeds from disposal of financial assets at fair value through other comprehensive income	-	13,853
Purchase of financial assets at fair value through profit or loss	(56,491)	(391,526)
Proceeds from disposal of financial assets at fair value through profit or loss	211,197	-
Increase in prepayments for investments	(395,000)	(60,000)
Additions to property, plant and equipment (including prepayments for equipment)	(906,488)	(1,463,705)
Proceeds from disposal of property, plant and equipment	14,011	375,852
Additions to intangible assets	(80,328)	(49,383)
Increase in other financial assets	(3,897,278)	(743,738)
Net cash paid for acquisition of subsidiaries	-	(21,262)
Net cash paid for business transfer	(10,000)	(5,000)
Net cash used in investing activities	(5,426,515)	(2,394,040)
Cash flows from financing activities:		
Increase in short-term borrowings	8,475,675	5,551,953
Repayments of short-term borrowings	(2,728,794)	(4,450,137)
Increase (decrease) in short-term notes and bills payable	24,600	(99,890)
Increase in long-term debt	1,160,905	7,122,686
Repayments of long-term debt	(1,517,047)	(8,137,178)
Increase in guarantee deposits received	72,986	89,340
Payment of lease liabilities	(288,983)	(248,529)
Acquisition of subsidiary’s interests from non-controlling interests	(12,000)	-
Capital injection from non-controlling interests	-	30,000
Net cash provided by (used in) financing activities	5,187,342	(141,755)
Effects of foreign exchange rate changes	657,189	412,217
Net decrease in cash and cash equivalents	(4,105,273)	(1,227,563)
Cash and cash equivalents at beginning of period	26,577,881	26,154,034
Cash and cash equivalents at end of period	**$ 22,472,608**	**24,926,471**

See accompanying notes to the consolidated financial statements.

1. Organization and business

Qisda Corporation (the “Company”) was incorporated on April 21, 1984, as a company limited by shares under the laws of the Republic of China (“R.O.C.”) and registered under the Ministry of Economic Affairs, R.O.C. The address of the Company’s registered office is No. 157, Shan-Ying Rd., Gueishan Dist., Taoyuan City, Taiwan. The Company and subsidiaries (collectively the “Group”) are engaged in the manufacturing, sales and services of high-end monitors, opto-mechatronics products and optoelectronics film; the manufacturing, sales and services of smart business solution; the manufacturing, sales and services of medical equipment; providing medical services; as well as the research, development, design, manufacturing and sales of broadband products, wireless network products and computer network system equipment.

2. Authorization of the consolidated financial statements

These consolidated financial statements were authorized for issuance by the Board of Directors on May 7, 2026.

3. Application of new and revised accounting standards and interpretations

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

The Group has initially adopted the following new amendments, which do not have a significant impact on its consolidated financial statements, from January 1, 2026:

- IFRS 17 “Insurance Contracts” and amendments to IFRS 17 “Insurance Contracts”
- Amendments to IFRS 9 and IFRS 7 “Amendments to the Classification and Measurement of Financial Instruments”
- Annual Improvements to IFRS Accounting Standards－Volume 11
- Amendments to IFRS 9 and IFRS 7 “Contracts Referencing Nature-Dependent Electricity”

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

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

Standards or interpretations	Content of amendment	Effective date per IASB
IFRS 18 "Presentation and Disclosure in Financial Statements"	The new standard introduces three categories of income and expenses, two income statement subtotals and one single note on management performance measures. The three amendments, combined with enhanced guidance on how to disaggregate information, set the stage for better and more consistent information for users, and will affect all the entities. ● A more structured income statement: under current standards, companies use different formats to present their results, making it difficult for investors to compare financial performance across companies. The new standard promotes a more structured income statement, introducing a newly defined "operating profit" subtotal and a requirement for all income and expenses to be allocated between three new distinct categories based on a company's main business activities. ● Management performance measures (MPMs): the new standard introduces a definition for management performance measures, and requires companies to explain in a single note to the financial statements why the measure provides useful information, how it is calculated and reconcile it to an amount determined under IFRS Accounting Standards. ● Greater disaggregation of information: the new standard includes enhanced guidance on how companies group information in the financial statements. This includes guidance on whether information is included in the primary financial statements or is further disaggregated in the notes.	January 1, 2027 Note: On September 25, 2025, the FSC issued a press release announcing that Taiwan will adopt IFRS 18 beginning in 2028. Entities that need to adopt the new standard earlier may do with the endorsement of the FSC.

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

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QISDA CORPORATION AND SUBSIDIARIES
Notes to the Consolidated Financial Statements

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

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

4. Summary of material accounting policies

(a) Statement of compliance

The Group's accompanying consolidated financial statements have been prepared in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers (the "Regulations") and guidelines of IAS 34 "Interim Financial Reporting" which are endorsed and issued into effect by the FSC, and do not include all of the information required by International Financial Reporting Standards, International Accounting Standards, interpretation as well as related guidance endorsed and issued into effect by the FSC (collectively as "Taiwan-IFRSs") for a complete set of the annual consolidated financial statements.

Except for the following accounting policies mentioned below, the material accounting policies adopted in the accompanying consolidated financial statements are the same as those in the consolidated financial statements 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

(i) List of subsidiaries in the consolidated financial statements

Name of Investor	Name of Investee	Main Business and Products	Percentage of Ownership			Note
			March 31, 2026	December 31, 2025	March 31, 2025	
The Company	Qisda Sdn. Bhd. ("QLPG")	Leasing and management services	100.00 %	100.00 %	100.00 %	Note 1
The Company	Qisda America Corp. ("QALA")	Sales of electronic products	100.00 %	100.00 %	100.00 %	-
The Company	Qisda Japan Co., Ltd. ("QJTO")	Sales and maintenance of electronic products in Japanese market	100.00 %	100.00 %	100.00 %	Note 1
The Company	BenQ Dialysis Technology Corp. ("BDT")	Manufacture and sales of medical consumables and equipment	100.00 %	100.00 %	100.00 %	Note 1
The Company	Qisda Electronics Corp. ("QTE") (formerly Qisda Optronics Corp. ("QTOS"))	Sales of electronic products	100.00 %	100.00 %	100.00 %	Note 1
The Company	Darly Venture (L) Ltd. ("Darly")	Investment and holding activity	100.00 %	100.00 %	100.00 %	Note 1
The Company	Darly Venture Inc. ("APV")	Investment and holding activity	100.00 %	100.00 %	100.00 %	Note 1
The Company	Qisda Vietnam Co., Ltd. ("QVN")	Manufacture of monitors	100.00 %	100.00 %	100.00 %	-
The Company	Qisda Property Vietnam Co., Ltd. ("QPV")	Real estate construction and rental services	100.00 %	100.00 %	-	Notes 1 and 11
The Company	Qisda (L) Corp. ("QLLB")	Investment and holding activity	100.00 %	100.00 %	100.00 %	-
The Company	Norbel Baby Co., Ltd. ("Norbel")	Retail and wholesale of maternity and infant products, medical care products, dietary supplement, and cosmetics	40.66 %	40.66 %	40.66 %	Note 8
Norbel	Giano Property Management Co., Ltd. ("Giano")	Sales of real estate and rental services	40.66 %	40.66 %	-	Notes 1 and 11

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QISDA CORPORATION AND SUBSIDIARIES
Notes to the Consolidated Financial Statements

Name of Investor	Name of Investee	Main Business and Products	Percentage of Ownership March 31, 2026	Percentage of Ownership December 31, 2025	Percentage of Ownership March 31, 2025	Note
QLLB	Qisda (Suzhou) Co., Ltd. (“QCSZ”)	Manufacture of monitors and communication devices	100.00 %	100.00 %	100.00 %	-
QLLB	Qisda (Hong Kong) Limited (“QCHK”)	Investment and holding activity	100.00 %	100.00 %	100.00 %	Note 1
QLLB	BenQ Medical (Shanghai) Co., LTD. (“BMSH”)	Sales of medical consumables and equipment	100.00 %	100.00 %	100.00 %	Note 1
QCHK/QCES	Qisda (Shanghai) Co., Ltd. (“QCSH”)	Manufacture of monitors	100.00 %	100.00 %	100.00 %	Note 1
QCHK	Qisda Electronics (Suzhou) Co., Ltd. (“QCES”)	Manufacture of LCD module and projectors	100.00 %	100.00 %	100.00 %	-
QCHK	Qisda Optronics (Suzhou) Co., Ltd. (“QCOS”)	Manufacture of projectors	100.00 %	100.00 %	100.00 %	Notes 1 and 4
QCHK	Qisda Precision Industry (Suzhou) Co., Ltd. (“QCPS”)	Manufacture of plastic parts	100.00 %	100.00 %	100.00 %	Note 1
The Company	BenQ Corp. (“BenQ”)	Sales of brand-name electronic products	100.00 %	100.00 %	100.00 %	-
BenQ	BenQ Europe B.V. (“BQE”)	Sales of electronic products in European markets	100.00 %	100.00 %	100.00 %	-
BenQ	BenQ Asia Pacific Corp. (“BQP”)	Sales of electronic products in Asia markets	100.00 %	100.00 %	100.00 %	-
BenQ	BenQ America Corporation (“BQA”)	Sales of electronic products in North America markets	100.00 %	100.00 %	100.00 %	Note 1
BenQ	BenQ Latin America Corp. (“BQL”)	Sales of electronic products in Latin America markets	100.00 %	100.00 %	100.00 %	Note 1
BenQ	Mainteq Europe B.V. (“MQE”)	Maintenance of monitors and projectors in European markets	100.00 %	100.00 %	100.00 %	Note 1
BenQ	Darly2 Venture, Inc. (“Darly2”)	Investment and holding activity	100.00 %	100.00 %	100.00 %	Note 1
BenQ	BenQ Intelligent Technology (Hong Kong) Co., Ltd. (“BQHK_HLD”)	Sales of electronic products in HK markets	100.00 %	100.00 %	100.00 %	Note 1
BenQ	BenQ INFTY Lab Ltd. (“INF”)	Assembly and sales of gaming electronic products	100.00 %	100.00 %	100.00 %	Note 1
BenQ	Yun yun AI Baby Camera Co., Ltd. (“YUN YUN”)	Design, manufacturing and sales of AI baby monitors	51.02 %	51.02 %	-	Notes 1 and 5
YUN YUN	Un nun Technology Co., Ltd. (“YUN YUN JP”)	Sales of AI baby monitors	51.02 %	51.02 %	-	Notes 1 and 5
YUN YUN	Yun yun US Corporation (“YUN YUN US”)	Sales of AI baby monitors	51.02 %	51.02 %	-	Notes 1 and 5
BenQ/Darly/ Darly2	BenQ Guru Holding Limited (“GSH”)	Investment and holding activity	100.00 %	100.00 %	100.00 %	Note 1
BenQ/BQP	PT BenQ Teknologi Indonesia (“BQid”)	Sales of electronic products	100.00 %	100.00 %	100.00 %	Note 1
BQP	BenQ Korea Co., Ltd. (“BQkr”)	Sales of electronic products	100.00 %	100.00 %	100.00 %	Note 1
BQP	BenQ Japan Co., Ltd. (“BQjp”)	Sales of electronic products	100.00 %	100.00 %	100.00 %	Note 1
BQP	BenQ Australia Pty Ltd. (“BQau”)	Sales of electronic products	100.00 %	100.00 %	100.00 %	Note 1
BQP	BenQ (M.E.) FZE (“BQme”)	Sales of electronic products	100.00 %	100.00 %	100.00 %	Note 1
BQP	BenQ India Private Ltd. (“BQin”)	Sales of electronic products	100.00 %	100.00 %	100.00 %	Note 1
BQP	BenQ Singapore Pte. Ltd. (“BQsg”)	Sales of electronic products	100.00 %	100.00 %	100.00 %	Note 1
BQP	BenQ Service & Marketing (M) Sdn. Bhd. (“BQmy”)	Sales of electronic products	100.00 %	100.00 %	100.00 %	Note 1
BQP	BenQ (Thailand) Co., Ltd. (“BQth”)	Sales of electronic products	100.00 %	100.00 %	100.00 %	Note 1
BQP	BenQ Vietnam Co., Ltd. (“BQvn”)	Sales of electronic products	100.00 %	100.00 %	100.00 %	Note 1
BQHK_HLD	BenQ Technology (Shanghai) Co., Ltd. (“BQls”)	Sales of electronic products	100.00 %	100.00 %	100.00 %	Note 1
BQHK_HLD	ShengCheng Trading (Shanghai) Co., Ltd. (“BQsha_EC2”)	Sales of electronic products	100.00 %	100.00 %	100.00 %	Note 1

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QISDA CORPORATION AND SUBSIDIARIES
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Name of Investor	Name of Investee	Main Business and Products	Percentage of Ownership March 31, 2026	December 31, 2025	March 31, 2025	Note
BQHK_HLD	BenQ Intelligent Technology (Shanghai) Co., Ltd. (“BQC_RO”)	Sales of electronic products in China markets	100.00 %	100.00 %	100.00 %	-
GSH	BenQ Guru Software Co., Ltd. (“GSS”)	R&D and sales of computer information systems	100.00 %	100.00 %	100.00 %	Note 1
BQA	BenQ Canada Corp. (“BQca”)	Sales of electronic products	100.00 %	100.00 %	100.00 %	Note 1
BenQ/BQL	BenQ Mexico S. de R.L. de C.V. (“BQmx”)	Sales of electronic products	100.00 %	100.00 %	100.00 %	Note 1
BQL	Joytech LLC. (“Joytech”)	Investment and holding activity	100.00 %	100.00 %	100.00 %	Note 1
BQL	Vividtech LLC. (“Vividtech”)	Investment and holding activity	100.00 %	100.00 %	100.00 %	Note 1
Joytech/ Vividtech	MaxGen Comercio Industrial Imp E Exp Ltda. (“MaxGen”)	Sales of electronic products	100.00 %	100.00 %	100.00 %	Note 1
BQmx/BQL	BenQ Service de Mexico S. de R.L. de C.V. (“BQsm”)	Providing administration and management services to affiliates	100.00 %	100.00 %	100.00 %	Note 1
BQE	BenQ UK Limited (“BQuk”)	Sales of electronic products	100.00 %	100.00 %	100.00 %	Note 1
BQE	BenQ Deutschland GmbH (“BQde”)	Sales of electronic products	100.00 %	100.00 %	100.00 %	Note 1
BQE	BenQ Iberica S.L. Unipersonal (“BQib”)	Sales of electronic products	100.00 %	100.00 %	100.00 %	Note 1
BQE	BenQ Austria GmbH (“BQat”)	Sales of electronic products	100.00 %	100.00 %	100.00 %	Note 1
BQE	BenQ Benelux B.V. (“BQnl”)	Sales of electronic products	100.00 %	100.00 %	100.00 %	Note 1
BQE	BenQ Italy S.R.L. (“BQit”)	Sales of electronic products	100.00 %	100.00 %	100.00 %	Note 1
BQE	BenQ France SAS (“BQfr”)	Sales of electronic products	100.00 %	100.00 %	100.00 %	Note 1
BQE	BenQ Nordic A.B. (“BQse”)	Sales of electronic products	100.00 %	100.00 %	100.00 %	Note 1
BQE	BenQ LLC. (“BQru”)	Providing administration and management services to affiliates	100.00 %	100.00 %	100.00 %	Note 1
APV/Darly2	Darly Consulting Corporation (“Darly C”)	Investment management consulting	100.00 %	100.00 %	100.00 %	Note 1
The Company/ BenQ/Darly/ APV/Darly2	BenQ BM Holding Cayman Corp. (“BBHC”)	Investment and holding activity	74.61 %	74.61 %	95.02 %	-
BBHC	BenQ BM Holding Corp. (“BBM”)	Investment and holding activity	74.61 %	74.61 %	95.02 %	-
BBM	Nanjing BenQ Hospital Co., Ltd. (“NMH”)	Medical services	74.61 %	74.61 %	95.02 %	-
BBM/BIC	Suzhou BenQ Hospital Co., Ltd. (“SMH”)	Medical services	74.61 %	74.61 %	95.02 %	-
NMH	Nanjing BenQ Nursing Institution (“NMN”)	Medical services	74.61 %	74.61 %	-	Notes 1 and 11
SMH	Suzhou BenQ Nursing Institution (“SMN”)	Medical services	74.61 %	74.61 %	-	Notes 1 and 11
BBM	BenQ Hospital Management Consulting (Nanjing) Co., Ltd. (“NMHC”)	Medical management consulting	74.61 %	74.61 %	95.02 %	Note 1
BBM	BenQ Healthcare Consulting Corporation (“BHCC”)	Medical management consulting	74.61 %	74.61 %	95.02 %	Note 1
BBM	Suzhou BenQ Investment Co., Ltd. (“BIC”)	Investment and holding activity	74.61 %	74.61 %	95.02 %	Note 1
The Company/ QCOS	BenQ Biotech (Shanghai) Co., Ltd. (“BBC”)	Manufacture and sales of medical consumables and equipment	80.00 %	80.00 %	70.00 %	Note 1
BBC	Guangxi Youshan Medical Technology Co., Ltd. (“Youshan”)	Sales of medical consumables and equipment	44.00 %	44.00 %	38.50 %	Notes 1 and 3
BBC	Wangcheng Medical Technology (Chengdu) Co., Ltd. (“Wangcheng”)	Sales of medical consumables and equipment	44.00 %	44.00 %	38.50 %	Notes 1 and 3
BBC	Shanghai Filter Technology Co., Ltd. (“Filter”)	Sales of medical consumables and equipment	80.00 %	80.00 %	70.00 %	Note 1
BBC	Shanghai Zhenglang Medical Equipment Co., Ltd. (“Zhenglang”)	Sales of medical consumables and equipment	40.80 %	40.80 %	35.70 %	Notes 1 and 3

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QISDA CORPORATION AND SUBSIDIARIES
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Name of Investor	Name of Investee	Main Business and Products	Percentage of Ownership March 31, 2026	Percentage of Ownership December 31, 2025	Percentage of Ownership March 31, 2025	Note
BBC	Shanghai Perfusion Medical Technology Co., Ltd. (“Perfusion”)	R&D and manufacture of medical consumables and equipment	40.80 %	40.80 %	35.70 %	Notes 1 and 3
BenQ/APV/ Darly2	BenQ Medical Technology Corp. (“BMTC”)	Manufacture and sales of medical consumables and equipment	54.96 %	54.96 %	54.96 %	-
BMTC	Highview Investments Limited (“Highview”)	Investment and holding activity	-	-	54.96 %	Note 6
BMTC	Asiaconnect International Company Ltd. (“Asiaconnect”)	Sales of medical consumables and equipment and information software	54.82 %	54.82 %	54.82 %	Note 1
BMTC	LILY Medical Corporation (“LILY”)	Sales of medical consumables and equipment	54.96 %	54.96 %	54.96 %	-
BMTC	BenQ AB DentCare Corporation (“BABD”)	Sales of medical consumables and equipment	54.96 %	48.36 %	48.36 %	Notes 1, 3 and 13
BMTC	BenQ Healthcare Corporation (“BHS”)	Sales of medical consumables and equipment	54.96 %	54.96 %	54.96 %	-
BMTC	EASTECH CO., LTD. (“EASTECH”)	Sales of medical consumables and equipment	38.47 %	38.47 %	38.47 %	Notes 1 and 3
BMTC	BenQ Medical Technology (Shanghai) Ltd. (“BMTS”)	Agency of international and entrepot trade business	54.96 %	54.96 %	54.96 %	Note 7
BMTS	BenQ Intelligent (Shanghai) Medical Co., LTD. (“BQSH”)	Sales of medical consumables and equipment	54.96 %	54.96 %	54.96 %	Note 1
BMTC	Concord Medical Co., Ltd. (“Concord”)	Sales of medical products, medical equipment leasing, and management consulting	21.98 %	21.98 %	21.98 %	Note 8
Concord	Concord Healthcare Co., Ltd. (“CCHC”)	Sales of medical consumables and equipment, and management consulting	21.98 %	21.98 %	21.98 %	Notes 1 and 3
Concord	Concord BioMedical Co., Ltd. (“CBM”)	Sales of veterinary pharmaceuticals, medical consumables and equipment	11.88 %	11.88 %	-	Notes 1, 3 and 5
Concord	Concord BioTech Co., Ltd. (“CBT”)	Medical diagnostics and consulting services	11.17 %	11.17 %	-	Notes 1, 3 and 5
BMTC/ Asiaconnect	K2 International Medical Inc. (“K2”)	Sales of medical consumables and equipment	21.98 %	21.98 %	21.98 %	Note 2
K2	K2 Medical (Thailand) Co., Ltd. (“K2 Thailand”)	Sales of medical consumables and equipment	17.51 %	17.51 %	10.77 %	Note 2
K2	K2 (Shanghai) International Medical Inc. (“K2SH”)	Sales of medical consumables and equipment	21.98 %	21.98 %	21.98 %	Notes 1 and 2
K2	PT. Frismed Hoslab Indonesia (“K2 Indonesia”)	Medical devices for blood donation and consumables	14.73 %	14.73 %	14.73 %	Note 2
K2	ERA Bioteq Enterprise Co., Ltd. (“ERA”)	Sales of minimally invasive medical devices	13.19 %	13.19 %	13.19 %	Notes 1 and 3
K2 Thailand	K2 BioMedical Co., Ltd.	Sales of medical consumables and equipment	17.34 %	17.34 %	-	Notes 1, 3 and 5
BHS	New Best Hearing International Trade Co., Ltd. (“NBHIT”)	Sales of medical consumables and equipment	28.58 %	28.58 %	28.58 %	Note 3
BHS	CKCARE Co., Ltd. (“CKCARE”)	Sales of medical products, over-the-counter drugs, and health supplements	32.97 %	32.97 %	32.97 %	Notes 1 and 3
The Company/ BenQ/APV/ Darly C	BenQ Materials Corp. (“BMC”)	R&D, manufacture and sales of optoelectronics film	43.56 %	43.56 %	43.56 %	Note 8
BMC	BenQ Materials (L) Co. (“BMLB”)	Investment and holding activity	43.56 %	43.56 %	43.56 %	Note 3
BMC	Sigma Medical Supplies Corp. (“SGM”)	Sales of medical consumables and equipment	43.56 %	43.56 %	43.56 %	Note 3
BMC	Genejet Biotech Co., Ltd. (“GJB”)	R&D, manufacture and sales of medical consumables and equipment	34.56 %	34.56 %	34.56 %	Note 3
BMC	Cenefom Corp. (“CENEFOM”)	R&D, manufacture and sales of medical consumables and equipment	22.21 %	22.21 %	22.21 %	Note 3
BMLB	BenQ Materials (Suzhou) Co., Ltd. (“BMS”)	Manufacture of optoelectronics film	43.56 %	43.56 %	43.56 %	Note 3
BMLB	Daxon Biomedical (Suzhou) Co., Ltd. (“DTB”)	Manufacture and sales of medical consumables and equipment	43.56 %	43.56 %	43.56 %	Note 3
BMLB	BenQ Materials (Wuhu) Co., Ltd. (“BMW”)	Manufacture and sales of optoelectronics film and cosmetics	43.56 %	43.56 %	43.56 %	Note 3

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Name of Investor	Name of Investee	Main Business and Products	Percentage of Ownership March 31, 2026	Percentage of Ownership December 31, 2025	Percentage of Ownership March 31, 2025	Note
BMLB	BenQ Materials Medical Supplies (Suzhou) Co., Ltd. (“BMM”)	Manufacture and sales of medical consumables	43.56 %	43.56 %	43.56 %	Note 3
BMLB	BenQ Medical Aesthetics Materials Technology (Wuhu) Co., Ltd. (“BME”)	Manufacture and sales of cosmetics	43.56 %	43.56 %	43.56 %	Note 3
SGM	Suzhou Sigma Medical Supplies Co., Ltd. (“SMSZ”)	Sales of medical consumables and equipment	-	-	43.56 %	Notes 3 and 6
BMC	WEB-PRO Materials Corporation (“WPC”) (formerly WEB-PRO Corporation)	R&D, manufacture and sales of medical supplies	22.22 %	22.22 %	22.22 %	Note 3
WPC	Beyond Top Pte. Ltd. (“WPSG”)	Investment and holding activity	22.22 %	22.22 %	22.22 %	Note 3
WPSG	Web-Pro (Vietnam) Co., Ltd. (“WPVN”)	Manufacture and sales of medical supplies	22.22 %	22.22 %	22.22 %	Note 3
The Company/ APV/ Darly2	Partner Tech Corp. (“PTT”)	Manufacture, sales and import and export of POS terminals and peripherals	68.23 %	68.23 %	68.23 %	Note 1
PTT/PTE	Partner Tech UK Corp., Ltd. (“PTUK”)	Sales, purchases, import and export of electronic products	64.34 %	64.34 %	64.34 %	Note 1
PTT/WEBEST/ PTAP	Partner Tech Middle East FZCO (“PTME”)	Sales, purchases, import and export of electronic products	68.23 %	68.23 %	68.23 %	Note 1
PTT	Partner-Tech Europe GmbH (“PTE”)	Sales, purchases, import and export of electronic products	34.13 %	34.13 %	34.13 %	Notes 1 and 3
WiXtar	Epoint Systems Pte. Ltd. (“PTSE”)	Software development and sales of products	40.09 %	40.09 %	40.09 %	Notes 1 and 3
PTSE	Epoint Systems Sdn. Bhd. (“PTMY”)	Software development and sales of products	26.06 %	26.06 %	28.20 %	Notes 1 and 3
PTT	Partner Tech Asia Pacific Corp. (“PTAP”)	Software development and sales of products	68.23 %	68.23 %	68.23 %	Note 1
PTAP	Cresson Inc. (“PTJP”)	Software development and sales of products	68.23 %	68.23 %	68.23 %	Note 1
PTJP	AC Network Co., Ltd. (“PTJA”)	Software development and sales of products	40.94 %	40.94 %	-	Notes 1 and 5
PTT	P&S Investment Holding Co., Ltd. (B.V.I.) (“P&S”)	Investment and holding activity	68.23 %	68.23 %	68.23 %	Note 1
PTE	Partner Tech France (“PTF”)	Sales, purchases, import and export of electronic products	23.89 %	23.89 %	23.89 %	Notes 1 and 3
PTE	Sloga Team D.o.o (“Sloga”)	Sales, purchases, import and export of electronic products	30.72 %	30.72 %	30.72 %	Notes 1 and 3
PTE	Retail Solution & System S.L. (“RSS”)	Sales, purchases, import and export of electronic products	23.21 %	23.21 %	23.21 %	Notes 1 and 3
PTME	E-POS International LLC (“E-POS”)	Sales, purchases, import and export of electronic products	68.23 %	68.23 %	68.23 %	Notes 1 and 10
PTT	Partner Tech USA Inc. (“PTU”)	Sales, purchases, import and export of electronic products	68.23 %	68.23 %	68.23 %	Note 1
P&S	Partner Tech (Shanghai) Co., Ltd. (“PTCM”)	Sales, purchases, import and export of electronic products	68.23 %	68.23 %	68.23 %	Note 1
PTT	WiXtar Corporation (“WiXtar”)	Software development and sales of products	40.09 %	40.09 %	40.09 %	Notes 1 and 3
WiXtar	Webest Solution Corporation (“WEBEST”)	Sales, purchases, import and export of electronic products	-	-	40.09 %	Notes 1, 3 and 9
The Company/ APV/Darly2	DFI Inc. (“DFI”)	Manufacture and sales of industrial motherboards and components	55.09 %	55.09 %	55.09 %	-
DFI	DFI AMERICA, LLC	Sales of industrial motherboards	55.09 %	55.09 %	55.09 %	Note 1
DFI	DFI Co., Ltd.	Sales of industrial motherboards	55.09 %	55.09 %	55.09 %	Note 1
DFI	Diamond Flower Information (NL) B.V. (“DFI BV”)	Sales of industrial motherboards	55.09 %	55.09 %	55.09 %	-
DFI	Yan Tong Technology Ltd. (“Yan Tong”)	Investment and holding activity	55.09 %	55.09 %	55.09 %	Note 1
Yan Tong	Yan Ying Hao Trading (ShenZhen) Co., Ltd. (“DYTH”)	Wholesale, import and export of industrial motherboards and components	55.09 %	55.09 %	55.09 %	Note 1

(Continued)

QISDA CORPORATION AND SUBSIDIARIES
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Name of Investor	Name of Investee	Main Business and Products	Percentage of Ownership			Note
			March 31, 2026	December 31, 2025	March 31, 2025	
DFI	Aewin Technologies Co., Ltd. (“AEWIN”)	Manufacture and sales of industrial motherboards and components	28.31 %	28.31 %	28.31 %	Note 3
AEWIN	Wise way international CO., LTD. (“Wise way”)	Investment and holding activity	28.31 %	28.31 %	28.31 %	Note 3
AEWIN	Aewin Tech Inc.	Wholesale of computer peripheral products and software	28.31 %	28.31 %	28.31 %	Note 3
AEWIN	Arivor Technologies Co., Ltd. (“Arivor”)	Wholesale of computer peripheral products and software	28.31 %	-	-	Notes 3 and 12
Wise Way	Bright Profit Enterprise Limited (“Bright Profit”)	Investment and holding activity	28.31 %	28.31 %	28.31 %	Note 3
Bright Profit	Aewin Beijing Technologies Co., Ltd. (“Aewin Beijing”)	Wholesale of computer peripheral products and software	28.31 %	28.31 %	28.31 %	Note 3
DFI	Ace Pillar Co., Ltd. (“ACE”)	Tests, processing, sales, repairment and electromechanical integration of automatic control and mechanical transmission system	25.73 %	25.73 %	25.73 %	Note 8
ACE	Cyber South Management Ltd. (“Cyber South”)	Investment and holding activity	25.73 %	25.73 %	25.73 %	Note 3
ACE/Proton/ Cyber South	Tianjin Ace Pillar Co., Ltd.	Sales of automation mechanical transmission system and components	25.73 %	25.73 %	25.73 %	Note 3
ACE	ACE Energy Co., Ltd. (“AEG”)	Energy service	25.69 %	25.69 %	25.69 %	Notes 1 and 3
AEG	BlueWalker GmbH (“BWA”)	Sales and service of energy management products	25.69 %	25.69 %	25.69 %	Note 3
ACE	Standard Technology Corp. (“STC”)	Sales of semiconductor, optoelectronics and machinery equipment and equipment repair	15.44 %	15.44 %	15.44 %	Notes 1 and 3
STC	Standard Technology Corp. (“STCBVI”)	Investment and holding activity	15.44 %	15.44 %	15.44 %	Notes 1 and 3
STCBVI	Standard International Trading (Shanghai) Co., Ltd.	Sales of semiconductor, optoelectronics and machinery equipment and equipment repair	15.44 %	15.44 %	15.44 %	Notes 1 and 3
Cyber South	Proton Inc. (“Proton”)	Investment and holding activity	25.73 %	25.73 %	25.73 %	Note 3
Cyber South	Ace Tek (HK) Holding Co., Ltd. (“Ace Tek”)	Investment and holding activity	25.73 %	25.73 %	25.73 %	Note 3
Cyber South	Suzhou Super Pillar Automation Equipment Co., Ltd. (“Suzhou Super Pillar”)	Manufacture of automation mechanical transmission system and components and technical services	25.73 %	25.73 %	25.73 %	Notes 1 and 3
Ace Tek	Advancedtek Ace (TJ) Inc.	Electronic system integration	25.73 %	25.73 %	25.73 %	Note 3
DFI/ACE	Transpak Equipment Corporation (“TEKPAK”)	Manufacture and sales of pallet strapping equipment	27.47 %	27.47 %	27.47 %	Note 3
The Company/ APV/Darly2	Data Image Corporation (“DIC”)	Manufacture and sales of marine display modules	41.49 %	41.49 %	39.90 %	Note 8
DIC	Data Image (Mauritius) Corporation (“DICMR”)	Investment and holding activity	41.49 %	41.49 %	39.90 %	Note 3
DICMR	Data Image (Suzhou) Corporation	Manufacture and sales of LCD	41.49 %	41.49 %	39.90 %	Note 3
DIC	DIVA Laboratories. Ltd. (“DIVA”)	Manufacture and sales of medical consumables and equipment	15.04 %	15.04 %	14.47 %	Note 2
DIVA	DIVA Laboratories GmbH	Sales of monitors	15.04 %	15.04 %	14.47 %	Note 2
DIVA	DIVA Laboratories U.S., LLC	Sales of monitors	15.04 %	15.04 %	14.47 %	Note 2
DIVA	Diva Capital lnc.	Investment and holding activity	15.04 %	15.04 %	14.47 %	Note 2
Diva Capital lnc.	Diva Holding lnc.	Investment and holding activity	15.04 %	15.04 %	14.47 %	Note 2
Diva Holding lnc.	Suzhou Diva Lab. Inc.	Wholesale and import and export of medical equipment	15.04 %	15.04 %	14.47 %	Note 2
The Company	Expert Alliance Systems & Consultancy (HK) Company Limited (“EASCHK”)	Sales of electronic products and smart services	54.00 %	54.00 %	54.00 %	Note 1
EASCHK	Expert Alliance Smart Technology Co. Ltd.	Sales of electronic products and smart services	54.00 %	54.00 %	54.00 %	Note 1

