

ASUSTEK COMPUTER INC.
Parent Company Only Financial Statements
With Independent Auditors' Report Thereon
December 31, 2025 and 2024
(Stock Code: 2357)

Address: No.15, Li-Te Rd., Peitou, Taipei, Taiwan, R.O.C.

Telephone: 886-2-2894-3447

For the convenience of readers and for information purpose only, the independent auditors' report and the accompanying financial statements have been translated into English from the original Chinese version prepared and used in the Republic of China. In the event of any discrepancy between the English version and the original Chinese version or any differences in the interpretation of the two versions, the Chinese-language auditors' report and financial statements shall prevail.

Independent Auditors' Report

To the Board of Directors and Shareholders of

ASUSTEK COMPUTER INC.

Opinion

We have audited the accompanying separate balance sheets of ASUSTEK COMPUTER INC. as of December 31, 2025 and 2024, and the related separate statements of comprehensive income, of changes in equity and of cash flows for the years ended December 31, 2025 and 2024, and notes to the separate financial statements, including a summary of material accounting policies.

In our opinion, based on our audits and the reports of the other independent auditors, as described in the Other matters section of our report, the separate financial statements present fairly, in all material respects, the financial position of ASUSTEK COMPUTER INC. as of December 31, 2025 and 2024, and its financial performance and its cash flows for the years ended December 31, 2025 and 2024, in accordance with the "Regulations Governing the Preparation of Financial Reports by Securities Issuers".

Basis for opinion

We conducted our audits in accordance with the Regulations Governing Financial Statement Audit and Attestation Engagements of Certified Public Accountants and Standards on Auditing of the Republic of China. Our responsibilities under those standards are further described in the Independent Auditors' Responsibilities for the Audit of the Separate Financial Statements section of our report. We are independent of ASUSTEK COMPUTER INC. in accordance with the Norm of Professional Ethics for Certified

Public Accountants in the Republic of China, and we have fulfilled our other ethical responsibilities in accordance with these requirements. Based on our audits and the reports of the other independent auditors, we believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key audit matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of ASUSTEK COMPUTER INC.'S 2025 separate financial statements. These matters were addressed in the context of our audit of the separate financial statements as a whole and, in forming our opinion thereon, we do not provide a separate opinion on these matters.

Key audit matters for ASUSTEK COMPUTER INC.'S 2025 separate financial statements are stated as follows:

Evaluation of inventories

Description

Refer to Note 4(12) for the accounting policies on the evaluation of inventories, Note 5 for the uncertainty of accounting estimations and assumptions for evaluation of inventories, and Note 6(6) for the details of allowance for inventory valuation.

ASUSTEK COMPUTER INC. is primarily engaged in the design, R&D, and sales of 3C products. Due to the rapid technological innovations and competition within the industry, frequent releases of new products results in potential price fluctuations and product marginalization in the market. Additionally, it also affects the estimation of net realizable values of inventories.

In response to changing markets and its development strategies, ASUSTEK COMPUTER INC. adjusts its inventory levels. The primary product line of ASUSTEK COMPUTER INC. is notebook computer. As a result, the related inventory levels for the product line mentioned above are significant. Management evaluates inventories stated at the lower of cost and net realizable value. Since the evaluation of inventories is subject to management's judgment and the accounting estimations will have significant influence on the inventory values, the evaluation of inventories has been identified as one of the key audit matters.

How our audit addressed the matter

Our audit procedures performed in ASUSTEK COMPUTER INC. and its subsidiaries (recognized as investments accounted for under equity method) for the above matter are as follows:

1. Assessed the policy on allowance for inventory valuation loss, based on our understanding of the operations and industry of ASUSTEK COMPUTER INC.
2. Inspected the management's individually identified out-of-date inventory list and checked the related supporting documents.
3. Tested the basis of market value used in calculating the net realizable value of inventory and validated the accuracy of net realizable value calculation of selected samples.

Refund liabilities - sales returns and discountsDescription

The subsidiaries of ASUSTEK COMPUTER INC. periodically estimate sales returns and discounts based on each product line's actual sales returns and discounts, and consider if there are special factors which will affect the original estimations. Since the refund liabilities - sales returns and discounts is subject to management's judgment and the market of 3C products changes rapidly, management's use of historical experience to accrue for future sales returns and discounts will cause uncertainty of accounting estimations and affect the balance of investments accounted for under equity method of ASUSTEK COMPUTER INC. Thus, refund liabilities - sales returns and discounts has been identified as one of the key audit matters.

How our audit addressed the matter

Our audit procedures performed in the subsidiaries of ASUSTEK COMPUTER INC. (recognized as investments accounted for under equity method) for refund liabilities - sales returns and discounts are as follows:

1. Assessed the reasonableness of policies used in estimating refund liabilities - sales returns and discounts, taking into consideration actual sales returns and discounts. Performed sample testing to verify whether the accrual rates have been approved appropriately.
2. Selected samples and tested the calculation logic used in the refund liabilities - sales returns and discounts statements, including accrual and reversal statements of refund liabilities - sales returns and discounts.
3. Selected samples and confirmed whether the accrual amounts based on the accrual statements of refund liabilities - sales returns and discounts have been properly recognized in the financial statements.
4. Selected samples and confirmed whether the reversal amounts based on the reversal statements of refund liabilities - sales returns and discounts have been properly recognized in the financial statements and checked against the original vouchers.

Other matter – Reference to the audits of other independent auditors

We did not audit the financial statements of certain investments accounted for under the equity method. These investments accounted for under the equity method amounted to \$14,087,511 thousand and \$12,657,329 thousand, constituting 3.08% and 3.14% of total assets as of December 31, 2025 and 2024, respectively, and other comprehensive income of subsidiaries, associates, and joint ventures accounted for under equity method amounted to \$2,476,699 thousand and \$325,093 thousand, constituting 10.73% and 0.86% of total comprehensive income for the years ended December 31, 2025 and 2024, respectively. The financial statements of these investments accounted for under the equity method were audited by other independent auditors whose reports thereon have been furnished to us and our opinion expressed herein, insofar as it relates to the amounts included in the separate financial statements and information disclosed relative to these investments, is based solely on the reports of other independent auditors.

Responsibilities of management and those charged with governance for the separate financial statements

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

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

Those charged with governance, including Audit Committee, are responsible for overseeing the financial reporting process of ASUSTEK COMPUTER INC.

Independent auditors' responsibilities for the audit of the separate financial statements

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

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

1. Identify and assess the risks of material misstatement of the separate financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
2. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of internal control of ASUSTEK COMPUTER INC.
3. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

4. Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of ASUSTEK COMPUTER INC. to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the separate financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause ASUSTEK COMPUTER INC. to cease to continue as a going concern.
5. Evaluate the overall presentation, structure and content of the separate financial statements, including the disclosures, and whether the separate financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
6. Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within ASUSTEK COMPUTER INC. to express an opinion on the separate financial statements. We are responsible for the direction, supervision and performance of the audit. We remain solely responsible for our audit opinion.

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

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

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

Chang, Shu-Chiung

Hsu Sheng-Chung

Chang, Shu-Chiung

Hsu, Sheng-Chung

For and on Behalf of PricewaterhouseCoopers, Taiwan

March 10, 2026

The accompanying parent company only financial statements are not intended to present the financial position and results of operations and cash flows in accordance with accounting principles generally accepted in countries and jurisdictions other than the Republic of China. The standards, procedures and practices in the Republic of China governing the audit of such financial statements may differ from those generally accepted in countries and jurisdictions other than the Republic of China. Accordingly, the accompanying parent company only financial statements and independent auditors' report are not intended for use by those who are not informed about the accounting principles or auditing standards generally accepted in the Republic of China, and their applications in practice.

As the financial statements are the responsibility of the management, PricewaterhouseCoopers Taiwan cannot accept any liability for the use of, or reliance on, the English translation or for any errors or misunderstandings that may derive from the translation.

ASUSTEK COMPUTER INC.
SEPARATE BALANCE SHEETS
DECEMBER 31, 2025 AND 2024
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS)

ASSETS	NOTES	DECEMBER 31, 2025		DECEMBER 31, 2024	
		AMOUNT	%	AMOUNT	%
<u>Current assets</u>					
Cash and cash equivalents	6(1)	\$ 13,918,974	3	\$ 3,246,154	1
Financial assets at fair value through profit or loss - current	6(2)	-	-	270,282	-
Financial assets at fair value through other comprehensive income - current	6(3)	-	-	671,411	-
Trade receivables	6(4)(5)	11,590,174	3	7,880,155	2
Trade receivables - related parties	6(4) and 7	110,065,296	24	66,983,323	17
Other receivables	7	950,422	-	576,201	-
Inventories	6(6)	98,341,384	21	72,171,219	18
Prepayments		4,510,007	1	5,144,763	1
Other current assets		17,410	-	48,907	-
Total current assets		239,393,667	52	156,992,415	39
<u>Non-current assets</u>					
Financial assets at fair value through profit or loss - non-current	6(2)	74,129	-	13,911	-
Financial assets at fair value through other comprehensive income - non-current	6(3)	64,442,101	14	80,755,195	20
Investments accounted for under equity method	6(7) and 7	130,416,119	28	143,986,195	36
Property, plant and equipment	6(8)	11,696,620	3	11,804,047	3
Right-of-use assets	6(9)	47,627	-	59,241	-
Investment property		4,398,378	1	4,402,421	1
Intangible assets		146,164	-	226,319	-
Deferred income tax assets	6(22)	5,073,078	1	3,922,670	1
Other non-current assets	8 and 9	2,418,866	1	1,174,906	-
Total non-current assets		218,713,082	48	246,344,905	61
<u>TOTAL ASSETS</u>		\$ 458,106,749	100	\$ 403,337,320	100

(Continued)

ASUSTEK COMPUTER INC.
SEPARATE BALANCE SHEETS
DECEMBER 31, 2025 AND 2024
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS)

LIABILITIES AND EQUITY	NOTES	DECEMBER 31, 2025		DECEMBER 31, 2024	
		AMOUNT	%	AMOUNT	%
<u>Current liabilities</u>					
Current borrowings	6(10)(24)	\$ 19,500,000	4	\$ 13,300,000	3
Financial liabilities at fair value through profit or loss - current	6(2)	33,080	-	-	-
Contract liabilities - current	6(17)	439,944	-	855,649	-
Notes and trade payables	6(5) and 7	108,596,279	24	64,640,872	16
Other payables - accrued expenses		26,394,418	6	22,567,449	6
Current income tax liabilities		4,446,561	1	1,648,772	-
Provisions for liabilities - current	6(12) and 9	6,758,886	1	5,897,776	2
Lease liabilities - current	6(24)	17,109	-	21,598	-
Other current liabilities	7	696,086	-	910,188	-
Total current liabilities		166,882,363	36	109,842,304	27
<u>Non-current liabilities</u>					
Contract liabilities - non-current	6(17)	591,394	-	444,153	-
Deferred income tax liabilities	6(22)	19,597,796	4	22,217,478	6
Lease liabilities - non-current	6(24)	30,342	-	38,221	-
Other non-current liabilities		2,707,936	1	1,255,520	-
Total non-current liabilities		22,927,468	5	23,955,372	6
Total liabilities		189,809,831	41	133,797,676	33
<u>Equity</u>					
Share capital - common shares	6(13)	7,427,603	2	7,427,603	2
Capital surplus	6(14)	17,376,367	4	16,783,484	4
Retained earnings	6(15)				
Legal reserve		50,230,919	11	47,046,433	12
Special reserve		693,928	-	693,928	-
Unappropriated retained earnings		151,079,055	33	134,888,504	34
Other equity interest	6(16)	41,489,046	9	62,699,692	15
Total equity		268,296,918	59	269,539,644	67
<u>TOTAL LIABILITIES AND EQUITY</u>		\$ 458,106,749	100	\$ 403,337,320	100

The accompanying notes are an integral part of these separate financial statements.

ASUSTEK COMPUTER INC.
SEPARATE STATEMENTS OF COMPREHENSIVE INCOME
YEARS ENDED DECEMBER 31, 2025 AND 2024
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS, EXCEPT EARNINGS PER SHARE IN NEW TAIWAN DOLLARS)

ITEMS	NOTES	YEAR ENDED DECEMBER 31			
		2025		2024	
		AMOUNT	%	AMOUNT	%
Operating revenue	6(17) and 7	\$ 625,037,561	100	\$ 483,243,796	100
Operating (costs)	6(6)(8)(9)(11)(20) (21) and 7	(576,436,103)	(92)	(442,563,391)	(92)
Gross profit		48,601,458	8	40,680,405	8
Unrealized (profit) loss from sales		(4,589,519)	(1)	134,978	-
Gross profit		44,011,939	7	40,815,383	8
Operating (expenses)	6(8)(9)(11)(20) (21), 7 and 9	(28,832,988)	(4)	(25,462,313)	(5)
Selling (expenses)		(7,908,378)	(1)	(6,421,327)	(1)
General and administrative (expenses)		(3,731,272)	-	(4,034,205)	(1)
Research and development (expenses)		(17,193,338)	(3)	(15,006,781)	(3)
Operating profit (loss)		15,178,951	3	15,353,070	3
Non-operating income and (expenses)					
Interest income	7	102,550	-	62,353	-
Other income	6(18)	3,121,163	1	3,026,766	1
Other gains (losses)	6(2)(19)	2,382,616	-	3,727,102	1
Finance (costs)	6(9)(10)	(364,978)	-	(201,742)	-
Share of profit (loss) of subsidiaries, associates and joint ventures accounted for under equity method	6(7)	27,135,866	4	14,336,889	3
Total non-operating income and (expenses)		32,377,217	5	20,951,368	5
Profit (Loss) before income tax		47,556,168	8	36,304,438	8
Income tax (expenses) benefit	6(22)	(2,998,344)	(1)	(4,910,582)	(1)
Profit (Loss) for the year		\$ 44,557,824	7	\$ 31,393,856	7
Other comprehensive income (loss)					
Items that will not be reclassified to profit or (loss)					
Unrealized gains (losses) from investments in equity instruments measured at fair value through other comprehensive income	6(3)(16)	(\$ 16,956,229)	(2)	(\$ 1,138,821)	-
Share of other comprehensive income (loss) of associates and joint ventures accounted under equity method	6(7)(16)	(226,801)	-	1,038,364	-
Items that will be reclassified to profit or (loss)					
Financial statements translation differences of foreign operations	6(16)	(5,021,767)	(1)	7,642,368	1
Share of other comprehensive income (loss) of associates and joint ventures accounted for under equity method	6(7)(16)	(2,773)	-	151,461	-
Income tax (expense) benefit relating to items that will be reclassified to profit or (loss)	6(16)(22)	726,586	-	(1,138,995)	-
Other comprehensive income (loss) for the year, net of income tax		(\$ 21,480,984)	(3)	\$ 6,554,377	1
Total comprehensive income (loss) for the year		\$ 23,076,840	4	\$ 37,948,233	8
Basic earnings per share	6(23)	\$ 59.99		\$ 42.27	
Diluted earnings per share	6(23)	\$ 59.51		\$ 42.03	

The accompanying notes are an integral part of these separate financial statements.

ASUSTEK COMPUTER INC.
SEPARATE STATEMENTS OF CHANGES IN EQUITY
YEARS ENDED DECEMBER 31, 2025 AND 2024
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS)

	Retained Earnings					Other Equity Interest				
	Common shares	Capital surplus	Legal reserve	Special reserve	Unappropriated retained earnings	Financial statements translation differences of foreign operations	Unrealized gains (losses) from financial assets measured at fair value through other comprehensive income	Gains (losses) on hedging instruments	Remeasurements of defined benefit plan	Total equity
<u>Year ended December 31, 2025</u>										
Balance at January 1, 2025	\$ 7,427,603	\$ 16,783,484	\$ 47,046,433	\$ 693,928	\$ 134,888,504	\$ 5,155,882	\$ 56,823,384	\$ 755,766	(\$ 35,340)	\$ 269,539,644
Appropriations of 2024 earnings (Note 6(15))										
Legal reserve	-	-	3,184,486	-	(3,184,486)	-	-	-	-	-
Cash dividends	-	-	-	-	(25,253,849)	-	-	-	-	(25,253,849)
Profit for the year	-	-	-	-	44,557,824	-	-	-	-	44,557,824
Other comprehensive income (loss) for the year	-	-	-	-	-	(3,486,331)	(16,690,990)	(1,280,232)	(23,431)	(21,480,984)
Change in associates and joint ventures accounted for under equity method	-	413,048	-	-	-	-	-	-	-	413,048
Recognition of changes in ownership interest in subsidiaries	-	179,008	-	-	-	-	-	-	-	179,008
Difference between consideration and carrying amount of subsidiaries acquired or disposed	-	657	-	-	-	-	-	-	-	657
Reclassification of cost of non-financial assets	-	-	-	-	-	-	-	341,400	-	341,400
Disposal of financial assets at fair value through other comprehensive income	-	-	-	-	71,062	-	(71,062)	-	-	-
Group reorganization	-	170	-	-	-	-	-	-	-	170
Balance at December 31, 2024	<u>\$ 7,427,603</u>	<u>\$ 17,376,367</u>	<u>\$ 50,230,919</u>	<u>\$ 693,928</u>	<u>\$ 151,079,055</u>	<u>\$ 1,669,551</u>	<u>\$ 40,061,332</u>	<u>(\$ 183,066)</u>	<u>(\$ 58,771)</u>	<u>\$ 268,296,918</u>
<u>Year ended December 31, 2024</u>										
Balance at January 1, 2024	\$ 7,427,603	\$ 12,380,727	\$ 45,445,605	\$ 693,928	\$ 117,271,397	(\$ 121,556)	\$ 57,492,527	(\$ 709,249)	(\$ 65,403)	\$ 239,815,579
Appropriations of 2023 earnings (Note 6(15))										
Legal reserve	-	-	1,600,828	-	(1,600,828)	-	-	-	-	-
Cash dividends	-	-	-	-	(12,626,925)	-	-	-	-	(12,626,925)
Profit for the year	-	-	-	-	31,393,856	-	-	-	-	31,393,856
Other comprehensive income (loss) for the year	-	-	-	-	-	5,277,438	(218,139)	1,465,015	30,063	6,554,377
Change in associates and joint ventures accounted for under equity method	-	586,780	-	-	-	-	-	-	-	586,780
Recognition of changes in ownership interest in subsidiaries	-	3,844,767	-	-	-	-	-	-	-	3,844,767
Difference between consideration and carrying amount of subsidiaries acquired or disposed	-	(3,500)	-	-	-	-	-	-	-	(3,500)
Disposal of financial assets at fair value through other comprehensive income	-	-	-	-	451,004	-	(451,004)	-	-	-
Group reorganization	-	(25,290)	-	-	-	-	-	-	-	(25,290)
Balance at December 31, 2024	<u>\$ 7,427,603</u>	<u>\$ 16,783,484</u>	<u>\$ 47,046,433</u>	<u>\$ 693,928</u>	<u>\$ 134,888,504</u>	<u>\$ 5,155,882</u>	<u>\$ 56,823,384</u>	<u>\$ 755,766</u>	<u>(\$ 35,340)</u>	<u>\$ 269,539,644</u>

The accompanying notes are an integral part of these separate financial statements.

ASUSTEK COMPUTER INC.
SEPARATE STATEMENTS OF CASH FLOWS
YEARS ENDED DECEMBER 31, 2025 AND 2024
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS)

	YEAR ENDED DECEMBER 31	
	2025	2024
<u>CASH FLOWS FROM OPERATING ACTIVITIES</u>		
Profit before tax	\$ 47,556,168	\$ 36,304,438
Income and expenses that results in non-cash flows		
Depreciation (including investment property and right-of-use assets)	481,331	426,622
Amortization	223,241	236,557
Expected credit impairment (gains) losses	(109,435)	(1,852)
Net (gains) losses on financial assets or liabilities at fair value through profit or loss	854,013	(1,682,621)
Share of profit of subsidiaries, associates and joint ventures accounted for under equity method	(27,135,866)	(14,336,889)
Interest income	(102,550)	(62,353)
Dividend income	(3,002,056)	(2,909,330)
Interest expense	364,978	201,742
Unrealized (gain) loss from sales	4,589,519	(134,978)
Others	65,199	4,623
Changes in assets/liabilities relating to operating activities		
Financial assets at fair value through profit or loss	490,452	1,495,105
Trade receivables	(3,600,584)	(1,043,965)
Trade receivables - related parties	(43,081,973)	(18,665,090)
Other receivables	(685,224)	(21,435)
Inventories	(26,170,165)	(15,733,185)
Prepayments	476,482	257,659
Other current assets	31,497	(19,891)
Financial liabilities at fair value through profit or loss	(1,101,321)	(351,007)
Contract liabilities	(268,464)	(238,964)
Notes and trade payables	43,955,407	13,153,829
Other payables - accrued expenses	3,826,969	2,249,868
Provisions for liabilities	861,110	1,564,895
Other current liabilities	(99,204)	175,982
Receipt of interest	95,152	61,409
Payment of interest	(347,996)	(196,728)
Payment of income tax	(3,195,899)	(1,535,378)
Net cash flows provided by (used in) operating activities	(5,029,219)	(1,316,255)
<u>CASH FLOWS FROM INVESTING ACTIVITIES</u>		
Proceeds from disposal of financial assets at fair value through other comprehensive income	28,274	16,598
Acquisition of investments accounted for under equity method	(339,093)	(419,874)
Acquisition of property, plant and equipment	(388,136)	(421,840)
Acquisition of intangible assets	(280,825)	(187,178)
Increase (decrease) in other receivables	318,403	(500,761)
Increase (decrease) in other non-current assets	(1,177,946)	(844,879)
Dividends received	36,179,247	11,599,919
Others	56,950	31,025
Net cash flows provided by (used in) investing activities	34,396,874	9,273,010
<u>CASH FLOWS FROM FINANCING ACTIVITIES</u>		
Increase (decrease) in short-term borrowings	6,200,000	4,300,000
Payment of cash dividends	(25,253,849)	(12,626,925)
Increase (decrease) in deposits received	386,852	2,932
Redemption of lease liabilities	(27,838)	(32,518)
Net cash flows provided by (used in) financing activities	(18,694,835)	(8,356,511)
Net increase (decrease) in cash and cash equivalents	10,672,820	(399,756)
Cash and cash equivalents at beginning of year	3,246,154	3,645,910
Cash and cash equivalents at end of year	\$ 13,918,974	\$ 3,246,154

The accompanying notes are an integral part of these separate only financial statements.

ASUSTEK COMPUTER INC.
NOTES TO THE SEPARATE FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2025 AND 2024
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS,
EXCEPT AS OTHERWISE INDICATED)

1. HISTORY AND ORGANISATION

- (1) ASUSTEK COMPUTER INC. (ASUS or the Company) was established in the Republic of China (R.O.C.). The Company is primarily engaged in the design, R&D and sales of 3C products (including PCs, main boards, other boards and cards, smart phones and other handheld devices, etc.).
- (2) The Company resolved to spin-off its OEM businesses on January 1, 2008. Pursuant to the Company's resolution, the Company transferred its computer OEM, design and manufacture of computer cases and molds and non-computer OEM businesses to its spun-off subsidiaries, PEGATRON CORPORATION (PEGA) and UNIHAN CORPORATION, respectively. On June 1, 2010, however, the Company transferred further its OEM assets and business (the Company's investments accounted for under equity method in PEGA) to the Company's another investee, PEGATRON INTERNATIONAL INVESTMENT CO, LTD. (PII). PII issued new shares to the Company and its shareholders as consideration. On April 29, 2013, the Company disposed the partial shares of PEGA and reduced the ownership percentage to less than 20%.

2. THE DATE OF AUTHORIZATION FOR ISSUANCE OF THE SEPARATE FINANCIAL STATEMENTS AND PROCEDURES FOR AUTHORIZATION

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

3. APPLICATION OF NEW STANDARDS, AMENDMENTS AND INTERPRETATIONS

- (1) Effect of the adoption of new issuances of or amendments to International Financial Reporting Standards ("IFRS[®]") Accounting Standards that came into effect as endorsed by the Financial Supervisory Commission ("FSC")

New standards, interpretations and amendments endorsed by the FSC and became effective from 2025 are as follows:

<u>New Standards, Interpretations and Amendments</u>	<u>Effective date by International Accounting Standards Board</u>
Amendments to IAS 21, 'Lack of exchangeability'	January 1, 2025
The above standards and interpretations have no significant impact to the Company's financial condition and financial performance based on the Company's assessment.	

(2) Effect of new issuances of or amendments to IFRS Accounting Standards as endorsed by the FSC but not yet adopted by the Company

New standards, interpretations and amendments endorsed by the FSC effective from 2026 are as follows:

New Standards, Interpretations and Amendments	Effective date by International Accounting Standards Board
Specific provisions of Amendments to IFRS 9 and IFRS 7, 'Amendments to the classification and measurement of financial instruments'	January 1, 2026
Amendments to IFRS 9 and IFRS 7, 'Contracts referencing nature-dependent electricity'	January 1, 2026
IFRS 17, "Insurance contracts"	January 1, 2023
Amendments to IFRS 17, "Insurance contracts"	January 1, 2023
Amendments to IFRS 17, "Initial application of IFRS 17 and IFRS 9 - comparative information"	January 1, 2023
Annual Improvements to IFRS Accounting Standards—Volume 11	January 1, 2026

Except for the following, the above standards and interpretations have no significant impact to the Company's financial condition and financial performance based on the Company's assessment.

Specific provisions of Amendments to IFRS 9 and IFRS 7, 'Amendments to the classification and measurement of financial instruments'

The amendments require an equity to update the disclosures for equity instruments designated at fair value through other comprehensive income. The entity shall disclose the fair value of each class of investment and is no longer required to disclose the fair value of each investment. In addition, the amendments require the entity to disclose the fair value gain or loss presented in other comprehensive income during the period, showing separately the fair value gain or loss related to investments derecognised during the reporting period and the fair value gain or loss related to investments held at the end of the reporting period; and any transfers of the cumulative gain or loss within equity during the reporting period related to the investments derecognised during that reporting period.

(3) IFRS Accounting Standards issued by International Accounting Standards Board but not yet endorsed by the FSC

New standards, interpretations and amendments issued by IASB but not yet included in the IFRS Accounting Standards as endorsed by the FSC are as follows:

New Standards, Interpretations and Amendments	Effective date by International Accounting Standards Board
Amendments to IFRS 10 and IAS 28, "Sale or contribution of assets between an investor and its associate or joint venture"	To be determined by International Accounting Standards Board
IFRS 18, 'Presentation and disclosure in financial statements'	January 1, 2027 (Note)
IFRS 19, 'Subsidiaries without public accountability: disclosures'	January 1, 2027
Amendments to IAS 21, 'Translation to a Hyperinflationary Presentation Currency'	January 1, 2027

Note : The FSC has announced in a press release on September 25, 2025 that public companies will apply IFRS 18 starting from the fiscal year 2028. Additionally, entities can choose to adopt IFRS 18 earlier based on their requirements after the FSC endorses IFRS 18.