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Name of Investor	Name of Investee	Main Business and Products	Percentage of Ownership March 31, 2026	December 31, 2025	March 31, 2025	Note
The Company	Metaage Corporation ("MTG")	Distributing and reselling software and hardware equipment of ICT infrastructures, computing and data, utilization, and digitalization	51.41 %	51.41 %	51.41 %	-
MTG/ Epic Cloud	Global Intelligence Network Co., Ltd. ("Ginnet")	Sales of network and information and communication hardware and software	42.13 %	42.13 %	41.03 %	Notes 1 and 3
MTG	Epic Cloud Co., Ltd. ("Epic Cloud")	Software and data processing services	51.41 %	51.41 %	51.41 %	Note 1
MTG	Brainstorm Corporation ("Brainstorm")	Wholesale and retail of computers peripheral devices	18.04 %	18.04 %	18.04 %	Note 2
MTG	Corex (Pty) Ltd. ("Corex")	Sales, purchases, import and export of electronic products	51.41 %	51.41 %	51.41 %	Note 1
MTG	Grandsys Inc. ("Grandsys")	Data software and data processing services	18.16 %	18.16 %	20.64 %	Notes 1 and 8
Grandsys	Grandsys Technology & Service Corp.	R&D and manufacture of computer software and hardware and equipment, network technology, system integration and sales of self-produced components and technical services	18.16 %	18.16 %	20.64 %	Notes 1 and 8
Grandsys	SYSAGE TECHNOLOG (SHANGHAI) CO., LTD	R&D and manufacture of computer software and hardware and equipment, network technology, system integration and sales of self-produced components and technical services	18.16 %	18.16 %	20.64 %	Notes 1 and 8
MTG	AdvancedTEK International Corp. ("AdvancedTEK")	Implementation of application software services	17.53 %	17.53 %	17.53 %	Notes 1 and 2
AdvancedTEK	APEO Human Capital Services Corp. ("APEO")	Implementation of application software services	17.53 %	17.53 %	17.53 %	Notes 1 and 2
MTG/ Epic Cloud	DSI Group Co., Ltd. ("Statinc")	Market research, marketing consultant and big data cloud database services	18.00 %	18.00 %	18.00 %	Notes 1 and 2
Statinc	DKABio Co., Ltd. ("Datta")	Market research, marketing consultant and big data cloud database services	18.00 %	18.00 %	18.00 %	Notes 1 and 3
Statinc	Owl Consulting Co., Ltd. ("Owl")	Market research, marketing consultant and big data cloud database services	18.00 %	18.00 %	18.00 %	Notes 1 and 3
MTG	Metaguru Corporation ("MRU")	R&D and sales of computer information systems	51.41 %	51.41 %	51.41 %	Note 1
The Company/ APV/Darly2	Simula Technology Inc. ("Simula")	Manufacture and sales of electronic material	51.13 %	51.13 %	51.13 %	-
Simula	Aspire Asia Inc.	Investment and holding activity	51.13 %	51.13 %	51.13 %	-
Simula	Simula Technology Corp.	Sales in North America	51.13 %	51.13 %	51.13 %	-
Simula	Action Star Technology Co., Ltd. ("AST")	R&D, manufacture and sales of USB docking station products	30.34 %	30.34 %	30.34 %	Note 3
Simula/ Aspire Asia Inc.	Simula Company Limited	Investment and holding activity	51.13 %	51.13 %	51.13 %	-
Simula Company Limited	Simula Technology (ShenZhen) Co., Ltd.	Manufacture of electronic connector, socket and plastic hardware	51.13 %	51.13 %	51.13 %	-
The Company/ APV	Golden Spirit Co., Ltd. ("GSC")	Sales of alcohol and medical disinfectant	100.00 %	100.00 %	100.00 %	Note 1
GSC	Bigmin Bio-Tech Company Ltd. ("Bigmin")	Sales of alcohol and medical disinfectant	100.00 %	100.00 %	100.00 %	Note 1
GSC	Chan Guare Industry Co., Ltd. ("CGI")	Sales of cleaning supplies, cleaning wipes and other dental care products	100.00 %	100.00 %	100.00 %	Note 1
GSC	Naisen Kelin Industry Co., Ltd. ("NKI")	Manufacture and sales of cleaning wipes and non-woven fabrics	100.00 %	100.00 %	100.00 %	Note 1
GSC/Bigmin	E-Strong Medical Technology Co., Ltd. ("ESM")	Manufacture of alcohol and dialysate	71.93 %	71.93 %	71.03 %	Note 1
The Company/ APV/Darly2/ Darly C	Alpha Networks Inc. ("Alpha")	R&D, manufacture and sales of broadband products, computer network systems, wireless local area networks ("LANs"), and related accessories	59.98 %	59.98 %	59.98 %	-
Alpha	Alpha Solutions Co., Ltd. ("Alpha Solutions")	Sales of network equipment, components and technical services	59.98 %	59.98 %	59.98 %	-

(Continued)

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Name of Investor	Name of Investee	Main Business and Products	Percentage of Ownership March 31, 2026	December 31, 2025	March 31, 2025	Note
Alpha	Alpha Networks Inc. (“Alpha USA”)	Sale, marketing and procurement service in USA	59.98 %	59.98 %	59.98 %	-
Alpha	Alpha Technical Services Inc. (“ATS”)	Post-sale service	59.98 %	59.98 %	59.98 %	-
Alpha	Alpha Networks (Hong Kong) Limited (“Alpha HK”)	Investment and holding activity	59.98 %	59.98 %	59.98 %	-
Alpha	Alpha Networks Vietnam Company Limited (“Alpha VN”)	Production and sales of network products	59.98 %	59.98 %	59.98 %	-
Alpha/Enrich	Indialpha Technet Private Limited (“Indialpha”)	Sales of network products	59.98 %	59.98 %	59.98 %	-
Alpha	Enrich Investment Corporation (“Enrich”)	Investment and holding activity	59.98 %	59.98 %	59.98 %	-
Alpha	Alpha Networks (Chengdu) Co., Ltd. (“Alpha CD”)	Research and development of network products	59.98 %	59.98 %	59.98 %	-
Alpha HK	Alpha Networks (Changshu) Co., Ltd. (“Alpha CSF”)	Production and sales of network products	59.98 %	59.98 %	59.98 %	-
Alpha CSF	Mirac Networks (Dongguan) Co., Ltd. (“Mirac”)	Production and sales of network products	-	-	59.98 %	Note 6
Alpha CSF	Alpha Networks (Changshu) Trading Co., Ltd. (“Alpha CST”)	Production and sales of network products	59.98 %	59.98 %	59.98 %	-
Enrich	Aespula Technologies Inc. (“APL”)	Sales of network equipment, components and technical services	-	-	59.34 %	Note 6
Alpha/IDT	Fiber Logic Communications, Inc.	Manufacturing and sales of broadband transmission equipment and service routers	19.11 %	19.11 %	19.91 %	Note 2
Alpha	Hitron Technologies Inc. (“Hitron”)	Marketing on system integration and production and sales of telecommunication products	37.33 %	37.33 %	37.33 %	Note 3
Hitron	Hitron Technologies (Samoa) Inc. (“HSM”)	International trade	37.33 %	37.33 %	37.33 %	Note 3
Hitron	Hitron Technologies Europe Holding B.V. (“HBV”)	International trade	37.33 %	37.33 %	37.33 %	Note 3
Hitron	Hitron Technologies (Americas) Inc. (“HUS”)	International trade	37.33 %	37.33 %	37.33 %	Note 3
Hitron	Innoauto Technologies Inc. (“HTG”)	Investment and automotive electronic products	-	-	37.33 %	Notes 3 and 6
Hitron	Hitron Technologies (Vietnam) Inc. (“HVN”)	Production and sales of broadband telecommunications products	37.33 %	37.33 %	37.33 %	Note 3
HSM	Hitron Technologies (SIP) Inc. (“HSZ”)	Research and development of broadband telecommunications products	37.33 %	37.33 %	37.33 %	Note 3
HSM	Jietech Trading (Suzhou) Inc. (“HJT”)	Sales of broadband network products and related services	37.33 %	37.33 %	37.33 %	Note 3
Hitron/Enrich	Interactive Digital Technologies Inc. (“IDT”)	Telecommunication and broadband network system services	15.29 %	15.29 %	15.29 %	Note 8
IDT	Hwa Chi Technologies (Shanghai) Inc. (“IHC”)	Technical consultation on electronic communication, technology research and development, maintenance and after-sale service	15.29 %	15.29 %	15.29 %	Note 3
IDT/Enrick	Transnet Corporation (“Transnet”)	Operating in network communication products, provide system support services, integrated supply and import and export of network equipment	12.23 %	12.23 %	12.23 %	Note 3

Note 1: These are non-significant subsidiaries. Except for ERA, CKCARE, and DFI AMERICA, LLC, whose financial statements for the three months ended March 31, 2026, were reviewed, and K2SH, DYTH, Suzhou Super Pillar, and STC, whose financial statements for the three months ended March 31, 2025, were reviewed, the financial statements of the remaining subsidiaries were not reviewed.

Note 2: Although the Group did not own more than half of the voting rights of the entities, the Group owns more than half of the board seats of the entities; therefore, it is determined that the Group has control over these entities.

QISDA CORPORATION AND SUBSIDIARIES
Notes to the Consolidated Financial Statements

Note 3: Although the Group did not own more than half of the ownership of the entities, the Group, directly and indirectly, held more than half of their voting rights, resulting in the Group obtaining control over their entities.

Note 4: On December 16, 2024, QCOS was included in the list under Council Decision 2014/512/CFSP concerning restrictive measures by the European Union in respect of actions undermining or threatening the territorial integrity, sovereignty and independence of Ukraine by the Russian Federation. On May 28, 2025, the European Union informed the Company that QCOS has been removed from the abovementioned list concerning restrictive measures, which, in turn, did not have any significant adverse effect on its operation.

Note 5: In 2025, the Group obtained control over the entities.

Note 6: The entities were liquidated in 2025.

Note 7: In May 2025, Highview sold all of its equity ownership of BMTS to BMTC.

Note 8: Although the Group did not own more than half of the voting rights of the entity, the Group is the single largest shareholder of the entity. Moreover, the remaining ownership was not concentrated within specific shareholders and there was no indication that all other shareholders exercised their votes collectively, resulting in the Group obtaining more than half of the voting rights at the entity's shareholders' meeting, and thus, has control over the entity.

Note 9: Due to the organizational restructuring in April 2025, WEBEST was merged into WiXtar, with WiXtar becoming the sole surviving company thereafter.

Note 10: PTME originally held 100% equity ownership of E-POS; however, because of certain legal restrictions, the 51% ownership of E-POS was registered under the name of other parties.

Note 11: The subsidiaries were newly established in 2025.

Note 12: The subsidiaries were newly established in 2026.

Note 13: In March 2026, the Group acquired additional ownership interests of BABD, resulting in the Group holding more than half of the ownership interests of BABD.

(ii) List of subsidiaries which are not included in the consolidated financial statements: None.

(c) Employee benefits

The defined benefit 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 fiscal year, adjusted for significant market fluctuations since that time, as well as significant curtailments, settlements, or other significant one-time events.

(d) Income taxes

The income tax expenses in the interim financial statements have been measured and disclosed in accordance with paragraph B12 of IAS 34 "Interim Financial Reporting".

Income tax expenses for an interim period are measured by multiplying the pre-tax income for the interim reporting period by the effective annual tax rate as estimated by the management. It is recognized fully as current tax expense for the current period.

When income tax expenses are recognized directly in equity or other comprehensive income in respect of temporary differences between the carrying amounts of assets and liabilities for financial reporting purposes and their respective tax bases, the related amounts 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.

5. Critical accounting judgments and key sources of estimation uncertainty

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

When preparing the interim consolidated financial statements, critical accounting judgments and key sources of estimation uncertainties are in conformity with note 5 of the consolidated financial statements for the year ended December 31, 2025.

6. Significant account disclosures

Except for the following disclosures, there is no significant difference as compared with those disclosed in the consolidated financial statements for the year ended December 31, 2025. Please refer to note 6 of the consolidated financial statements for the year ended December 31, 2025.

(a) Cash and cash equivalents

	March 31, 2026	December 31, 2025	March 31, 2025
Cash on hand	$ 113,429	149,124	82,507
Demand deposits and checking accounts	17,682,993	23,280,623	19,440,429
Time deposits with original maturities less than three months	4,676,186	3,148,134	5,403,535
	$ 22,472,608	26,577,881	24,926,471

As of March 31, 2026, December 31 and March 31, 2025, the time deposits with original maturities more than three months amounted to $7,540,836, $3,694,256 and $3,832,092, respectively, which were classified as other financial assets.

(b) Financial assets and liabilities at fair value through profit or loss

	March 31, 2026	December 31, 2025	March 31, 2025
Financial assets at fair value through profit or loss－current:			
Foreign currency forward contracts	$ 71,424	25,107	22,180
Foreign exchange swaps	15,693	24,745	17,118
Listed stocks	102,516	121,700	164,100
Emerging stocks	-	107,827	-
Open-end mutual funds	20,476	20,765	21,659
Call option of bonds payable	50	100	1,400
	$ 210,159	300,244	226,457

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QISDA CORPORATION AND SUBSIDIARIES
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	March 31, 2026	December 31, 2025	March 31, 2025
Financial assets at fair value through profit or loss－non-current:			
Listed stocks	$ 34,823	38,482	-
Privately held equity securities and investments in limited partnership	2,689,778	2,818,417	1,564,305
Emerging stocks	464,479	208,307	521,835
Foreign corporate bonds	2,006	2,010	-
	$ 3,191,086	**3,067,216**	**2,086,140**
Financial liabilities at fair value through profit or loss－current:			
Foreign currency forward contracts	$ (31,250)	(38,314)	(52,786)
Foreign exchange swaps	(52,624)	(26,021)	(55,815)
Preferred stock liabilities	-	-	(165,754)
	$ (83,874)	**(64,335)**	**(274,355)**
Financial liabilities at fair value through profit or loss－non-current:			
Contingent consideration arising from business combinations	**$ (3,974)**	**(3,240)**	**-**

Preferred stock liabilities arose from preferred stocks issued by TEKPAK, wherein the fair value of preferred stock liabilities and dividends were estimated and distributed based on the future cash flows and profitability of TEKPAK, respectively. On April 29, 2025, preferred stock dividends amounting to $165,754 were paid, and preferred stocks were recalled on July 23, 2025.

Please refer to note 6(ab) for the amounts of gain (loss) recognized related to financial assets measured at fair value.

The Group entered into derivative contracts to manage foreign currency exchange risk resulting from its operating and financing activities. The derivative financial instruments did not conform to the criteria for hedge accounting. At each reporting date, the outstanding derivative contracts consisted of the following:

(i) Foreign currency forward contracts

		March 31, 2026		
		Contract amount (in thousands)		Maturity period
USD	Buy / EUR Sell	EUR	36,464	2026/04~2026/06
JPY	Buy / USD Sell	JPY	6,500,000	2026/04~2026/06
USD	Buy / CAD Sell	CAD	3,000	2026/04~2026/06
USD	Buy / INR Sell	USD	21,000	2026/04~2026/06
USD	Buy / AUD Sell	AUD	2,000	2026/06
NTD	Buy / USD Sell	USD	7,912	2026/04~2026/08
EUR	Buy / GBP Sell	GBP	1,000	2026/06

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		March 31, 2026		
		Contract amount (in thousands)		Maturity period
EUR	Buy / USD Sell	USD	2,366	2026/04
USD	Buy / MXN Sell	USD	5,000	2026/04~2026/06
USD	Buy / BRL Sell	USD	13,000	2026/04~2026/06
USD	Buy / EUR Sell	USD	1,750	2026/04
USD	Buy / CNY Sell	CNY	77,028	2026/04
CNY	Buy / USD Sell	USD	56,000	2026/04~2026/05
SEK	Buy / EUR Sell	EUR	1,000	2026/06
USD	Buy / THB Sell	USD	3,000	2026/06
USD	Buy / NTD Sell	USD	25,825	2026/04~2026/05
USD	Buy / GBP Sell	GBP	1,253	2026/04
USD	Buy / ZAR Sell	USD	4,500	2026/04
USD	Buy / CNY Sell	USD	2,426	2026/04
JPY	Buy / USD Sell	USD	3,837	2026/04

		December 31, 2025		
		Contract amount (in thousands)		Maturity period
USD	Buy / EUR Sell	EUR	40,953	2026/01~2026/03
JPY	Buy / USD Sell	USD	625	2026/01
USD	Buy / CAD Sell	CAD	3,000	2026/01~2026/03
USD	Buy / INR Sell	USD	21,000	2026/01~2026/02
USD	Buy / AUD Sell	AUD	2,000	2026/03
NTD	Buy / USD Sell	USD	8,255	2026/01~2026/05
EUR	Buy / GBP Sell	GBP	1,000	2026/03
EUR	Buy / USD Sell	USD	2,808	2026/01
USD	Buy / MXN Sell	USD	5,000	2026/01~2026/03
USD	Buy / BRL Sell	USD	13,000	2026/01~2026/03
USD	Buy / EUR Sell	USD	1,850	2026/01
USD	Buy / CNY Sell	USD	2,063	2026/01
CNY	Buy / USD Sell	USD	30,600	2026/01~2026/05
SEK	Buy / EUR Sell	EUR	1,000	2026/03
USD	Buy / THB Sell	USD	3,000	2026/03
USD	Buy / NTD Sell	USD	20,767	2026/01~2026/03
USD	Buy / GBP Sell	GBP	681	2026/01
USD	Buy / ZAR Sell	USD	4,500	2026/01
USD	Buy / CNY Sell	CNY	89,867	2026/01
JPY	Buy / USD Sell	JPY	7,300,000	2026/01~2026/03
VND	Buy / USD Sell	USD	1,400	2026/01

(Continued)

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		March 31, 2025		
		Contract amount (in thousands)		Maturity period
USD	Buy / EUR Sell	EUR	52,555	2025/04~2025/06
JPY	Buy / USD Sell	USD	4,205	2025/04
USD	Buy / CAD Sell	CAD	3,000	2025/04~2025/06
USD	Buy / INR Sell	USD	14,000	2025/04~2025/06
USD	Buy / AUD Sell	AUD	1,000	2025/06
NTD	Buy / USD Sell	USD	8,869	2025/04~2025/07
EUR	Buy / GBP Sell	GBP	1,000	2025/06
EUR	Buy / USD Sell	USD	3,652	2025/04
USD	Buy / BRL Sell	USD	15,000	2025/04~2025/05
USD	Buy / EUR Sell	USD	710	2025/04
USD	Buy / MXN Sell	USD	5,000	2025/04~2025/06
USD	Buy / CNY Sell	USD	2,152	2025/04
CNY	Buy / USD Sell	USD	77,890	2025/04~2025/05
SEK	Buy / EUR Sell	EUR	1,000	2025/06
USD	Buy / THB Sell	USD	3,000	2025/06
USD	Buy / NTD Sell	USD	21,693	2025/04~2025/06
USD	Buy / GBP Sell	GBP	386	2025/04
USD	Buy / ZAR Sell	USD	6,000	2025/04
USD	Buy / CNY Sell	CNY	103,475	2025/04
JPY	Buy / USD Sell	JPY	6,400,000	2025/04~2025/06
VND	Buy / USD Sell	USD	2,000	2025/04

(ii) Foreign exchange swaps

	March 31, 2026		
	Contract amount (in thousands)		Maturity period
Swap in USD / Swap out NTD	USD	59,000	2026/04~2026/05
Swap in JPY / Swap out NTD	NTD	161,280	2026/04
Swap in CNY / Swap out NTD	CNY	10,000	2026/04
Swap in NTD / Swap out CNY	CNY	20,000	2026/04
Swap in NTD / Swap out USD	USD	216,000	2026/04

	December 31, 2025		
	Contract amount (in thousands)		Maturity period
Swap in USD / Swap out NTD	USD	93,000	2026/01~2026/02
Swap in JPY / Swap out NTD	NTD	163,360	2026/01
Swap in CNY / Swap out NTD	CNY	10,000	2026/01
Swap in NTD / Swap out CNY	CNY	4,000	2026/01
Swap in NTD / Swap out USD	USD	219,650	2026/01~2026/03

(Continued)

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	March 31, 2025		
	Contract amount (in thousands)		Maturity period
Swap in USD / Swap out NTD	USD	65,000	2025/04~2025/05
Swap in CNY / Swap out NTD	CNY	10,000	2025/04
Swap in NTD / Swap out USD	USD	209,600	2025/04

(c) Financial assets at fair value through other comprehensive income

	March 31, 2026	December 31, 2025	March 31, 2025
Equity investments at fair value through other comprehensive income:			
Domestic listed stocks	$ 8,761,314	7,610,824	8,456,745
Domestic emerging stocks	33,531	1,194	196,718
Privately held equity securities and investments in limited partnership	930,598	669,039	699,071
	$ 9,725,443	**8,281,057**	**9,352,534**
Current	$ 106,901	105,893	113,961
Non-current	9,618,542	8,175,164	9,238,573
	$ 9,725,443	**8,281,057**	**9,352,534**

The Group designated the equity investments shown above as financial assets at fair value through other comprehensive income because these investments are held for strategic purposes and not for trading.

For the three months ended March 31, 2025, the Group sold part of its equity investments at fair value through other comprehensive income for $13,853. The realized gain accumulated in other comprehensive income of $6,293 has been transferred from other equity to retained earnings.

(d) Debt investments measured at amortized cost－non-current

	March 31, 2026	December 31, 2025	March 31, 2025
Domestic corporate bonds	**$ 223,057**	**223,124**	**-**

In 2025, the Group acquired 10-year corporate bonds of Nan Shan Life Insurance Co., Ltd. and Fubon Life Insurance Co., Ltd., at par value of $140,000 and $80,000, with annual coupon rate of 3.75% and 3.70%, respectively.

The Group has assessed that the above financial assets are held-to-maturity to collect contractual cash flows, which consist solely of payments of principal and interest on principal amount outstanding. Therefore, these investments were classified as financial assets measured at amortized cost.

Please refer to note 8 for details of financial assets pledged as collateral.

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(e) Notes and accounts receivable

	March 31, 2026	December 31, 2025	March 31, 2025
Notes and accounts receivable－measured at amortized cost	$ 32,687,179	30,685,550	36,315,040
Notes and accounts receivable－measured at fair value through other comprehensive income	4,744,426	4,667,919	-
Notes and accounts receivable from related parties	2,306,368	2,397,309	3,108,736
	39,737,973	37,750,778	39,423,776
Less: loss allowance	(452,691)	(449,252)	(307,552)
	$ 39,285,282	**37,301,526**	**39,116,224**

(i) The Group has assessed a portion of its accounts receivable that was held within a business model whose objective is achieved by both collecting contractual cash flows and selling financial assets; therefore, such notes and accounts receivable were measured at fair value through other comprehensive income.

(ii) 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 (including receivables from related parties). Forward-looking information is taken into consideration as well. Analysis of expected credit losses on notes and accounts receivable (including receivables from related parties) was as follows:

	March 31, 2026		
	Gross carrying amount	**Weighted-average loss rate**	**Loss allowance**
Current	$ 37,791,031	0.04%	16,511
Past due 1-90 days	1,177,436	2.90%	34,094
Past due 91-180 days	126,036	9.06%	11,416
Past due over 181 days	643,470	60.71%	390,670
	$ 39,737,973		**452,691**

	December 31, 2025		
	Gross carrying amount	**Weighted-average loss rate**	**Loss allowance**
Current	$ 35,464,032	0.05%	18,198
Past due 1-90 days	1,169,718	1.92%	22,480
Past due 91-180 days	525,516	7.59%	39,881
Past due over 181 days	591,512	62.33%	368,693
	$ 37,750,778		**449,252**

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	March 31, 2025		
	Gross carrying amount	Weighted-average loss rate	Loss allowance
Current	$ 37,885,645	0.05%	18,300
Past due 1-90 days	963,493	3.78%	36,444
Past due 91-180 days	304,262	11.47%	34,908
Past due over 181 days	270,376	80.59%	217,900
	$ 39,423,776		307,552

(iii) Movements of the loss allowance for notes and accounts receivable (including receivables from related parties) were as follows:

	For the three months ended March 31,	
	2026	2025
Balance at January 1	$ 449,252	311,496
Impairment losses	7,015	18,113
Write-off	(7,134)	(25,124)
Effect of exchange rate changes	2,842	3,228
Accounting for (reversal of) insurance claims for accounts receivable	716	(161)
Balance at March 31	$ 452,691	307,552

(iv) The Group entered into factoring contracts with financial institutions to sell its accounts receivable without recourse. According to these contracts, the Group is not responsible for any risk of uncollectible accounts receivable, but only for the loss due to commercial disputes. The Group derecognized the above accounts receivable because it has transferred substantially all of the risks and rewards of their ownership, and it does not have any continuing involvement in them. The receivables from the financial institutions were recognized as "other receivables" upon the derecognition of those accounts receivable. Details of these contracts at each reporting date were as follows:

March 31, 2026							
Underwriting bank	Factored amount	Unpaid advance amount	Advance amount	Amount recognized in other receivables	Range of interest rates	Collateral	
CTBC Bank	$ 238,556	-	214,700	23,856		None	-
Taipei Fubon Bank	407,222	-	366,500	40,723		Promissory note	211,167
E.SUN Commercial Bank	127,882	-	108,700	19,182		None	-
KGI Commercial Bank	233,445	-	210,100	23,344		Promissory note	95,985
Crefo Factoring Nord GmbH	99,549	-	83,621	15,928		None	-
	$ 1,106,654	-	983,621	123,033	1.93%~4.711%		307,152

(Continued)

QISDA CORPORATION AND SUBSIDIARIES
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December 31, 2025							
Underwriting bank	**Factored amount**	**Unpaid advance amount**	**Advance amount**	**Amount recognized in other receivables**	**Range of interest rates**	**Collateral**	
CTBC Bank	$ 146,111	-	131,500	14,611		None	-
Taishin International Bank	1,131,840	-	1,131,840	-		None	-
Taipei Fubon Bank	$ 290,704	-	261,633	29,071		Promissory note	207,438
E.SUN Commercial Bank	188,706	-	160,400	28,306		None	-
KGI Commercial Bank	166,223	-	149,601	16,622		Promissory note	94,290
Crefo Factoring Nord GmbH	89,371	-	74,679	14,692		None	-
	$ 2,012,955	-	1,909,653	103,302	2%~4.711%		301,728

March 31, 2025							
Underwriting bank	**Factored amount**	**Unpaid advance amount**	**Advance amount**	**Amount recognized in other receivables**	**Range of interest rates**	**Collateral**	
CTBC Bank	$ 280,444	-	252,400	28,044		None	-
Taipei Fubon Bank	461,477	-	415,329	46,148		Promissory note	219,153
E.SUN Commercial Bank	145,882	-	124,000	21,882		None	-
KGI Commercial Bank	221,889	-	199,700	22,189		Promissory note	99,615
Crefo Factoring Nord GmbH	91,334	-	82,200	9,134		None	-
	$ 1,201,026	-	1,073,629	127,397	2.09%~5.19%		318,768

Please refer to note 8 for a description of the Group’s notes and accounts receivable pledged as collateral to secure for the bank loans.

(f) Other receivables

	March 31, 2026	**December 31, 2025**	**March 31, 2025**
The factored accounts receivable, net of advance amount	$ 123,033	103,302	127,397
Receivables arising from supplier rebate	803,709	851,646	610,424
Receivables arising from insurance claims	56,131	53,787	-
Receivables from procurement on behalf to customers	262,394	293,854	129,961
Other receivables－others	541,022	472,374	525,427
	1,786,289	1,774,963	1,393,209
Less: loss allowance－receivables from procurement on behalf of customers	(244,744)	(216,966)	-
Less: loss allowance－others	(32,075)	(31,485)	(33,251)
	1,509,470	1,526,512	1,359,958
Other receivables from related parties	421,518	407,251	328,552
Dividends receivable from related parties	152,645	-	239,028
	$ 2,083,633	1,933,763	1,927,538

(Continued)

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Movements of the loss allowance for other receivables were as follows:

	For the three months ended March 31,	
	2026	**2025**
Balance at January 1	$ 248,451	32,834
Impairment loss	16,974	-
Reclassification	3,940	-
Effect of exchange rate changes	7,454	417
Balance at March 31	**$ 276,819**	**33,251**

(g) Inventories

	March 31, 2026	December 31, 2025	March 31, 2025
Raw materials	$ 14,171,269	12,072,854	11,733,647
Work in process	3,320,273	3,279,402	3,369,619
Finished goods and merchandise	24,348,725	24,039,990	23,280,501
Inventories in transit	5,769,855	5,472,905	6,294,006
	$ 47,610,122	**44,865,151**	**44,677,773**

The amounts of inventories recognized as cost of revenue were as follows:

	For the three months ended March 31,	
	2026	**2025**
Cost of inventories sold	$ 40,635,560	39,243,162
(Reversal of) write-downs of inventories	228,632	(48,939)
	$ 40,864,192	**39,194,223**

(h) Non-current assets classified as held for sale

On August 28, 2025, the Board of Directors of BMTC, a consolidated subsidiary, approved a resolution to dispose its plant located in Nantun District of Taichung City, and entered into an agreement for a consideration of $1,150,000 (tax included). The related land and building have been reclassified as non-current assets held for sale. As of March 31, 2026 and December 31, 2025, the carrying amount of assets held for sale amounted to $422,541. Please refer to note 8 for a description of the Group’s land and buildings held for sale that are pledged as collateral to secure for the bank loans.

In the first quarter of 2025, CKCARE, a consolidated subsidiary, planned to dispose of part of its land, which was classified as non-current assets held for sale. As of March 31, 2025, the carrying amount of these assets held for sale was $57,882. The sale of the land was completed in the third quarter of 2025.

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(i) Investments accounted for using the equity method

A summary of the Group's investments accounted for using the equity method at the reporting date was as follows:

	March 31, 2026	December 31, 2025	March 31, 2025
Associates	**$ 7,066,460**	**7,084,966**	**7,189,690**

(i) Investments in associates

Name of Associates	Main Business	Location	March 31, 2026 Percentage of voting rights	March 31, 2026 Carrying amount	December 31, 2025 Percentage of voting rights	December 31, 2025 Carrying amount	March 31, 2025 Percentage of voting rights	March 31, 2025 Carrying amount
Material associates:								
Darfon Electronics Corp. ("DFN")	Manufacture and sales of computer peripheral products, power devices, green energy products and passive components	Taiwan	26.09 %	$ 2,653,284	26.09 %	2,636,089	26.09 %	2,835,940
Non-material associates:								
APLEX Technology Inc. ("APLEX")	R&D and manufacture of industrial computer products	Taiwan	22.87 %	435,760	22.87 %	441,654	22.87 %	442,226
Jiangsu Yudi Optical Co., Ltd. ("Yudi")	Sales and manufacture of optical lens	Mainland China	20.01 %	460,069	20.01 %	452,305	20.01 %	464,297
Guigang Donghui Medical Investment Co., Ltd.	Medical services	Mainland China	25.27 %	854,034	25.27 %	853,741	25.27 %	880,368
TCI GENE INC. ("TCI Gene")	Genetic testing and wholesale of nutritional supplement	Taiwan	23.43 %	667,128	23.43 %	652,520	23.43 %	707,986
Topview Optronics Corporation ("Topview")	Manufacture, sales and import and export of video surveillance cameras	Taiwan	28.61 %	841,490	28.61 %	857,721	28.61 %	829,825
Visco Vision Inc. ("Visco Vision")	Manufacture and sale of contact lenses	Taiwan	14.82 %	575,653	14.82 %	603,028	14.82 %	489,335
Others			-	579,042	-	587,908	-	539,713
				$ 7,066,460		7,084,966		7,189,690

The fair value of the investment in associates which are publicly traded was as follows:

	March 31, 2026	December 31, 2025	March 31, 2025
DFN	**$ 1,940,966**	**2,157,029**	**2,855,633**

The summarized financial information in respect of each of the Group's material associate is set out below:

1) The summarized financial information of DFN:

	March 31, 2026	December 31, 2025	March 31, 2025
Current assets	$ 20,417,805	20,633,798	20,178,484
Non-current assets	12,723,834	12,452,601	13,159,744
Current liabilities	(15,085,268)	(15,021,545)	(14,299,166)
Non-current liabilities	(5,328,048)	(5,338,108)	(5,235,299)
Equity	**$ 12,728,323**	**12,726,746**	**13,803,763**
Equity attributable to non-controlling interests of DFN	**$ 2,561,888**	**2,626,192**	**2,937,452**
Equity attributable to shareholders of DFN	**$ 10,166,435**	**10,100,554**	**10,866,311**

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	For the three months ended March 31, 2026	2025
Net sales	$ 6,024,739	5,483,342
Net income	$ 32,470	7,624
Other comprehensive income (loss)	187,512	(44,736)
Total comprehensive income (loss)	$ 219,982	(37,112)
Total comprehensive loss attributable to non-controlling interests of DFN	$ (14,982)	(46,638)
Total comprehensive income attributable to shareholders of DFN	$ 234,964	9,526

	For the three months ended March 31, 2026	2025
The Group's share of equity of associates at January 1	$ 2,636,089	2,979,593
Net income attributable to the Group	14,847	15,421
Other comprehensive income (loss) attributable to the Group	42,504	(14,179)
Capital surplus attributable to the Group and other adjustments	(4,146)	(852)
Dividends receivable from associates	(36,010)	(144,043)
The carrying amount of investments in the associates at March 31	$ 2,653,284	2,835,940

2) Aggregate financial information of associates that were not individually material to the Group was summarized as follows. The financial information was included in the Group's consolidated financial statements.

	March 31, 2026	December 31, 2025	March 31, 2025
The aggregate carrying amount of associates that were not individually material to the Group	$ 4,413,176	4,448,877	4,353,750

	For the three months ended March 31, 2026	2025
Attributable to the Group:		
Net income (loss)	$ 17,053	(8,862)
Other comprehensive income	62,847	55,983
Total comprehensive income	$ 79,900	47,121

(Continued)

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(j) Subsidiaries

(i) Changes in ownership interests in subsidiaries without losing control

For the three months ended March 31, 2026, the Group acquired additional ownership of BABD for total cash consideration of $12,000 from non-controlling interests, resulting in the changes in its ownership interests in subsidiaries. Please refer to note 4(b).

For the three months ended March 31, 2025, the Group did not subscribe proportionately to its existing ownership percentage in WiXtar's capital increase by cash, resulting in the changes in its ownership interests in subsidiaries. Please refer to note 4(b).

The following table summarizes the effect on the equity attributable to the shareholders of the Company arising from abovementioned changes in ownership interests in subsidiaries:

	For the three months ended March 31, 2026	2025
Capital surplus－changes in ownership interests in subsidiaries	$ 1,014	13,685
Capital surplus－difference between consideration and carrying amount arising from acquisition or disposal of shares of subsidiaries	(2,067)	-
	$ (1,053)	**13,685**

(ii) Subsidiaries that have material non-controlling interest

There were no significant changes in the Group's subsidiaries that have material non-controlling interest for the three months ended March 31, 2026 and 2025. Please refer to note 6(j) of the consolidated financial statements for the year ended December 31, 2025 for the related information.

(k) Property, plant and equipment

	Land	Buildings	Machinery	Other equipment	Construction in progress and equipment to be inspected	Total
Cost:						
Balance at January 1, 2026	$ 9,532,275	38,050,749	28,689,505	10,362,023	507,223	87,141,775
Additions	-	81,807	361,066	230,379	70,930	744,182
Disposals	-	(1,899)	(68,710)	(38,407)	-	(109,016)
Reclassification and effect of exchange rate changes	1,181	706,989	474,655	(70,649)	13,429	1,125,605
Balance at March 31, 2026	**$ 9,533,456**	**38,837,646**	**29,456,516**	**10,483,346**	**591,582**	**88,902,546**
Balance at January 1, 2025	$ 9,907,108	35,297,084	28,374,932	10,736,927	2,255,605	86,571,656
Additions	-	411,406	499,454	394,103	159,796	1,464,759
Disposals	-	(7,431)	(1,443,056)	(130,684)	(6,981)	(1,588,152)
Reclassification to non-current assets held for sale	(57,882)	-	-	-	-	(57,882)
Other reclassification and effect of exchange rate changes	878	1,171,694	350,893	(821,947)	45,255	746,773
Balance at March 31, 2025	**$ 9,850,104**	**36,872,753**	**27,782,223**	**10,178,399**	**2,453,675**	**87,137,154**

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	Land	Buildings	Machinery	Other equipment	Construction in progress and equipment to be inspected	Total
Accumulated depreciation and impairment loss:						
Balance at January 1, 2026	$ -	17,653,961	19,940,017	5,935,874	-	43,529,852
Depreciation	-	338,549	577,485	183,494	-	1,099,528
Disposals	-	(1,899)	(59,297)	(34,136)	-	(95,332)
Reclassification and effect of exchange rate changes	-	329,736	221,415	47,044	-	598,195
Balance at March 31, 2026	$ -	18,320,347	20,679,620	6,132,276	-	45,132,243
Balance at January 1, 2025	$ -	16,858,042	20,111,172	5,554,940	-	42,524,154
Depreciation	-	328,552	548,046	157,295	-	1,033,893
Disposals	-	(14,224)	(1,118,892)	(106,068)	-	(1,239,184)
Reclassification and effect of exchange rate changes	-	206,114	143,141	41,793	-	391,048
Balance at March 31, 2025	$ -	17,378,484	19,683,467	5,647,960	-	42,709,911
Carrying amounts:						
Balance at March 31, 2026	$9,533,456	20,517,299	8,776,896	4,351,070	591,582	43,770,303
Balance at January 1, 2026	$9,532,275	20,396,788	8,749,488	4,426,149	507,223	43,611,923
Balance at March 31, 2025	$9,850,104	19,494,269	8,098,756	4,530,439	2,453,675	44,427,243

Please refer to note 8 for a description of the Group's property, plant and equipment pledged as collateral for long-term debt.

(l) Right-of-use assets

	Land use rights	Buildings	Transportation equipment and others	Total
Carrying amounts:				
Balance at March 31, 2026	$ 3,425,012	2,538,948	37,999	6,001,959
Balance at January 1, 2026	$ 3,362,667	2,570,535	39,972	5,973,174
Balance at March 31, 2025	$ 3,659,407	2,894,882	42,324	6,596,613

There were no significant additions, disposals, or recognition and reversal of impairment losses of right-of-use assets for the three months ended March 31, 2026 and 2025. Please refer to note 6(l) of the consolidated financial statements for the year ended December 31, 2025 for other related information.

(m) Investment property

	Owner-occupied property		Right-of-use assets		
	Land	Buildings	Land	Buildings	Total
Carrying amounts:					
Balance at March 31, 2026	$ 454,829	624,638	145,937	170,030	1,395,434
Balance at January 1, 2026	$ 454,829	631,145	144,596	184,216	1,414,786
Balance at March 31, 2025	$ 316,837	212,997	38,079	216,998	784,911

(Continued)

There were no significant additions, disposals, or recognition and reversal of impairment losses of investment property for the three months ended March 31, 2026 and 2025. Please refer to note 6(m) of the consolidated financial statements for the year ended December 31, 2025 for other related information.

Investment property comprises a number of commercial properties, land use rights and factories that the Group leased to third parties under operating lease.

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

Please refer to note 8 for a description of the Group's investment property pledged as collateral for bank loans.

(n) Intangible assets

	Goodwill	Computer software	Patents	Trademarks	Customer relationships	Others	Total
Carrying amounts:							
Balance at March 31, 2026	$ 7,752,192	354,893	228,879	2,353,068	1,424,203	504,566	12,617,801
Balance at January 1, 2026	$ 7,753,579	353,085	241,424	2,460,250	1,488,166	539,121	12,835,625
Balance at March 31, 2025	$ 7,664,456	408,785	330,068	2,399,325	1,661,318	606,005	13,069,957

There were no significant additions, disposals, or recognition and reversal of impairment losses of intangible assets for the three months ended March 31, 2026 and 2025. Information on amortization for the period is presented in note 12(a). Please refer to note 6(n) of the consolidated financial statements for the year ended December 31, 2025 for other related information.

According to IAS 36, goodwill arising from a business combination is tested at least annually. According to the result of the impairment test, there were no losses incurred by the Group as of December 31, 2025; please refer to note 6(n) of the consolidated financial statements for more details. As of March 31, 2026, the Group assessed the achievement of the expected revenue and operating income of its CGUs for the three months ended March 31, 2026, and concluded that there were no indications of goodwill impairment.

(o) Short-term borrowings and short-term notes and bills payable

(i) The details of short-term borrowings were as follows:

	March 31, 2026	December 31, 2025	March 31, 2025
Unsecured bank loans	$ 44,648,051	38,770,856	33,441,419
Secured bank loans	111,493	139,641	135,180
	$ 44,759,544	38,910,497	33,576,599
Unused credit facilities	$ 91,845,085	86,456,296	94,853,596
Interest rate interval	1.18%~5.04%	0.87%~5.37%	0.5%~5.75%

(ii) The short-term notes and bills payable were summarized as follows:

	March 31, 2026	December 31, 2025	March 31, 2025
Short-term notes and bills payable —commercial papers payable and repurchase payable	$ **50,584**	**25,852**	**99,954**
Interest rate interval	**2.078%**	**2.078%**	**1.84%**
Contract term	**2026/04~2026/06**	**2026/01**	**2025/04**

(iii) Please refer to note 8 for a description of the Group's assets pledged as collateral to secure the bank loans and short-term notes and bills payable.

(p) Long-term debt

	March 31, 2026	December 31, 2025	March 31, 2025
Unsecured bank loans	$ 36,015,012	36,675,220	35,894,877
Secured bank loans	1,294,222	922,381	2,150,939
Less: current portion of long-term debt	(5,209,840)	(5,872,541)	(5,761,795)
Long-term debt	$ **32,099,394**	**31,725,060**	**32,284,021**
Unused credit facilities	$ **41,016,697**	**39,894,499**	**41,256,476**
Interest rate interval	**1.87%~5.34%**	**1.88%~5.34%**	**1.05%~5.34%**
Maturity year	**2026~ 2040**	**2026~ 2040**	**2025~ 2040**

(i) Collateral for bank borrowings

Please refer to note 8 for a description of the Group's assets pledged as collateral to secure the bank loans.

(ii) Compliance with loan agreement

According to the syndicated loan agreement signed between the Company and its subsidiaries (QLLB, BMTC and Hitron), and the banks, the Company, QLLB, BMTC and Hitron have promised to maintain certain financial ratios based on the semi-annual reviewed consolidated financial statements and annual audited consolidated financial statements. If the entity violates any of the related financial ratios, the entity should mend it in a specific period, and then the failure to maintain the required financial ratios during the amendment period would not be considered a default.

Furthermore, according to the syndicated loan agreement signed between BMC and the banks, BMC has promised to maintain certain financial ratios, including current ratio, debt ratio and minimum tangible net worth, based on BMC's annual audited consolidated financial statements. If BMC violates any of the related financial ratios, according to the syndicated loan agreement, BMC shall file an application for waiver and financial improvement plan to the managing bank. Failure to maintain the required financial ratios would not be considered a default unless a resolution is made by a majority of the banks to refuse to grant a waiver to BMC.

(Continued)

For the year ended December 31, 2025, the Company's, QLLB's, BMTC's, Hitron's and BMC's financial ratios were in compliance with the syndicated loan agreement.

(q) Bonds payable

(i) The details of the Company's secured corporate bonds were as follows:

	March 31, 2026	December 31, 2025	March 31, 2025
Total secured corporate bonds issued	$ 3,000,000	3,000,000	3,000,000
Less: unamortized bond issuance cost	(1,418)	(1,700)	(2,538)
Bonds payable－non-current	**$ 2,998,582**	**2,998,300**	**2,997,462**

On June 28, 2022, the Company issued $3,000,000 of secured corporate bonds at par value. The bonds have 5-year term and are repayable on maturity, with a fixed interest rate of 1.80% per annum, with simple interest and interest payable annually.

(ii) The details of AEWIN's unsecured convertible corporate bonds were as follows:

	March 31, 2026	December 31, 2025	March 31, 2025
Total convertible corporate bonds issued	$ 500,000	500,000	500,000
Unamortized bond discount	(16,729)	(19,606)	(28,134)
Bonds payable－non-current	**$ 483,271**	**480,394**	**471,866**

In response to its bank loan repayment and working capital needs, AEWIN issued its 3-year 2nd domestic unsecured convertible bonds for $500,000, without interest, with a maturity date set on September 3, 2027, based on the resolution approved during its board meeting held on July 16, 2024, and the approval of the FSC on August 13, 2024. The initial effective interest rate was 2.4%. The convertible bonds were publicly underwritten through competitive auction at 114.32% of the par value, with an aggregate amount of $566,323 and a net of issuing cost of $5,277.

The related terms and conditions of the issuance of convertible bonds are as follows:

1) Redemption at maturity

Other than converting the bonds into AEWIN's ordinary shares in accordance with the Issuance and Conversion of 2nd Domestic Unsecured Convertible Bonds regulations or early redemption based on the terms of issuance or repurchasing the bonds from securities dealers to write off, AEWIN will repay the convertible bond in cash at par value after 10 trading days upon maturity.

2) Redemption at the option of AEWIN

a) If the closing price of AEWIN's ordinary share exceeds 30% of the conversion price for 30 consecutive trading days from 3 months after the issuance of the bonds to 40th day before maturity, AEWIN shall redeem the outstanding bonds at par value.

b) If the balance of the outstanding bonds is less than $50,000 from 3 months after the issuance of the bonds to 40th day before maturity, AEWIN shall redeem the outstanding bonds at par value.

3) Conversion period

The bondholder may request the stock agency of AEWIN to convert the bond to ordinary shares from the 3 months after issuance to maturity date, except during the period in which the transfer is suspended by laws.

4) Conversion price and conversion options exercised

The conversion price was originally set at NTD 85.0 at the time of the issuance of the bonds; then it had been further adjusted to NTD 83.9 on July 20, 2025 based on the regulated terms of issuance and conversion.

(iii) The details of ACE's unsecured convertible corporate bonds were as follows:

	March 31, 2026	December 31, 2025	March 31, 2025
Total convertible corporate bonds issued	$ 500,000	500,000	500,000
Unamortized bond discount	(18,919)	(21,765)	(30,204)
Bonds payable－non-current	**$ 481,081**	**478,235**	**469,796**

In response to the bank loan repayment and working capital needs, ACE's Board of Directors resolved to issue the 2nd domestic unsecured convertible bonds on September 26, 2024, with the approval of the Financial Supervisory Commission of the Republic of China on October 25, 2024. Starting November 15, 2024, ACE issued $500,000 of unsecured convertible bonds, with a 3-year term, without interest, upon maturity on November 15, 2027. The initial effective interest rate was 2.4%. The convertible bonds were publicly underwritten through competitive auction at 107.06% of the par value, with an aggregate amount of $530,026 and a net of issuing cost of $5,276.

The related terms and conditions of the issuance of convertible bonds are as follows:

1) Redemption at maturity

Other than converting the bonds to ACE' s ordinary shares or early redeeming or repurchasing the bonds from securities dealers to write off in accordance with the terms of issuance, ACE will repay the convertible bond in cash at par value after 10 trading days upon maturity.

2) Redemption at the option of ACE

a) If the closing price of ACE's ordinary share exceeds 30% of the conversion price for 30 consecutive trading days from 3 months after the issuance of the bonds to 40th day before maturity, ACE shall redeem the outstanding bonds at par value.

b) If the balance of the outstanding bonds is less than $50,000 from 3 months after the issuance of the bonds to 40th day before maturity, ACE shall redeem the outstanding bonds at par value.

(Continued)

3) Conversion period

The bondholder may request the stock agency of ACE to convert the bond to ordinary shares from the 3 months after issuance to maturity date, except during the period in which the transfer is suspended by laws.

4) Conversion price and conversion options exercised

The conversion price was originally set at NTD 133.1 at the time of the issuance of the bonds; then it had been further adjusted to NTD 132.5 on July 21, 2025 based on the regulated terms of issuance and conversion.

(r) Lease liabilities

The carrying amounts of lease liabilities were as follows:

	March 31, 2026	December 31, 2025	March 31, 2025
Current	$ 937,534	915,042	944,017
Non-current	$ 2,403,011	2,468,304	2,838,794

Please refer to note 6(ac) for the maturity analysis.

The amounts recognized in profit or loss were as follows:

	For the three months ended March 31,	
	2026	2025
Expenses relating to short-term leases	$ 47,739	41,599
Income from sub-leasing right-of-use assets	$ 8,163	9,262
Interest expense on lease liabilities	$ 23,316	25,829

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

	For the three months ended March 31,	
	2026	2025
Total cash outflow for leases	$ 360,038	315,957

(i) Real estate leases

The Group leases buildings for its office, store and factory. The leases for land use rights, which are usually prepaid and run for a period of 50 years. The leases for buildings typically run for a period of 3 to 10 years. The Group has to negotiate the new lease term and recognize relevant right-of-use assets and lease liabilities when the lease expires. Some of the leases include an option to renew the lease for an additional period of the same duration after the end of the contract term.

(ii) Other leases

The Group leases transportation equipment, with lease terms of 1 to 5 years. In addition, the Group leases some plants, dormitory, and transportation equipment with contract terms within one year. These leases are short-term and the Group has elected to apply exemption and not to recognize right-of-use assets and lease liabilities.

(s) Provisions

	Warranties	Litigation	Total
Balance at March 31, 2026	$ 1,892,363	153,578	2,045,941
Current	$ 821,773	153,578	975,351
Non-current	$ 1,070,590	-	1,070,590
Balance at December 31, 2025	$ 1,826,519	150,866	1,977,385
Current	$ 816,544	150,866	967,410
Non-current	$ 1,009,975	-	1,009,975
Balance at March 31, 2025	$ 1,648,225	146,666	1,794,891
Current	$ 793,342	146,426	939,768
Non-current	$ 854,883	240	855,123

There was no significant change in provision for the three months ended March 31, 2026 and 2025. Please refer to note 6(s) of the consolidated financial statements for the year ended December 31, 2025 for other related information.

(t) Operating lease—the Group acts as a lessor

There were no significant additions in operating lease contracts for the three months ended March 31, 2026 and 2025. Please refer to note 6(t) of the consolidated financial statements for the year ended December 31, 2025 for other related information.

(u) Employee benefits

(i) Defined benefit plans

Management believes that there was no material volatility of the market, no material curtailment and settlement or other material one-time events occurred during the three months ended March 31, 2026 and 2025. As a result, the pension cost in the accompanying interim periods was measured and disclosed according to the actuarial report as of December 31, 2025 and 2024.

The expenses recognized in profit or loss were as follows:

	For the three months ended March 31,	
	2026	2025
Operating cost	$ 370	391
Operating expenses	1,100	1,126
	$ 1,470	1,517

(Continued)

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(ii) Defined contribution plans

The pension expenses recognized in profit or loss were as follows:

	For the three months ended March 31,	
	2026	**2025**
Operating cost	$ 214,573	213,706
Operating expenses	169,624	163,793
	$ 384,197	**377,499**

(v) Income taxes

(i) The components of income tax expense were as follows:

	For the three months ended March 31,	
	2026	**2025**
Income tax expense	**$ 319,139**	**267,871**

(ii) The components of income tax expense (benefit) recognized in other comprehensive income were as follows:

	For the three months ended March 31,	
	2026	**2025**
Items that will not be reclassified subsequently to profit or loss:		
Unrealized gains (losses) from investments in equity instruments measured at fair value through other comprehensive income	**$ 3,394**	**(8,474)**

(iii) The Company’ s income tax returns for the years through 2024 have been assessed by the R.O.C. tax authorities.

(iv) Global minimum top-up tax

The Group operates in some countries which have enacted new legislations to implement the global minimum top-up tax. As of March 31, 2026, there is no current tax impact.

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.

(w) Capital and other equity

(i) Common stock

As of March 31, 2026, December 31 and March 31, 2025, the Company’s authorized shares of common stock consisted of 50,000,000 thousand shares, of which 1,580,507 thousand, 1,580,507 thousand and 1,927,447 thousand shares were issued and outstanding, respectively. The par value of the Company’s common stock is NTD 10 per share.

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In order to adjust its capital structure and increase its return on equity, the Company conducted an 18% cash capital reduction by cancelling 346,940 thousand shares and returning the amount of $3,469,405 to its shareholders, based on the decision made during its shareholders' meeting held on May 29, 2025. The record dates of cash capital reduction and replacement shares were set on August 4 and October 3, 2025, respectively. All related registration process has since been completed.

As of March 31, 2025, the Company had issued 285 thousand units of global depository receipts (GDRs). The GDRs were listed on the Luxemburg Stock Exchange, and each GDR represents five common shares. On December 16, 2025, the Company completed the delisting of GDRs on the Luxemburg Stock Exchange.

(ii) Capital surplus

	March 31, 2026	December 31, 2025	March 31, 2025
Share of changes in equity of associates	$ 160,382	168,363	164,930
Changes in ownership interests in subsidiaries	2,227,414	2,226,400	1,993,280
Proceeds from disposal of forfeited employee stock managed by an employee stock ownership trust	17,716	17,716	13,260
Claim for the disgorgement right	75	75	75
Difference between consideration and carrying amount arising from acquisition or disposal of shares of subsidiaries	43,702	45,769	76,227
	$ 2,449,289	**2,458,323**	**2,247,772**

Pursuant to the Company Act, any realized capital surplus is initially used to cover an accumulated deficit, and the balance, if any, could be transferred to common stock as stock dividends based on the original shareholding ratio or distributed as cash dividends based on a resolution approved by the stockholders. Realized capital surplus includes the premium derived from the issuance of shares of stock in excess of par value and donations from stockholders received by the Company. In accordance with the Regulations Governing the Offering and Issuance of Securities by Securities Issuers, distribution of stock dividends from capital surplus in any one year shall not exceed 10% of paid-in capital.

(iii) Unappropriated earnings and dividend policy

The Company's Articles of incorporation stipulate that at least 10% of annual earnings after deducting an accumulated deficit, if any, must be retained as a legal reserve until such retention equals the amount of paid-in capital. In addition, a special reserve should be set aside or reversed in accordance with applicable laws and regulations. The remaining balance of the annual net income, together with unappropriated earnings from previous years, if any, can be distributed as dividends after the earnings distribution plan proposed by the Board of Directors and approved during the stockholders' meeting. The abovementioned distribution of earnings by way of cash dividends could be approved by the Company's Board of Directors and then reported to the Company's shareholders in its meeting.

(Continued)

QISDA CORPORATION AND SUBSIDIARIES
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The Company may distribute its legal reserve or capital surplus to shareholders by issuing new shares or by distributing cash, according to article 241 of the Company Act. The abovementioned distribution of earnings by way of cash dividends could be approved by the Company's Board of Directors and then reported to the Company's shareholders in its meeting.

As the Company is a technology- and capital-intensive enterprise in its growing phase, the Company has adopted a remaining earnings appropriation method as its dividend policy in order to meet long-term capital needs and cash requirements of stockholders, and thereby maintain continuous development and steady growth.

The Company's requirements for future expansion and cash flow are the primary factors that the Company considers when appropriating its earnings. The distribution ratio for cash dividends shall not be less than 10% of the total distribution.

1) Legal reserve

If a company has no accumulated deficit, it may, pursuant to a resolution approved by the stockholders, distribute its legal reserve to shareholders by issuing new shares or by distributing cash for the portion in excess of 25% of the paid-in capital.

2) Special reserve

In accordance with the requirements issued by the FSC, a portion of earnings shall be allocated as special reserve during earnings distribution. The Company shall make allocation of special reserve for the amount of the current-period total net reduction of other shareholders' equity. An equivalent amount of special reserve shall be allocated from the after-tax net profit in the period, plus items other than the after-tax net profit in the period that are included in the undistributed current-period earnings and the undistributed prior-period earnings. A portion of the undistributed prior-period earnings shall be reclassified to special earnings reserve (which does not qualify for earnings distribution) to account for cumulative changes to the net reduction of other shareholders' equity pertaining to prior periods. The amounts of subsequent reversals pertaining to the net reduction of other shareholders' equity shall qualify for additional distributions.

3) Earnings distribution

The appropriations of cash dividends of 2025 and 2024 earnings were approved by the Company's Board of Directors on March 10, 2026 and March 5, 2025, respectively. The resolved appropriations were as follows:

	2025 earnings		2024 earnings	
	Dividends per share (in NTD)	Amount	Dividends per share (in NTD)	Amount
Dividends per share:				
Cash dividends	$ 1.00	1,580,507	1.11	2,139,466

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(iv) Other equity items (net after tax)

1) Foreign currency translation differences

	For the three months ended March 31, 2026	2025
Balance at January 1	$ 1,896,006	2,685,682
Foreign exchange differences arising from translation of foreign operations	803,874	621,974
Share of foreign currency translation differences of associates	94,102	87,015
Balance at March 31	**$ 2,793,982**	**3,394,671**

2) Unrealized gains (losses) on financial assets at fair value through other comprehensive income

	For the three months ended March 31, 2026	2025
Balance at January 1	$ (7,961,151)	(5,956,725)
Unrealized gains (losses) from investments in equity instruments at fair value through other comprehensive income	1,147,745	(824,475)
Disposal of financial assets at fair value through other comprehensive income	(3,972)	(7,536)
Share of other comprehensive income (loss) of associates	11,249	(45,211)
Balance at March 31	**$ (6,806,129)**	**(6,833,947)**

3) Remeasurement of defined benefit plans

	For the three months ended March 31, 2026	2025
Balance at January 1	$ (187,144)	(166,548)
Remeasurement of the defined benefit plans	73	123
Balance at March 31	**$ (187,071)**	**(166,425)**

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(v) Non-controlling interests (net after tax)

	For the three months ended March 31, 2026	2025
Balance at January 1	$ 31,912,150	30,798,749
Equity attributable to non-controlling interests		
Net income	57,736	110,674
Acquisition or disposal of shares of subsidiaries	(9,933)	-
Stock option compensation cost of subsidiaries	1,613	2,126
Changes in ownership interest in subsidiaries	(1,014)	(13,685)
Foreign currency translation differences	222,315	141,882
Remeasurement of the defined benefit plans	157	290
Unrealized gains from financial assets measured at fair value through other comprehensive income	21,629	3,559
Distribution of cash dividends by subsidiaries to non-controlling interests	(1,082,670)	(1,233,677)
Capital injection from non-controlling interests	-	30,000
Changes in non-controlling interests	14,266	27,296
Balance at March 31	**$ 31,136,249**	**29,867,214**

(x) Share-based payment

There was no significant change in share-based payment for the three months ended March 31, 2026 and 2025. Please refer to note 6(x) of the consolidated financial statements for the year ended December 31, 2025 for other related information.