Except for the following, the above standards and interpretations have no significant impact to the Company's financial condition and financial performance based on the Company's assessment.

IFRS 18, 'Presentation and disclosure in financial statements'

IFRS 18, 'Presentation and disclosure in financial statements' replaces IAS 1. The standard introduces a defined structure of the statement of profit or loss, disclosure requirements related to management-defined performance measures, and enhanced principles on aggregation and disaggregation which apply to the primary financial statements and notes.

4. SUMMARY OF MATERIAL ACCOUNTING POLICIES

The principal accounting policies applied in the preparation of these separate financial statements are set out below. These policies have been consistently applied to all the periods presented, unless otherwise stated.

(1) Compliance statement

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

(2) Basis of preparation

A. Except for the following significant items, these separate financial statements have been prepared under the historical cost convention:

- (A) Financial assets and financial liabilities (including derivative instruments) at fair value through profit or loss.
- (B) Financial assets at fair value through other comprehensive income.
- (C) Defined benefit liabilities recognized based on the net amount of pension fund assets less present value of defined benefit obligation.

B. The critical accounting estimates and assumptions used in preparation of financial statements and the critical judgments in applying the Company's accounting policies are disclosed in Note 5.

(3) Foreign currency translation

Items included in the financial statements are measured using the currency of the primary economic environment in which the entity operates (the "functional currency"). The separate financial statements are presented in "New Taiwan Dollars (NTD)", which is the Company's functional and presentation currency.

A. Foreign currency transactions and balances

- (A) Foreign currency transactions are translated into the functional currency using the exchange rates prevailing at the dates of the transactions or valuation where items are remeasured. Foreign exchange gains and losses resulting from the settlement of such transactions are recognized in profit or loss in the period in which they arise.
- (B) Monetary assets and liabilities denominated in foreign currencies are re-translated at the exchange rates prevailing at the end of the financial reporting period. Exchange differences arising upon re-translation are recognized in profit or loss.

- (C) Non-monetary assets and liabilities denominated in foreign currencies at fair value through profit or loss are re-translated at the exchange rates prevailing at the end of the financial reporting period. The translation differences are recognized in profit or loss as part of the fair value gain or loss. Non-monetary assets and liabilities at fair value through other comprehensive income are re-translated at the exchange rates prevailing at the end of the financial reporting period. The translation differences are recognized in other comprehensive income. However, non-monetary assets and liabilities denominated in foreign currencies that are not measured at fair value are translated using the historical exchange rates at the dates of the initial transactions.
- (D) All foreign exchange gains and losses are presented in the statement of comprehensive income within “other gains (losses)”.

B. Translation of foreign operations

- (A) The operating results and financial position of all the subsidiaries and associates that have a functional currency different from the presentation currency are translated into the presentation currency as follows:
 - a. Assets and liabilities for each balance sheets presented are translated at the closing exchange rate at the end of the financial reporting period;
 - b. Income and expenses for each statement of comprehensive income are translated at average exchange rates of that period; and
 - c. All resulting exchange differences are recognized in other comprehensive income.
- (B) When the foreign operation partially disposed of or sold is an associate, exchange differences that were recorded in other comprehensive income are proportionately reclassified to profit or loss as part of the gain or loss on sale. In addition, if the Company still retains partial interests in the former foreign associate after losing significant influence over the former foreign associate, such transactions should be accounted for as disposal of all interest in these foreign operations.
- (C) When the foreign operation partially disposed of or sold is a subsidiary, cumulative exchange differences that were recorded in other comprehensive income are proportionately transferred to the non-controlling interest in this foreign operation. In addition, if the Company still retains partial interests in the former foreign subsidiary after losing control of the former foreign subsidiary, such transactions should be accounted for as disposal of all interest in these foreign operations.

(4) Classification of current and non-current items

A. Assets that meet one of the following criteria are classified as current assets:

- (A) Assets arising from operating activities that are expected to be realized, or are intended to be sold or consumed within the normal operating cycle;
- (B) Assets held mainly for trading purposes;

- (C) Assets that are expected to be realized within 12 months from the end of the financial reporting period;
- (D) Cash and cash equivalents, excluding restricted cash and cash equivalents and those that are to be exchanged or used to pay off liabilities more than 12 months after the end of the financial reporting period.

Otherwise they are classified as non-current assets.

B. Liabilities that meet one of the following criteria are classified as current liabilities:

- (A) Liabilities that are expected to be paid off within the normal operating cycle;
- (B) Liabilities arising mainly from trading activities;
- (C) Liabilities that are to be paid off within 12 months from the end of the financial reporting period;
- (D) Liabilities for which the repayment date cannot be extended to more than 12 months after the end of the financial reporting period

Otherwise they are classified as non-current liabilities.

(5) Cash equivalents

Cash equivalents refer to short-term highly liquid investments that are readily convertible to known amount of cash and subject to an insignificant risk of changes in value. Time deposits can be classified as cash equivalents if they meet the criteria mentioned above and are held for short-term cash commitments in operational purpose.

(6) Financial assets at fair value through profit or loss

- A. Financial assets at fair value through profit or loss are financial assets that are not measured at amortized cost or fair value through other comprehensive income.
- B. On a regular way purchase or sale basis, financial assets at fair value through profit or loss are recognized and derecognized using trade date accounting.
- C. At initial recognition, the Company measures the financial assets at fair value and recognizes the transaction costs in profit or loss. The Company subsequently measures the financial assets at fair value, and recognizes the gain or loss in profit or loss.
- D. The Company recognizes the dividend income when the right to receive payment is established, future economic benefits associated with the dividend will flow to the Company and the amount of the dividend can be measured reliably.

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

- A. At initial recognition, the Company makes an irrevocable election to present in other comprehensive income subsequent changes in the fair value of an investment in an equity instrument that is not held for trading. The debt instruments are measured at fair value through other comprehensive income if both of the following conditions are met:

- (A) The objective of the Company's business model is achieved by both collecting contractual cash flows and selling financial assets; and
- (B) The contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.
- B. On a regular way purchase or sale basis, financial assets at fair value through other comprehensive income are recognized and derecognized using trade date accounting.
- C. At initial recognition, the Company measures the financial assets at fair value plus transaction costs. The Company subsequently measures the financial assets at fair value:
 - (A) The changes in fair value of equity investments that are recognized in other comprehensive income are reclassified to retained earnings. When the equity instruments are derecognized the cumulative gain or loss previously recognized in other comprehensive income is not reclassified from equity to profit or loss. Dividends are recognized as revenue when the Company's right to receive payment is established, it is probable the economic benefits associated with the dividend will flow to the Company and the amount of the dividend can be measured reliably.
 - (B) The changes in fair value of debt instruments that were recognized in other comprehensive income. Before derecognition, impairment gains or losses, interest revenue and foreign exchange gains and losses are recognized in profit or loss. When the debt instruments are derecognized, the cumulative gain or loss previously recognized in other comprehensive income is reclassified from equity to profit or loss.

(8) Accounts receivable

- A. Accounts receivable entitle the Company a legal right to receive consideration in exchange for transferred goods or rendered services.
- B. The short-term accounts receivable without bearing interest are subsequently measured at initial invoice amount as the effect of discounting is immaterial.

(9) Impairment of financial assets

For accounts receivable that have a significant financing component, at each end of the financial reporting period, the Company recognizes the impairment provision for 12 months expected credit losses if there has not been a significant increase in credit risk since initial recognition or recognizes the impairment provision for the lifetime expected credit losses (ECLs) if such credit risk has increased since initial recognition after taking into consideration all reasonable and verifiable information that includes forecasts. On the other hand, for accounts receivable or contract assets that do not contain a significant financing component, the Company recognizes the impairment provision for lifetime ECLs.

(10) Derecognition of financial assets

The Company derecognizes a financial asset when one of the following conditions is met:

- A. The contractual rights to receive cash flows from the financial asset has expired.

- B. The contractual rights to receive cash flows from the financial asset have been transferred and the Company has transferred substantially almost all risks and rewards of ownership of the financial asset.
- C. The contractual rights to receive cash flows from the financial asset have been transferred and the Company has not retained control of financial asset.

(11) Leasing arrangements (lessor) – operating leases

Lease income from an operating lease net of any incentives given to the lessee is recognized in profit or loss on a straight-line basis over the lease term.

(12) Inventories

Inventories are stated at the lower of cost and net realizable value. Cost is determined using the weighted-average method. The cost of finished goods and work in process comprises raw materials and other direct/indirect costs. It excludes borrowing costs. The item by item approach is used in applying the lower of cost and net realizable value. Net realizable value is the estimated selling price in the ordinary course of business, less the estimated cost of completion and estimated costs necessary to make the sale.

(13) Investments accounted for under equity method

- A. Subsidiaries are all entities (including structured entity) controlled by the Company. The Company controls an entity when the Company is exposed, or has rights, to variable returns from its involvement with the entity and has the ability to affect those returns through its power over the entity.
- B. Unrealized gains on transactions between the Company and its subsidiaries are eliminated to the extent of the Company's interest in the subsidiaries. Accounting policies of subsidiaries have been adjusted where necessary to ensure consistency with the policies adopted by the Company.
- C. The Company's share of its subsidiaries' post-acquisition profits or losses is recognized in profit or loss, and its share of post-acquisition movements in other comprehensive income is recognized in other comprehensive income. When the Company's share of losses in a subsidiary equals or exceeds its interest in the subsidiary, the Company should continue to recognize losses in proportion to its ownership.
- D. Changes in a parent's ownership interest in a subsidiary that do not result in the parent losing control of the subsidiary (transaction with non-controlling interests) are accounted for as equity transactions, i.e. transactions with owners in their capacity as owners. Any difference between the amount by which the non-controlling interests are adjusted and the fair value of the consideration paid or received is recognized directly in equity.

- E. When the Company loses control of a subsidiary, the Company remeasures any investment retained in the former subsidiary at its fair value. That fair value is regarded as the fair value on initial recognition of a financial asset or the cost on initial recognition of the associate or joint venture. Any difference between fair value and carrying amount is recognized in profit or loss. All amounts previously recognized in other comprehensive income in relation to the subsidiary are reclassified to profit or loss, on the same basis as would be required if all the related assets or liabilities were disposed of. That is, other comprehensive income in relation to the subsidiary should be reclassified to profit or loss.
- F. Associates are all entities over which the Company has significant influence but not control. In general, it is presumed that the investor has significant influence, if an investor holds, directly or indirectly 20% or more of the voting power of the investee. Investments in associates are accounted for using the equity method and are initially recognized at cost.
- G. The Company's share of its associates' post-acquisition profits or losses is recognized in profit or loss, and its share of post-acquisition movements in other comprehensive income is recognized in other comprehensive income. When the Company's share of losses in an associate equals or exceeds its interest in the associate, including any other unsecured receivables, the Company does not recognize further losses, unless it has incurred legal or constructive obligations or made payments on behalf of the associate.
- H. When changes in an associate's equity do not arise from profit or loss or other comprehensive income of the associate and such changes do not affect the Company's ownership percentage of the associate, the Company recognizes change in ownership interests in the associate in "capital surplus" in proportion to its ownership.
- I. Unrealized gains on transactions between the Company and its associates are eliminated to the extent of the Company's interest in the associates. Unrealized losses are also eliminated unless the transaction provides evidence of an impairment of the asset transferred. Accounting policies of associates have been adjusted where necessary to ensure consistency with the policies adopted by the Company.
- J. In the case that an associate issues new shares or buys treasury stocks (including the Company does not acquire or dispose shares proportionately), which results in a change in the Company's ownership percentage of the associate but maintains significant influence on the associate, then "capital surplus" and "investments accounted for under equity method" shall be adjusted for the increase or decrease of its share of equity interest. If the above condition causes a decrease in the Company's ownership percentage of the associate, in addition to the above adjustment, the amounts previously recognized in other comprehensive income in relation to the associate are reclassified to profit or loss proportionately on the same basis as would be required if the relevant assets or liabilities were disposed of.

- K. Upon loss of significant influence over an associate, the Company remeasures any investment retained in the former associate at its fair value. Any difference between fair value and carrying amount is recognized in profit or loss.
- L. Upon loss of significant influence over an associate, the amounts previously recognized in other comprehensive income and as capital surplus in relation to the associate, are reclassified to profit or loss, on the same basis as would be required if the relevant assets or liabilities were disposed of. If it still retains significant influence over this associate, then the amounts previously recognized in other comprehensive income and as capital surplus in relation to the associate are reclassified to profit or loss proportionately.
- M. According to Regulations Governing the Preparation of Financial Reports by Securities Issuers, profit and other comprehensive income in the separate financial statements should be the same as profit and other comprehensive income attributable to shareholders of the parent in the consolidated financial statements, and the equity in the separate financial statements should be the same as the equity attributable to shareholders of the parent in the consolidated financial statements.