(y) Earnings per share ("EPS")

(i) Basic earnings per share

	For the three months ended March 31, 2026	2025
Profit attributable to shareholders of the Company	**$ 317,514**	**482,946**
Weighted-average number of common shares outstanding (in thousands)	**1,580,507**	**1,927,447**
Basic earnings per share (in New Taiwan Dollar)	**$ 0.20**	**0.25**

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(ii) Diluted earnings per share

	For the three months ended March 31, 2026	For the three months ended March 31, 2025
Profit attributable to shareholders of the Company	$ 317,514	482,946
Weighted-average number of common shares outstanding (in thousands)	1,580,507	1,927,447
Effect of dilutive potential common shares (in thousands):		
Remuneration to employees	4,580	5,297
Weighted-average number of common shares outstanding (including effect of dilutive potential common shares) (in thousands)	1,585,087	1,932,744
Diluted earnings per share (in New Taiwan Dollar)	$ 0.20	0.25

(z) Revenue from contracts with customers

(i) Disaggregation of revenue

For the three months ended March 31, 2026	DMS	Brand	Material	Networks	Medical	Total
Primary geographical markets:						
Asia	$ 9,675,675	12,195,330	4,211,610	1,465,590	2,884,138	30,432,343
Europe	3,108,325	2,743,744	42,432	923,144	-	6,817,645
Americas	7,026,672	3,935,124	254,110	2,881,792	-	14,097,698
Others	46,845	125,028	21,937	-	-	193,810
	$ 19,857,517	18,999,226	4,530,089	5,270,526	2,884,138	51,541,496
Major products/services lines:						
Electronic products	$ 19,650,200	18,478,336	4,529,385	5,167,854	-	47,825,775
Medical services	-	-	-	-	2,884,138	2,884,138
Others	207,317	520,890	704	102,672	-	831,583
	$ 19,857,517	18,999,226	4,530,089	5,270,526	2,884,138	51,541,496

For the three months ended March 31, 2025	DMS	Brand	Material	Networks	Medical	Total
Primary geographical markets:						
Asia	$ 10,953,666	11,486,766	4,278,441	1,134,621	2,811,761	30,665,255
Europe	2,361,020	2,373,697	22,274	158,062	-	4,915,053
Americas	7,226,758	3,037,737	232,972	3,230,899	-	13,728,366
Others	248,269	152,208	37,284	576	-	438,337
	$ 20,789,713	17,050,408	4,570,971	4,524,158	2,811,761	49,747,011
Major products/services lines:						
Electronic products	$ 20,599,097	16,511,782	4,570,595	4,431,535	-	46,113,009
Medical services	-	-	-	-	2,811,761	2,811,761
Others	190,616	538,626	376	92,623	-	822,241
	$ 20,789,713	17,050,408	4,570,971	4,524,158	2,811,761	49,747,011

(Continued)

(ii) Contract balances

	March 31, 2026	December 31, 2025	March 31, 2025
Notes and accounts receivable (including related parties)	$ 39,737,973	37,750,778	39,423,776
Less: loss allowance	(452,691)	(449,252)	(307,552)
	$ 39,285,282	37,301,526	39,116,224

	March 31, 2026	December 31, 2025	March 31, 2025
Contract liabilities	$ 3,599,699	3,312,454	3,439,426

For details on notes and accounts receivable and related loss allowance, please refer to note 6(e).

The amounts of revenue recognized for the three months ended March 31, 2026 and 2025 that were included in the contract liability balances at January 1, 2026 and 2025, were $733,185 and $1,003,454, respectively.

(aa) Remuneration to employees and directors

The Company's amended Articles of Incorporation, which was resolved during the shareholders' meeting held on May 29, 2025, requires that earnings shall first to be offset against any deficit, then, a range from 5% to 20% will be distributed as employee remuneration, including a minimum of 10% to those base-level employees, and no more than 1% to its directors. Employees who are entitled to receive the abovementioned employee remuneration, in shares or cash, include the employees of the subsidiaries of the Company who meet certain specific requirements.

The Company's Articles of Incorporation before amendment requires that earnings shall first to be offset against any deficit, then, a range from 5% to 20% will be distributed as remuneration to its employees and no more than 1% to its directors. Employees who are entitled to receive the abovementioned employee remuneration, in shares or cash, include the employees of the subsidiaries of the Company who meet certain specific requirement.

For the three months ended March 31, 2026 and 2025, the Company estimated its remuneration to employees amounting to $35,891 and $49,661, respectively, and the remuneration to directors amounting to $1,077 and $1,490, respectively. The abovementioned estimated amounts are calculated based on the net profits before tax of each period (excluding the remuneration to employees and directors), multiplied by a certain percentage of the remuneration to employees and directors. The estimations are recognized as cost of sales or operating expenses. If the actual amounts differ from the estimated amounts, the differences shall be accounted as changes in accounting estimates and recognized as profit or loss in next year.

The remuneration to employees approved by the Company's Board of Directors on March 10, 2026 and March 5, 2025 amounting to $92,184 and $185,212, respectively, and the remuneration to directors amounting to $2,959 and $5,664, respectively, were the same as the estimated remuneration to employees and directors for 2025 and 2024 and were paid in cash. Related information is available on the Market Observation Post System website of the Taiwan Stock Exchange.

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(ab) Non-operating income and loss

(i) Interest income

	For the three months ended March 31,	
	2026	**2025**
Interest income from bank deposits and others	**$ 129,072**	**193,040**

(ii) Other income

	For the three months ended March 31,	
	2026	**2025**
Government grants income	$ 17,225	13,233
Dividend income	165,130	39,559
	$ 182,355	**52,792**

(iii) Other gains and losses, net

	For the three months ended March 31,	
	2026	**2025**
Gains on disposal of property, plant and equipment	$ 1,013	27,570
Foreign currency exchange losses	(5,790)	(53,286)
Gains on financial instruments at fair value through profit or loss	56,601	50,572
Rental income	30,648	33,419
Others	69,993	58,323
	$ 152,465	**116,598**

(iv) Finance costs

	For the three months ended March 31,	
	2026	**2025**
Interest expense of bank loans and corporate bonds	$ 470,440	480,910
Interest expense on lease liabilities	23,316	25,829
	$ 493,756	**506,739**

(ac) Financial instruments

Except for the contents mentioned below, there were no significant changes in the fair value of the Group's financial instruments and the degree of exposure to credit risk and market risk arising from financial instruments. For the related information, please refer to notes 6(ac) and 6(ad) of the consolidated financial statements for the year ended December 31, 2025.

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(i) Categories of financial instruments

1) Financial assets

		March 31, 2026	December 31, 2025	March 31, 2025
Financial assets at fair value through profit or loss (including current and non-current)	$	3,401,245	3,367,460	2,312,597
Financial assets at fair value through other comprehensive income (including current and non-current)		9,725,443	8,281,057	9,352,534
Financial assets measured at amortized cost:				
Cash and cash equivalents		22,472,608	26,577,881	24,926,471
Notes and accounts receivable and other receivables (including related parties)		41,368,915	39,235,289	41,043,762
Debt investments measured at amortized cost－non-current		223,057	223,124	-
Other financial assets (including current and non-current)		8,569,960	4,672,682	4,880,372
Subtotal		72,634,540	70,708,976	70,850,605
Total	**$**	**85,761,228**	**82,357,493**	**82,515,736**

2) Financial liabilities

		March 31, 2026	December 31, 2025	March 31, 2025
Financial liabilities at fair value through profit or loss:				
Held-for-trading	$	83,874	64,335	108,601
Contingent consideration arising from business combinations		3,974	3,240	-
Preferred stock liabilities		-	-	165,754
Subtotal		87,848	67,575	274,355

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QISDA CORPORATION AND SUBSIDIARIES
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	March 31, 2026	December 31, 2025	March 31, 2025
Financial liabilities measured at amortized cost:			
Short-term borrowings	44,759,544	38,910,497	33,576,599
Short-term notes and bills payable	50,584	25,852	99,954
Notes and accounts payable and other payables (including related parties)	48,740,275	47,655,614	48,239,516
Lease liabilities (including current portion and related parties)	3,340,545	3,383,346	3,782,811
Long-term debt (including current portion)	37,309,234	37,597,601	38,045,816
Bonds payable (including current portion)	3,962,934	3,956,929	3,939,124
Other non-current liabilities －guarantee deposits	253,723	180,737	196,826
Subtotal	138,416,839	131,710,576	127,880,646
Total	$ 138,504,687	131,778,151	128,155,001

(ii) Fair value information－financial instruments not measured at fair value

The Group considers that the carrying amounts of financial assets and financial liabilities measured at amortized cost approximate their fair values.

(iii) Fair value information－financial instruments measured at fair value

1) Fair value hierarchy

The financial department of the Group evaluates the fair value of financial instruments and utilizes the assistance from external experts or financial institutions for the evaluation of fair value when necessary, and regularly revises the inputs and makes essential adjustments on the fair value to confirm the evaluation results are reasonable.

The financial instruments at fair value through profit and loss and financial assets at fair value through other comprehensive income are measured at fair value on a recurring basis. The lease liabilities are not required to disclose the fair value. The table below analyzes financial instruments that are measured at fair value subsequent to initial recognition, grouped into Levels 1 to 3 based on the degree to which the fair value is observable. The different levels have been defined as follows:

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

b) 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).

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QISDA CORPORATION AND SUBSIDIARIES
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c) Level 3: inputs for the assets or liabilities that are not based on observable market data (unobservable inputs).

	March 31, 2026			
	Fair Value			
	Level 1	Level 2	Level 3	Total
Financial assets at fair value through profit and loss:				
Derivative instruments－foreign currency forward contracts	$ -	71,424	-	71,424
Derivative instruments－foreign exchange swaps	-	15,693	-	15,693
Open-end mutual funds	20,476	-	-	20,476
Listed stocks	137,339	-	-	137,339
Emerging stocks	-	464,479	-	464,479
Privately held equity securities and investments in limited partnership	-	-	2,689,778	2,689,778
Call option of bonds payable	-	-	50	50
Foreign corporate bonds	-	2,006	-	2,006
Subtotal	157,815	553,602	2,689,828	3,401,245
Financial assets at fair value through other comprehensive income:				
Domestic listed stocks	8,761,314	-	-	8,761,314
Domestic emerging stocks	-	33,531	-	33,531
Privately held equity securities and investments in limited partnership	-	-	930,598	930,598
Subtotal	8,761,314	33,531	930,598	9,725,443
Total	**$ 8,919,129**	**587,133**	**3,620,426**	**13,126,688**
Financial liabilities at fair value through profit and loss:				
Derivative instruments－foreign currency forward contracts	$ -	31,250	-	31,250
Derivative instruments－foreign exchange swaps	-	52,624	-	52,624
Contingent consideration arising from business combinations	-	-	3,974	3,974
Total	**$ -**	**83,874**	**3,974**	**87,848**

	December 31, 2025			
	Fair Value			
	Level 1	Level 2	Level 3	Total
Financial assets at fair value through profit and loss:				
Derivative instruments－foreign currency forward contracts	$ -	25,107	-	25,107
Derivative instruments－foreign exchange swaps	-	24,745	-	24,745
Open-end mutual funds	20,765	-	-	20,765
Listed stocks	160,182	-	-	160,182
Emerging stocks	-	316,134	-	316,134
Privately held equity securities and investments in limited partnership	-	-	2,818,417	2,818,417
Call option of bonds payable	-	-	100	100
Foreign corporate bonds	-	2,010	-	2,010
Subtotal	180,947	367,996	2,818,517	3,367,460

(Continued)

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	December 31, 2025			
	Fair Value			
	Level 1	Level 2	Level 3	Total
Financial assets at fair value through other comprehensive income:				
Domestic listed stocks	7,610,824	-	-	7,610,824
Domestic emerging stocks	-	1,194	-	1,194
Privately held equity securities and investments in limited partnership	-	-	669,039	669,039
Subtotal	7,610,824	1,194	669,039	8,281,057
Total	$ 7,791,771	369,190	3,487,556	11,648,517
Financial liabilities at fair value through profit and loss:				
Derivative instruments－foreign currency forward contracts	$ -	38,314	-	38,314
Derivative instruments－foreign exchange swaps	-	26,021	-	26,021
Contingent consideration arising from business combinations	-	-	3,240	3,240
Total	$ -	64,335	3,240	67,575

	March 31, 2025			
	Fair Value			
	Level 1	Level 2	Level 3	Total
Financial assets at fair value through profit and loss:				
Derivative instruments－foreign currency forward contracts	$ -	22,180	-	22,180
Derivative instruments－foreign exchange swaps	-	17,118	-	17,118
Open-end mutual funds	21,659	-	-	21,659
Listed stocks	164,100	-	-	164,100
Emerging stocks	-	521,835	-	521,835
Privately held equity securities and investments in limited partnership	-	-	1,564,305	1,564,305
Call option of bonds payable	-	-	1,400	1,400
Subtotal	185,759	561,133	1,565,705	2,312,597
Financial assets at fair value through other comprehensive income:				
Domestic listed stock	8,456,745	-	-	8,456,745
Domestic emerging stock	-	196,718	-	196,718
Privately held equity securities and investments in limited partnership	-	-	699,071	699,071
Subtotal	8,456,745	196,718	699,071	9,352,534
Total	$ 8,642,504	757,851	2,264,776	11,665,131
Financial liabilities at fair value through profit and loss:				
Derivative instruments－foreign currency forward contracts	$ -	52,786	-	52,786
Derivative instruments－foreign exchange swaps	-	55,815	-	55,815
Preferred stock liabilities	-	-	165,754	165,754
Total	$ -	108,601	165,754	274,355

(Continued)

2) Valuation techniques and assumptions used in fair value measurement

a) Non-derivative financial instruments

The fair value of financial instruments traded in active liquid markets is determined with reference to quoted market prices.

For listed stock and open-end mutual funds with standard terms and conditions and traded in active markets. The fair value is based on quoted market prices.

Except for the abovementioned financial instruments traded in an active market, the fair value of other financial instruments are based on the valuation techniques or the quotation from counterparty. The fair value using valuation techniques refers to the current fair value of other financial instruments with similar conditions and characteristics, or using a discounted cash flow method, or other valuation techniques which include model calculating with observable market data at the reporting date.

For the Group's financial instruments that are not traded in active markets, the fair values are determined as follows:

- The fair value of the Group's domestic emerging stocks is determined based on the average stock price on the emerging market at the reporting date.
- The fair value of preferred stock liabilities is determined based on the discounted cash flow model.
- Discounted cash flow model is used to estimate the fair value of contingent consideration arising from business combination. The contingent consideration is estimated based on the possibility of occurrence of amount to be paid and discounted to the present value.
- The fair value of privately held equity securities is estimated by using the market approach and is determined by reference to valuations of similar companies, net worth and recent operating activities. The significant unobservable inputs are primarily the liquidity discounts. No quantitative information is disclosed due to that the possible changes in liquidity discounts would not cause significant potential financial impact.

b) Derivative financial instruments

The fair value of derivative financial instruments is determined using the valuation techniques generally accepted by market participants. The fair value of foreign currency forward contracts and foreign exchange swaps contracts is usually determined by the forward exchange rate. Call options are measured based on appropriate option pricing model.

QISDA CORPORATION AND SUBSIDIARIES
Notes to the Consolidated Financial Statements

3) Transfer between levels of the fair value hierarchy

The equity securities of TSA international Co., Ltd. and Elixiron Immunotherapeutics (Cayman) Limited, which were classified as financial assets at fair value through profit or loss, and the equity securities of TSA international Co., Ltd., which were classified as financial assets at fair value through other comprehensive income, were transferred from Level 3 to Level 2 in the first quarter of 2026, as TSA international Co., Ltd. and Elixiron Immunotherapeutics (Cayman) Limited became emerging stock companies on Taiwan Stock Exchange beginning on January 13, 2026.

There was no transfer among fair value hierarchies for the three months ended March 31, 2025.

4) Movement in financial assets included in Level 3 fair value hierarchy

Financial assets at fair value through profit or loss:

	For the three months ended March 31, 2026	2025
Balance at January 1	$ 2,818,517	1,469,168
Additions	56,491	163,526
Transferred out from Level 3	(287,640)	-
Recognized in changes in profit or loss	102,460	(66,989)
Balance at March 31	**$ 2,689,828**	**1,565,705**

Financial assets at fair value through other comprehensive income:

	For the three months ended March 31, 2026	2025
Balance at January 1	$ 669,039	680,786
Additions	306,138	49,131
Transferred out from Level 3	(31,867)	-
Recognized in other comprehensive loss	(12,712)	(30,846)
Balance at March 31	**$ 930,598**	**699,071**

Financial liabilities at fair value through profit or loss:

	For the three months ended March 31, 2026	2025
Balance at January 1	$ 3,240	165,559
Recognized in changes in profit or loss	734	195
Balance at March 31	**$ 3,974**	**165,754**

(Continued)

QISDA CORPORATION AND SUBSIDIARIES
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The abovementioned total gains or losses were included in "other gains and losses, net" and "unrealized gains (losses) from investments in equity instruments measured at fair value through other comprehensive income". The gains or losses attributable to the assets and liabilities held on March 31, 2026 and 2025 were as follows:

	For the three months ended March 31, 2026	For the three months ended March 31, 2025
Total gains or losses:		
Recognized in profit or loss (included in other gains and losses, net)	$ 101,726	(67,184)
Recognized in other comprehensive loss (included in "unrealized losses from investments in equity instruments measured at fair value through other comprehensive loss")	(12,712)	(30,846)

(iv) Liquidity risk

Liquidity risk is the risk that the Group will encounter difficulty in settling its financial liabilities by delivering cash or other financial assets. The Group manages liquidity risk by monitoring regularly the current and mid- to long-term cash demand, maintaining adequate cash and banking facilities, and ensuring compliance with the terms of the loan agreements. As of March 31, 2026, December 31 and March 31, 2025, the Group had unused credit facilities of $132,861,782, $126,350,795 and $136,110,072, respectively.

The table below summarizes the maturity profile of the Group's financial liabilities based on contractual undiscounted payments, including principal and interest.

	Contractual cash flows	Within 6 months	6-12 months	1-2 years	2-5 years	More than 5 years
March 31, 2026						
Non-derivative financial liabilities:						
Short-term borrowings with floating interest rates	$ 45,080,011	38,296,556	6,783,455	-	-	-
Short-term notes and bills payable	50,733	50,733	-	-	-	-
Notes and accounts payable	33,995,397	33,995,397	-	-	-	-
Other payables	14,744,878	14,744,878	-	-	-	-
Lease liabilities	3,647,506	523,519	522,901	757,609	1,003,692	839,785
Long-term debt with floating interest rates	39,355,664	3,970,298	1,987,540	6,536,896	25,548,837	1,312,093
Bonds payable with fixed interest rates	4,067,500	27,000	27,000	4,013,500	-	-
Guarantee deposits	253,723	-	-	-	253,723	-
	$ 141,195,412	**91,608,381**	**9,320,896**	**11,308,005**	**26,806,252**	**2,151,878**
Derivative financial instruments:						
Foreign currency forward contracts:						
Outflow	$ 7,893,371	7,893,371	-	-	-	-
Inflow	(7,933,545)	(7,933,545)	-	-	-	-
Foreign exchange swaps:						
Outflow	9,135,808	9,135,808	-	-	-	-
Inflow	(9,098,877)	(9,098,877)	-	-	-	-
	$ (3,243)	**(3,243)**	**-**	**-**	**-**	**-**

(Continued)

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Notes to the Consolidated Financial Statements

	Contractual cash flows	Within 6 months	6-12 months	1-2 years	2-5 years	More than 5 years
December 31, 2025						
Non-derivative financial liabilities:						
Short-term borrowings with floating interest rates	$ 39,155,595	32,781,686	6,373,909	-	-	-
Short-term notes and bills payable	25,879	25,879	-	-	-	-
Notes and accounts payable	33,794,842	33,794,842	-	-	-	-
Other payables	13,860,772	13,860,772	-	-	-	-
Lease liabilities	3,760,095	527,333	496,367	796,794	1,069,358	870,243
Long-term debt with floating interest rates	39,743,816	4,733,698	1,860,359	5,978,405	25,782,786	1,388,568
Bonds payable with fixed interest rates	4,081,000	27,000	27,000	4,027,000	-	-
Guarantee deposits	180,737	-	-	-	180,737	-
	$ 134,602,736	**85,751,210**	**8,757,635**	**10,802,199**	**27,032,881**	**2,258,811**
Derivative financial instruments:						
Foreign currency forward contracts:						
Outflow	$ 7,222,437	7,222,437	-	-	-	-
Inflow	(7,209,230)	(7,209,230)	-	-	-	-
Foreign exchange swaps:						
Outflow	10,054,159	10,054,159	-	-	-	-
Inflow	(10,052,883)	(10,052,883)	-	-	-	-
	$ 14,483	**14,483**	**-**	**-**	**-**	**-**
March 31, 2025						
Non-derivative financial liabilities:						
Short-term borrowings with floating interest rate	$ 33,756,616	28,682,303	5,074,313	-	-	-
Preferred stock liabilities	165,754	165,754	-	-	-	-
Short-term notes and bills payable	100,000	100,000	-	-	-	-
Notes and accounts payable	33,559,673	33,559,673	-	-	-	-
Other payables	14,679,843	14,679,843	-	-	-	-
Lease liabilities	4,082,445	513,600	544,034	935,950	1,154,852	934,009
Long-term debt with floating interest rates	40,670,502	4,967,152	1,571,795	4,643,415	28,166,234	1,321,906
Bonds payable with fixed interest rates	4,121,500	27,000	27,000	54,000	4,013,500	-
Guarantee deposits	196,826	-	-	-	196,826	-
	$ 131,333,159	**82,695,325**	**7,217,142**	**5,633,365**	**33,531,412**	**2,255,915**
Derivative financial instruments:						
Foreign currency forward contracts:						
Outflow	$ 9,456,318	9,456,318	-	-	-	-
Inflow	(9,425,712)	(9,425,712)	-	-	-	-
Foreign exchange swaps:						
Outflow	9,202,577	9,202,577	-	-	-	-
Inflow	(9,163,880)	(9,163,880)	-	-	-	-
	$ 69,303	**69,303**	**-**	**-**	**-**	**-**

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

(Continued)

(v) Foreign currency risk

The Group's exposure to foreign currency risk arises from cash and cash equivalents, notes and accounts receivable (including related-party transactions), notes and accounts payable (including related-party transactions), other receivables (including related-party transactions), other payables (including related-party transactions), and loans and borrowings that are denominated in a currency other than the respective functional currencies of Group entities. At the reporting date, the carrying amounts of the Group's significant monetary assets and liabilities denominated in a currency other than the respective functional currencies of Group entities and their respective sensitivity analysis were as follows (including the monetary items that have been eliminated in the accompanying consolidated financial statements):

	March 31, 2026				
	Foreign currency (in thousands)	**Exchange rate**	**NTD (in thousands)**	**Change in magnitude**	**Effect on profit or loss (in thousands)**
Financial assets					
Monetary items					
USD	$ 1,785,500	31.9950	57,127,073	1 %	571,271
EUR	51,551	36.7050	1,892,179	1 %	18,922
CNY	1,421,371	4.6324	6,584,359	1 %	65,844
JPY	4,173,489	0.2004	836,367	1 %	8,364
Non-monetary items					
CNY	8,577	4.6324	39,733	-	-
Financial liabilities					
Monetary items					
USD	1,654,719	31.9950	52,942,734	1 %	529,427
EUR	8,750	36.7050	321,169	1 %	3,212
CNY	1,303,378	4.6324	6,037,768	1 %	60,378
JPY	16,177,235	0.2004	3,241,918	1 %	32,419

	December 31, 2025				
	Foreign currency (in thousands)	**Exchange rate**	**NTD (in thousands)**	**Change in magnitude**	**Effect on profit or loss (in thousands)**
Financial assets					
Monetary items					
USD	$ 1,919,541	31.4300	60,331,174	1 %	603,312
EUR	48,692	36.8960	1,796,540	1 %	17,965
CNY	1,644,124	4.4952	7,390,666	1 %	73,907
JPY	3,609,358	0.2007	724,398	1 %	7,244
Non-monetary items					
CNY	7,834	4.4952	35,215	-	-

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	December 31, 2025				
	Foreign currency (in thousands)	Exchange rate	NTD (in thousands)	Change in magnitude	Effect on profit or loss (in thousands)
Financial liabilities					
Monetary items					
USD	1,888,348	31.4300	59,350,778	1 %	593,508
EUR	9,553	36.8960	352,467	1 %	3,525
CNY	1,660,895	4.4952	7,466,055	1 %	74,661
JPY	17,056,822	0.2007	3,423,304	1 %	34,233

	March 31, 2025				
	Foreign currency (in thousands)	Exchange rate	NTD (in thousands)	Change in magnitude	Effect on profit or loss (in thousands)
Financial assets					
Monetary items					
USD	$ 1,721,861	33.2050	57,174,395	1 %	571,744
EUR	51,703	35.9640	1,859,447	1 %	18,594
CNY	1,740,696	4.5787	7,970,125	1 %	79,701
JPY	3,280,578	0.2226	730,257	1 %	7,303
Non-monetary items					
CNY	8,683	4.5787	39,755	-	-
Financial liabilities					
Monetary items					
USD	1,655,999	33.2050	54,987,447	1 %	549,874
EUR	9,859	35.9640	354,569	1 %	3,546
CNY	1,835,396	4.5787	8,403,728	1 %	84,037
JPY	15,687,798	0.2226	3,492,104	1 %	34,921

As the Group deals in diverse foreign currencies, gains and losses on foreign exchange were summarized as a single amount. Please refer to note 6(ab) for the aggregate of realized and unrealized foreign exchange gain (loss) for the three months ended March 31, 2026 and 2025.

(ad) Financial risk management

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

(ae) Capital management

The objectives, policies and processes of capital management of the Group are in conformity with those disclosed in the consolidated financial statements for the year ended December 31, 2025. There were no significant changes in the Group’s capital management information as disclosed for the year ended December 31, 2025. Please refer to note 6(ae) of the consolidated financial statements for the year ended December 31, 2025 for related details.

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

(i) Please refer to note 6(l) for a description of acquisition of right-of-use assets under lease for the three months ended March 31, 2026 and 2025.

(ii) Investing activities partially received and paid in cash were as follows:

	For the three months ended March 31,	
	2026	**2025**
Net consideration paid for acquisition of subsidiaries and business transfer	$ -	33,765
Add: other payables－acquisition of subsidiaries at January 1	-	21,262
Add: interest expense	112	-
Less: other payables－business transfer at January 1	29,366	-
Less: other payables－business transfer at March 31	(19,478)	(28,765)
Cash paid for acquisition of subsidiaries and business transfer	**$ 10,000**	**26,262**

(iii) Reconciliation of liabilities arising from financing activities was as follows:

			Non-cash changes	
	January 1, 2026	**Cash flows**	**Additions**	**Effect of foreign exchange rate and others**	**March 31, 2026**
Short-term borrowings	$ 38,910,497	5,746,881	-	102,166	44,759,544
Short-term notes and bills payable	25,852	24,600	-	132	50,584
Long-term debt (including current portion)	37,597,601	(356,142)	-	67,775	37,309,234
Bonds payable (including current portion)	3,956,929	-	-	6,005	3,962,934
Lease liabilities	3,383,346	(288,983)	244,719	1,463	3,340,545
Guarantee deposits	180,737	72,986	-	-	253,723
	$ 84,054,962	**5,199,342**	**244,719**	**177,541**	**89,676,564**

			Non-cash changes		
	January 1, 2025	**Cash flows**	**Additions**	**Effect of foreign exchange rate**	**March 31, 2025**
Short-term borrowings	$ 32,496,468	1,101,816	-	(21,685)	33,576,599
Short-term notes and bills payable	199,844	(99,890)	-	-	99,954
Long-term debt (including current portion)	39,013,304	(1,014,492)	-	47,004	38,045,816
Bonds payable (including current portion)	3,933,258	-	-	5,866	3,939,124
Lease liabilities	3,770,373	(248,529)	260,967	-	3,782,811
Guarantee deposits	107,486	89,340	-	-	196,826
	$ 79,520,733	**(171,755)**	**260,967**	**31,185**	**79,641,130**

(Continued)

7. Related-party transactions

(a) Name and relationship with related parties

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

Name of related party	Relationship with the Group
Darfon Electronics Corp. (“DFN”)	The Group’s associate
Visco Vision Inc. (“Visco Vision”)	The Group’s associate
Topview Optronics Corporation (“Topview”)	The Group’s associate
MLK Bioscience Co., Ltd.	The Group’s associate
Q.S.Control Corp.	The Group’s associate
Nanjing Silvertown Health & Development Co., Ltd. (“NSHD”)	The Group’s associate
Guigang Donghui Medical Investment Co., Ltd.	The Group’s associate
Jiangsu Yudi Optical Co., Ltd.	The Group’s associate
DMC Components International, LLC. (“DMC”)	The Group’s associate
The Linden Group Corp.	The Group’s associate
ECOLUX Technology Co., Ltd. (“ECOLUX Technology”)	Starting April 1, 2025, ECOLUX Technology became an associate of the Group.
Marketop Smart Solutions Co., Ltd. (“Marketop Smart”)	The Group’s associate
Rapidtek Technologies Inc. (“Rapidtek”)	The Group’s associate
TCI GENE INC. (“TCI Gene”)	The Group’s associate
AU Optronics Corp. (“AU”)	The Company’s corporate director (the Company’s key management personnel) Prior to January 3, 2025, AU accounted for its shareholder in the Company using the equity method.
Konly Venture Corporation (“Konly Venture”)	AU’s subsidiary
Darwin Precisions Corporation (“Darwin Precisions”)	AU’s subsidiary
Darwin Precisions (Suzhou) Corp.	AU’s subsidiary
AFPD Pte., Ltd. (“AUST”)	AU’s subsidiary
AUO (Suzhou) Co., Ltd. (“AUOSZ”)	AU’s subsidiary
AUO (Kunshan) Co., Ltd. (“AUOKS”)	AU’s subsidiary
AUO (Xiamen) Co., Ltd. (“AUOXM”)	AU’s subsidiary
AUO Manufacturing (Shanghai) Co., Ltd. (“AUOSJ”)	AU’s subsidiary
AUO (Vietnam) Company Limited (“AVOVN”)	AU’s subsidiary

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Name of related party	Relationship with the Group
AUO Mobility Solutions Corporation (“AMSC”)	AU’s subsidiary
AUO Mobility Solutions (Xiamen) Co., Ltd. (“AMSCXM”)	AU’s subsidiary
BriView (Xiamen) Corp. (“BVXM”)	AU’s subsidiary
AUO MegaInsight (Suzhou) Co., Ltd. (“AMISZ”)	AU’s subsidiary
Fortech Electronics (Suzhou) Co., Ltd. (“FTWJ”)	AU’s subsidiary
AUO MegaInsight (Xiamen) Co., Ltd. (“AMIXM”)	AU’s subsidiary
Aedgetech Data Technologies (Suzhou) Co., Ltd. (“ATISZ”)	AU’s subsidiary
AUO Envirotech (Suzhou) Co., Ltd. (“AETSZ”)	AU’s subsidiary
AUO Display Plus Corporation (“ADP”)	AU’s subsidiary
AUO Digitech (Suzhou) Co., Ltd. (“ADTSZ”)	AU’s subsidiary
AUO Crystal Corp. (“ACTW”)	AU’s subsidiary
AUO Education Service Corp. (“AUES”)	AU’s subsidiary
Space Money Inc. (“S4M”)	AU’s subsidiary
Jector Digital Corporation (“Jector”)	AU’s subsidiary
Unictron Technologies Corporation (“UTC”)	DFN’s subsidiary
Darfon Gemmy Corp. (“DZL“)	DFN’s subsidiary
Darfon America Corp. (“DFA”)	DFN’s subsidiary
Darfon Electronics Czech s.r.o (“DFC”)	DFN’s subsidiary
Darfon Electronics (Suzhou) Co., Ltd. (“DFS”)	DFN’s subsidiary
Huaian Darfon Electronics Co., Ltd. (“DFH”)	DFN’s subsidiary
Darfon Electronics (Chongqing) Co., Ltd. (“DFQ”)	DFN’s subsidiary
Darad Innovation Corporation (“DTC”)	DFN’s subsidiary
Darfon Energy Technology Corp. (“DET”)	DFN’s subsidiary
Astro Tech Co., Ltd. (“ATC”)	DFN’s subsidiary
TD HiTech Energy Inc. (“TDI”)	DFN’s subsidiary
Visco Technology Sdn. Bhd. (“VVM”)	Visco Vision’s subsidiary
Guigang Donghui Hospital Co., Ltd. (“Donghui Hospital”)	Guigang Donghui Medical Investment Co., Ltd.’s subsidiary
BenQ Foundation	Substantive related party
Suzhou BenQ Foundation	Substantive related party

(Continued)

(b) Significant related-party transactions

(i) Revenue

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

	For the three months ended March 31,	
	2026	**2025**
Associates	$ 170,260	186,546
The Company's key management personnel (corporate director):		
AU	1,169,187	1,402,547
AUOSZ	422,601	563,262
Others	473,410	464,537
	2,065,198	2,430,346
	$ 2,235,458	**2,616,892**

The sales prices for some of the abovementioned transactions were not comparable to the sales prices for third-party customers as the specifications of products were different. For the other transactions, there were no significant differences between the sales prices for related parties and those for third-party customers. The payment terms of 30~120 days showed no significant difference between related parties and third-party customers.

(ii) Purchases

The amounts of significant purchases by the Group from related parties were as follows:

	For the three months ended March 31,	
	2026	**2025**
Associates	$ 136,933	142,981
The Company's key management personnel (corporate director):		
AU	421,915	1,134,668
Others	2,045	19,775
	423,960	1,154,443
	$ 560,893	**1,297,424**

There were no significant differences between the purchase prices for related parties and those for third-party vendors. The payment terms of 30~120 days showed no significant difference between related parties and third-party vendors.

(iii) Property transactions

For the three months ended March 31, 2026 and 2025, the Group purchased machinery and other assets from associates amounting to $4,649 and $10,762, respectively, and the related payables were included in other payables to related parties.

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(iv) Lease

The Group leased factory and office from AU with lease terms of 3 to 5 years, and the rent is paid monthly with reference to the nearby office rental rates. For the three months ended March 31, 2026 and 2025, the related interest expenses on lease liabilities amounted to $1,151 and $1,283, respectively. As of March 31, 2026, December 31 and March 31, 2025, the balances of the lease liabilities amounted to $200,560, $194,527, and $269,117, respectively.

The Group leased its plant and office to associates. For the three months ended March 31, 2026 and 2025, the rental income was as follows:

	For the three months ended March 31, 2026	For the three months ended March 31, 2025
Associates	**$ 2,876**	**3,095**

(v) Financing to related parties

The actual drawdown amounts were as follows:

	March 31, 2026	December 31, 2025
Donghui Hospital	**$ 92,648**	**89,904**
Interest rate	**2.50%**	**2.50%**

For the three months ended March 31, 2026, interest income related to financing to related parties was $543, respectively. As of March 31, 2026, outstanding receivables were recognized in other receivables from related parties.

(vi) Receivables from related parties

The receivables from related parties due to the abovementioned sales, financing provided to other parties, disposal of assets due to business spin-off and payment made on behalf of associates were as follows:

Account	Related-party categories	March 31, 2026	December 31, 2025	March 31, 2025
Accounts receivable from related parties	The Company's key management personnel (corporate director):			
	AU	$ 1,182,881	1,294,440	1,459,363
	AUOSZ	405,216	589,465	600,327
	Others	592,823	370,403	748,848
		2,180,920	2,254,308	2,808,538
	Associates	125,448	143,001	300,198
		$ 2,306,368	**2,397,309**	**3,108,736**

QISDA CORPORATION AND SUBSIDIARIES
Notes to the Consolidated Financial Statements

Account	Related-party categories	March 31, 2026	December 31, 2025	March 31, 2025
Other receivables	Associates:			
from related parties	NSHD	$ 318,754	309,313	315,059
	Donghui Hospital	92,648	89,904	-
	Others	10,116	8,034	13,493
		$ 421,518	**407,251**	**328,552**
Other receivables	Associates:			
from related parties	DFN	$ 36,010	-	144,043
(dividends)	Other associates	116,635	-	94,985
		$ 152,645	**-**	**239,028**

(vii) Payables to related parties

The payables to related parties due to the abovementioned purchases and advance payments made by associates on behalf of the Group were as follows:

Account	Related party categories	March 31, 2026	December 31, 2025	March 31, 2025
Accounts payable to related parties	The Company's key management personnel (corporate director):			
	AU	$ 236,755	602,125	764,691
	Others	1,514	1,286	11,942
		238,269	603,411	776,633
	Associates	139,214	149,231	190,470
		$ 377,483	**752,642**	**967,103**
Other payables to related parties (dividends)	The Company's key management personnel (corporate director):			
	AU	$ 192,889	-	261,106
	Associates	75,396	-	110,781
		$ 268,285	**-**	**371,887**
Other payables to related parties		**$ 66,844**	**34,412**	**29,217**
Lease liabilities－current		**$ 112,892**	**96,394**	**98,527**
Lease liabilities－non-current		**$ 87,668**	**98,133**	**170,590**

QISDA CORPORATION AND SUBSIDIARIES
Notes to the Consolidated Financial Statements

(c) Compensation for key management personnel

	For the three months ended March 31, 2026	For the three months ended March 31, 2025
Short-term employee benefits	$ 25,543	25,420
Post-employment benefits	198	216
	$ 25,741	**25,636**

8. Pledged assets

The carrying amounts of the assets pledged as collateral are detailed below:

Pledged assets	Pledged to secure	March 31, 2026	December 31, 2025	March 31, 2025
Debt investments measured at amortized cost－non-current	Short-term notes and bills payable	$ 61,383	30,566	-
Other financial assets －current (time deposits)	Credit lines of bank loans and guarantee for tax clearance certificate, performance guarantee and gift certificates	115,703	121,368	114,077
Other financial assets －non-current	Guarantees for construction project, lawsuits, and land lease and warranty bond for contracts with customers	344,110	310,087	293,236
Non-current assets held for sale	Credit lines of bank loans	422,541	422,541	-
Land and buildings	Credit lines of bank loans	2,375,294	2,376,958	2,580,864
Investment property	Credit lines of bank loans	163,453	163,822	239,284
Other equipment	Credit lines of bank loans	5,393	5,765	7,506
Notes and accounts receivable	Credit lines of bank loans	18,124	-	32,791
		$ 3,506,001	**3,431,107**	**3,267,758**

9. Significant commitments and contingencies

(a) Significant unrecognized commitments

	March 31, 2026	December 31, 2025	March 31, 2025
Unused letters of credit	**$ 2,289,376**	**1,777,512**	**1,985,766**
Signed but unpaid payments for major project and equipment	**$ 1,874,961**	**2,055,236**	**1,191,788**

(Continued)

10. Significant loss from disaster: None.

11. Significant subsequent events: None.

On April 2, 2026, the Board of Directors of Hitron, a consolidated subsidiary, resolved to invest in 100% of the common shares of Perle Systems Limited for a consideration of no more than USD 45,000 thousand, wherein the chairman was authorized to handle all matters related to the investment within the transaction amount approved by the Board of Directors.

On April 2, 2026, Hitron has entered into a share purchase agreement with ELEKTROPHOENIX GESELLSCHAFT MIT BESCHR Ä NKTER HAFTUNGG for the abovementioned investment.

12. Others

(a) Employee benefits, depreciation, and amortization categorized by function were as follows:

	For the three months ended March 31, 2026			For the three months ended March 31, 2025		
	Cost of sales	Operating expenses	Total	Cost of sales	Operating expenses	Total
Employee benefits:						
Salaries	2,549,402	3,443,303	5,992,705	2,496,934	3,301,791	5,798,725
Insurance	323,271	352,395	675,666	294,637	331,943	626,580
Pension	214,943	170,724	385,667	214,097	164,919	379,016
Others	221,682	258,833	480,515	205,734	232,230	437,964
Depreciation	867,840	508,185	1,376,025	799,851	506,949	1,306,800
Amortization	36,201	271,813	308,014	34,067	303,474	337,541

(b) Seasonality operations

The Group’s operations were not significantly influenced by seasonality or cyclicality factors.

13. Additional disclosures

(a) Information on significant transactions:

(i) Financing provided to other parties: Table 1 (attached)

(ii) Guarantees and endorsements provided to other parties: Table 2 (attached)

(iii) Marketable securities held at the reporting date (excluding investments in subsidiaries, associates, and joint ventures): Table 3 (attached)

(iv) Total purchases from and sales to related parties which exceed $100 million or 20% of the paid-in capital: Table 4 (attached)

(v) Receivables from related parties which exceed $100 million or 20% of the paid-in capital: Table 5 (attached)

(vi) Business relationships and significant intercompany transactions: Table 6 (attached)

(Continued)

QISDA CORPORATION AND SUBSIDIARIES
Notes to the Consolidated Financial Statements

(b) Information on investees: Table 7 (attached)

(c) Information on investment in Mainland China: Table 8 (attached)

14. Segment information

	For the three months ended March 31, 2026							
	DMS	Brand	Material	Medical	Networks	Others	Eliminations	Total
External revenue	$ 19,857,517	18,999,226	4,530,089	2,884,138	5,270,526	-	-	51,541,496
Intra-group revenue	1,773,303	339,103	16,177	638	44,022	-	(2,173,243)	-
Total segment revenue	**$ 21,630,820**	**19,338,329**	**4,546,266**	**2,884,776**	**5,314,548**	**-**	**(2,173,243)**	**51,541,496**
Segment profit (loss)	**$ 38,774**	**829,569**	**(238,908)**	**34,266**	**(3,278)**	**(111)**	**32,041**	**692,353**

	For the three months ended March 31, 2025							
	DMS	Brand	Material	Medical	Networks	Others	Eliminations	Total
External revenue	$ 20,789,713	17,050,408	4,570,971	2,811,761	4,524,158	-	-	49,747,011
Intra-group revenue	2,610,314	152,363	9,528	796	-	-	(2,773,001)	-
Total segment revenue	**$ 23,400,027**	**17,202,771**	**4,580,499**	**2,812,557**	**4,524,158**	**-**	**(2,773,001)**	**49,747,011**
Segment profit (loss)	**$ 145,547**	**682,386**	**228,658**	**101,222**	**(155,546)**	**(208)**	**(2,818)**	**999,241**

QISDA CORPORATION AND SUBSIDIARIES
Financing provided to other parties
For the three months ended March 31, 2026
(Amounts in thousands of New Taiwan dollars and other currencies)

Table 1

No.	Name of Lender	Name of Borrower	Financial Statement Account	Is a 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	Purpose of Fund Financing for the Borrower	Transaction Amounts	Reasons for Short-term Financing	Allowance for Bad Debt	Collateral		Financing Limits for Each Borrowing Company	Financing Company's Total Financing Amounts Limits
													Item	Value		
1	BenQ	BQL	Other receivables from related parties	Yes	287,955	287,955	287,955	3.69%	2	-	Operating requirements	-	-	-	3,575,526	3,575,526
1	BenQ	Darly Venture (L) Ltd.	Other receivables from related parties	Yes	159,975	159,975	159,975	0.75%	2	-	Operating requirements	-	-	-	3,575,526	3,575,526
2	Darly 2	APV	Other receivables from related parties	Yes	300,000	300,000	-	0.50%	2	-	Operating requirements	-	-	-	2,155,548	2,155,548
3	BIC	Suzhou BenQ Hospital Co., Ltd. ("SMH")	Other receivables from related parties	Yes	23,162	23,162	23,162	1.00%	2	-	Operating requirements	-	-	-	358,302	358,302
4	NMHC	Nanjing BenQ Hospital Co., Ltd.("NMH")	Other receivables from related parties	Yes	18,530	18,530	18,530	1.00%	2	-	Operating requirements	-	-	-	21,245	21,245
5	NMH	Guigang Donghui Hospital Co.,Ltd.	Other receivables from related parties	Yes	92,648	92,648	92,648	2.50%	2	-	Operating requirements	-	-	-	2,123,369	2,123,369
6	BQC_RO	Qisda (Shanghai) Co., Ltd.("QCSH")	Other receivables from related parties	Yes	1,974,329	1,974,329	1,974,329	2.00%	2	-	Operating requirements	-	-	-	5,860,791	11,721,582
6	BQC_RO	BenQ Biotech (Shanghai) Co., Ltd. ("BBC")	Other receivables from related parties	Yes	115,810	115,810	115,810	2.50%	2	-	Operating requirements	-	-	-	5,860,791	11,721,582
7	QCOS	BenQ Medical (Shanghai) Co., Ltd.("BMSH")	Other receivables from related parties	Yes	30,111	30,111	25,478	2.00%	2	-	Operating requirements	-	-	-	2,930,396	29,303,955
7	QCOS	BenQ Biotech (Shanghai) Co., Ltd. ("BBC")	Other receivables from related parties	Yes	208,458	208,458	-	2.50%	2	-	Operating requirements	-	-	-	1,966,109	1,966,109
8	QCSZ	Qisda (Shanghai) Co., Ltd.("QCSH")	Other receivables from related parties	Yes	82,139	41,692	41,692	1.80%~2.00%	2	-	Operating requirements	-	-	-	2,930,396	29,303,955
8	QCSZ	BenQ Biotech (Shanghai) Co., Ltd. ("BBC")	Other receivables from related parties	Yes	324,268	324,268	138,972	2.50%	2	-	Operating requirements	-	-	-	5,344,893	5,344,893
9	BMS	BenQ Meterials (Wuhu) Co., Ltd.	Other receivables from related parties	Yes	1,227,586	1,227,586	620,742	1.30%	2	-	Operating requirements	-	-	-	2,064,834	2,064,834
9	BMS	BenQ Materials Medical Supplies (Suzhou) Co., Ltd.	Other receivables from related parties	Yes	463,240	463,240	236,716	1.30%	2	-	Operating requirements	-	-	-	2,064,834	2,064,834
9	BMS	BenQ Materials Aesthetics Materials Technology (Wuhu) Co., Ltd.	Other receivables from related parties	Yes	23,162	23,162	23,162	1.30%	2	-	Operating requirements	-	-	-	2,064,834	2,064,834
10	WPC	Web-Pro(Vietnam)Co.,Ltd	Other receivables from related parties	Yes	191,970	191,970	127,980	1.85%	2	-	Operating requirements	-	-	-	444,251	888,503
11	Daxon Biomedical (Suzhou) Co., Ltd.	BenQ Materials Medical Supplies (Suzhou) Co., Ltd.	Other receivables from related parties	Yes	41,691	41,691	41,691	1.30%	2	-	Operating requirements	-	-	-	47,688	47,688
12	SGM	Cenefom Corp.	Other receivables from related parties	Yes	20,000	20,000	-	-	2	-	Operating requirements	-	-	-	24,872	24,872
13	GJB	Cenefom Corp.	Other receivables from related parties	Yes	20,000	20,000	-	-	2	-	Operating requirements	-	-	-	21,782	21,782
14	ACE	Tianjin Ace Pillar Co., Ltd.	Other receivables from related parties	Yes	185,296	185,296	92,648	2.00%	2	-	Operating requirements	-	-	-	404,227	808,454
15	Cyber South	Tianjin Ace Pillar Co., Ltd.	Other receivables from related parties	Yes	22,397	22,397	22,397	-	2	-	Operating requirements	-	-	-	337,374	337,374
16	Proton	Tianjin Ace Pillar Co., Ltd.	Other receivables from related parties	Yes	12,798	12,798	12,798	-	2	-	Operating requirements	-	-	-	202,869	202,869
17	Suzhou Super Pillar Automation Equipment Co., Ltd.	Tianjin Ace Pillar Co., Ltd.	Other receivables from related parties	Yes	92,648	92,648	46,324	3.00%	2	-	Operating requirements	-	-	-	129,520	129,520
18	AEWIN	Aewin Beijing Technologies Co., Ltd.	Other receivables from related parties	Yes	230,726	230,726	230,726	-	1	192,626	Business transaction	-	-	-	192,626	543,812
18	AEWIN	Aewin Beijing Technologies Co., Ltd.	Other receivables from related parties	Yes	20,138	-	-	3.00%	2	-	Operating requirements	-	-	-	271,906	543,812
19	Alpha	Alpha VN	Other receivables from related parties	Yes	319,950	319,950	319,950	4.70%	2	-	Operating requirements	-	-	-	1,817,538	3,635,077
20	Alpha CD	Alpha CSF	Other receivables from related parties	Yes	277,944	277,944	277,944	0.65%	2	-	Operating requirements	-	-	-	532,129	532,129
21	PTT	Partner Tech UK Corp., Ltd.	Other receivables from related parties	Yes	31,995	31,995	31,995	2.50%	2	-	Operating requirements	-	-	-	237,744	475,487

(Note 1)The aggregate financing amount and the individual financing amount of BenQ to subsidiaries shall not exceed 40% of the most recent net worth of BenQ.
(Note 2)The aggregate financing amount and the individual financing amount of Darly2 to subsidiaries shall not exceed 40% of the most recent net worth of Darly2.
(Note 3)The aggregate financing amount and the individual financing amount of BIC to subsidiaries shall not exceed 40% of the most recent net worth of BIC.
(Note 4)The aggregate financing amount and the individual financing amount of NMHC to subsidiaries shall not exceed 100% of the most recent net worth of NMHC.
(Note 5)The aggregate financing amount and the individual financing amount of NMH to subsidiaries shall not exceed 40% of the most recent net worth of NMH.
(Note 6)The aggregate financing amount to subsidiaries wholly owned by the Company and the individual financing amount of BQC_RO shall not exceed 40% and 20%, respectively, of the most recent net worth of the Company.
The financing amount to the subsidiaries not wholly owned by the Company and the individual financing amount of BQC_RO shall not exceed 40% of the most recent net worth of BQC_RO.

(Note 7)The aggregate financing amount to subsidiaries wholly owned by the Company and the individual financing amount of QCOS shall not exceed 100% and 10%, respectively, of the most recent net worth of the Company.
The financing amount to the subsidiaries not wholly owned by the Company and the individual financing amount of QCOS shall not exceed 40% of the most recent net worth of QCOS.
(Note 8)The aggregate financing amount to subsidiaries wholly owned by the Company and the individual financing amount of QCSZ shall not exceed 100% and 10%, respectively, of the most recent net worth of the Company.
The financing amount to the subsidiaries not wholly owned by the Company and the individual financing amount of QCSZ shall not exceed 40% of the most recent net worth of QCSZ.
(Note 9)The aggregate financing amount to subsidiaries wholly owned by BMC and the individual financing amount of BMS shall not exceed 100% of the most recent audited and reviewed net worth of BMS.
(Note 10)The aggregate financing amount and the individual financing amount of WPC to subsidiaries shall not exceed 40% and 20%, respectively, of the most recent audited and reviewed net worth of WPC.
(Note 11)The aggregate financing amount to subsidiaries wholly owned by BMC and the individual financing amount of DTB shall not exceed 100% of the most recent audited and reviewed net worth of DTB.
(Note 12)The aggregate financing amount and the individual financing amount of SGM to subsidiaries or associates for short term financing purpose shall not exceed 40% of the most recent net worth of SGM.
(Note 13)The aggregate financing amount and the individual financing amount of GJB to subsidiaries or associates for short term financing purpose shall not exceed 40% of the most recent net worth of GJB.
(Note 14)The aggregate financing amount and the individual financing amount of ACE to subsidiaries shall not exceed 40% and 20%, respectively, of the most recent net worth of ACE.
(Note 15)The aggregate financing amount and the individual financing amount of Cyber South to subsidiaries shall not exceed 10% and 5%, respectively, of the most recent net worth of Cyber South.
For financing among foreign subsidaries which wholly owned by ACE because of financing purpose, the aggregate financing amount and the individual financing amount shall not exceed 100% of most recent net worth of Cyber South.
(Note 16)The aggeregate financing amount and the individual financing amount of Proton to subsidiaries shall not exceed 10% and 5%, respectively, of the most recent net worth of Proton.
For financing among foreign subsidaries which wholly owned by ACE because of financing purpose, the aggregate financing amount and the individual financing amount shall not exceed 100% of most recent net worth of Proton.
(Note 17)The aggregate financing amount and the individual financing amount of Suzhou Super Pillar Automation Equipment Co., Ltd. to subsidiaries shall not exceed 40% and 20%, respectively, of the most recent net worth of Suzhou Super Pillar Automation Equipment Co., Ltd..
For financing among foreign subsidaries which wholly owned by ACE, the aggregate financing amount and the individual financing amount shall not exceed 100% of most recent net worth of Suzhou Super Pillar Automation Equipment Co., Ltd.
(Note 18)The aggregate financing amount and the individual financing amount of AEWIN to subsidiaries shall not exceed 40% and 20%, respectively, of the most recent net worth of AEWIN.
The individual financing amount for business transaction shall be the lower of 20% of the transaction amounts or 20% of the most recent net worth of AEWIN.
(Note 19)The aggregate financing amount and the individual financing amount of Alpha to subsidiaries shall not exceed 40% and 20%, respectively, of the most recent net worth of Alpha.
(Note 20)The aggregate financing amount to foreign subsidiaries wholly owned by Alpha and the individual financing amount of Alpha CD shall not exceed 100% of the most recent net worth of Alpha CD.
(Note 21)The aggregate financing amount of PTT to subsidiaries shall not exceed 40% of the most recent net worth of PTT.
The individual financing amount to subsidiaries for short term financing purpose shall not exceed 20% of the most recent net worth of PTT.
(Note 22)Purpose of Fund Financing: 1.Business transaction purpose. 2. Short-term financing purpose.
(Note 23)The above intercompany transactions have been eliminated when preparing the consolidated financial statements.

QISDA CORPORATION AND SUBSIDIARIES
Guarantees and endorsements provided to other parties
For the three months ended March 31, 2026
(Amounts in thousands of New Taiwan dollars and other currencies)

Table 2

No.	Endorsements / Guarantee Provider	Counter-party of Guarantee and Endorsement		Limits on Amount of Guarantees and Endorsements Provided to Each Guaranteed Party	Highest Balance of 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	Ratio of Accumulated Amounts of Guarantees and Endorsements to Net Worth of the Latest Financial Statements	Maximum Amounts for Guarantees and Endorsements	Gaurantee Provided by Parent Company	Gaurantee Provided by A Subsidiary	Endorsements / Guarantees Provided to Subsidiaries in Mainland China
		Name	Relationship with the Company										
1	BenQ	MaxGen	Parent/Subsidiary	1,787,763	97,277	97,221	97,221	-	1.09%	8,938,814	N	-	-
2	PTT	Partner Tech Middle East FZCO	Parent/Subsidiary	237,744	63,990	63,990	63,990	-	5.38%	594,359	N	-	-
2	PTT	Partner-Tech Europe GmbH	Parent/Subsidiary	237,744	111,983	111,983	63,990	-	9.42%	594,359	N	-	-
2	PTT	Partner Tech (Shanghai) Co., Ltd.	Parent/Subsidiary	237,744	31,995	31,995	31,995	-	2.69%	594,359	N	-	Y
2	PTT	Partner Tech Asia Pacific Corp.	Parent/Subsidiary	237,744	60,000	60,000	60,000	-	5.05%	594,359	N	-	-
3	Alpha	Alpha CSF	Parent/Subsidiary	1,817,538	223,965	223,965	10,272	-	4.93%	4,543,847	N	-	Y
4	MTG	Corex	Parent/Subsidiary	804,149	439,950	439,950	151,662	-	10.94%	2,010,372	N	-	-

(Note 1)The aggregate endorsement/guarantee amount provided by BenQ to MaxGen and the endorsement/guarantee amount provided to individual party shall not exceed 100% and 20%, respectively, of the most recent net worth of BenQ.
(Note 2)The aggregate endorsement/guarantee amount provided by PTT to PTT 's subsidiaries and the endorsement/guarantee amount provided to individual party shall not exceed 50% and 20%, respectively, of the most recent net worth of PTT.
(Note 3)The aggregate endorsement/guarantee amount provided by Alpha to Alpha's subsidiaries and the endorsement/guarantee amount provided to individual party shall not exceed 50% and 20%, respectively, of the most recent net worth of Alpha.
(Note 4)The aggregate endorsement/guarantee amount provided by MTG to Corex and the endorsement/guarantee amount provided to individual party shall not exceed 50% and 20%, respectively, of the most recent net worth of MTG.

QISDA CORPORATION AND SUBSIDIARIES
Marketable securities held (excluding investments in subsidiaries, associates, and joint ventures)
March 31, 2026
(Amounts in thousands of New Taiwan dollars / share)

Table 3

Investing Company	Marketable Securities Type and Name	Relationship with the Securities Issuer	Financial Statement Account	March 31, 2026				
				Shares/Units	Carrying Value	Percentage of Ownership	Fair Value	Note
The Company	Stock: AU	-	Financial assets at fair value through other comprehensive income-non-current	530,879	7,697,744	7.03%	7,697,744	-
The Company	Stock: Fong Huang 6 Innovation Corporation	-	Financial assets at fair value through profit or loss-non-current	29,500	371,350	14.99%	371,350	-
The Company	Stock: Fong Huang 7 Innovation Corporation	-	Financial assets at fair value through profit or loss-non-current	29,500	361,574	13.08%	361,574	-
The Company	Stock: Sunhawk Vision Biotech, Inc.	-	Financial assets at fair value through profit or loss-non-current	4,000	120,870	5.71%	120,870	-
The Company	Preferred stock: URSrobot Holding Ltd	-	Financial assets at fair value through other comprehensive income-non-current	6,832	283,338	14.98%	283,338	-
APV	Stock: Digital Idea Multi-Media Co., Ltd.	-	Financial assets at fair value through profit or loss-non-current	1,200	126,607	6.63%	126,607	-
APV	Stock: Raydium Semiconductor Corporation	-	Financial assets at fair value through other comprehensive income-non-current	2,300	503,648	3.03%	503,648	-
Darly 2	Stock: Elixiron Immunotherapeutics (Cayman) Limited	-	Financial assets at fair value through profit or loss-non-current	2,101	144,272	1.56%	144,272	-
Darly 2	Stock: Raydium Semiconductor Corporation	-	Financial assets at fair value through other comprehensive income-non-current	993	217,368	1.31%	217,368	-
MTG	Stock: Dynasafe Technologies, Inc.	-	Financial assets at fair value through profit or loss-non-current	4,404	536,591	17.27%	536,591	-
MTG	Limited Partnership Equity: Taiwania Capital Buffalo Fund V, LP.	-	Financial assets at fair value through profit or loss-non-current	(Note 1)	166,420	12.78%	166,420	-

(Note 1)There was no shares as the company is a limited partnership.