(14) Property, plant and equipment

- A. Property, plant and equipment are initially recorded at cost. Borrowing costs incurred during the construction period are capitalized.
- B. Subsequent costs are included in the asset's carrying amount or recognized as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the Company and the cost of the item can be measured reliably. The carrying amount of the replaced part is derecognized. All other repairs and maintenance are charged to profit or loss during the financial period in which they are incurred.
- C. Except for land which is not depreciated, other property, plant and equipment apply cost model and are depreciated using the straight-line method to allocate their cost over their estimated useful lives. If each component of property, plant and equipment is significant, it should be depreciated separately.
- D. The assets' residual values, useful lives and depreciation methods are reviewed, and adjusted if appropriate, at each end of the financial reporting period. If expectations for the assets' residual values and useful lives differ from previous estimates or the patterns of consumption of the assets' future economic benefits embodied in the assets have changed significantly, any change is accounted for as a change in estimate under IAS 8, "Accounting Policies, Changes in Accounting Estimates and Errors", from the date of the change. The estimated useful lives of the buildings are 10~50 years, machinery and equipment are 3~6 years and miscellaneous equipment are 1~15 years.

(15) Leasing arrangements (lessee) - right-of-use assets/lease liabilities

- A. Leases are recognized as a right-of-use asset and a corresponding lease liability at the date at which the leased asset is available for use by the Company. For short-term leases or leases of low value assets, lease payments are recognized as an expense on a straight-line basis over the

lease term.

- B. Lease liabilities include the net present value of the remaining lease payments at the commencement date, discounted using the incremental borrowing interest rate. Lease payments are fixed payment, less any lease incentives receivable. The Company subsequently measures the lease liability at amortized cost using the interest method and recognizes interest expense over the lease term. The lease liability is remeasured and the amount of remeasurement is recognized as an adjustment to the right-of-use asset when there are changes in the lease term or lease payments and such changes do not arise from contract modifications.
- C. At the commencement date, the right-of-use asset is stated at cost comprising the following:
- (A) The amount of the initial measurement of lease liability;
 - (B) Any lease payments made at or before the commencement date; and
 - (C) Any initial direct costs incurred by the lessee.

The right-of-use asset is measured subsequently using the cost model and is depreciated from the commencement date to the earlier of the end of the asset's useful life or the end of the lease term. When the lease liability is remeasured, the amount of remeasurement is recognized as an adjustment to the right-of-use asset.

- D. For lease modifications that decrease the scope of the lease, the lessee shall decrease the carrying amount of the right-of-use asset to reflect the partial or full termination of the lease, and recognize the difference between remeasured lease liability in profit or loss. For all other lease modifications, the lessee shall remeasure the lease liability and adjust the right-of-use asset, correspondingly.

(16) Investment property

An investment property is stated initially at its cost and measured subsequently using the cost model. Except for land, investment property is depreciated on a straight-line basis over its estimated useful life of 50 years.

(17) Intangible assets

Computer software is amortized on a straight-line basis over its estimated useful life of 1~5 years.

(18) Impairment of non-financial assets

- A. The Company assesses at the end of the financial reporting period the recoverable amounts of those assets where there is an indication that they are impaired. An impairment loss is recognized for the amount by which the asset's carrying amount exceeds its recoverable amount. The recoverable amount is the higher of an asset's fair value less costs to sell or value in use. Except for goodwill, when the circumstances or reasons for recognizing impairment loss for an asset in prior years no longer exist or decrease, the impairment loss shall be reversed to the extent of the loss previously recognized in profit or loss. However, the reversal should not exceed the carrying amount, net of depreciation or amortization had the impairment not been recognized.

- B. The recoverable amounts of goodwill and intangible assets with an indefinite useful life shall be evaluated periodically. An impairment loss is recognized for the amount by which the asset's carrying amount exceeds its recoverable amount. Impairment loss of goodwill previously recognized in profit or loss shall not be reversed in the following years.
- C. For the purpose of impairment testing, goodwill acquired in a business combination is allocated to each of the cash-generating units, or groups of cash-generating units, that is/are expected to benefit from the synergies of the business combination.

(19) Borrowings

Borrowings comprise long-term and short-term bank borrowings. Borrowings are recognized initially at fair value, net of transaction costs incurred. Borrowings are subsequently stated at amortized cost; any difference between the proceeds net of transaction costs and the redemption value is recognized in profit or loss over the period of the borrowings using the effective interest method.

(20) Notes and trade payables

- A. Trade payables are liabilities for purchases of raw materials, goods or services and notes payable are those resulting from operating and non-operating activities.
- B. The short-term notes and trade payables without bearing interest are subsequently measured at initial invoice amount as the effect of discounting is immaterial.

(21) Financial liabilities at fair value through profit or loss

- A. Financial liabilities are classified in this category of held for trading if acquired principally for the purpose of repurchasing in the short-term. Derivatives are also categorized as financial liabilities held for trading unless they are designated as hedges.
- B. At initial recognition, the Company measures the financial liabilities at fair value. All related transaction costs are recognized in profit or loss. The Company subsequently measures these financial liabilities at fair value with any gain or loss recognized in profit or loss.

(22) Derecognition of financial liabilities

The Company derecognized a financial liability when the obligation specified in the contract is either discharged or cancelled or expires.

(23) Offsetting financial assets and financial liabilities

Financial assets and liabilities are offset and reported in the net amount in the balance sheets when there is a legally enforceable right to offset the recognized amounts and there is an intention to settle on a net basis or realize the asset and settle the liability simultaneously.

(24) Non-hedging derivatives

Non-hedging derivatives are initially recognized at fair value on the date a derivative contract is entered into and recorded as financial assets or financial liabilities at fair value through profit or loss. They are subsequently remeasured at fair value and the gains or losses are recognized in profit or loss.

(25) Provisions for liabilities

Provisions are recognized when the Company has a present legal or constructive obligation as a result of past events, and it is probable that an outflow of economic resources will be required to settle the obligation and the amount of the obligation can be reliably estimated. Provisions are measured at the present value of the expenditures expected to be required to settle the obligation at the end of the financial reporting period, which is discounted using a pre-tax discount rate that reflects the current market assessments of the time value of money and the risks specific to the obligation. When discounting is used, the increase in the provision due to passage of time is recognized as interest expense. Future operating losses shall not be recognized as provisions for liabilities.

(26) Employee benefits

A. Short-term employee benefits

Short-term employee benefits are measured at the undiscounted amount of the benefits expected to be paid in respect of service rendered by employees in a period and should be recognized as expenses in that period when the employees render service.

B. Pensions

(A) Defined contribution plan

For defined contribution plan, the contributions are recognized as pension expenses when they are due on an accrual basis. Prepaid contributions are recognized as an asset to the extent of a cash refund or a reduction in the future payments.

(B) Defined benefit plan

- a. The liability recognized in the balance sheets in respect of defined benefit pension plans is the present value of the defined benefit obligation at the end of the financial reporting period less the fair value of plan assets. The defined benefit obligation is calculated annually by independent actuaries using the projected unit credit method. The present value of the defined benefit obligation is determined by discounting the estimated future cash flow using interest rates of government bonds or interest rates of return of high quality investments that have terms to maturity approximating to the terms of the related pension liability.
- b. Remeasurements arising on defined benefit plan are recognized in other comprehensive income in the period in which they arise and are recorded as other equity.
- c. Past service costs are recognized immediately in profit or loss.

C. Termination benefits

Termination benefits are employee benefits provided in exchange for the termination of employment as a result from either the Company's decision to terminate an employee's employment before the normal retirement date, or an employee's decision to accept an offer of redundancy benefits in exchange for the termination of employment. The Company recognizes

expense when it can no longer withdraw an offer of termination benefits or it recognizes related restructuring cost, whichever is earlier. Benefits that are expected to be due more than 12 months after financial reporting date shall be discounted to their present value.

D. Employees' compensation and directors' remuneration

Employees' compensation and directors' remuneration are recognized as expenses and liabilities, provided that such recognition is required under legal or constructive obligation and those amounts can be reliably estimated. Any difference between the resolved amounts and the subsequently actual distributed amounts is accounted for as changes in estimates. If employee compensation is distributed by shares, the Company calculates the number of shares based on the closing price at the previous day of the board meeting resolution.

(27) Employee share-based payment

- A. For the equity-settled share-based payment arrangements, the employee services received are measured at the fair value of the equity instruments granted at the grant date, and are recognised as compensation cost over the vesting period, with a corresponding adjustment to equity. The fair value of the equity instruments granted shall reflect the impact of market vesting conditions and non-vesting conditions. Compensation cost is subject to adjustment based on the service conditions that are expected to be satisfied and the estimates of the number of equity instruments that are expected to vest under the non-market vesting conditions at each balance sheet date. Ultimately, the amount of compensation cost recognised is based on the number of equity instruments that eventually vest.
- B. For the cash-settled share-based payment arrangements, the employee services received and the liability incurred are measured at fair value of the liability to pay for those services, and are recognised as compensation cost and liability over the vesting period. The fair value of the liability shall be remeasured at each balance sheet date until settled at the settlement date, with any changes in fair value recognised in profit or loss.
- C. Restricted stocks:
 - (a) The issued subsidiary uses the date notifying employees the number of shares of employees' stock bonus as the grant date.
 - (b) Restricted stocks issued to employees are measured at the fair value of the equity instruments granted at the grant date, and are recognised as compensation cost over the vesting period.
 - (c) For restricted stocks where those stocks do not restrict distribution of dividends to employees and employees are not required to return the dividends received if they resign during the vesting period, the Company recognises the fair value of the dividends received by the employees who are expected to resign during the vesting period as compensation cost at the date of dividends declared.
 - (d) For restricted stocks where employees have to pay to acquire those stocks, if employees resign during the vesting period, they must return the stocks to the issued subsidiaries and the issued subsidiaries must refund their payments on the stocks, the issued subsidiary recognizes the

payments from the employees who are expected to resign during the vesting period as liabilities at the grant date, and recognizes the payments from the employees who are expected to be eventually vested with the stocks in “capital surplus - others”.

(28) Income tax

- A. The tax expense for the period comprises current and deferred tax. Tax is recognized in profit or loss, except to the extent that it relates to items recognized in other comprehensive income or items recognized directly in equity, in which cases the tax is recognized in other comprehensive income or equity.
- B. The current income tax charge is calculated on the basis of the tax laws enacted or substantively enacted at the end of the financial reporting period in the countries where the Company operate and generate taxable income. Management periodically evaluates positions taken in tax returns with respect to situations in accordance with applicable tax regulations. It establishes provisions where appropriate based on the amounts expected to be paid to the tax authorities. An additional tax is levied on the unappropriated retained earnings and is recorded as income tax expense in the year the shareholders resolve to retain the earnings.
- C. Deferred income tax is recognized, using the balance sheets liability method, on temporary differences arising between the tax bases of assets and liabilities and their carrying amounts in the separate financial statements. However, the deferred income tax is not accounted for if it arises from initial recognition of goodwill or of an asset or liability in a transaction other than a business combination that at the time of the transaction affects neither accounting nor taxable profit or loss and does not give rise to equal taxable and deductible temporary differences. Deferred income tax is provided on temporary differences arising on investments in subsidiaries and associates, except where the timing of the reversal of the temporary difference is controlled by the Company and it is probable that the temporary difference will not reverse in the foreseeable future. Deferred income tax is determined using tax rates that have been enacted or substantially enacted by the end of the financial reporting period and are expected to apply when the related deferred income tax asset is realized or the deferred income tax liability is settled.
- D. Deferred income tax assets are recognized only to the extent that it is probable that future taxable profit will be available against which the temporary differences can be utilized. At the end of the financial reporting period, unrecognized and recognized deferred income tax assets are reassessed.
- E. Current income tax assets and liabilities are offset and the net amount is reported in the balance sheets when there is a legally enforceable right to offset the recognized amounts and there is an intention to settle on a net basis or realize the asset and settle the liability simultaneously. Deferred income tax assets and liabilities are offset on the balance sheets when the entity has the legally enforceable right to offset current tax assets against current tax liabilities and they are levied by the same taxation authority on either the same entity or different entities that intend to settle on a net basis or realize the asset and settle the liability simultaneously.

F. A deferred tax asset shall be recognized for the carryforward of unused tax credits resulting from research and development expenditures to the extent that it is possible that future taxable profit will be available against which the unused tax credits can be utilized.

(29) Dividends

Dividends are recorded in the Company's financial statements in the period in which they are approved by the Company's shareholders. Cash dividends are recorded as liabilities; stock dividends are recorded as stock dividends to be distributed and are reclassified to ordinary shares on the effective date of new shares issuance.

(30) Revenue recognition

Sales of goods

- A. The Company is engaged in the selling of 3C products. Sales are recognized when control of the products has transferred, being when the products are delivered to the customer, the customer has full discretion over the channel and price to sell the products, and there is no unfulfilled obligation that could affect the customer's acceptance of the products. Delivery occurs when the products have been shipped to the specific location, the risks of obsolescence and loss have been transferred to the customer, and either the customer has accepted the products in accordance with the sales contract, or the Company has objective evidence that all criteria for acceptance have been satisfied.
- B. Revenue from the sale of 3C products is recognized based on the price specified in the contract, net of the estimated volume discounts and sales discounts. Historical experience is usually used to estimate the discounts and returns. The sales are made mainly with a credit term of due after the date of delivery or month-end 30 to 180 days. As the time interval between the transfer of committed goods or service and the payment of customer does not exceed one year, the Company does not adjust the transaction price to reflect the time value of money.
- C. The Company's obligation to provide a repair for faulty products under the standard warranty terms is recognized as a provision.
- D. A receivable is recognized when the goods are delivered as this is the point in time that the consideration is unconditional because only the passage of time is required before the payment is due.