QISDA CORPORATION AND SUBSIDIARIES
Total purchases from and sales to related parties which exceed NT$100 million or 20% of the paid-in capital
For the three months ended March 31, 2026
(Amounts in thousands of New Taiwan dollars, unless specified otherwise)

Table 4

Company Name	Related Party	Nature of Relationship	Transaction Detail				Transactions with Terms Different from Others		Notes/Accounts Receivable or (Payable)		Note
			Purchases/ (Sales)	Amount	% of Total Purchases/ (Sales)	Payment Terms	Unit Price	Payment Terms	Ending Balance	% of Total Note/ Accounts Receivable or (Payable)	
The Company	BenQ	Parent/Subsidiary	(Sales)	(1,122,324)	(6)	OA90	-	-	2,548,757	10	-
The Company	QJTO	Parent/Subsidiary	(Sales)	(556,790)	(3)	OA120	-	-	996,296	4	-
The Company	QALA	Parent/Subsidiary	(Sales)	(5,837,260)	(32)	OA90	-	-	10,496,119	40	-
The Company	AU	The Company's key management personnel	(Sales)	(114,466)	(1)	OA120	-	-	84,696	-	-
The Company	AUOSZ	AU’s subsidiary	(Sales)	(213,461)	(1)	OA120	-	-	345,402	1	-
The Company	AMSC	AU’s subsidiary	(Sales)	(254,759)	(1)	OA120	-	-	280,598	1	-
The Company	QTE	Parent/Subsidiary	Purchases	7,207,180	42	OA120	-	-	(4,795,046)	(18)	-
The Company	QCSZ	Parent/Subsidiary	Purchases	4,498,203	26	OA150	-	-	(15,965,448)	(59)	-
The Company	QCES	Parent/Subsidiary	Purchases	2,021,738	12	OA150	-	-	(1,537,969)	(6)	-
QCSZ	AU	The Company's key management personnel	Purchases	182,225	2	EOM55	-	-	(43,194)	(1)	-
QCSZ	The Company	Parent/Subsidiary	(Sales)	(4,498,203)	(49)	OA150	-	-	15,965,448	77	-
QCSZ	BQC_RO	Affiliates	(Sales)	(416,062)	(5)	OA120	-	-	70,399	-	-
QCSZ	QTE	Affiliates	(Sales)	(2,624,092)	(15)	OA90	-	-	2,884,109	14	-
QCSZ	QCPS	Affiliates	Purchases	229,067	3	OA60	-	-	(380,674)	(5)	-
QCES	The Company	Parent/Subsidiary	(Sales)	(2,021,738)	(76)	OA150	-	-	1,537,969	75	-
QCPS	QCSZ	Affiliates	(Sales)	(229,067)	(79)	OA60	-	-	380,674	88	-
QALA	The Company	Parent/Subsidiary	Purchases	5,837,260	100	OA90	-	-	(10,496,119)	(100)	-
QJTO	The Company	Parent/Subsidiary	Purchases	556,790	86	OA120	-	-	(996,296)	(100)	-
QVN	QTE	Affiliates	(Processing Revenue)	(369,822)	-	OA90	-	-	838,675	72	-
QTE	The Company	Parent/Subsidiary	(Sales)	(7,207,180)	(42)	OA120	-	-	4,795,046	18	-
QTE	QCSZ	Affiliates	Purchases	2,624,092	15	OA90	-	-	(2,884,109)	(30)	-
QTE	QVN	Affiliates	Processing Cost	369,822	-	OA90	-	-	(838,675)	(9)	-
BenQ	BQA	Affiliates	(Sales)	(583,769)	(21)	OA90	-	-	25,583	1	-
BenQ	BQE	Affiliates	(Sales)	(686,973)	(25)	OA90	-	-	1,057,120	29	-
BenQ	BQL	Affiliates	(Sales)	(188,839)	(7)	OA90	-	-	218,877	6	-
BenQ	BQP	Affiliates	(Sales)	(1,251,290)	(45)	OA60	-	-	1,856,634	51	-
BenQ	The Company	Parent/Subsidiary	Purchases	1,122,324	45	OA90	-	-	(2,548,757)	(70)	-
BenQ	AU	The Company's key management personnel	Purchases	138,690	5	EOM55	-	-	(116,970)	(3)	-
BQA	BQCA	Affiliates	(Sales)	(120,850)	(9)	OA60	-	-	28,208	3	-
BQA	INF	Affiliates	(Sales)	(433,213)	(34)	OA60	-	-	754,294	75	-
BQA	BenQ	Affiliates	Purchases	583,769	64	OA90	-	-	(25,583)	(66)	-
BQC_RO	QCSZ	Affiliates	Purchases	416,062	44	OA120	-	-	(70,399)	(23)	-
BQE	BQDE	Affiliates	(Sales)	(244,472)	(19)	OA30	-	-	58,731	10	-
BQE	BQFR	Affiliates	(Sales)	(116,378)	(9)	OA30	-	-	210,198	36	-
BQE	BQUK	Affiliates	(Sales)	(195,442)	(15)	OA30	-	-	63,714	11	-
BQE	BQAT	Affiliates	(Sales)	(190,618)	(15)	OA45	-	-	71,638	12	-
BQE	BQNL	Affiliates	(Sales)	(216,852)	(17)	OA30	-	-	79,526	13	-
BQE	BenQ	Affiliates	Purchases	686,973	65	OA90	-	-	(1,057,120)	(95)	-
BQL	BQmx	Affiliates	(Sales)	(148,405)	(59)	OA90	-	-	184,147	28	-
BQL	BenQ	Affiliates	Purchases	188,839	82	OA90	-	-	(218,877)	(99)	-
BQP	BQIN	Affiliates	(Sales)	(323,418)	(21)	OA60	-	-	760,558	45	-
BQP	BQJP	Affiliates	(Sales)	(185,374)	(12)	OA60	-	-	169,692	10	-
BQP	BQKR	Affiliates	(Sales)	(117,216)	(8)	OA60	-	-	12,577	1	-
BQP	BQME	Affiliates	(Sales)	(164,803)	(11)	OA60	-	-	170,614	10	-
BQP	BenQ	Affiliates	Purchases	1,251,290	92	OA60	-	-	(1,856,634)	(100)	-
BQAT	BQE	Affiliates	Purchases	190,618	100	OA45	-	-	(71,638)	(100)	-
BQCA	BQA	Affiliates	Purchases	120,850	96	OA60	-	-	(28,208)	(100)	-
BQDE	BQE	Affiliates	Purchases	244,472	100	OA30	-	-	(58,731)	(98)	-
BQFR	BQE	Affiliates	Purchases	116,378	100	OA30	-	-	(210,198)	(99)	-
BQIN	BQP	Affiliates	Purchases	323,418	47	OA60	-	-	(760,558)	(80)	-
BQJP	BQP	Affiliates	Purchases	185,374	87	OA60	-	-	(169,692)	(98)	-
BQKR	BQP	Affiliates	Purchases	117,216	96	OA60	-	-	(12,577)	(92)	-
BQME	BQP	Affiliates	Purchases	164,803	100	OA60	-	-	(170,614)	(97)	-

Company Name	Related Party	Nature of Relationship	Transaction Detail				Transactions with Terms Different from Others		Notes/Accounts Receivable or (Payable)		Note
			Purchases/ (Sales)	Amount	% of Total Purchases/ (Sales)	Payment Terms	Unit Price	Payment Terms	Ending Balance	% of Total Note/ Accounts Receivable or (Payable)	
BQmx	BQL	Affiliates	Purchases	148,405	100	OA90	-	-	(184,147)	(96)	-
BQNL	BQE	Affiliates	Purchases	216,852	100	OA30	-	-	(79,526)	(100)	-
BQUK	BQE	Affiliates	Purchases	195,442	100	OA30	-	-	(63,714)	(96)	-
INF	BQA	Affiliates	Purchases	433,213	100	OA60	-	-	(754,294)	(99)	-
DIC	Data Image (Suzhou) Corporation	Affiliates	Processing Cost	276,607	(95)	Depends on its working capital status	-	-	(373,966)	(68)	-
Data Image (Suzhou) Corporation	DIC	Affiliates	(Processing Revenue)	(276,607)	(97)	Depends on its working capital status	-	-	373,966	99	-
DFI	DFI AMERICA, LLC.	Affiliates	(Sales)	(139,785)	(14)	60~90days	-	-	57,787	8	-
DFI AMERICA, LLC.	DFI	Affiliates	Purchases	139,785	100	60~90days	-	-	(57,787)	(97)	-
DFI	Diamond Flower Information (NL) B.V.	Affiliates	(Sales)	(143,152)	(14)	60~90days	-	-	14,452	2	-
Diamond Flower Information (NL) B.V.	DFI	Affiliates	Purchases	143,152	99	60~90days	-	-	(14,452)	(94)	-
Alpha	Alpha USA	Affiliates	(Sales)	(717,073)	(18)	90days	-	-	878,991	28	-
Alpha	Alpha CSF	Affiliates	Purchases	466,813	12	90days	-	-	(1,420,079)	(49)	-
Alpha	Hitron	Affiliates	(Sales)	(1,305,142)	(33)	60days	-	-	1,066,932	34	-
Alpha	Alpha HK	Affiliates	Purchases	2,619,537	65	90days	-	-	(609,498)	(21)	-
Alpha HK	Alpha	Affiliates	(Sales)	(2,619,537)	(48)	90days	-	-	609,498	21	-
Alpha HK	Alpha VN	Affiliates	(Sales)	(2,433,958)	(45)	90days	-	-	1,948,803	68	-
Alpha VN	Alpha HK	Affiliates	(Sales)	(2,619,537)	(100)	90days	-	-	786,638	100	-
Alpha HK	Alpha VN	Affiliates	Purchases	2,619,537	48	90days	-	-	(786,638)	(26)	-
Alpha HK	Alpha CSF	Affiliates	(Sales)	(394,116)	(7)	90days	-	-	323,840	11	-
Hitron	HUS	Affiliates	(Sales)	(1,228,003)	(93)	120days	-	-	1,595,190	82	-
Alpha USA	Alpha	Affiliates	Purchases	717,073	100	90days	-	-	(878,991)	(100)	-
Alpha CSF	Alpha	Affiliates	(Sales)	(466,813)	(98)	90days	-	-	1,420,079	99	-
Hitron	Alpha	Affiliates	Purchases	1,305,142	99	90days	-	-	(1,066,932)	(95)	-
Alpha VN	Alpha HK	Affiliates	Purchases	2,433,958	90	90days	-	-	(1,948,803)	(73)	-
Alpha CSF	Alpha HK	Affiliates	Purchases	394,116	84	90days	-	-	(323,840)	(75)	-
HUS	Hitron	Affiliates	Purchases	1,228,003	100	120days	-	-	(1,595,190)	100	-
BMC	AU	The Company's key management personnel	(Sales)	(1,035,982)	(28)	OA90	(Note 1)	-	1,072,230	36	-
BMC	AUOSZ	AU’s subsidiary	(Sales)	(206,238)	(6)	OA90	(Note 1)	-	56,100	2	-
BMC	BMM	Affiliates	(Sales)	(149,031)	(4)	OA180	(Note 1)	-	93,436	3	-
BMC	BMS	Affiliates	Purchases	235,278	10	OA180	(Note 2)	-	(819,622)	(24)	-
BMC	Visco Vision	Associate	Purchases	103,372	4	OA60	(Note 2)	-	(67,264)	(2)	-
BMM	BMC	Affiliates	Purchases	149,031	85	OA180	(Note 1)	-	(93,436)	(84)	-
BMS	BMC	Affiliates	(Sales)	(235,278)	(94)	OA180	(Note 2)	-	819,622	99	-
Simula	Simula Technology (ShenZhen) Co., Ltd.	Affiliates	Purchases	121,923	73	EOM60	(Note 4)	-	(41,507)	(48)	-
Simula Technology (ShenZhen) Co., Ltd.	Simula	Affiliates	(Sales)	(121,923)	(82)	EOM60	(Note 4)	-	41,507	65	-
Simula	Simula Technology Corp.	Affiliates	(Sales)	(108,401)	(42)	EOM60	(Note 4)	-	41,958	22	-
Simula Technology Corp.	Simula	Affiliates	Purchases	108,401	97	EOM60	(Note 4)	-	(41,958)	(97)	-
PTT	PTE	Affiliates	(Sales)	(126,702)	(37)	OA90	(Note 3)	-	192,805	42	-
PTE	PTT	Affiliates	Purchases	126,702	47	OA90	(Note 3)	-	(192,805)	(60)	-
MTG	IDT	Affiliates	(Sales)	(112,885)	(3)	EOM60	-	-	102,494	4	-
IDT	MTG	Affiliates	Purchases	112,885	16	EOM60	-	-	(102,494)	(11)	-
MTG	GINNET	Affiliates	(Sales)	(172,779)	(5)	EOM60	-	-	181,418	6	-
GINNET	MTG	Affiliates	Purchases	172,779	24	EOM60	-	-	(181,418)	(38)	-

(Note 1)The selling prices of BMC to related parties are not comparable to the sales prices for third-party customers as the specifications of products were different. For the other transaction, there were no significant differences between the sales for related parties and those for third-party customers.
(Note 2)The purchase prices of BMC to related parties are not comparable to the purchase prices for third-party vendors as the specifications of products were different, and it is conducted under the agreed purchase price and conditions.
(Note 3)The selling prices of PPT to related parties are not comparable to the sales prices for third-party customers as the specifications of products were different. For the other transaction, there were no significant differences between the sales for related parties and those for third-party customers.
(Note 4)Simula seldom purchases the same products from other vendors. Therefore, the purchase prices are not comparable.
(Note 5)The above intercompany transactions have been eliminated when preparing the consolidated financial statements.

QISDA CORPORATION AND SUBSIDIARIES
Receivables from related parties which exceed NT$100 million or 20% of the paid-in capital
March 31, 2026
(Amounts in thousands of New Taiwan dollars, unless specified otherwise)

Table 5

Company Name	Related Party	Nature of Relationship	Ending Balance	Turnover Rate	Overdue		Amount Received in Subsequent Period	Allowance for Bad Debts
					Amount	Action Taken		
The Company	BenQ	Parent/Subsidiary	2,548,757	1.65	1,318,702	-	565,333	-
The Company	QJTO	Parent/Subsidiary	996,296	2.08	150,973	-	118,910	-
The Company	QALA	Parent/Subsidiary	10,496,119	2.40	4,510,519	-	1,376,558	-
The Company	AUOSZ	AU’s subsidiary	345,402	2.09	-	-	78,089	-
The Company	AMSC	AU’s subsidiary	280,598	7.26	-	-	-	-
QCSZ	The Company	Parent/Subsidiary	15,965,448	1.06	6,977,050	-	1,880,782	-
QCSZ	QTE	Affiliates	2,884,109	7.28	219,811	-	-	-
QCES	The Company	Parent/Subsidiary	1,537,969	4.71	5,102	-	866,938	-
QCPS	QCSZ	Affiliates	380,674	2.49	224,142	-	123,152	-
QVN	QTE	Parent/Subsidiary	838,675	3.53	-	-	822,917	-
QTE	The Company	Parent/Subsidiary	4,795,046	6.60	-	-	-	-
BenQ	BQE	Affiliates	1,057,120	2.45	315,909	-	355,716	-
BenQ	BQL	Affiliates	218,877	3.48	24,562	-	51,176	-
BenQ	BQP	Affiliates	1,856,634	2.92	971,954	-	336,413	-
BQA	INF	Affiliates	754,294	2.33	-	-	-	-
BQE	BQFR	Affiliates	210,198	2.30	-	-	-	-
BQL	MaxGen	Affiliates	445,066	0.59	6,521	-	6,521	-
BQL	BQmx	Affiliates	184,147	3.38	39,767	-	39,767	-
BQP	BQIN	Affiliates	760,558	1.73	286,626	-	97,033	-
BQP	BQJP	Affiliates	169,692	4.33	25,470	-	77,616	-
BQP	BQME	Affiliates	170,614	4.61	67,508	-	44,779	-
PTT	PTE	Affiliates	192,805	2.86	68,870	-	-	-
Data Image (Suzhou) Corporation	DIC	Affiliates	373,966	2.68	-	-	-	-
DFI	The Company	Parent/Subsidiary	113,581	2.27	-	-	46,702	-
AEWIN	Aewin Beijing	Affiliates	175,848	0.95	83,888	-	-	-
AEWIN	Aewin Tech Inc.	Affiliates	121,863	2.59	-	-	-	-
Alpha	Alpha USA	Affiliates	878,991	2.64	-	-	-	-
Alpha	Hitron	Affiliates	1,066,932	5.42	1,231	-	-	-
Alpha CSF	Alpha	Affiliates	1,420,079	1.40	946,258	-	-	-
Alpha HK	Alpha	Affiliates	609,498	11.12	7,301	-	89,595	-
Alpha HK	Alpha CSF	Affiliates	323,840	5.02	2,550	-	7,190	-
Alpha HK	Alpha VN	Affiliates	1,948,803	4.40	51,708	-	94,383	-
Alpha VN	Alpha HK	Affiliates	786,638	9.17	-	-	89,595	-
Hitron	HUS	Affiliates	1,595,190	3.32	-	-	276,409	-
BMC	AU	The Company's key management personnel	1,072,230	4.33	-	-	284,489	-
BMS	BMC	Affiliates	819,622	1.17	244,456	-	78,044	-
MTG	IDT	Affiliates	102,494	7.96	-	-	-	-
MTG	GINNET	Affiliates	181,418	5.75	-	-	21,524	-

(Note 1)The above intercompany transactions have been eliminated when preparing the consolidated financial statements.
(Note 2)The calculation of turnover rate includes the account receivable sold to financial institutions.

QISDA CORPORATION AND SUBSIDIARIES
Business relationships and significant intercompany transactions
For the three months ended March 31, 2026
(Amounts in thousands of New Taiwan dollars, unless specified otherwise)

Table 6

Number (Note 1)	Company Name	Related Party	Name of Relationship (Note 2)	Transaction Details			
				Financial Statements Account	Amount	Payment Terms	Percentage of Consolidated Operating Revenue and Total Assets (Note 4)
0	The Company	BenQ	1	(Sales)	(1,122,324)	OA90	(2%)
0	The Company	QJTO	1	(Sales)	(556,790)	OA120	(1%)
0	The Company	QALA	1	(Sales)	(5,837,260)	OA90	(11%)
1	QCSZ	The Company	2	(Sales)	(4,498,203)	OA150	(9%)
1	QCSZ	QTE	3	(Sales)	(2,624,092)	OA90	(5%)
2	QCES	The Company	2	(Sales)	(2,021,738)	OA150	(4%)
3	QTE	The Company	2	(Sales)	(7,207,180)	OA120	(14%)
4	BenQ	BQA	3	(Sales)	(583,769)	OA90	(1%)
4	BenQ	BQE	3	(Sales)	(686,973)	OA90	(1%)
4	BenQ	BQP	3	(Sales)	(1,251,290)	OA60	(2%)
5	Alpha	Alpha USA	3	(Sales)	(717,073)	90days	(1%)
5	Alpha	Hitron	3	(Sales)	(1,305,142)	60days	(3%)
6	Alpha HK	Alpha	3	(Sales)	(2,619,537)	90days	(5%)
6	Alpha HK	Alpha VN	3	(Sales)	(2,433,958)	90days	(5%)
7	Alpha VN	Alpha HK	3	(Sales)	(2,619,537)	90days	(5%)
8	Hitron	HUS	3	(Sales)	(1,228,003)	120days	(2%)
0	The Company	BenQ	1	Accounts receivable	2,548,757	OA90	1%
0	The Company	QALA	1	Accounts receivable	10,496,119	OA90	5%
1	QCSZ	The Company	2	Accounts receivable	15,965,448	OA150	8%
1	QCSZ	QTE	3	Accounts receivable	2,884,109	OA90	1%
3	QTE	The Company	2	Accounts receivable	4,795,046	OA120	2%

(Note 1) Parties to the intercompany transactions are identified and numbered as follows:
1. "0" represents the Company.
2. Subsidiaries are numbered from "1".

(Note 2) The relationships with counter party are as follows:
No. “1” represents the transactions from the Company to subsidiary.
No. “2” represents the transactions from subsidiary to the Company.
No. “3” represents the transactions between subsidiaries.

(Note 3) Intercompany relationships and significant intercompany transactions are disclosed only for the amounts that exceed 1% of consolidated operating revenue or total assets. The corresponding purchases and accounts payables are not disclosed.

(Note 4) Based on the transaction amount divided by consolidated operating revenues or consolidated total assets.

(Note 5) The above intercompany transactions have been eliminated when preparing the consolidated financial statements.

QISDA CORPORATION AND SUBSIDIARIES
Information of Investees (Excluding Information on investments in Mainland China)
For the year ended March 31, 2026
(Amounts in thousands of New Taiwan dollars / shares, unless specified otherwise)

Table 7

Investor	Investee	Location	Main Businesses and Products	Original investment Amount		Balances as of March 31, 2026			Net Income (Loss) of the Investee	Investment Income (Loss)	Note
				March 31, 2026	December 31, 2025	Shares	Percentage of Ownership	Carrying Value			
The Company	DFN	Taiwan	Manufacture and sale of computer peripherals products, power devices, green energy products and passive components	662,195	662,195	58,005	21.02%	2,136,985	56,888	11,958	Associate
The Company	BMC	Taiwan	R&D, manufacture and sales of optoelectronics film	507,883	507,883	43,659	13.61%	598,371	(204,294)	(27,114)	Parent/Subsidiary
The Company	BenQ	Taiwan	Sales of brand-name electronic products	4,963,435	4,963,435	320,000	100.00%	8,945,241	443,196	440,904	Parent/Subsidiary
The Company	QALA	USA	Sales of electronic products	32,800	32,800	1,000	100.00%	117,692	4,893	4,893	Parent/Subsidiary
The Company	QJTO	Japan	Sales and maintenance of electronic products in Japanese market	2,701	2,701	-	100.00%	71,011	3,087	3,087	Parent/Subsidiary
The Company	QLPG	Malaysia	Leasing and management services	578,128	578,128	50,000	100.00%	402,993	(4,143)	(4,143)	Parent/Subsidiary
The Company	QLLB	Malaysia	Investment and holding activity	3,687,539	3,687,539	114,250	100.00%	17,986,000	(207,322)	(13,399)	Parent/Subsidiary
The Company	APV	Taiwan	Investment and holding activity	850,016	850,016	279,010	100.00%	4,142,485	149	149	Parent/Subsidiary
The Company	Darly	Malaysia	Investment and holding activity	165,000	165,000	6,000	100.00%	363,636	1,856	1,856	Parent/Subsidiary
The Company	BBHC	Cayman	Investment and holding activity	7,789,187	7,789,187	108,555	34.80%	3,572,290	31,561	10,984	Parent/Subsidiary
The Company	PTT	Taiwan	Manufacture, sales and import and export of POS terminals and peripherals	1,475,978	1,475,978	43,577	58.04%	1,363,361	35,231	14,300	Parent/Subsidiary
The Company	BDT	Taiwan	Manufacture and sales of medical consumables and equipment	280,000	280,000	28,000	100.00%	18,331	(2,331)	(2,981)	Parent/Subsidiary
The Company	QTE	Taiwan	Sales of electronic products	1,000,000	1,000,000	100,000	100.00%	1,093,585	73,427	73,427	Parent/Subsidiary
The Company	Q.S.Control Corp.	Taiwan	R&D, manufacture and sales of medical consumables and equipment	63,000	63,000	6,000	20.00%	82,964	9,674	1,935	Associate
The Company	DFI	Taiwan	Manufacture and sales of industrial motherboards and components	3,154,750	3,154,750	51,610	45.08%	2,567,330	86,809	18,979	Parent/Subsidiary
The Company	Alpha	Taiwan	R&D, manufacture and sales of broadband products, computer network systems, wireless local area networks ("LANs"), and related accessories	8,135,810	8,135,810	295,797	54.60%	6,919,080	53,175	25,360	Parent/Subsidiary
The Company	DIC	Taiwan	Manufacture and sales of marine display modules	543,534	543,534	24,295	32.35%	503,826	45,035	14,529	Parent/Subsidiary
The Company	EASCHK	Hong Kong	Sales of electronic products	78,338	78,338	1	54.00%	4,368	(2,150)	(1,161)	Parent/Subsidiary
The Company	MTG	Taiwan	Distributing and reselling software and hardware equipment of ICT infrastructures, computing and data utilization, and digitalization	3,202,856	3,202,856	96,841	51.41%	2,520,871	32,807	16,346	Parent/Subsidiary
The Company	Topview	Taiwan	Manufacture and sales of video surveillance cameras	172,500	172,500	5,750	20.00%	538,816	43,889	8,778	Associate
The Company	QVN	Vietnam	Manufacture of monitors	1,212,849	1,212,849	-	100.00%	331,960	(12,345)	(12,345)	Parent/Subsidiary
The Company	QPV	Vietnam	Real estate construction and rental services	118,438	118,438	-	100.00%	126,973	41	41	Parent/Subsidiary
The Company	Simula	Taiwan	Manufacture and sales of electronic material	600,000	600,000	30,000	37.51%	472,461	(7,037)	(3,957)	Parent/Subsidiary
The Company	GSC	Taiwan	Sale of alcohol and medical disinfectant	254,000	254,000	19,474	50.00%	355,585	11,754	4,405	Parent/Subsidiary
The Company	TCI Gene	Taiwan	Genetic testing and wholesale of nutritional supplement	545,160	545,160	4,720	17.84%	484,523	21,926	303	Associate
The Company	Rapidtek	Taiwan	Antenna design and production and sales of RF testing products	163,850	163,850	2,638	9.10%	102,607	11,400	(500)	Associate
The Company	Norbel	Taiwan	Retail and wholesale of maternity and infant products, medical care products, dietary supplement, and cosmetics	2,713,500	2,713,500	15,220	40.66%	2,353,219	58,784	12,697	Parent/Subsidiary
The Company	H2 Energy Co., Ltd.	Taiwan	Energy service	7,500	7,500	750	23.44%	6,280	(297)	(70)	Associate
The Company	Marketop Smart	Taiwan	AI healthcare	29,400	29,400	2,940	49.00%	22,967	(1,315)	(644)	Associate
The Company	APLEX	Taiwan	R&D and manufacture of industrial computer products	29,375	29,375	1,388	3.74%	66,042	21,336	375	Associate
The Company	ECOLUX Technology Co.,Ltd.	Taiwan	Product design and information software services	60,000	60,000	6,000	34.40%	55,721	(23,014)	(9,182)	Associate
Norbel	Giano	Taiwan	Sale of real estate and rental services	50,000	50,000	5,000	100.00%	50,126	87	-	Affiliates
BMC	BMLB	Malaysia	Investment and holding activity	499,790	499,790	14,082	100.00%	1,986,575	1,453	-	Affiliates
BMC	SGM	Taiwan	Sales of medical consumables and equipment	231,727	231,727	2,000	100.00%	62,179	1,992	-	Affiliates
BMC	Visco Vision Inc.	Taiwan	Manufacture and sale of contact lenses	168,771	168,771	9,334	14.82%	575,653	240,471	-	Associate
BMC	CENEFOM	Taiwan	R&D, manufacture and sales of medical consumables and equipment	272,968	272,968	11,646	50.98%	183,049	(5,208)	-	Affiliates
BMC	GJB	Taiwan	R&D, manufacture and sales of medical consumables and equipment	50,460	50,460	4,270	79.35%	44,736	2,756	-	Affiliates
BMC	WPC	Taiwan	R&D, manufacture and sales of medical supplies	3,161,999	3,161,999	35,700	51.00%	2,400,302	29,270	-	Affiliates
BMC	MLK Bioscience Co., Ltd.	Taiwan	R&D and sale of medical consumable and equipment	6,000	6,000	217	20.00%	-	(182)	-	Associate
BMC	Coatmed Incorporation	Taiwan	Sales of medical consumables and equipment	5,980	5,980	598	5.99%	4,165	(1,303)	-	Associate
WPC	WPSG	Singapore	Investment and holding activity	895,139	895,139	30,000	100.00%	660,684	(132)	-	Affiliates
WPSG	WPVN	Vietnam	Manufacture and sales of medical supplies	926,053	926,053	-	100.00%	655,510	49	-	Affiliates
APV	Darly C	Taiwan	Investment management consulting	77,933	77,933	12,105	45.11%	182,618	1,517	-	Affiliates
APV	BMC	Taiwan	R&D, manufacture and sales of optoelectronics film	221,786	221,786	15,182	4.73%	230,875	(204,294)	-	Affiliates
APV	BMTC	Taiwan	Manufacture and sales of medical consumables and equipment	42,584	42,584	3,549	7.96%	84,317	12,566	-	Affiliates
APV	BBHC	Cayman	Investment and holding activity	904,102	904,102	25,000	8.01%	829,640	31,561	-	Affiliates
APV	PTT	Taiwan	Manufacture, sales and import and export of POS terminals and peripherals	112,080	112,080	6,006	8.00%	175,069	35,231	-	Affiliates
APV	DFI	Taiwan	Manufacture and sales of industrial motherboards and components	149,096	149,096	2,294	2.00%	152,789	86,809	-	Affiliates

Investor	Investee	Location	Main Businesses and Products	Original investment Amount		Balances as of March 31, 2026			Net Income (Loss) of the Investee	Investment Income (Loss)	Note
				March 31, 2026	December 31, 2025	Shares	Percentage of Ownership	Carrying Value			
APV	Alpha	Taiwan	R&D, manufacture and sales of broadband products, computer network systems, wireless local area networks ("LANs"), and related accessories	284,143	284,143	12,236	2.26%	237,670	53,175	-	Affiliates
APV	DIC	Taiwan	Manufacture and sales of marine display modules	104,735	104,735	3,857	5.14%	109,019	45,035	-	Affiliates
APV	Simula	Taiwan	Manufacture and sales of electronic material	201,673	201,673	5,390	6.74%	193,608	(7,037)	-	Affiliates
APV	GSC	Taiwan	Sale of alcohol and medical disinfectant	150,000	150,000	19,474	50.00%	285,816	11,754	-	Affiliates
APV	TCI Gene	Taiwan	Genetic testing and wholesale of nutritional supplement	189,516	189,516	1,480	5.59%	182,605	21,926	-	Associate
APV	Rapidtek	Taiwan	Antenna design and production and sales of RF testing products	42,050	42,050	677	2.33%	39,810	11,400	-	Associate
APV	APLEX	Taiwan	R&D and manufacture of industrial computer products	55,765	55,765	2,144	5.77%	108,120	21,336	-	Associate
Darly C	Alpha	Taiwan	R&D, manufacture and sales of broadband products, computer network systems, wireless local area networks ("LANs"), and related accessories	273,445	273,445	12,710	2.35%	225,684	53,175	-	Affiliates
Darly	BenQ Guru Holding Ltd. (GSH)	Hong Kong	Investment and holding activity	30,456	30,456	7,800	12.50%	17,047	1,735	-	Affiliates
Darly	BBHC	Cayman	Investment and holding activity	471,516	471,516	14,158	4.54%	457,779	31,561	-	Affiliates
BenQ	BQA	USA	Sales of electronic products in North America markets	114,553	114,553	200	100.00%	1,478,636	21,456	-	Affiliates
BenQ	BQL	USA	Sales of electronic products in Latin America markets	342,589	342,589	9,350	100.00%	36,734	9,763	-	Affiliates
BenQ	BQE	The Netherlands	Sales of electronic products in European markets	960,568	960,568	5,009	100.00%	1,288,449	7,286	-	Affiliates
BenQ	BenQ Mexico S. de R.L. de C.V.	Mexico	Sales of electronic products	-	-	-	0.03%	-	(6,587)	-	Affiliates
BenQ	BQP	Taiwan	Sales of electronic products in Asia markets	950,000	950,000	20,000	100.00%	301,617	41,518	-	Affiliates
BenQ	Darly 2	Taiwan	Investment and holding activity	2,641,132	2,641,132	315,724	100.00%	5,388,869	163,775	-	Affiliates
BenQ	BenQ Guru Holding Ltd. (GSH)	Hong Kong	Investment and holding activity	74,021	74,021	23,400	37.50%	52,590	1,735	-	Affiliates
BenQ	DFN	Taiwan	Manufacture and sale of computer peripherals products, power devices, green energy products and passive components	233,491	233,491	14,017	5.07%	516,299	56,888	-	Associate
BenQ	BMC	Taiwan	R&D, manufacture and sales of optoelectronics film	946,731	946,731	80,848	25.21%	1,232,562	(204,294)	-	Affiliates
BenQ	BBHC	Cayman	Investment and holding activity	719,088	719,088	20,000	6.41%	659,725	31,561	-	Affiliates
BenQ	BMTC	Taiwan	Manufacture and sales of medical consumables and equipment	235,069	235,069	19,353	43.43%	446,456	12,566	-	Affiliates
BenQ	MQE	The Netherlands	Maintenance of monitors and projectors in European markets	90,912	90,912	82	100.00%	94,695	(958)	-	Affiliates
BenQ	INF	Taiwan	Assembly and sales of gaming electronic products	117,987	117,987	6,947	100.00%	83,156	(5,737)	-	Affiliates
BenQ	BQHK_HLD	Hong Kong	Sales of electronic products in HK markets	118,282	118,282	4,000	100.00%	4,980,673	259,940	-	Affiliates
BenQ	PT BenQ Teknologi Indonesia	Indonesia	Sales of electronic products	21	21	-	0.31%	63	(6,651)	-	Affiliates
BenQ	Alpha	Taiwan	R&D, manufacture and sales of broadband products, computer network systems, wireless local area networks ("LANs"), and related accessories	342	342	18	0.00%	323	53,175	-	Affiliates
BenQ	Yun yun	Taiwan	Design, manufacturing and sales of AI baby monitors	290,000	290,000	181,250	51.02%	271,886	(8,763)	-	Affiliates
Yun yun	YUN YUN JP	Japan	Sales of AI baby monitors	1,009	1,009	1	100.00%	13,452	4,892	-	Affiliates
Yun yun	YUN YUN US	USA	Sales of AI baby monitors	4,619	4,619	-	100.00%	(34,671)	1,499	-	Affiliates
BQP	BenQ India Private Ltd.	India	Sales of electronic products	224,405	224,405	440,296	100.00%	137,479	(28,944)	-	Affiliates
BQP	BenQ (M.E.) FZE	United Arab Emirates	Sales of electronic products	8,891	8,891	-	100.00%	193,745	2,344	-	Affiliates
BQP	BenQ Japan Co., Ltd.	Japan	Sales of electronic products	4,518	4,518	-	100.00%	213,619	4,442	-	Affiliates
BQP	BenQ Singapore Pte Ltd.	Singapore	Sales of electronic products	1,837	1,837	500	100.00%	15,235	1,233	-	Affiliates
BQP	BenQ Australia Pte Ltd.	Australia	Sales of electronic products	132,590	132,590	2,191	100.00%	133,150	3,042	-	Affiliates
BQP	BenQ Service & Marketing (M) Sdn Bhd	Malaysia	Sales of electronic products	119,488	119,488	100	100.00%	6,537	478	-	Affiliates
BQP	BenQ (Thailand) Co., Ltd.	Thailand	Sales of electronic products	120,116	120,116	12,000	100.00%	(81,659)	(3,017)	-	Affiliates
BQP	BenQ Korea Co., Ltd.	Korea	Sales of electronic products	1,713	1,713	10	100.00%	20,923	3,204	-	Affiliates
BQP	PT BenQ Teknologi Indonesia	Indonesia	Sales of electronic products	6,901	6,901	6	99.69%	20,436	(6,651)	-	Affiliates
BQP	BenQ Vietnam Co., Ltd.	Vietnam	Sales of electronic products	5,576	5,576	-	100.00%	2,824	(1,332)	-	Affiliates
BQA	BenQ Canada Corp.	Canada	Sales of electronic products	26	26	1	100.00%	88,131	2,116	-	Affiliates
BQL	BenQ Mexico S. de R.L. de C.V.	Mexico	Sales of electronic products	77,591	77,591	3	99.97%	86,548	(6,587)	-	Affiliates
BQL	Joytech LLC	USA	Investment and holding activity	74,046	74,046	1	100.00%	(64,120)	6,714	-	Affiliates
BQL	Vividtech LLC	USA	Investment and holding activity	74,046	74,046	1	100.00%	(64,120)	6,714	-	Affiliates
BQL	BenQ Service de Mexico S. de R.L. de C.V.	Mexico	Sales of electronic products	-	-	-	0.00%	-	(2,948)	-	Affiliates
Joytech LLC	Maxgen Comércio Industrial imp E Exp Ltda.	Brazil	Sales of electronic products	74,046	74,046	1	50.00%	(64,120)	13,429	-	Affiliates
Vividtech LLC	Maxgen Comércio Industrial imp E Exp Ltda.	Brazil	Sales of electronic products	74,046	74,046	1	50.00%	(64,120)	13,429	-	Affiliates
BQmx	BenQ Service de Mexico S. de R.L. de C.V.	Mexico	Providing administration and management services to affiliates	87	87	3	99.97%	1,265	(2,948)	-	Affiliates
Darly 2	Darly C	Taiwan	Investment management consulting	89,179	89,179	14,728	54.89%	222,199	1,517	-	Affiliates
Darly 2	BBHC	Cayman	Investment and holding activity	2,122,721	2,122,721	65,024	20.85%	2,157,868	31,561	-	Affiliates
Darly 2	BenQ Guru Holding Ltd. (GSH)	Hong Kong	Investment and holding activity	121,860	121,860	31,200	50.00%	70,120	1,735	-	Affiliates
Darly 2	BMTC	Taiwan	Manufacture and sales of medical consumables and equipment	27,337	27,337	1,590	3.57%	37,776	12,566	-	Affiliates
Darly 2	PTT	Taiwan	Manufacture, sales and import and export of POS terminals and peripherals	49,426	49,426	1,648	2.19%	48,104	35,231	-	Affiliates
Darly 2	DFI	Taiwan	Manufacture and sales of industrial motherboards and components	596,382	596,382	9,175	8.01%	611,475	86,809	-	Affiliates
Darly 2	Alpha	Taiwan	R&D, manufacture and sales of broadband products, computer network systems, wireless local area networks ("LANs"), and related accessories	79,990	79,990	4,185	0.77%	69,766	53,175	-	Affiliates