5. **CRITICAL ACCOUNTING JUDGEMENTS, ESTIMATES AND KEY SOURCES OF ASSUMPTION UNCERTAINTY**

The preparation of these separate financial statements requires management to make critical judgements in applying the Company's accounting policies and make critical assumptions at the end of the financial reporting period and estimates concerning future events. The resulting accounting estimates and assumptions might be different from the actual results, and will be continually evaluated and adjusted based on historical experience and other factors; and the related information is addressed below:

Evaluation of inventories

Due to the rapid technology innovation, the Company evaluates the amounts of normal inventory consumption, obsolete inventories or inventories without market selling value at the end of the financial reporting period, and writes down the cost of inventories to the net realizable value. Such an evaluation of inventories is principally based on the demand for the products within the specified period in the future. Therefore, there might be a difference against actual result.

As of December 31, 2025, the carrying amount of inventories was \$98,341,384.

6. DETAILS OF SIGNIFICANT ACCOUNTS

(1) Cash and cash equivalents

	<u>December 31, 2025</u>	<u>December 31, 2024</u>
Cash on hand and petty cash	\$ 150	\$ 150
Checking accounts and demand deposits	6,061,324	3,246,004
Time deposits	7,857,500	-
	<u>\$ 13,918,974</u>	<u>\$ 3,246,154</u>

The Company has no cash and cash equivalents pledged to others.

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

	<u>December 31, 2025</u>	<u>December 31, 2024</u>
Financial assets mandatorily measured at fair value through profit or loss - current:		
Listed and OTC stocks	\$ -	\$ 76,771
Derivatives	-	193,511
	<u>\$ -</u>	<u>\$ 270,282</u>
Financial assets mandatorily measured at fair value through profit or loss - non-current:		
Beneficiary certificates	\$ 59,340	\$ -
Listed and OTC stocks	14,789	13,911
Beneficiary certificates	<u>\$ 74,129</u>	<u>\$ 13,911</u>
Financial liabilities held for trading - current:		
Derivatives	<u>\$ 33,080</u>	<u>\$ -</u>

A. Amounts recognized in profit or loss in relation to financial assets and liabilities at fair value through profit or loss are listed below:

	<u>Years Ended</u>	
	<u>December 31, 2025</u>	<u>December 31, 2024</u>
Financial assets and liabilities mandatorily measured at fair value through profit or loss		
Equity instruments	(\$ 17,431)	(\$ 12,609)
Beneficiary certificates	11,410	(1,351)
Derivatives	(847,992)	1,696,581
	<u>(\$ 854,013)</u>	<u>\$ 1,682,621</u>

- B. The Company entered into contracts relating to derivative financial assets and liabilities which were not accounted for under hedge accounting. The information is listed below:

	December 31, 2025		December 31, 2024	
	Contract amount (in thousands)	Maturity period	Contract amount (in thousands)	Maturity period
Derivative financial assets:				
Forward exchange contracts				
-NTD/USD	USD	-	USD	350,000 2025/02
Derivative financial liabilities:				
Forward exchange contracts				
-NTD/USD	USD	120,000 2026/01	-	-

Forward exchange contracts

The Company entered into forward exchange contracts to sell various forward foreign currencies to hedge exchange rate risk of import and export proceeds. However, these forward exchange contracts are not accounted for under hedge accounting.

- C. The Company has no financial assets at fair value through profit or loss pledged to others.

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

	December 31, 2025	December 31, 2024
Equity instruments - current:		
Listed and OTC stocks	\$ -	\$ 169,492
Valuation adjustment	-	501,919
	<u>\$ -</u>	<u>\$ 671,411</u>
Equity instruments - non-current:		
Listed and OTC stocks	\$ 26,316,134	\$ 26,146,731
Unlisted and non-OTC stocks	202,473	257,752
	<u>26,518,607</u>	<u>26,404,483</u>
Valuation adjustment	37,923,494	54,350,712
	<u>\$ 64,442,101</u>	<u>\$ 80,755,195</u>

- A. The Company has elected to classify above investments that are considered to be strategic investments and steady dividend income as financial assets at fair value through other comprehensive income. The fair value of such investments amounted to \$64,442,101 and \$81,426,606 as of December 31, 2025 and 2024, respectively.
- B. For the years ended December 31, 2025 and 2024, the Company sold its investment with a fair value of \$61 and \$15,991 and the difference on disposal amounting to (\$27,093) and \$7,802 were transferred from accumulated other comprehensive income to retained earnings, respectively. Also, the Company recognized \$98,155 and \$443,202 on disposal of investments in associates which were transferred from other comprehensive income to retained earnings, respectively.
- C. Amounts recognized in profit or loss and other comprehensive income in relation to the financial assets at fair value through other comprehensive income are listed below:

	Years Ended	
	December 31, 2025	December 31, 2024
Reclassified from other equity to retained earnings due to disposal	(\$ 27,093)	\$ 7,802
Dividends from investments recognized in profit or loss held at end of the year	\$ 2,998,310	\$ 2,905,436

D. The Company has no financial assets at fair value through other comprehensive income pledged to others.

(4) Trade receivables

	December 31, 2025	December 31, 2024
Trade receivables (including related parties)	\$ 121,721,578	\$ 75,039,021
Less: Loss allowance	(66,108)	(175,543)
	<u>\$ 121,655,470</u>	<u>\$ 74,863,478</u>

A. The aging analysis of trade receivables is as follows:

	December 31, 2025	December 31, 2024
Not past due	\$ 119,429,557	\$ 74,481,965
Less than 90 days past due	2,238,512	414,271
Between 91 and 180 days past due	25,192	113,241
More than 181 days past due	28,317	29,544
	<u>\$ 121,721,578</u>	<u>\$ 75,039,021</u>

B. As of December 31, 2025, December 31, 2024 and January 1, 2024, the balances of receivables from contracts with customers amounted to \$121,721,578, \$75,039,021 and \$55,329,966, respectively.

C. The Company does not hold financial assets as security for trade receivables.

D. As of December 31, 2025 and 2024, without taking into account any collateral held or other credit enhancements, the maximum exposure to credit risk in respect of the amount that best represents the Company's trade receivables were \$121,655,470 and \$74,863,478, respectively.

E. Information about credit risk of trade receivables is provided in Note 12(2).

(5) Offsetting financial assets and financial liabilities

A. The Company has assets (fair value of \$36,231,686 and \$41,315,524 as of December 31, 2025 and 2024, respectively) and liabilities (fair value of \$49,987,259 and \$52,280,497 as of December 31, 2025 and 2024, respectively) with certain companies that meet the offsetting criteria in paragraph 42 of IAS 32, resulting in the presentation of a net amount for trade receivables and notes and trade payables.

B. The recognition information of the Company due to net delivery agreement is expressed as follows:

Trade receivables, notes and trade payables with offsetting right

	Gross amount of financial assets (before offsetting)	Gross amount of financial liabilities (before offsetting)	Offsetting amount	Net amount of financial assets (after offsetting)	Net amount of financial liabilities (after offsetting)	Net set off in the balance sheet: collateral (received) / provided
December 31, 2025	\$ 36,231,686	(\$ 49,987,259)	(\$ 35,939,658)	\$ 292,028	(\$ 14,047,601)	\$ -
December 31, 2024	41,315,524	(52,280,497)	(40,686,560)	628,964	(11,593,937)	-

(6) Inventories

	December 31, 2025	December 31, 2024
Raw materials	\$ 70,571,492	\$ 56,427,607
Work in process	15,968,545	2,048,707
Finished goods	5,302,325	9,707,290
Merchandise inventories	5,189,340	3,474,082
Inventories in transit	1,309,682	513,533
	<u>\$ 98,341,384</u>	<u>\$ 72,171,219</u>

Except for cost of goods sold, the Company recognized in expenses and losses of inventories in the amount of (\$1,684,210) and (\$5,503,288), of which (\$1,751,000) and (\$5,511,478) pertain to the decline (recovery) in value of inventories for the years ended December 31, 2025 and 2024, respectively. The gain on reversal during the year mentioned above were due to inventories which were subsequently sold.

(7) Investments accounted for under equity method

	December 31, 2025	December 31, 2024
Subsidiaries:		
AIL	\$ 49,501,125	\$ 48,893,477
ASGL	42,358,036	58,619,701
ASMEDIA	11,759,449	10,876,670
HCVC	5,747,693	5,260,831
Others	12,453,979	12,869,837
	<u>121,820,282</u>	<u>136,520,516</u>
Associates:		
Others	8,595,837	7,465,679
	<u>\$ 130,416,119</u>	<u>\$ 143,986,195</u>

A. Subsidiaries

Information about the Company's subsidiaries is provided in Note 4(3) of the 2025 consolidated financial statements.

B. Associates

The Company's associates are all immaterial, and the summary of financial information of share attributable to the Company is as follows:

	Years Ended	
	December 31, 2025	December 31, 2024
(Loss) profit for the year	\$ 1,674,589	\$ 832,810
Other comprehensive (loss) income for the year (net of income tax)	(58,410)	92,045
Total comprehensive (loss) income for the year (net of income tax)	\$ 1,616,179	\$ 924,855

C. The fair value of the Company's associates which have quoted market price is as follows:

	December 31, 2025	December 31, 2024
Fair value of associates	\$ 4,827,564	\$ 4,736,050

D. The Company is the single largest shareholder of ASUSTOR, UPI and LELTEK with a 38.04%, 19.09% and 19.90% equity interest, respectively. Given that the degree of other shareholders involvement in prior stockholders' meeting and record of voting rights for major proposals, which indicate that the Company has no substantial ability to direct the relevant activities, the Company has no control, but only has significant influence, over the companies.

E. Information about the Company's subsidiaries exposure to income taxes arising from the Pillar Two legislation is provided in Note 6(28) in the 2025 consolidated financial statements.

(8) Property, plant and equipment

	Land	Buildings	Machinery and equipment	Miscellaneous equipment	Construction in progress and equipment under installation	Total
January 1, 2025						
Cost	\$ 5,584,772	\$ 7,157,870	\$ 1,535,640	\$ 946,983	\$ 76,741	\$ 15,302,006
Accumulated depreciation and impairment	-	(1,590,970)	(1,225,922)	(681,067)	-	(3,497,959)
	<u>\$ 5,584,772</u>	<u>\$ 5,566,900</u>	<u>\$ 309,718</u>	<u>\$ 265,916</u>	<u>\$ 76,741</u>	<u>\$ 11,804,047</u>
January 1, 2025	\$ 5,584,772	\$ 5,566,900	\$ 309,718	\$ 265,916	\$ 76,741	\$ 11,804,047
Acquisitions	-	2,931	357,835	43,030	2,804	406,600
Disposals	-	-	(52,325)	(12,196)	-	(64,521)
Depreciation	-	(191,126)	(177,578)	(80,802)	-	(449,506)
Reclassifications	-	-	76,741	-	(76,741)	-
December 31, 2025	<u>\$ 5,584,772</u>	<u>\$ 5,378,705</u>	<u>\$ 514,391</u>	<u>\$ 215,948</u>	<u>\$ 2,804</u>	<u>\$ 11,696,620</u>
December 31, 2025						
Cost	\$ 5,584,772	\$ 7,160,801	\$ 1,837,283	\$ 964,623	\$ 2,804	\$ 15,550,283
Accumulated depreciation and impairment	-	(1,782,096)	(1,322,892)	(748,675)	-	(3,853,663)
	<u>\$ 5,584,772</u>	<u>\$ 5,378,705</u>	<u>\$ 514,391</u>	<u>\$ 215,948</u>	<u>\$ 2,804</u>	<u>\$ 11,696,620</u>

	Land	Buildings	Machinery and equipment	Miscellaneous equipment	Construction in progress and equipment under installation	Total
January 1, 2024						
Cost	\$ 5,584,772	\$ 6,564,478	\$ 1,518,992	\$ 851,508	\$ 499,434	\$ 15,019,184
Accumulated depreciation and impairment	- (1,412,500)	(1,183,351)	(628,114)	-	(3,223,965)	
	<u>\$ 5,584,772</u>	<u>\$ 5,151,978</u>	<u>\$ 335,641</u>	<u>\$ 223,394</u>	<u>\$ 499,434</u>	<u>\$ 11,795,219</u>
January 1, 2024	\$ 5,584,772	\$ 5,151,978	\$ 335,641	\$ 223,394	\$ 499,434	\$ 11,795,219
Acquisitions	-	106,441	100,598	117,076	76,741	400,856
Disposals	-	-	(320)	(3)	-	(323)
Depreciation	-	(178,470)	(137,539)	(74,551)	-	(390,560)
Reclassifications	-	486,951	11,338	-	(499,434)	(1,145)
December 31, 2024	<u>\$ 5,584,772</u>	<u>\$ 5,566,900</u>	<u>\$ 309,718</u>	<u>\$ 265,916</u>	<u>\$ 76,741</u>	<u>\$ 11,804,047</u>
December 31, 2024						
Cost	\$ 5,584,772	\$ 7,157,870	\$ 1,535,640	\$ 946,983	\$ 76,741	\$ 15,302,006
Accumulated depreciation and impairment	-	(1,590,970)	(1,225,922)	(681,067)	-	(3,497,959)
	<u>\$ 5,584,772</u>	<u>\$ 5,566,900</u>	<u>\$ 309,718</u>	<u>\$ 265,916</u>	<u>\$ 76,741</u>	<u>\$ 11,804,047</u>

The Company has no property, plant and equipment pledged to others.

(9) Leasing arrangements - lessee

A. The Company leases various assets including buildings and other equipment. Rental contracts are typically made for periods of 1 to 10 years. Lease terms are negotiated on an individual basis and contain a wide range of different terms and conditions. The lease agreements do not impose covenants, but leased assets may not be used as security for borrowing purposes.

B. Right-of-use-assets

	2025	2024
	Buildings	Buildings
January 1	\$ 59,241	\$ 112,686
Acquisitions	35,344	2,263
Disposals	(19,176)	(23,689)
Depreciation	(27,782)	(32,019)
December 31	<u>\$ 47,627</u>	<u>\$ 59,241</u>

C. The information on income and expense accounts relating to lease contracts is as follows:

	Years Ended	
	December 31, 2025	December 31, 2024
<u>Items affecting profit or loss</u>		
Interest expense on lease liabilities	\$ 869	\$ 904
Expense on short-term lease contracts	7,372	8,067
Gain on lease modification	698	1,568

D. For the years ended December 31, 2025 and 2024, the Company's total cash outflow for leases were \$36,079 and \$41,489, respectively.

(10) Short-term borrowings

Type of borrowings	December 31, 2025	Interest rate range	Collateral
Bank borrowings			
Credit borrowings	\$ 19,500,000	1.63%~1.72%	-
Type of borrowings	December 31, 2024	Interest rate range	Collateral
Bank borrowings			
Credit borrowings	\$ 13,300,000	1.75%~1.90%	-

The Company recognized interest expense in profit or loss amounting to \$363,784 and \$200,047 for the years ended December 31, 2025 and 2024, respectively.

(11) Pensions

- A. (A) The Company has a defined benefit pension plan in accordance with the Labor Standards Law, covering all regular employees' service years prior to the enforcement of the Labor Pension Act on July 1, 2005 and service years thereafter of employees who chose to continue to be subject to the pension mechanism under the Law. Under the defined benefit pension plan, two units are accrued for each year of service for the first 15 years and one unit for each additional year thereafter, subject to a maximum of 45 units. Pension benefits are based on the number of units accrued and the average monthly salaries and wages of the last 6 months prior to retirement. The Company contributes monthly an amount equal to 2% of the employees' monthly salaries and wages to the retirement fund deposited with Bank of Taiwan, the trustee, under the name of the independent retirement fund committee. Also, the Company would assess the balance in the aforementioned labor pension reserve account by December 31, every year. If the account balance is not enough to pay the pension calculated by the aforementioned method to the employees expected to qualify for retirement in the following year, the Company will make contribution for the deficit by next March. In addition, except for a few foreign employees, the Company had settled its financial obligations to its employees on December 31, 2007.
- (B) The Company contributes 2% of the employees' monthly salaries and wages for a few foreign employees in accordance with R.O.C. Labor Standards Law to an independent retirement trust fund. The pension costs under the above pension plan were \$1,388 and \$2,316 for the years ended December 31, 2025 and 2024, respectively.
- (C) Expected contribution to the defined benefit pension plan of the Company for the year ending December 31, 2026 is \$1,483.
- B. Effective July 1, 2005, the Company has established a defined contribution pension plan (New Plan) under the Labor Pension Act, covering all regular employees with R.O.C. nationality. Under the New Plan, the Company contributes monthly an amount based on 6% of the employees' monthly salaries and wages to the employees' individual pension accounts at the Bureau of Labor Insurance. The benefits accrued are paid monthly or in lump sum upon termination of employment. The pension costs under the defined contribution pension plan were \$479,187 and \$456,808 for the years ended December 31, 2025 and 2024, respectively.

(12) Provisions for liabilities

	Provisions for warranty	Provisions for legal claims and royalty	Total
January 1, 2025	\$ 631,578	\$ 5,266,198	\$ 5,897,776
Recognition (reversal)	65,979	1,082,192	1,148,171
Use	(97,072)	-	(97,072)
Net exchange differences	-	(189,989)	(189,989)
December 31, 2025	<u>\$ 600,485</u>	<u>\$ 6,158,401</u>	<u>\$ 6,758,886</u>

	Provisions for warranty	Provisions for legal claims and royalty	Total
January 1, 2024	\$ 713,687	\$ 3,619,194	\$ 4,332,881
Recognition (reversal)	26,128	1,391,385	1,417,513
Use	(108,237)	-	(108,237)
Net exchange differences	-	255,619	255,619
December 31, 2024	<u>\$ 631,578</u>	<u>\$ 5,266,198</u>	<u>\$ 5,897,776</u>

Analysis of total provisions:

	December 31, 2025	December 31, 2024
Current	<u>\$ 6,758,886</u>	<u>\$ 5,897,776</u>

A. Provisions for warranty

The Company provides warranties on 3C products sold. Provision for warranty is estimated based on these products' historical warranty data. A provision is recognized as current when it is expected to be used in one year.

B. Provisions for legal claims and royalty

The Company recognizes provision for legal claims or royalty fees made by the patentees against the Company. After taking appropriate legal advice, the management evaluates the probable claimable fees accrued as provisions for liabilities. The provision charge is recognized in profit or loss within operating costs and expenses.

(13) Common shares

- A. As of December 31, 2025, the Company's authorized capital was \$47,500,000, consisting of 4,750,000,000 shares of common stock (including 50,000,000 shares which were reserved for employee stock options), and the paid-in capital was \$7,427,603 with a par value of \$10 (in dollars) per share. All proceeds from shares issued have been collected.

The number of the Company's ordinary shares outstanding at the beginning and ending for the years ended December 31, 2025 and 2024 is 742,760,280 shares for both years.

- B. As of December 31, 2025, the Company issued Global Depositary Receipts (GDRs), of which 3,904 units of the GDRs are now listed on the Luxembourg Stock Exchange. Per unit of GDR represents 5 shares of the Company's common stock and total GDRs represent 19,518 shares of the Company's common stock. The terms of GDR are as follows:

(A) Voting rights

GDR holders may, pursuant to the Depositary Agreement and the relevant laws and regulations of R.O.C., exercise the voting rights pertaining to the underlying common shares represented by the GDRs.

(B) Dividends, stock warrants and other rights

GDR holders and common shareholders are all entitled to receive dividends. The Depositary may issue new GDRs in proportion to GDRs holding ratios or raise the number of shares of common stock represented by each unit of GDR or sell stock dividends on behalf of GDR holders and distribute proceeds to them in proportion to their GDRs holding ratios.

(14) Capital surplus

Pursuant to the R.O.C. Company Law, capital surplus arising from paid-in capital in excess of par value on issuance of common stocks and donations can be used to cover accumulated deficit or to issue new stocks or cash to shareholders in proportion to their share ownership, provided that the Company has no accumulated deficit. Further, the R.O.C. Securities and Exchange Act requires that the amount of capital surplus to be capitalized mentioned above should not exceed 10% of the paid-in capital each year. Capital surplus should not be used to cover accumulated deficit unless the legal reserve is insufficient.

	December 31, 2025	December 31, 2024
Share premium	\$ 4,202,354	\$ 4,202,184
Difference between consideration and carrying amount of subsidiaries acquired or disposed	892,255	891,598
Recognition of changes in ownership interest in subsidiaries	8,176,402	7,997,394
Changes in associates and joint ventures accounted for under equity method	4,105,356	3,692,308
	<u>\$ 17,376,367</u>	<u>\$ 16,783,484</u>

(15) Retained earnings

- A. Under the Company's Articles of Incorporation, the current year's profit after income tax, shall first be offset against prior years' operating losses and then 10% of the remaining amount shall be set aside as legal reserve. When such legal reserve amounts to the total authorized capital, the Company shall not be subject to this requirement. The Company may then appropriate or reverse a certain amount as special reserve according to the demand for the business or relevant regulations. After the distribution of earnings, the remaining earnings and prior year's undistributed earnings may be appropriated according to a resolution of the Board of Directors adopted in the shareholders' meeting.
- B. The dividend policies of the Company are as follows: Considering the rapid changing industrial environment the Company faces, long-term financial plan and the satisfaction of the demand for cash by the shareholders, the Company should distribute cash dividends of not less than 10% of the total dividends declared each year.

- C. Except for covering accumulated deficit, increasing capital or payment of cash in proportion to ownership percentage, the legal reserve shall not be used for any other purpose. The amount capitalized or the cash payment shall be limited to the portion of legal reserve which exceeds 25% of the paid-in capital.
- D. (A) In accordance with the regulations, the Company shall set aside special reserve from the debit balance on other equity items at the end of the financial reporting period before distributing earnings. When debit balance on other equity items is reversed subsequently, the reversed amount could be included in the distributable earnings.
- (B) The amounts previously set aside by the Company as special reserve on initial application of IFRSs shall be reversed proportionately when the relevant assets are used, disposed of or reclassified subsequently.
- E. As resolved by the shareholders on June 13, 2024, the Company distributed cash dividends to owners amounting to \$12,626,925 (\$17 (in dollars) per share) for the appropriation of 2023 earnings. On May 28, 2025, the Company distributed cash dividends to owners amounting to \$25,253,849 (\$34 (in dollars) per share) for the appropriation of 2024 earnings.
- F. The appropriation of 2026 earnings had been proposed by the Board of Directors on March 10, 2026. Details are summarized as follows (has not yet been resolved by shareholders):

		Year Ended December 31, 2025			
		Amount		Dividends per share (in dollars)	
Cash dividends		\$	31,195,932	\$	42.00
(16) <u>Other equity</u>					
	Gains (losses) on hedging instruments	Unrealized gains (losses) on valuation of financial assets at fair value through other comprehensive income	Financial statements translation differences of foreign operations	Remeasurement of defined benefit plan	Total
January 1, 2025	\$ 755,766	\$ 56,823,384	\$ 5,155,882	(\$ 35,340)	\$ 62,699,692
-The Company	-	(16,970,801)	(4,295,181)	-	(21,265,982)
-Subsidiaries	(938,832)	485,877	1,399,785	(22,574)	924,256
-Associates	-	(277,128)	(590,935)	(857)	(868,920)
December 31, 2025	<u>(\$ 183,066)</u>	<u>\$ 40,061,332</u>	<u>\$ 1,669,551</u>	<u>(\$ 58,771)</u>	<u>\$ 41,489,046</u>

	Gains (losses) on hedging instruments	Unrealized gains (losses) on valuation of financial assets at fair value through other comprehensive income	Financial statements translation differences of foreign operations	Remeasurement of defined benefit plan	Total
January 1, 2024	(\$ 709,249)	\$ 57,492,527	(\$ 121,556)	(\$ 65,403)	\$ 56,596,319
-The Company	-	(1,146,623)	6,503,373	-	5,356,750
-Subsidiaries	1,548,960	865,153	(1,792,347)	29,865	651,631
-Associates	(83,945)	(387,673)	566,412	198	94,992
December 31, 2024	<u>\$ 755,766</u>	<u>\$ 56,823,384</u>	<u>\$ 5,155,882</u>	<u>(\$ 35,340)</u>	<u>\$ 62,699,692</u>

(17) Operating revenue

	Years Ended	
	December 31, 2025	December 31, 2024
Revenue from contracts with customers	<u>\$ 625,037,561</u>	<u>\$ 483,243,796</u>

A. Disaggregation of revenue from contracts with customers

The Company's revenue is derived from the transfer of goods and services at a point in time in the following major product lines:

<u>Year Ended December 31, 2025</u>	<u>3C products</u>	<u>Others</u>	<u>Total</u>
Revenue from contracts with customers	<u>\$ 610,899,228</u>	<u>\$ 14,138,333</u>	<u>\$ 625,037,561</u>
Timing of revenue recognition			
Revenue recognized at a point in time	<u>\$ 610,899,228</u>	<u>\$ 13,440,583</u>	<u>\$ 624,339,811</u>
Revenue recognized over time	<u>\$ -</u>	<u>\$ 697,750</u>	<u>\$ 697,750</u>
<u>Year Ended December 31, 2024</u>	<u>3C products</u>	<u>Others</u>	<u>Total</u>
Revenue from contracts with customers	<u>\$ 474,466,554</u>	<u>\$ 8,777,242</u>	<u>\$ 483,243,796</u>
Timing of revenue recognition			
Revenue recognized at a point in time	<u>\$ 474,466,554</u>	<u>\$ 8,079,492</u>	<u>\$ 482,546,046</u>
Revenue recognized over time	<u>\$ -</u>	<u>\$ 697,750</u>	<u>\$ 697,750</u>

B. Contract liabilities

(A) The Company recognized contract liabilities related to the contract revenue and royalty from sales amounting to \$1,031,338, \$1,299,802 and \$1,538,766 as of December 31, 2025, December 31, 2024 and January 1, 2024, respectively.

(B) The revenue recognized from the beginning balance of contract liability amounted to \$1,297,599 and \$697,750 for the years ended December 31, 2025 and 2024, respectively.

(18) Other income

	Years Ended	
	December 31, 2025	December 31, 2024
Rent income	\$ 119,107	\$ 117,436
Dividend income	3,002,056	2,909,330
	<u>\$ 3,121,163</u>	<u>\$ 3,026,766</u>

(19) Other gains (losses)

	Years Ended	
	December 31, 2025	December 31, 2024
Net gains (losses) on non-derivative financial instruments	(\$ 6,021)	(\$ 13,960)
Net (losses) gains on derivative financial instruments	(847,992)	1,696,581
Net currency exchange (losses) gains	3,111,844	1,933,283
Other net (losses) gains	124,785	111,198
	<u>\$ 2,382,616</u>	<u>\$ 3,727,102</u>

(20) Costs and expenses by nature

	Years Ended					
	December 31, 2025			December 31, 2024		
	Operating costs	Operating expenses	Total	Operating costs	Operating expenses	Total
Employee benefit expenses	\$ 931,503	\$ 15,461,461	\$ 16,392,964	\$ 869,169	\$ 14,223,429	\$ 15,092,598
Depreciation	32,400	444,888	477,288	34,420	388,159	422,579
Amortization	7,976	215,265	223,241	14,047	222,510	236,557

(21) Employee benefit expenses

	Years Ended	
	December 31, 2025	December 31, 2024
Wages and salaries	\$ 14,498,798	\$ 13,398,604
Labor and health insurance	899,027	831,938
Pension (Note)	480,575	459,124
Directors' remuneration	154,584	118,865
Other personnel expenses	359,980	284,067
	<u>\$ 16,392,964</u>	<u>\$ 15,092,598</u>

Note: Includes the pension expense under the defined contribution plan and defined benefit plan.