Investor	Investee	Location	Main Businesses and Products	Original investment Amount		Balances as of March 31, 2026			Net Income (Loss) of the Investee	Investment Income (Loss)	Note
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Darly 2	DIC	Taiwan	Manufacture and sales of marine display modules	48,093	48,093	3,005	4.00%	60,716	45,035	-	Affiliates
Darly 2	Topview	Taiwan	Manufacture and sales of video surveillance cameras	116,653	116,653	2,475	8.61%	302,674	43,889	-	Associate
Darly 2	Simula	Taiwan	Manufacture and sales of electronic material	205,920	205,920	5,500	6.88%	197,536	(7,037)	-	Affiliates
BQE	BenQ UK Limited	UK	Sales of electronic products	14,800	14,800	-	100.00%	79,164	(15,373)	-	Affiliates
BQE	BenQ Deutschland GmbH	Germany	Sales of electronic products	25,587	25,587	-	100.00%	141,559	(15,429)	-	Affiliates
BQE	BenQ Benelux B.V.	The Netherlands	Sales of electronic products	567	567	-	100.00%	(7,348)	3,334	-	Affiliates
BQE	BenQ Austria GmbH	Austria	Sales of electronic products	1,091	1,091	-	100.00%	53,842	(803)	-	Affiliates
BQE	BenQ Iberica S.L. Unipersonal	Spain	Sales of electronic products	4,677	4,677	-	100.00%	53,118	648	-	Affiliates
BQE	BenQ Italy S.R.L	Italy	Sales of electronic products	92,654	92,654	50	100.00%	51,211	(4,372)	-	Affiliates
BQE	BenQ France SAS	France	Sales of electronic products	2,045	2,045	-	100.00%	(110,272)	(6,247)	-	Affiliates
BQE	BenQ Nordic A.B.	Sweden	Sales of electronic products	445	445	-	100.00%	36,040	(1,667)	-	Affiliates
BQE	BenQ LLC.	Russia	Providing administration and management services to affiliates	52	52	-	100.00%	1,954	(2,274)	-	Affiliates
BMTC	Asiaconnect	Taiwan	Sales of medical consumables and equipment and information software	21,984	21,984	1,995	99.75%	24,678	258	-	Affiliates
BMTC	LILY	Taiwan	Sales of medical consumables and equipment	185,000	185,000	10,000	100.00%	245,118	5,078	-	Affiliates
BMTC	BABD	Taiwan	Sales of medical consumables and equipment	100,000	88,000	10,000	100.00%	59,620	(1,269)	-	Affiliates
BMTC	BHS	Taiwan	Sales of medical consumables and equipment	100,000	100,000	10,000	100.00%	194,529	8,920	-	Affiliates
BMTC	EASTECH	Taiwan	Sales of medical consumables and equipment	20,300	20,300	700	70.00%	41,198	3,277	-	Affiliates
BMTC	Concord	Taiwan	Sales of medical products, medical equipment leasing, and management consulting	190,000	190,000	13,333	40.00%	292,969	20,044	-	Affiliates
BMTC	K2	Taiwan	Sales of medical consumables	390,000	390,000	7,800	39.00%	305,584	23,626	-	Affiliates
Concord	CCHC	Taiwan	Sales of medical consumables and equipment, and management consulting	119,984	119,984	12,000	100.00%	124,568	713	-	Affiliates
Concord	Concord BioMedical Co., Ltd.	Taiwan	Sales of veterinary pharmaceuticals, medical consumables and equipment	3,000	3,000	300	54.05%	2,911	(507)	-	Affiliates
Concord	Concord BioTech Co., Ltd.	Taiwan	Medical diagnostics and consulting services	31,000	31,000	3,100	50.82%	31,491	620	-	Affiliates
BHS	NBHIT	Taiwan	Sales of medical consumables and equipment	59,280	59,280	1,092	52.00%	79,044	9,962	-	Affiliates
BHS	CKCARE	Taiwan	Sales of medical products, over-the-counter drugs, and health supplements	105,300	105,300	4,362	60.00%	100,973	1,809	-	Affiliates
K2	K2 Thailand	Thailand	Sales of medical consumables	61,395	61,395	-	79.66%	118,425	11,774	-	Affiliates
K2	PT Frismed Hoslab Indonesia	Indonesia	Medical devices for blood donation and consumables	257,728	257,728	12	67.00%	300,397	6,599	-	Affiliates
K2	ERA	Taiwan	Sales of minimally invasive medical devices	133,005	133,005	2,700	60.00%	146,342	3,790	-	Affiliates
K2 Thailand	K2 BioMedical Co. Ltd.	Thailand	Sales of medical consumables	4,506	4,506	-	99.00%	8,674	3,352	-	Affiliates
Asiaconnect	K2	Taiwan	Sales of medical consumables	10,000	10,000	200	1.00%	7,835	23,626	-	Affiliates
PTT	PTAP	Taiwan	Sales, purchases, import and export of electronic products	130,000	130,000	13,000	100.00%	119,623	2,693	-	Affiliates
PTT	PTUK	UK	Sales, purchases, import and export of electronic products	43,834	43,834	886	88.60%	45,425	8,110	-	Affiliates
PTT	PTE	Germany	Sales, purchases, import and export of electronic products	51,451	51,451	(Note 1)	50.02%	173,803	12,358	-	Affiliates
PTT	PTME	United Arab Emirates	Sales, purchases, import and export of electronic products	137,387	137,387	0.099	99.00%	34,758	(2,153)	-	Affiliates
PTT	WiXtar	Taiwan	Software development and sales of products	88,081	88,081	9,275	58.75%	136,036	(19,851)	-	Affiliates
PTT	P&S	British Virgin Islands	Investment and holding activity	40,597	40,597	1,372	100.00%	34,526	(1,891)	-	Affiliates
PTT	PTU	USA	Sales, purchases, import and export of electronic products	94,376	94,376	3,188	100.00%	167,393	10,956	-	Affiliates
PTE	PTUK	UK	Sales, purchases, import and export of electronic products	5,640	5,640	114	11.40%	7,113	8,110	-	Affiliates
PTE	Sloga	Slovenia	Sales, purchases, import and export of electronic products	980	980	(Note 1)	90.00%	(16,924)	(43)	-	Affiliates
PTE	RSS	Spain	Sales, purchases, import and export of electronic products	2,437	2,437	(Note 1)	68.00%	14,888	(182)	-	Affiliates
PTE	PTF	France	Sales, purchases, import and export of electronic products	1,641	1,641	(Note 1)	70.00%	726	-	-	Affiliates
PTME	E-POS	United Arab Emirates	Sales, purchases, import and export of electronic products	2,485	2,485	0.3	100.00%	(4,521)	159	-	Affiliates
WiXtar	PTSE	Singapore	Software development and sales of products	93,979	93,979	318	100.00%	84,841	(15,272)	-	Affiliates
PTSE	PTMY	Malaysia	Software development and sales of products	10,434	10,434	130	65.00%	9,494	(2,364)	-	Affiliates
PTAP	PTME	United Arab Emirates	Sales, purchases, import and export of electronic products	309	309	0.001	1.00%	370	(2,153)	-	Affiliates
PTAP	PTJP	Japan	Software development and sales of products	19,397	19,397	0.2	100.00%	16,337	138	-	Affiliates
PTAP	PTJA	Japan	Software development and sales of products	24,539	24,539	0.2	40.00%	25,910	340	-	Affiliates
PTUK	APEX	UK	Sales, purchases, import and export of electronic products	3,673	3,673	-	20.00%	3,780	-	-	Associate
PTJP	PTJA	Japan	Software development and sales of products	5,400	5,400	0.1	20.00%	9,662	340	-	Affiliates
DFI	DFI AMERICA, LLC.	USA	Sales of industrial motherboards	254,683	254,683	1,209	100.00%	487,573	6,268	-	Affiliates
DFI	Yan Tong Technology Ltd.	Mauritius	Investment and holding activity	28,394	28,394	1,100	100.00%	47,857	13,211	-	Affiliates
DFI	DFI Co., Ltd.	Japan	Sales of industrial motherboards	104,489	104,489	6	100.00%	180,841	5,081	-	Affiliates
DFI	Diamond Flower Information (NL) B.V.	The Netherlands	Sales of industrial motherboards	35,219	35,219	12	100.00%	207,355	3,341	-	Affiliates
DFI	AEWIN	Taiwan	Manufacture and sale of industrial motherboards and components	564,191	564,191	30,376	51.38%	700,809	(18,759)	-	Affiliates
DFI	ACE	Taiwan	Tests, processing, sales, repairment and electromechanical integration of automatic control and mechanical transmission system	1,270,850	1,270,850	52,436	46.71%	1,024,542	48,427	-	Affiliates
DFI	TEKPAK	Taiwan	Manufacture and sales of pallet strapping equipment	560,000	560,000	3,165	31.65%	666,913	64,903	-	Affiliates
DFI	APLEX	Taiwan	R&D and manufacture of industrial computer products	234,297	234,297	4,957	13.36%	261,598	21,336	-	Associate

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AEWIN	Arivor Technologies Co., Ltd	Taiwan	Wholesale of computer peripheral products and software	30,000	-	3,000	100.00%	30,000	-	-	Affiliates
AEWIN	Wise Way	Anguilla	Investment and holding activity	90,940	90,940	3,000	100.00%	124,170	(2,447)	-	Affiliates
AEWIN	Aewin Tech Inc.	USA	Wholesale of computer peripheral products and software	77,791	77,791	2,560	100.00%	38,892	716	-	Affiliates
Wise Way	Bright Profit	Hong Kong	Investment and holding activity	90,940	90,940	3,000	100.00%	141,151	(2,447)	-	Affiliates
ACE	Cyber South	Samoa	Investment and holding activity	107,041	107,041	4,669	100.00%	337,374	(6,680)	-	Affiliates
Cyber South	Proton Inc.	Samoa	Investment and holding activity	527,665	527,665	17,744	100.00%	202,869	(2,117)	-	Affiliates
Cyber South	Ace Tek (HK) Holding Co., Ltd.	Hong Kong	Investment and holding activity	4,938	4,938	150	100.00%	3,179	(15)	-	Affiliates
ACE	STC	Taiwan	Sales of semiconductor, optoelectronics and machinery equipment, and equipment repair	187,000	187,000	6,084	60.00%	227,402	9,753	-	Affiliates
STC	Standard Technology Corp.	British Virgin Islands	Investment and holding activity	21,727	21,727	600	100.00%	87,661	2,426	-	Affiliates
AEG	BlueWalker GmbH	Germany	Sales and service of energy management products	138,804	138,804	(Note 1)	100.00%	250,456	12,256	-	Affiliates
ACE	AEG	Taiwan	Energy service	166,760	166,760	4,993	99.86%	290,057	12,917	-	Affiliates
ACE	TEKPAK	Taiwan	Manufacture and sales of pallet strapping equipment	690,000	690,000	3,900	39.00%	821,742	64,903	-	Affiliates
DIC	Data Image (Mauritius) Corporation	Mauritius	Investment and holding activity	518,381	518,381	20,215	100.00%	564,806	(2,811)	-	Affiliates
DIC	DIVA	Taiwan	Manufacture and sales of medical consumables and equipment	638,740	638,740	21,273	36.26%	582,011	24,782	-	Affiliates
DIC	DMC Components International, LLC	Orlando, USA	Agency sales	24,304	24,304	300	30.00%	7,516	(1,233)	-	Associate
DIVA	DIVA Laboratories GmbH	Germany	Sales of monitors	25,092	25,092	-	100.00%	814	(34)	-	Affiliates
DIVA	DIVA Laboratories U.S., LLC	USA	Sales of monitors	35,858	35,858	-	100.00%	19,748	(1,919)	-	Affiliates
DIVA	Diva Capital lnc.	Samoa	Investments in Mainland China	52,908	52,908	-	100.00%	10,197	396	-	Affiliates
DIVA	The Linden Group Corp.	USA	Sales of monitors	30,015	30,015	-	19.00%	2,050	-	-	Associate
Diva Capital lnc.	Diva Holding lnc.	Samoa	Investments in Mainland China	52,598	52,598	-	100.00%	10,314	396	-	Affiliates
EASCHK	Expert Alliance Smart Technology Co., Ltd	Macao	Sales of electronic products and smart services	381	381	100	100.00%	(5,546)	(455)	-	Affiliates
MTG	Ginnet	Taiwan	Sales of network and information and communication hardware and software	124,809	124,809	10,805	81.86%	219,729	31,612	-	Affiliates
MTG	Epic Cloud	Taiwan	Software and data processing services	25,000	25,000	3,000	100.00%	34,319	2,192	-	Affiliates
MTG	Corex	South Africa	Sales, purchases, import and export of electronic products	506,936	506,936	2	100.00%	25,037	(7,594)	-	Affiliates
MTG	Statinc	Taiwan	Market research, marketing consultant and data processing services	69,983	69,983	1,754	34.99%	75,312	(10,254)	-	Affiliates
MTG	Grandsys Inc.	Taiwan	Software and data processing services	285,817	285,817	10,783	35.33%	352,287	8,143	-	Affiliates
MTG	AdvancedTEK	Taiwan	Implementation of application software services	30,091	30,091	1,153	34.09%	42,221	2,578	-	Affiliates
MTG	Everlasting Digital ESG Co., Ltd.	Taiwan	Sales and software development	5,000	5,000	500	29.41%	1,947	(80)	-	Associate
MTG	MRU	Taiwan	R&D and sales of computer information systems	31,000	31,000	3,500	100.00%	43,501	772	-	Affiliates
MTG	Brainstorm	USA	Wholesale and retail of computers peripheral devices	530,075	530,075	233	35.09%	461,816	19,282	-	Affiliates
Epic Cloud	Ginnet	Taiwan	Sales of network and information and communication hardware and software	172	172	10	0.08%	172	31,612	-	Affiliates
Epic Cloud	Statinc	Taiwan	Market research, marketing consultant and data processing services	40	40	1	0.02%	40	(10,254)	-	Affiliates
AdvancedTEK	APEO	Taiwan	Implementation of application software services	2,060	2,060	200	100.00%	2,577	(12)	-	Affiliates
Statnic	Datta	Taiwan	Market research, marketing consultant and data processing services	30,000	30,000	3,000	100.00%	4,751	(1,754)	-	Affiliates
Statnic	Owl	Taiwan	Market research, marketing consultant and data processing services	3,960	3,960	100	100.00%	3,164	123	-	Affiliates
Simula	Aspire Asia Inc.	British Virgin Islands	Investment and holding activity	276,221	276,221	9,073	100.00%	68,620	(839)	-	Affiliates
Simula	Simula Technology Corp.	USA	Sales in North America	15,699	15,699	500	100.00%	60,530	2,524	-	Affiliates
Simula	Simula Company Limited	Hong Kong	Investment and holding activity	187,625	187,625	50,500	52.31%	78,575	(1,763)	-	Affiliates
Simula	Action Star Technology Co.,Ltd.	Taiwan	Manufacture of computer and periherals products	983,858	983,858	32,001	59.35%	814,250	(1,070)	-	Affiliates
Aspire Asia Inc.	Simula Company Limited	Hong Kong	Investment and holding activity	181,726	181,726	46,033	47.69%	71,625	(1,763)	-	Affiliates
GSC	Bigmin Bio-Tech Company Ltd.	Taiwan	Sale of alcohol and medical disinfectant	20,250	20,250	1,500	100.00%	33,715	1,833	-	Affiliates
GSC	E-Strong Medical Technology Co., Ltd.	Taiwan	Manufacture of alcohol and dialysate	314,912	314,912	23,987	71.92%	325,367	2,644	-	Affiliates
GSC	Naisen Kelin Industry Co., Ltd.	Taiwan	Manufacture and sale of cleaning wipes and non-woven fabrics	114,000	114,000	2,000	100.00%	146,697	4,133	-	Affiliates
GSC	Chan Guare Industry Co., Ltd.	Taiwan	Sale of cleaning supplies, cleaning wipes and other dental care products	176,000	176,000	4,500	100.00%	171,539	1,611	-	Affiliates
Bigmin	E-Strong Medical Technology Co., Ltd.	Taiwan	Manufacture of alcohol and dialysate	16	16	1	0.01%	14	2,644	-	Affiliates
Alpha	Alpha Solutions	Japan	Sale of network equipment, components and technical services	5,543	5,543	1	100.00%	16,359	90	-	Affiliates
Alpha	Alpha USA	USA	Sale, marketing and procurement service in USA	51,092	51,092	1,500	100.00%	211,377	8,622	-	Affiliates
Alpha	Alpha HK	Hong Kong	Investment and holding activity	2,033,915	2,033,915	485,791	100.00%	1,245,576	(29,363)	-	Affiliates
Alpha	ATS	USA	Post-sale service	260,497	260,497	8,100	100.00%	210,568	835	-	Affiliates
Alpha	Enrich	Taiwan	Investment and holding activity	400,000	400,000	40,000	100.00%	422,319	31,641	-	Affiliates
Alpha	Hitron	Taiwan	Marketing on system integration and production and sales of telecommunication products	4,811,000	4,811,000	200,000	62.24%	3,734,749	22,312	-	Affiliates
Alpha	Alpha VN	Vietnam	Production and sales of network products	1,490,323	1,490,323	(Note 1)	100.00%	1,196,383	5,840	-	Affiliates
Alpha	Indialpha	India	Sales of network products	39,214	39,214	10,500	99.99%	15,847	(7,117)	-	Affiliates
Alpha	Fiber Logic	Taiwan	Manufacturing and sales of broadband transmission equipment and service routers	491,153	491,153	6,841	30.39%	450,529	(51,806)	-	Affiliates

Investor	Investee	Location	Main Businesses and Products	Original investment Amount		Balances as of March 31, 2026			Net Income (Loss) of the Investee	Investment Income (Loss)	Note
				March 31, 2026	December 31, 2025	Shares	Percentage of Ownership	Carrying Value			
Enrich	IDT	Taiwan	Telecommunication and broadband network system services	189,523	189,523	2,575	5.06%	103,110	30,132	-	Affiliates
Enrich	APL	Taiwan	Sale of network equipment, components and technical services	80,000	80,000	8,000	98.92%	-	-	-	Affiliates
Enrich	Indialpha	India	Sales of network products	1	1	-	0.01%	1	-	-	Affiliates
Enrich	Rapidtek	Taiwan	Antenna design and production and sales of RF testing products	108,750	108,750	1,751	6.04%	107,298	11,400	-	Associate
Hitron	HSM	Samoa	International trade	172,179	172,179	5,850	100.00%	251,586	905	-	Affiliates
Hitron	IDT	Taiwan	Telecommunication and broadband network system services	126,091	126,091	16,703	32.82%	577,872	30,132	-	Affiliates
Hitron	HVN	Vietnam	Production and sale of broadband telecommunications products	492,373	492,373	(Note 1)	100.00%	981,594	8,680	-	Affiliates
Hitron	HUS	USA	International trade	90,082	90,082	300	100.00%	479,936	113,106	-	Affiliates
Hitron	HBV	The Netherlands	International trade	59,604	59,604	15	100.00%	47,423	(13,170)	-	Affiliates
IDT	Transnet	Taiwan	Operating in network communication products, provide system support services, integrated supply and import and export of network equipment	36,236	36,236	4,000	80.00%	49,784	(6,946)	-	Affiliates
IDT	Fiber Logic	Taiwan	Manufacturing and sales of broadband transmission equipment and service routers	93,053	93,053	1,296	5.76%	85,410	(51,806)	-	Affiliates

(Note1)There was no shares as the company is a limited liability company.
(Note2)The above intercompany transactions have been eliminated when preparing the consolidated financial statements.

QISDA CORPORATION AND SUBSIDIARIES
Information on investments in Mainland China
For the three months ended March 31, 2026
(Amounts in thousands of New Taiwan dollars and other currencies, unless specified otherwise)

Table 8
A. Qisda Corporation
1. Information on investments in Mainland China:

Investee Company Name	Main Businesses and Products	Total Amount of Paid-in Capital	Method of Investment	Accumulated Outflow of Investment from Taiwan as of January 1, 2026	Investment Flows		Accumulated Outflow of Investment from Taiwan as of March 31, 2026	Net Income (Loss) of Investee	% of Ownership of Direct or Indirect Investment	Investment Income (Loss)	Carrying Value as of March 31, 2026	Accumulated Inward Remittance of Earnings as of March 31, 2026
					Outflow	Inflow						
Qisda (Suzhou) Co., Ltd. ("QCSZ")	Manufacture of monitors and communication devices	2,367,630 (USD 74,000)	(Note 1)	2,271,645 (USD 71,000)	-	-	2,271,645 (USD 71,000)	(97,122)	100.00%	(97,122) (Note 3)	13,362,233	-
BenQ Medical (Shanghai) Co., Ltd. ("BMSH")	Sales of medical consumables and equipment	43,513 (USD 1,360)	(Note 10)	-	-	-	-	(1,342)	100.00%	(1,342) (Note 4)	(28,044)	-
Qisda Electronics (Suzhou) Co., Ltd. ("QCES")	Manufacture of LCD module and projectors	377,541 (USD 11,800)	(Note 1)	377,541 (USD 11,800)	-	-	377,541 (USD 11,800)	(86,425)	100.00%	(86,425) (Note 3)	1,788,552	-
Qisda Optronics (Suzhou) Co., Ltd. ("QCOS")	Manufacture of projectors	398,658 (USD 12,460)	(Note 1)	398,658 (USD 12,460)	-	-	398,658 (USD 12,460)	3,761	100.00%	3,761 (Note 4)	4,915,274	467,223 (USD 14,603)
Qisda (Shanghai) Co., Ltd. ("QCSH")	Manufacture of monitors	2,127,668 (USD 66,500)	(Note 1)	1,535,760 (USD 48,000)	-	-	1,535,760 (USD 48,000) (Note 8)	(14,567)	100.00%	(14,567) (Note 4)	(1,734,744)	-
Qisda Precision Industry (Suzhou) Co., Ltd. ("QCPS")	Manufacture of plastic parts	159,975 (USD 5,000)	(Note 1)	151,976 (USD 4,750)	-	-	151,976 (USD 4,750)	(12,001)	100.00%	(12,001) (Note 4)	572,494	-
BenQ Intelligent Technology (Shanghai) Co., Ltd.("BQC_RO")	Sales of electronic products in China markets	95,985 (USD 3,000)	(Note 1)	95,985 (USD 3,000)	-	-	95,985 (USD 3,000)	253,308	100.00%	253,308 (Note 3)	4,705,469	-
BenQ Technology (Shanghai) Co., Ltd. ("BQls")	Sales of brand-name electronic products	6,399 (USD 200)	(Note 1)	6,399 (USD 200)	-	-	6,399 (USD 200) (Note 7)	7,914	100.00%	7,914 (Note 4)	165,194	-
ShengCheng Trading(Shanghai) Co., Ltd. ("BQsha_EC2")	Sales of brand-name electronic products	3,200 (USD 100)	(Note 11)	-	-	-	-	113	100.00%	113 (Note 4)	62,139	-
Nanjing BenQ Hospital Co., Ltd. ("NMH")	Medical services	6,143,520 (USD 192,015)	(Note 1)	9,468,184 (USD 295,927)	- -	-	9,468,184 (USD 295,927)	42,207	74.61%	31,491 (Note 3)	3,960,615	-
Suzhou BenQ Hospital Co., Ltd. ("SMH")	Medical services	2,788,589 (CNY 601,975)	(Note 1)	3,425,481 (USD 107,063)	-	-	3,425,481 (USD 107,063)	1,327	74.61%	990 (Note 3)	1,690,288	-
BenQ Hospital Management Consulting (Nanjing) Co., Ltd.("NMHC")	Medical management consulting	31,995 (USD 1,000)	(Note 1)	61,078 (USD 1,909)	-	-	61,078 (USD 1,909)	(479)	74.61%	(357) (Note 4)	15,851	-
Suzhou BenQ Investment Co., Ltd. ("BIC")	Investment and holding activity	959,850 (USD 30,000)	(Note 17)	202,784 (USD 6,338)	-	-	202,784 (USD 6,338)	34	74.61%	25 (Note 4)	668,322	-
Nanjing Silvertown Health & Development Co., Ltd.	Medical services	463,240 (CNY 100,000)	(Note 12)	175,621 (USD 5,489)	-	-	175,621 (USD 5,489)	(20,723)	11.19%	(2,319) (Note 4)	105,901 (Note 18)	-
BenQ Guru Software Co., Ltd. ("GSS")	R&D and sales of computer information systems	422,334 (USD 13,200)	(Note 1)	310,352 (USD 9,700)	-	-	310,352 (USD 9,700) (Note 6)	675	100.00%	675 (Note 4)	10,477	-
BenQ Biotech (Shanghai) Co., Ltd. ("BBC")	Manufacture and sales of medical consumables and equipment	1,389,720 (CNY 300,000)	(Note 2)	1,111,776 (CNY 240,000)	- -	-	1,111,776 (CNY 240,000) (Note 9)	(29,659)	80.00%	(23,727) (Note 4)	1,094,996	-
Suzhou BenQ Nursing Institution ("SMN")	Medical services	6,949 (CNY 1,500)	(Note 14)	-	-	-	(Note 14)	(7,553)	74.61%	(5,635) (Note 4)	1,313	-
Nanjing BenQ Nursing Institution ("NMN")	Medical services	6,949 (CNY 1,500)	(Note 13)	-	-	-	(Note 13)	-	74.61%	- (Note 4)	6,949	-

Investee Company Name	Main Businesses and Products	Total Amount of Paid-in Capital	Method of Investment	Accumulated Outflow of Investment from Taiwan as of January 1, 2026	Investment Flows		Accumulated Outflow of Investment from Taiwan as of March 31, 2026	Net Income (Loss) of Investee	% of Ownership of Direct or Indirect Investment	Investment Income (Loss)	Carrying Value as of March 31, 2026	Accumulated Inward Remittance of Earnings as of March 31, 2026
					Outflow	Inflow						
Guangxi Youshan Medical Technology Co., Ltd. ("Youshan")	Sales of medical consumables and equipment	27,794 (CNY 6,000)	(Note 15)	-	-	-	(Note 15)	4,443	44.00%	1,955 (Note 4)	53,672	-
Wangcheng Medical Technology (Chengdu) Co., Ltd	Sales of medical consumables and equipment	9,265 (CNY 2,000)	(Note 15)	-	-	-	(Note 15)	(81)	44.00%	(36) (Note 4)	8,400	-
Shanghai Filter Technology Co., Ltd ("Filter")	Sales of medical consumables and equipment	379,857 (CNY 82,000)	(Note 15)	-	-	-	(Note 15)	(582)	80.00%	(466) (Note 4)	293,268	-
Shanghai Perfusion Medical Technology Co., Ltd.	R&D and manufacture of medical consumables and equipment	46,324 (CNY 10,000)	(Note 15)	-	-	-	(Note 15)	(1,646)	40.80%	(672) (Note 4)	5,654	-
Guigang Donghui Medical Investment Co., Ltd.	Medical services	3,441,984 (CNY 743,024)	(Note 13)	-	-	-	(Note 13)	(99,562)	18.86%	(18,777) (Note 4)	637,195 (Note 18)	-
Shanghai Zhenglang Medical Equipment Co., Ltd	Sales of medical consumables and equipment	27,794 (CNY 6,000)	(Note 15)	-	-	-	(Note 15)	4,338	40.80%	1,770 (Note 4)	30,754	-
Jiangsu Yudi Optical Co., Ltd ("Yudi")	Sales and Manufacture of Optical Lens	374,669 (CNY 80,880)	(Note 16)	-	-	-	(Note 16)	(1,804)	20.01%	(361) (Note 4)	460,069 (Note 18)	-

(Note 1) Indirect investment in Mainland China is through a holding company established in a third country.
(Note 2) Direct investment in Mainland China.
(Note 3)Investment income or loss was recognized based on the reviewed but unaudited financial statements issued by the auditors of the parent company.
(Note 4)Investment income or loss was recognized based on the unreviewed financial statements of the company.
(Note 5) The above amounts were translated into New Taiwan dollars at the exchange rate of US$1＝NT$31.995 and CNY$1=NT$4.6324.
(Note 6) The amount of GRHK reinvestments US$3,500 thousand were excluded.
(Note 7) The amount of QCES reinvestments US$800 thousand were excluded.
(Note 8) The amount of QCES reinvestments US$18,500 thousand were excluded.
(Note 9) QCOS's reinvestments and the investment payable amounting to CNY 45,000 thousand and CNY 105,000 thousand, respectively, were excluded.
(Note 10) The reinvestments were from the distribution of dividends of QLLB.
(Note 11) The reinvestments were from the distribution of dividends of BQHK.
(Note 12) NSHD is established by NMH's asset division.
(Note 13) The investment was from the operating capital of NMH.
(Note 14) The investment was from the operating capital of SMH.
(Note 15) The investment was from the operating capital of BBC.
(Note 16) The investment was from the operating capital of QCES.
(Note 17) The investment was from the operating capital of BBM.
(Note 18) Accounting for investments using equity method.
(Note 19) The above amounts have been eliminated when preparing the consolidated financial statement, except for NSHD, Guigang Donghui Medical Investment Co., Ltd. and Yudi , which was classified as investments accounted for using equity method.

2. Limits on investments in Mainland China:

Accumulated Investment in Mainland China as of March 31, 2026	Investment Amounts Authorized by Investment Commission, MOEA	Upper Limit on Investment
19,593,240 (USD 577,636 and CNY 240,000)	20,362,642 (USD 636,432)	(Note 20)

(Note 20) Since the Company has obtained the Certificate of Headquarter Operation, there is no upper limit on investment in Mainland China.

3. Significant transactions with investee companies in Mainland China:

The transactions between parent and investee companies in Mainland China have been eliminated when preparing the consolidated financial statements. Please refer to section "Information on Significant Transactions" and "Business relationships and significant intercompany transactions" for detail description.

B. BenQ Material Corporation
1. Information on investments in Mainland China:

Investee Company Name	Main Businesses and Products	Total Amount of Paid-in Capital	Method of Investment	Accumulated Outflow of Investment from Taiwan as of January 1, 2026	Investment Flows		Accumulated Outflow of Investment from Taiwan as of March 31, 2026	Net Income (Loss) of Investee	% of Ownership of Direct or Indirect Investment	Investment Income (Loss) (Note 2)	Carrying Value as of March 31, 2026 (Note 5)	Accumulated Inward Remittance of Earnings as of March 31, 2026
					Outflow	Inflow						
BenQ Material (Suzhou) Co., Ltd.("BMS")	Manufacture of optoelectronics film	255,960 (USD 8,000)	(Note 1)	255,960 (USD 8,000)	-	-	255,960 (USD 8,000)	(4,648)	100.00%	(4,648)	2,064,834	-
Daxon Biomedical (Suzhou) Co., Ltd.	Manufacture and sales of medical consumables and equipment	50,956 (CNY 11,000)	(Note 3)	-	-	-	-	130	100.00%	130	47,688	-
BenQ Materials (Wuhu)Co., Ltd. ("BMW")	Manufacture and sales of optoelectronics film and cosmetics	370,592 (CNY 80,000)	(Note 1)	185,296 (CNY 40,000)	-	-	185,296 (CNY 40,000) (Note 4)	10,510	100.00%	10,436	(134,954)	-
BenQ Materials Medical Supplies (Suzhou) Co., Ltd. ("BMM")	Manufacture and sales of medical consumables	69,486 (CNY 15,000)	(Note 3)	-	-	-	-	2,971	100.00%	2,971	60,819	-
BenQ Medical Aesthetics Materials Technology (Wuhu)	Manufacture and sales of cosmetics	23,162 (CNY 5,000)	(Note 3)	-	-	-	-	(4,393)	100.00%	(4,393)	14,979	-

2. Limits on investments in Mainland China:

Investee Company Name	Accumulated Investment in Mainland China as of March 31, 2026	Investment Amounts Authorized by Investment Commission, MOEA	Upper Limit on Investment
BMC	441,256 (USD 8,000 and CNY 40,000)	584,629 (USD 8,000 and CNY 70,950)	(Note 6)

(Note 1) Indirect investment in Mainland China is through a holding company established in a third country.
(Note 2) Investment income or loss was recognized based on the reviewed financial statements issued by the auditors of BMC.
(Note 3) The reinvestments were from the distribution of dividends of BMLB.
(Note 4) The amount of BMLB reinvestments CNY$10,950 thousand were excluded.
(Note 5) The above amounts have been eliminated when preparing the consolidated financial statements.
(Note 6) Since BenQ Material Corporation has obtained the Certificate of Headquarter Operation, there is no upper limit on investment in Mainland China.
(Note 7) The above amounts were translated into New Taiwan dollars at the exchange rate of US$1＝NT$31.995 and CNY$1=NT$4.6324.

3. Significant transactions with investee companies in Mainland China:
The transactions between BMC and its investee companies in Mainland China have been eliminated when preparing the consolidated financial statements. Please refer to section "Information on Significant Transactions" and "Business relationships and significant intercompany transactions" for detail description.

C. BenQ Medical Technology Corp.

1. Information on investments in Mainland China:

Investee Company Name	Main Businesses and Products	Total Amount of Paid-in Capital	Method of Investment	Accumulated Outflow of Investment from Taiwan as of January 1, 2026	Investment Flows		Accumulated Outflow of Investment from Taiwan as of March 31, 2026	Net Income (Loss) of Investee	% of Ownership of Direct or Indirect Investment	Investment Income (Loss)	Carrying Value as of March 31, 2026	Accumulated Inward Remittance of Earnings as of March 31, 2026
					Outflow	Inflow						
BenQ Medical Technology (Shanghai) Ltd. (“BMTS”)	Agency of international and entrepot trade business	63,990 (USD 2,000)	(Note 1)	63,990 (USD 2,000)	-	-	63,990 (USD 2,000)	(3,877)	100.00%	(3,877)	27,296	-
BenQ Intelligent (Shanghai) Medical (“BQSH”)	Sales of medical consumables and equipment	6,719 (USD 210)	(Note 2)	-	-	-	-	314	100.00%	314	1,077	-
K2 (Shanghai) International Medical Inc. ("K2SH")	Sales of medical consumables and equipment	39,994 (USD 1,250)	(Note 1)	61,846 (USD 1,933)	-	-	61,846 (USD 1,933)	5,087	40.00%	2,035	63,655	-

(Note 1) Direct investment in Mainland China.

(Note 2) BQSH was reinvested by BMTS.

(Note 3) Investment income or loss was recognized based on the unreviewed financial statements of the company.

(Note 4) The above amounts have been eliminated when preparing the consolidated financial statements.

(Note 5) The above amounts were translated into New Taiwan dollars at the exchange rate of US$1＝NT$31.995 and CNY$1=NT$4.6324.

2. Limits on investments in Mainland China:

Investee Company Name	Accumulated Investment in Mainland China as of March 31, 2026	Investment Amounts Authorized by Investment Commission, MOEA	Upper Limit on Investment
BMTC	63,990 (USD 2,000)	63,990 (USD 2,000)	628,419
K2	61,846 (USD 1,933)	61,846 (USD 1,933)	412,808

3. Significant transactions with investee companies in Mainland China:

The transactions between BMTC and its investee companies in Mainland China have been eliminated when preparing the consolidated financial statements. Please refer to section “Information on Significant Transactions” and “Business relationships and significant intercompany transactions” for detail description.

D. Partner Tech Corp.

1. Information on investments in Mainland China:

Investee Company Name	Main Businesses and Products	Total Amount of Paid-in Capital	Method of Investment	Accumulated Outflow of Investment from Taiwan as of January 1, 2026	Investment Flows		Accumulated Outflow of Investment from Taiwan as of March 31, 2026	Net Income (Loss) of Investee	% of Ownership of Direct or Indirect Investment	Investment Income (Loss)	Carrying Value as of March 31, 2026	Accumulated Inward Remittance of Earnings as of March 31, 2026
					Outflow	Inflow						
Partner Tech (Shanghai) Co., Ltd.("PTCM")	Sales, purchase, import and export of electronic products	111,983 (USD 3,500)	(Note 1)	111,983 (USD 3,500)	-	-	111,983 (USD 3,500)	(1,891)	100.00%	(1,891) (Note 2)	36,068 (Note 3)	-

(Note 1) Indirect investment in Mainland China is through a holding company established in a third country.

(Note 2) Investment income or loss was recognized based on the unreviewed financial statements of the company.

(Note 3) The above amounts have been eliminated when preparing the consolidated financial statements.

(Note 4) The above amounts were translated into New Taiwan dollars at the exchange rate of US$1=NT$31.995.

2. Limits on investments in Mainland China:

Investee Company Name	Accumulated Investment in Mainland China as of March 31, 2026	Investment Amounts Authorized by Investment Commission, MOEA	Upper Limit on Investment
PTT	111,983 (USD 3,500)	220,957 (USD 6,906)	713,231

3. Significant transactions with investee companies in Mainland China:

The transactions between PTT and its investee companies in Mainland China have been eliminated when preparing the consolidated financial statements. Please refer to section "Information on Significant Transactions" and "Business relationships and significant intercompany transactions" for detail description.

E. DFI Inc.
1. Information on investments in Mainland China

Investee Company Name	Main Businesses and Products	Total Amount of Paid-in Capital	Method of Investment	Accumulated Outflow of Investment from Taiwan as of January 1, 2026	Investment Flows		Accumulated Outflow of Investment from Taiwan as of March 31, 2026	Net Income (Loss) of Investee	% of Ownership of Direct or Indirect Investment	Investment Income (Loss) (Note 2)	Carrying Value as of March 31, 2026 (Note 5)	Accumulated Inward Remittance of Earnings as of March 31, 2026
					Outflow	Inflow						
Yan Ying Hao Trading (ShenZhen) Co., Ltd. ("DYTH")	Wholesale, import and export of industrial motherboards and component	15,393	(Note 1)	-	-	-	-	13,146	100.00%	13,146	43,743	-

2. Limits on investments in Mainland China:

Investee Company Name	Accumulated Investment in Mainland China as of March 31, 2026	Investment Amounts Authorized by Investment Commission, MOEA	Upper Limit on Investment
DFI	- (Note 3)	15,393	3,333,983 (Note 4)

(Note 1) Indirect investment in Mainland China is through a holding company established in a third country.
(Note 2) Investment income or loss was recognized based on the unreviewed financial statements of the company.
(Note 3) The reinvestments and authorized amount of DFI's subsidiaries is excluded from DFI's accumulated investment amounts and the investment amounts authorized by Investment Commission, MOEA.
(Note 4) Pursuant to "Principle of Investment or Technical Cooperation in Mainland China", investment amounts in Mainland China shall not exceed the 60% net worth of the company.
(Note 5) The above amounts have been eliminated when preparing the consolidated financial statements.

3. Significant transactions with investee companies in Mainland China:

The transactions between DFI and its investee companies in Mainland China have been eliminated when preparing the consolidated financial statements. Please refer to section "Information on Significant Transactions" and "Business relationships and significant intercompany transactions" for detail description.

F. Aewin Technologies Co., Ltd.

1. Information on investments in Mainland China:

Investee Company Name	Main Businesses and Products	Total Amount of Paid-in Capital	Method of Investment	Accumulated Outflow of Investment from Taiwan as of January 1, 2026	Investment Flows		Accumulated Outflow of Investment from Taiwan as of March 31, 2026	Net Income (Loss) of Investee	% of Ownership of Direct or Indirect Investment	Investment Income (Loss) (Note 3)	Carrying Value as of March 31, 2026 (Note 5)	Accumulated Inward Remittance of Earnings as of March 31, 2026
					Outflow	Inflow						
Aewin Beijing Technologies Co., Ltd.	Wholesale of computer peripheral products and software	90,940	(Note 1)	90,940	-	-	90,940	(2,447)	100.00%	(2,447)	141,142	-

2. Limits on investments in Mainland China:

Investee Company Name	Accumulated Investment in Mainland China as of March 31, 2026	Investment Amounts Authorized by Investment Commission, MOEA	Upper Limit on Investment
AEWIN	90,940	90,940	815,719 (Note 4)

(Note 1) Indirect investment in Mainland China is through a holding company established in a third country.
(Note 2) Invested in Mainland China through Bright Profit.
(Note 3) Investment income or loss was recognized based on the reviewed financial statements by the auditors of AEWIN.
(Note 4) Pursuant to “Principle of Investment or Technical Cooperation in Mainland China”, investment amounts in Mainland China shall not exceed the 60% net worth of the company.
(Note 5) The above amounts have been eliminated when preparing the consolidated financial statements.

3. Significant transactions with investee companies in Mainland China:

The transactions between AEWIN and its investee companies in Mainland China have been eliminated when preparing the consolidated financial statements. Please refer to section “Information on Significant Transactions” and “Business relationships and significant intercompany transactions” for detail description.

G. Ace Pillar Co., Ltd.

1. Information on investments in Mainland China:

Investee Company Name	Main Businesses and Products	Total Amount of Paid-in Capital	Method of Investment	Accumulated Outflow of Investment from Taiwan as of January 1, 2026	Investment Flows		Accumulated Outflow of Investment from Taiwan as of March 31, 2026	Net Income (Loss) of Investee	% of Ownership of Direct or Indirect Investment	Investment Income (Loss)	Carrying Value as of March 31, 2026 (Note 9)	Accumulated Inward Remittance of Earnings as of March 31, 2026
					Outflow	Inflow						
Tianjin Ace Pillar Co., Ltd.	Sales of automation mechanical transmission system and components	1,129,328 (USD 35,297)	(Note 1)	62,390 (USD 1,950)	-	-	62,390 (USD 1,950)	(2,058)	100.00%	(2,058) (Note 3)	229,643	125,533
Advancedtek Ace (TJ) Inc.	Electronic system integration	9,599 (USD 300)	(Note 1)	4,799 (USD 150)	-	-	4,799 (USD 150)	(15)	100.00%	(15) (Note 3)	3,150	-
Suzhou Super Pillar Automation Equipment Co., Ltd.	Manufacture of automation mechanical transmission system and components and technical services	46,393 (USD 1,450)	(Note 1)	- (Note 2)	-	-	- (Note 2)	(4,503)	100.00%	(4,503) (Note 4)	129,520	-
Standard International Trading (Shanghai) Co., Ltd.	Sales of semiconductor, optoelectronics and machinery equipment and equipment repair	15,358 (USD 480)	(Note 1)	15,358 (USD 480)	-	-	15,358 (USD 480)	2,408	100.00%	2,408 (Note 4)	62,157	189,564

2. Limits on investments in Mainland China:

Investee Company Name	Accumulated Investment in Mainland China as of March 31, 2026	Investment Amounts Authorized by Investment Commission, MOEA	Upper Limit on Investment
ACE	163,782 (USD 5,119)	163,782 (USD 5,119)	1,779,909 (Note 5, 6 and 7)
STC	15,358 (USD 480)	15,358 (USD 480)	129,090 (Note 5)

(Note 1) Indirect investment in Mainland China is through a holding company established in a third country.

(Note 2) Established by Cyber South's reinvestment.

(Note 3) Investment income or loss was recognized based on the audited financial statements by the auditors of ACE.

(Note 4) Investment income or loss was recognized based on the unaudited financial statements of the company.

(Note 5) Pursuant to "Principle of Investment or Technical Cooperation in Mainland China", investment amounts in Mainland China shall not exceed the 60% net worth of the company.

(Note 6) The Group' s investment in Delta Greentech (China) Co., Ltd. for USD 2,859 thousand was authorized by Investment Commission, MOEA.
In 2011, the Group sold all of its equity interest in Delta Greentech (China) Co., Ltd. which was reported to Investment Commission, MOEA on August 5, 2011 but the investment was not yet deregistered.

(Note 7) The Group' s investment in Grace Transmission (Tianjin) Co., Ltd. for USD 160 thousand was authorized by Investment Commission, MOEA.
In January 2024, Grace Transmission (Tianjin) Co., Ltd. completed its liquidation which was reported to Investment Commission, MOEA by ACE on January 6, 2025 but the investment was not yet deregistered.

(Note 8) The above amounts were translated into New Taiwan dollars at the exchange rate of US$1＝NT$31.995.

(Note 9) The above amounts have been eliminated when preparing the consolidated financial statements.

3. Significant transactions with investee companies in Mainland China:

The transactions between ACE and its investee companies in Mainland China have been eliminated when preparing the consolidated financial statements. Please refer to section "Information on Significant Transactions" and "Business relationships and significant intercompany transactions" for detail description.

H. Data Image Corporation

1. Information on investments in Mainland China:

Investee Company Name	Main Businesses and Products	Total Amount of Paid-in Capital	Method of Investment	Accumulated Outflow of Investment from Taiwan as of January 1, 2026	Investment Flows		Accumulated Outflow of Investment from Taiwan as of March 31, 2026	Net Income (Loss) of Investee	% of Ownership of Direct or Indirect Investment	Investment Income (Loss) (Note 3)	Carrying Value as of March 31, 2026 (Note 2)	Accumulated Inward Remittance of Earnings as of March 31, 2026
					Outflow	Inflow						
Data Image (Suzhou) Corporation	Manufacture and sales of LCD	534,081	(Note 1)	511,884	-	-	511,884	(2,832)	100.00%	(2,832)	563,652	-

2. Limits on investments in Mainland China:

Accumulated Investment in Mainland China as of March 31, 2026	Investment Amounts Authorized by Investment Commission, MOEA	Upper Limit on Investment
USD 15,654	USD 16,952	1,405,466 (Note 4)

(Note 1) Indirect investment in Mainland China is through a holding company established in a third country.
(Note 2) The above amounts have been eliminated when preparing the consolidated financial statements.
(Note 3) Investment income or loss was recognized based on the reviewed financial statements issued by the auditors of DIC.
(Note 4) Pursuant to“Principle of Investment or Technical Cooperation in Mainland China”, investment amounts in Mainland China shall not exceed the 60% net worth of DIC.

3. Significant transactions with investee companies in Mainland China:

The transactions between DIC and its investee companies in Mainland China have been eliminated when preparing the consolidated financial statements. Please refer to section “Information on Significant Transactions” and “Business relationships and significant intercompany transactions” for detail description.

I.DIVA Laboratories. Ltd.

1. Information on investments in Mainland China:

Investee Company Name	Main Businesses and Products	Total Amount of Paid-in Capital	Method of Investment	Accumulated Outflow of Investment from Taiwan as of January 1, 2026	Investment Flows		Accumulated Outflow of Investment from Taiwan as of March 31, 2026	Net Income (Loss) of Investee	% of Ownership of Direct or Indirect Investment	Investment Income (Loss) (Note 3)	Carrying Value as of March 31, 2026 (Note 2)	Accumulated Inward Remittance of Earnings as of March 31, 2026
					Outflow	Inflow						
Suzhou Diva Lab. Inc.	Wholesale and import and export of medical equipment	52,643	(Note 1)	52,643	-	-	52,643	399	100%	399	10,284	-

2. Limits on investments in Mainland China:

Accumulated Investment in Mainland China as of March 31, 2026	Investment Amounts Authorized by Investment Commission, MOEA	Upper Limit on Investment
USD 1,725	USD 2,000	561,641 (Note 4)

(Note 1) Indirect investment in Mainland China is through a holding company established in a third country.

(Note 2) The above amounts have been eliminated when preparing the consolidated financial statements.

(Note 3) Investment income or loss was recognized based on the reviewed financial statements issued by the auditors of DIVA.

(Note 4) Pursuant to"Principle of Investment or Technical Cooperation in Mainland China", investment amounts in Mainland China shall not exceed the 60% net worth of DIVA.

3. Significant transactions with investee companies in Mainland China:

The transactions between DIVA and its investee companies in Mainland China have been eliminated when preparing the consolidated financial statements. Please refer to section "Information on Significant Transactions" and "Business relationships and significant intercompany transactions" for detail description.

J. Simula Technology Inc.

1. Information on investments in Mainland China:

Investee Company Name	Main Businesses and Products	Total Amount of Paid-in Capital	Method of Investment	Accumulated Outflow of Investment from Taiwan as of January 1, 2026	Investment Flows		Accumulated Outflow of Investment from Taiwan as of March 31, 2026	Net Income (Loss) of Investee	% of Ownership of Direct or Indirect Investment	Investment Income (Loss) (Note 2)	Carrying Value as of March 31, 2026 (Note 3)	Accumulated Inward Remittance of Earnings as of March 31, 2026
					Outflow	Inflow						
Simula Technology (ShenZhen) Co., Ltd.	Manufacture of electronic connector, socket and plastic hardware	191,437	(Note 1)	141,375	-	-	141,375	(828)	100.00%	(828)	62,045	-

2. Limits on investments in Mainland China:

Investee Company Name	Accumulated Investment in Mainland China as of March 31, 2026	Investment Amounts Authorized by Investment Commission, MOEA	Upper Limit on Investment
Simula	247,212	297,274	1,082,723

(Note 1) Indirect investment in Mainland China is through a holding company established in a third country.
(Note 2) Investment income or loss was recognized based on the reviewed financial statements by the auditors of Simula.
(Note 3) The above amounts have been eliminated when preparing the consolidated financial statements.

3. Significant transactions with investee companies in Mainland China:

The transactions between Simula and its investee companies in Mainland China have been eliminated when preparing the consolidated financial statements. Please refer to section “Information on Significant Transactions” and “Business relationships and significant intercompany transactions” for detail description.

K.Alpha Networks Inc.

1. Information on investments in Mainland China:

Investee Company Name	Main Businesses and Products	Total Amount of Paid-in Capital	Method of Investment	Accumulated Outflow of Investment from Taiwan as of January 1, 2026	Investment Flows		Accumulated Outflow of Investment from Taiwan as of March 31, 2026	Net Income (Loss) of Investee	% of Ownership of Direct or Indirect Investment	Investment Income (Loss) (Note 2)	Carrying Value as of March 31, 2026 (Note 8)	Accumulated Inward Remittance of Earnings as of March 31, 2026
					Outflow	Inflow						
Alpha CD	Research and development of network products	420,426	(Note 6)	420,426	-	-	420,426	2,444	100.00%	2,444	532,129	147,231
Mirac	Production and sale of network products	17,795	(Note 1)	307,326	-	-	307,326	(1,114)	100.00%	(1,114)	(Note 9)	-
Alpha CSF	Production and sale of network products	1,925,920	(Note 1)	1,925,920	-	-	1,925,920	(29,795)	100.00%	(29,795)	1,211,660	-
Alpha CST	Production and sale of network products	17,378	(Note 1)	-	-	-	-	(3,113)	100.00%	(3,113)	11,813	-

2. Limits on investments in Mainland China:

Investee Company Name	Accumulated Investment in Mainland China as of March 31, 2026	Investment Amounts Authorized by Investment Commission, MOEA	Upper Limit on Investment
Alpha	2,634,897 (Note 3, 4, 7 and 10)	3,496,798	(Note 5)

(Note 1) Indirect investment in Mainland China is through a holding company established in a third country.

(Note 2) Investment income or loss was recognized based on the reviewed financial statements by the auditors of Alpha.

(Note 3) Accumulated investments in Alpha DGF did not include the previously invested by D-Link Corporation HKD 69,387 thousand (equivalent to approximately $303,055 thousand).

(Note 4) Alpha indirectly investment the subsidiary Tongying Trading (Shenzhen) Co., Ltd., has liquidated all rights and obligations in March 2008 and cancelled the registration.Accumulated outflow of $9,828 thousand in Tongying Trading (Shenzhen) Co., Ltd., less the remittance amount of $4,367 thousand equals $5,461 thousand. It is still necessary to include in the accumulated investment amount by the principle of Investment Commission, MOEA.

(Note 5) As Alpha has obtained the certificate No. 11451018350 of being qualified for operating headquarters issued by Ministry of Economic Affairs from May 12, 2025 to May 11, 2028, the upper limit on investment in Mainland China pursuant to “Principle of investment or Technical Cooperation in Mainland China” issued by Investment Commission, MOEA on August 29, 2008 is not applicable.

(Note 6) Alpha CD was previously reinvested through D-Link Asia. D-Link Asia entered into an agreement with Alpha to transfer the entire ownership of Alpha CD to Alpha on June 15, 2023.

(Note 7) Alpha indirectly investment the subsidiary Mingzhen (Changshu) has liquidated all rights and obligations on July 23, 2018 and cancelled the registration. Accumulated outflow of $164,622 thousand is still necessary to include in the accumulated investment amount by the principle of Investment Commission, MOEA.

(Note 8) The above amounts have been eliminated when preparing the consolidated financial statements.

(Note 9) The Board of Directors approved the dissolution of Mirac on October 31, 2025, and the liquidation process is still ongoing.

(Note 10) Alpha's subsidiary, D-Link Asia, and its affiliate, Alpha DGF, have been disposed of in the second quarter of 2024. Accumulated outflow of $741,084 thousand, less the remittance amount of $626,887 thousand equals $114,197 thousand. It is still necessary to include in the accumulated investment amount by the principle of Investment Commission, MOEA.

3. Significant transactions with investee companies in Mainland China:

The transactions between Alpha and its investee companies in Mainland China have been eliminated when preparing the consolidated financial statements. Please refer to section “Information on Significant Transactions” and “Business relationships and significant intercompany transactions” for detail description.

L.Hitron Technologies Inc.

1. Information on investments in Mainland China:

Investee Company Name	Main Businesses and Products	Total Amount of Paid-in Capital	Method of Investment	Accumulated Outflow of Investment from Taiwan as of January 1, 2026	Investment Flows		Accumulated Outflow of Investment from Taiwan as of March 31, 2026	Net Income (Loss) of Investee	% of Ownership of Direct or Indirect Investment	Investment Income (Loss) (Note 2)	Carrying Value as of March 31, 2026 (Note 4)	Accumulated Inward Remittance of Earnings as of March 31, 2026
					Outflow	Inflow						
HSZ	Research and development of broadband telecommunications products	171,245	(Note 1)	171,245	-	-	171,245	909	100.00%	909	247,599	-
HJT	Sale of broadband network products and related services	31,139	(Note 1)	31,139	-	-	31,139	(4)	100.00%	(4)	3,899	-
IHC	Technical consultation on electronic communication, technology research and development, maintenance and after-sale service	2,907	(Note 3)	8,854	-	-	8,854	655	32.82%	215	3,205	31,155

2. Limits on investments in Mainland China:

Investee Company Name	Accumulated Investment in Mainland China as of March 31, 2026	Investment Amounts Authorized by Investment Commission, MOEA	Upper Limit on Investment
Hitron	211,238	214,528	2,877,972

(Note 1) Indirect investment in Mainland China is through a holding company established in a third country.
(Note 2) Investment income or loss was recognized based on the reviewed financial statements by the auditors of Hitron.
(Note 3) IHC is a China based investment company which was originally invested by Hitron (Samoa), however, IHC has been 100% owned by IDT due to the Group's restructuring decision resolved in year 2012.
(Note 4) The above amounts have been eliminated when preparing the consolidated financial statements.

3. Significant transactions with investee companies in Mainland China:

The transactions between Hitron and its investee companies in Mainland China have been eliminated when preparing the consolidated financial statements. Please refer to section “Information on Significant Transactions” and “Business relationships and significant intercompany transactions” for detail description.

M.Grandsys Inc.

1. Information on investments in Mainland China

Investee Company Name	Main Businesses and Products	Total Amount of Paid-in Capital	Method of Investment	Accumulated Outflow of Investment from Taiwan as of January 1, 2026	Investment Flows		Accumulated Outflow of Investment from Taiwan as of March 31, 2026	Net Income (Loss) of Investee	% of Ownership of Direct or Indirect Investment	Investment Income (Loss) (Note 1)	Carrying Value as of March 31, 2026 (Note 3)	Accumulated Inward Remittance of Earnings as of March 31, 2026
					Outflow	Inflow						
Grandsys Technology & Service Corp.	R&D and manufacture of computer software and hardware and equipment, network technology, system integration and sales of self-produced components and technical services	35,195 (USD 1,100)	(Note 2)	35,195 (USD 1,100)	-	-	35,195 (USD 1,100)	(3,482)	100.00%	(3,378)	45,607	-
SYSAGE TECHNOLOG (SHANGHAI) CO., LTD	R&D and manufacture of computer software and hardware and equipment, network technology, system integration and sales of self-produced components and technical services	31,995 (USD 1,000)	(Note 2)	31,995 (USD 1,000)	-	-	31,995 (USD 1,000)	1	100.00%	1	5,250	-

2. Limits on investments in Mainland China:

Investee Company Name	Accumulated Investment in Mainland China as of March 31, 2026	Investment Amounts Authorized by Investment Commission, MOEA	Upper Limit on Investment
MTG	67,190 (USD 2,100)	67,190 (USD 2,100)	2,412,446

(Note 1) Investment income or loss was recognized based on the unaudited financial statements of the company.

(Note 2) Direct investment in Mainland China.

(Note 3) The above amounts have been eliminated when preparing the consolidated financial statements.

(Note 4) The above amounts were translated into New Taiwan dollars at the exchange rate of US$1＝NT$31.995.

3. Significant transactions with investee companies in Mainland China:

The transactions between Grandsys and its investee companies in Mainland China have been eliminated when preparing the consolidated financial statements. Please refer to section “Information on Significant Transactions” and “Business relationships and significant intercompany transactions” for detail description.