A. The Company's average headcount were 7,530 and 7,439 employees for the years ended December 31, 2025 and 2024, respectively. There were 9 non-employee directors for the years ended December 31, 2025 and 2024.

B. (A) The Company's average employee benefit expense amounted to \$2,159 and \$2,015 for the years ended December 31, 2025 and 2024, respectively.

- (B) The Company's average wages and salaries amounted to \$1,928 and \$1,803 for the years ended December 31, 2025 and 2024, respectively.
- (C) Average wages and salaries increased by 6.93%.
- (D) The Company has established an audit committee in lieu of a supervisor and accordingly, the requirement for disclosure of information on supervisors' remuneration is not applicable.
- (E) The Company's salaries and wages policy:
 - a. The overall salaries and wages level is based on external competitiveness and internal fairness that can effectively attract and retain talents.
 - b. Link performance and employee salaries and wages by the performance management system to provide employee development motivation and give the company a positive boost.
 - c. Link the Company's long-term and short-term goals, personal time devoted, positions held, and overall personal work performance together to achieve the purpose of motivating employees.
 - d. The Company established the compensation committee to effectively measure the whole salary compensation of directors and managers.
- C. According to the Articles of Incorporation of the Company, the current year's profit shall be used first to cover accumulated deficit, if any, and then the remaining balance shall be distributed as follows: no less than 1% as employees' compensation, and no more than 1% as directors' remuneration.
- D. For the years ended December 31, 2025 and 2024, employees' compensation was accrued at \$2,883,725 and \$2,201,439, respectively; directors' remuneration was accrued at \$151,775 and \$115,865, respectively. The aforementioned amounts were recognized in salary expenses.

The employees' compensation and directors' remuneration were estimated and accrued based on no less than 1% and no more than 1% of profit of current year distributable for the year ended December 31, 2025, respectively.

The employees' compensation and directors' remuneration amounting to \$2,201,439 and \$115,865, respectively, for 2024 as resolved by the Board of Directors were in agreement with the amounts recognized in the 2024 financial statements. The employees' compensation and directors' remuneration were distributed in cash. Related information shall be inquired at the Market Observation Post System website.

(22) Income tax

A. Income tax expenses

(A) Components of income tax expenses:

	Years Ended	
	December 31, 2025	December 31, 2024
Current income tax:		
Current income tax on profits for the year	\$ 6,788,443	\$ 2,531,043
Additional income tax on unappropriated earnings	142,540	63,141
Difference between prior year's income tax estimation and assessed results	(889,135)	(445,583)
Total current income tax	6,041,848	2,148,601
Deferred income tax:		
Recognition and reversal of temporary differences	(3,043,504)	2,761,981
Total deferred income tax	(3,043,504)	2,761,981
Income tax expense	\$ 2,998,344	\$ 4,910,582

(B) The income tax relating to components of other comprehensive income is as follows:

	Years Ended	
	December 31, 2025	December 31, 2024
Currency translation differences	(\$ 729,586)	\$ 1,138,995

B. Reconciliation between income tax expenses and accounting profit:

	Years Ended	
	December 31, 2025	December 31, 2024
Income tax calculated based on profit before tax and statutory tax rate	\$ 9,511,234	\$ 7,260,888
Tax exempt income by tax regulation	(608,035)	(572,675)
Effect of tax exemption on investment income	(1,062,256)	(520,290)
Difference between prior year's income tax estimation and assessed results	(889,135)	(445,583)
Additional income tax on unappropriated earnings	142,540	63,141
Effect of investment tax credit	(752,656)	(702,437)
Effect of tax rate changes on unrealized profit from sale	(198,748)	114,969
Effect of exchange rate changes	(642,249)	629,731
Effect of income tax on earnings repatriation overseas	(2,741,293)	(1,052,185)
Others	238,942	135,023
Income tax expense	\$ 2,998,344	\$ 4,910,582

C. Amounts of deferred income tax assets or liabilities as a result of temporary differences are as follows:

	2025			
	January 1	Recognized in profit or loss	Recognized in other comprehensive income	
				December 31
Temporary differences:				
- Deferred income tax assets:				
Unrealized profit from sales	\$ 1,496,505	\$ 1,272,388	\$ -	\$ 2,768,893
Decline in value of inventories	1,311,446	(350,200)	-	961,246
Unrealized expenses and provisions for royalty	1,023,517	216,438	-	1,239,955
Impairment loss on assets	7,242	1,887	-	9,129
Others	83,960	9,895	-	93,855
Subtotal	<u>3,922,670</u>	<u>1,150,408</u>	<u>-</u>	<u>5,073,078</u>
- Deferred income tax liabilities:				
Investment income from foreign investees	(21,044,264)	2,066,423	-	(18,977,841)
Currency translation differences	(1,162,631)	-	726,586	(436,045)
Unrealized exchange gains	(10,583)	(173,327)	-	(183,910)
Subtotal	<u>(22,217,478)</u>	<u>1,893,096</u>	<u>726,586</u>	<u>(19,597,796)</u>
Total	<u>(\$ 18,294,808)</u>	<u>\$ 3,043,504</u>	<u>\$ 726,586</u>	<u>(\$ 14,524,718)</u>
2024				
	January 1	Recognized in profit or loss	Recognized in other comprehensive income	
				December 31
Temporary differences:				
- Deferred income tax assets:				
Unrealized profit from sales	\$ 1,536,277	(\$ 39,772)	\$ -	\$ 1,496,505
Decline in value of inventories	2,413,741	(1,102,295)	-	1,311,446
Unrealized expenses and provisions for royalty	745,240	278,277	-	1,023,517
Impairment loss on assets	37,734	(30,492)	-	7,242
Others	73,835	10,125	-	83,960
Subtotal	<u>4,806,827</u>	<u>(884,157)</u>	<u>-</u>	<u>3,922,670</u>
- Deferred income tax liabilities:				
Investment income from foreign investees	(19,172,642)	(1,871,622)	-	(21,044,264)
Currency translation differences	(23,636)	-	(1,138,995)	(1,162,631)
Unrealized exchange gains	(4,381)	(6,202)	-	(10,583)
Subtotal	<u>(19,200,659)</u>	<u>(1,877,824)</u>	<u>(1,138,995)</u>	<u>(22,217,478)</u>
Total	<u>(\$ 14,393,832)</u>	<u>(\$ 2,761,981)</u>	<u>(\$ 1,138,995)</u>	<u>(\$ 18,294,808)</u>

D. The Tax Authority has examined the Company's income tax returns through 2022. In addition, the Company has filed administrative remedies for the Company's 2018 income tax assessment.

(23) Earnings per share

	Years Ended	
	December 31, 2025	December 31, 2024
Profit:		
Profit for the year	\$ 44,557,824	\$ 31,393,856
Number of shares (shares in thousands):		
Weighted average number of shares outstanding - basic	742,760	742,760
Basic earnings per share (in dollars):		
Profit for the year	\$ 59.99	\$ 42.27

	Years Ended	
	December 31, 2025	December 31, 2024
Profit:		
Profit for the year	\$ 44,557,824	\$ 31,393,856
Number of shares (shares in thousands):		
Weighted average number of shares outstanding - basic	742,760	742,760
The effect of dilutive potential common shares - employees' compensation	5,964	4,094
Weighted average number of shares outstanding - diluted	748,724	746,854
Diluted earnings per share (in dollars):		
Profit for the year	\$ 59.51	\$ 42.03

(24) Changes in liabilities arising from financing activities

	January 1, 2025	Cash flow	Non-cash changes	
			Others (Note)	December 31, 2025
Short-term borrowings	\$ 13,300,000	\$ 6,200,000	\$ -	\$ 19,500,000
Lease liabilities	59,819	(27,838)	15,470	47,451
	<u>\$ 13,359,819</u>	<u>\$ 6,172,162</u>	<u>\$ 15,470</u>	<u>\$ 19,547,451</u>
	January 1, 2024	Cash flow	Non-cash changes	
			Others (Note)	December 31, 2024
Short-term borrowings	\$ 9,000,000	\$ 4,300,000	\$ -	\$ 13,300,000
Lease liabilities	115,331	(32,518)	(22,994)	59,819
	<u>\$ 9,115,331</u>	<u>\$ 4,267,482</u>	<u>(\$ 22,994)</u>	<u>\$ 13,359,819</u>

Note: Others are leases modifications.

7. RELATED PARTY TRANSACTIONS

(1) Parent and ultimate controlling party

The Company's shares are widely held, so there is no ultimate parent or controlling party.

(2) Names of related parties and relationship

Names of related parties	Relationship with the Company
ACBZ IMPORTACAO E COMERCIO LTDA. (ACBZ)	Subsidiary
ASUS COMPUTER COMMERCE B.V. (ACNLD)	Subsidiary
ASUS COMPUTER INTERNATIONAL (ACI)	Subsidiary
ASUS EUROPE B.V. (ACNL)	Subsidiary
ASUS GLOBAL PTE. LTD. (ASGL)	Subsidiary
ASUS INDIA PRIVATE LIMITED (ASIN)	Subsidiary
ASUS JAPAN INCORPORATION (ACJP)	Subsidiary
ASUS TECH USA (ATUS)	Subsidiary
DATASUS COMPUTER AMERICA (DATASUSUS)	Subsidiary
PT. ASUS TECHNOLOGY INDONESIA BATAM (ACBT)	Subsidiary
DATASUS COMPUTER INC. (DATASUS)	Subsidiary
TAIWAN AI CLOUD CORPORATION (TWS)	Subsidiary
UNIMAX ELECTRONICS INCORPORATION (UEI)	Subsidiary
MEDUS TECHNOLOGY INC. (MEDUS)	Subsidiary
ASKEY TECHNOLOGY (JIANGSU) LTD. (ASKEYJS)	Subsidiary
ASKEY COMPUTER CORP. (ASKEY)	Subsidiary
SHINYOPTICS CORP. (SHINYOPTICS)	Subsidiary
AAEON TECHNOLOGY INC. (AAEON)	Subsidiary
ASMEDIA TECHNOLOGY INC. (ASMEDIA)	Subsidiary
SHINEWAVE INTERNATIONAL INC. (SWI)	Subsidiary
JOGEEK TECHNOLOGY LTD. (JOGEEK)	Subsidiary
ASUS METAVERSE INC. (AMV)	Subsidiary
ASUS TECHNOLOGY LICENSING (ATL)	Subsidiary
ASUS TECHNOLOGY (HONG KONG) LIMITED (ACHK)	Subsidiary
ASUS TECHNOLOGY (SUZHOU) CO., LTD. (ACSZ)	Subsidiary
ASUS MAAS CORPORATION (ASUSMAAS)	Subsidiary
ASUS CLOUD CORPORATION (ASUSCLOUD)	Subsidiary
ASUSTEK COMPUTER (SHANGHAI) CO., LTD. (ACSH)	Subsidiary
ASUS TECHNOLOGY INCORPORATION (ASUTC)	Subsidiary
TAIWAN HEALTH AND BIO DATABANK TECHNOLOGY INC. (THBDT)	Subsidiary
ASUS LIFE CORPORATION (ASUSLC)	Subsidiary
AMERICAN PORTWELL TECHNOLOGY INC. (APT)	Associate
UPI SEMICONDUCTOR CORP. (UPI)	Associate
WT MICROELECTRONICS CO., LTD. (WT)	Associate
ASUSTOR INC. (ASUSTOR)	Associate

Names of related parties	Relationship with the Company
LELTEK INC. (LELTEK)	Associate
MEDWEL, INC. (MEDWEL)	Associate
PORTWELL INC. (PORTWELL)	Associate
IBASE TECHNOLOGY INC. (IBASE)	Associate
IMOZEN GROUP INC. (IMOZEN)	Associate
QSAN TECHNOLOGY INC. (QSAN)	Associate
Others	Other related party

(3) Significant transactions and balances with related parties

A. Sales of goods

	Years Ended	
	December 31, 2025	December 31, 2024
Sales of goods		
-ASGL	\$ 547,049,048	\$ 450,637,103
-Other subsidiaries	63,125,452	23,592,468
-Associates	5,485	39,181
	<u>\$ 610,179,985</u>	<u>\$ 474,268,752</u>

The sales prices of transactions with related parties were decided on the basis of the economic environment and market competition in each sales area. The terms of the transactions are due 30 to 180 days after the date of delivery or open account 30 to 90 days. The terms of the above transactions are similar to those for third parties.

B. Purchases of goods and expenses

	Years Ended	
	December 31, 2025	December 31, 2024
Purchases of goods		
-Subsidiaries	\$ 801,895	\$ 657,115
-Associates	4,077,038	2,859,594
-Others	125,307	123,444
	<u>5,004,240</u>	<u>3,640,153</u>
Purchases of services and other expenditures		
-Subsidiaries	621,755	599,645
-Associates	67,130	27,277
-Others	22,893	34,284
	<u>711,778</u>	<u>661,206</u>
	<u>\$ 5,716,018</u>	<u>\$ 4,301,359</u>

Purchase terms are due 30 to 90 days after the date of acceptance or open account 30 to 120 days, which were similar to those for third parties.

C. Trade receivables

	<u>December 31, 2025</u>	<u>December 31, 2024</u>
Trade receivables		
-ASGL	\$ 104,858,474	\$ 64,178,386
-Other subsidiaries	5,205,228	2,804,937
-Associates	1,594	-
	<u>110,065,296</u>	<u>66,983,323</u>
Other receivables		
-Subsidiaries-financing provided		
-ASUSCLOUD	180,000	500,000
-Subsidiaries-others		
-ASMEDIA	252,228	62,422
-Others	2,358	761
-Associates	46	-
	<u>434,632</u>	<u>563,183</u>
	<u>\$ 110,499,928</u>	<u>\$ 67,546,506</u>

The trade receivables mainly arise from sales transactions, are unsecured in nature and bear no interest. The other receivables mainly arise from loans to related parties which are repayable over 1 year and carry interest at 2.06% ~ 16% per annum. For the year ended December 31, 2025, interest income amounted to \$9,670.

D. Notes and trade payables and other items of current liabilities

	<u>December 31, 2025</u>	<u>December 31, 2024</u>
Notes and trade payables		
-Subsidiaries	\$ 13,975	\$ 32,281
-Associates	1,522,622	1,426,237
-Others	48,887	61,295
	<u>1,585,484</u>	<u>1,519,813</u>
Other items of current liabilities		
-Subsidiaries	189,531	317,318
-Associates	80,405	32,886
	<u>269,936</u>	<u>350,204</u>
	<u>\$ 1,855,420</u>	<u>\$ 1,870,017</u>

The trade payables arise mainly from purchase transactions and bear no interest.

E. Acquisition of financial assets:

Investments accounted for under equity method:

	<u>Years Ended</u>	
	<u>December 31, 2025</u>	<u>December 31, 2024</u>
Subsidiaries	\$ 170,723	\$ 383,839
Other related parties	168,370	36,035
	<u>\$ 339,093</u>	<u>\$ 419,874</u>

(4) Key management compensation

	Years Ended	
	December 31, 2025	December 31, 2024
Salaries and other short-term employee benefits	\$ 1,100,475	\$ 1,010,012
Post-employment benefits	6,678	6,626
	<u>\$ 1,107,153</u>	<u>\$ 1,016,638</u>

8. PLEDGED ASSETS

Pledged assets	Item	Book Value		Purpose
		December 31, 2025	December 31, 2024	
Other non-current assets	Refundable deposits	\$ 1,847,725	\$ 799,510	Pledged for lodgment for security by court deposits decisions.
	Pledged restricted deposits	345,917	258,033	Pledged for lodgment for security by court deposits decisions, customs duties guarantee, etc.
		<u>\$ 2,193,642</u>	<u>\$ 1,057,543</u>	

9. SIGNIFICANT CONTINGENT LIABILITIES AND UNRECOGNIZED CONTRACT COMMITMENTS

(1) Contingencies

Lawsuits for infringement of intellectual property rights

- A. The Company 's various products in relation to display, projector and monitors with backlight display, cellphone supporting LTE, Flip series computer with reversible screen, products natively supporting HEVC were subject to lawsuits or investigations for patent infringement in the United States, Japan and Germany. The Company cannot presently determine the ultimate outcome of these lawsuits, but has already recognized the possible loss in the financial statements.
- B. Several patentees filed lawsuits or investigations for patent infringement including LED for cellphone products, wireless network communication products that support IEEE 802.11ac communication standard, various products using LVDS technology processors, notebooks using Panjit MOSFET, Flip series computer with reversible screen, product portfolio of routers and notebooks, notebooks equipped with Western Digital hard drives, 802.11ax (Wi-Fi 6/6E), Wake on Wireless Lan (WoWLAN) technology, Touchpad diagonal scrolling, or a hinge structure that allows the laptop screen to rotate 360 degrees, products using Windows 10/11 and supporting Windows Search Bar/Windows Search function, products supporting Qi wireless charging standard, 802.11ac-compatible products, products supporting H.265, various products supporting 5G mobile communications, backlight module displays, products equipped with Intel AX201 or AX211 Wi-Fi modules, products natively supporting AVC, HEVC, and AV1, mobile phone products, personal computers and mobile phone products natively supporting AVC, Type-C expansion modules and DRAM system operation frequency computer products, MB, routers, network switches, and Wi-Fi Adaptors related products, Asus notebook products supporting TPM functionality, notebook products, power adapters of notebook products, power adapters of mobile products, mobile and notebook products, mobile and router products, Wi-Fi 6 products, Wi-Fi 7 products, Wi-Fi 8 products, Wi-Fi networking products, products supporting Wi-Fi 6, various products with USB-C extension dock, products supporting 802.11ax multicast functionality,adol wireless Bluetooth earphones, ROG Ally X, router products, mobile phone and tablet products pre-installed with Google Maps, notebook products, mobile phone products, OLED panels of display products. These lawsuits or litigations are currently under investigation in the courts in the Republic of China, the United States, Japan, Brazil, Italy, Germany, Portuguese Republic, People's Republic of China, India and the United Kingdom. The Company cannot presently determine the ultimate outcome and effect of these lawsuits.

(2) Commitments

- A. On January 15, 2025, the Board of Directors of the subsidiary, ASMEDIA, resolved to acquire the property in Baoyuan section of Xindian District for a total consideration of \$1,875,940. The agreement was officially signed on February 6, 2025. As of December 31, 2025, the consideration paid under the contract amounted to \$273,731.
- B. On January 15, 2025, the subsidiary, ASMEDIA, entered into a share swap agreement with TECHPOINT. According to the agreement, TECHPOINT's original restricted stocks to employees-equity-settled issued but not yet vested on the effective date of the merger, June 2, 2025, are settled by cash at a price of US\$20 (in dollars) per unit when reaching the vesting conditions specified in the original plan after the effective date of the merger. This adjustment resulted in incremental fair value of US\$6,241 thousand (approximately NT\$180 million). The incremental fair value granted will be recognized by ASMEDIA during the date of modification to the vesting date.
- C. On October 15, 2025, the subsidiary, AAEON signed a contract with AAEON Technology Corporation Limited (formerly V-net AAEON Corporation Ltd., hereinafter referred to as AJP) to acquire 85.5% equity interest in cash. The total transaction price is 1.37 billion yen (approximately 280 million New Taiwan Dollars). Under the contract, the transaction can only be carried out upon the fulfillment of all conditions precedent.
- D. On November 11, 2025, the Company's board of directors approved the self-construction project of ACSH, a subsidiary. The estimated total budget for this project is 320 million Chinese Yuan (approximately 1.37 billion New Taiwan Dollars). As of December 31, 2025, the consideration paid under the contract amounted to 17,035, which was recorded under construction in progress.

10. SIGNIFICANT DISASTER LOSS

None.

11. SIGNIFICANT EVENTS AFTER THE END OF THE FINANCIAL REPORTING PERIOD

None.

12. OTHERS

(1) Capital management

The Company's objectives when managing capital are to safeguard the Company's ability to continue as a going concern in order to provide returns for shareholders and to maintain an optimal capital structure to reduce the cost of capital. In order to maintain or adjust the capital structure, the Company may adjust the amount of dividends paid to shareholders, return capital to shareholders, issue new shares or sell assets to reduce debt. The Company monitors capital on the basis of the liability ratio. This ratio is calculated as total liabilities by total assets. Total liabilities is calculated as "current liabilities plus non-current liabilities" as shown in the separate balance sheets.

During 2025, the Company's strategy was to maintain the liability ratio within reasonable security range, which was unchanged from 2024. The liability ratios are as follows:

	December 31, 2025	December 31, 2024
Total liabilities	\$ 189,809,831	\$ 133,797,676
Total assets	\$ 458,106,749	\$ 403,337,320
Liability ratio	41.43%	33.17%

(2) Financial instruments

A. Financial instruments by category

	<u>December 31, 2025</u>	<u>December 31, 2024</u>
<u>Financial assets</u>		
Financial assets at fair value through profit or loss		
Financial assets mandatorily measured at fair value through profit or loss	\$ 74,129	\$ 284,193
Financial assets at fair value through other comprehensive income		
Designation of equity instrument	64,442,101	81,426,606
Financial assets at amortized cost		
Cash and cash equivalents	13,918,974	3,246,154
Trade receivables	121,655,470	74,863,478
Other receivables	950,422	576,201
Refundable deposits	2,198,804	1,062,413
	<u>\$ 203,239,900</u>	<u>\$ 161,459,045</u>
	<u>December 31, 2025</u>	<u>December 31, 2024</u>
<u>Financial liabilities</u>		
Financial liabilities at fair value through profit or loss		
Financial liabilities held for trading	\$ 33,080	\$ -
Financial liabilities at amortized cost		
Short-term borrowings	19,500,000	13,300,000
Notes and trade payables	108,596,279	64,640,872
Other payables - accrued expenses	26,394,418	22,567,449
Deposits received	461,367	74,515
Lease liabilities	47,451	59,819
	<u>\$ 155,032,595</u>	<u>\$ 100,642,655</u>

B. Financial risk management policies

- (A) The Company's operating activities expose the Company to a variety of financial risks, including market risk (including foreign exchange risk, price risk and interest rate risk), credit risk and liquidity risk. To minimize any adverse effects on the financial performance of the Company, derivative financial instruments, such as foreign exchange forward contracts are used to hedge certain exchange rate risk, and derivatives are used exclusively for hedging purposes and not as trading or speculative instruments.
- (B) The Company's key financial plans are all reviewed by the Board of Directors under the related principles and internal control system. When executing the financial plans, the Company's treasury departments will follow the financial operating procedures in accordance with the overall financial risk management and proper segregation of duties.
- (C) Information about derivative financial instruments that are used to hedge financial risk are provided in Note 6(2).

C. Nature and degree of significant financial risks

(A) Market risk

Foreign exchange risk

- a. The Company operates internationally and is exposed to foreign exchange risk arising from the transactions of the Company used in various functional currency, primarily with respect to the USD. Foreign exchange risk arises from future commercial transactions, recognized assets and liabilities.
- b. The management has set up the policy to require the organization to manage the foreign exchange risk against the functional currency. The organization is required to hedge its entire foreign exchange risk exposure with the Company's treasury. Exchange rate risk is measured through a forecast of highly probably USD expenditures. Forward foreign exchange contracts are adopted to minimize the volatility of the exchange rate affecting recognition of revenue of forecast sale.
- c. The Company hedges foreign exchange rate by using forward exchange contracts. However, the Company does not adopt hedging accounting. Details of financial assets or liabilities at fair value through profit or loss are provided in Note 6(2).
- d. The Company has certain investments in foreign operations, whose net assets are exposed to foreign currency translation risk.
- e. The Company's businesses involve some non-functional currency operations (the Company's functional currency is NTD). The information on assets and liabilities denominated in foreign currencies whose values would be materially affected by the exchange rate fluctuations is as follows:

	December 31, 2025					
	Foreign currency amount (in dollars)	Exchange rate	Book value (NTD)	Sensitivity Analysis		
				Extent of variation	Effect on profit or loss	Effect on other comprehensive income
(Foreign currency: functional currency)						
<u>Financial assets</u>						
<u>Monetary items</u>						
USD:NTD	\$ 4,109,544,407	31.430	\$129,162,981	1%	\$ 1,291,630	\$ -
<u>Non-Monetary items</u>						
USD:NTD	3,413,386,584	31.430	107,282,740	-	-	-
<u>Financial liabilities</u>						
<u>Monetary items</u>						
USD:NTD	4,050,821,786	31.430	127,317,329	1%	1,273,173	-

	December 31, 2024					
	Foreign currency amount (in dollars)	Exchange rate	Book value (NTD)	Extent of variation	Effect on profit or loss	Effect on other comprehensive income
(Foreign currency: functional currency)						
<u>Financial assets</u>						
<u>Monetary items</u>						
USD:NTD	\$ 2,257,087,512	32.785	\$ 73,998,614	1%	\$ 739,986	\$ -
<u>Non-Monetary items</u>						
USD:NTD	3,732,687,962	32.785	122,376,175	-	-	-
<u>Financial liabilities</u>						
<u>Monetary items</u>						
USD:NTD	2,459,206,621	32.785	80,625,089	1%	806,251	-

f. Net currency exchange (losses) gains arising from foreign exchange variation on the monetary items held by the Company for the years ended December 31, 2025 and 2024 amounted to \$3,111,844 and \$1,933,283, respectively.

Price risk

- a. The Company's equity instruments, which are exposed to price risk, are the held financial assets at fair value through profit or loss and financial assets at fair value through other comprehensive income. To manage its price risk arising from investments in equity instruments, the Company diversifies its portfolio. Diversification of the portfolio is done in accordance with the limits set by the Company.
- b. The Company mainly invests in equity instruments comprised of shares and open-end funds issued by the domestic companies. The value of equity instruments are susceptible to market price risk arising from uncertainties about future performance of equity markets. Assuming a hypothetical increase of 1% in the price of the aforementioned financial assets at fair value through profit or loss while the other conditions remain unchanged could increase the Company's non-operating revenue for the years ended December 31, 2025 and 2024 by \$593 and \$768, respectively. A change of 1% in the price of the aforementioned financial assets at fair value through other comprehensive income could increase the Company's other comprehensive income for the years ended December 31, 2025 and 2024 by \$644,421 and \$814,266, respectively.

Cash flow and fair value interest rate risk

- a. The Company's main interest rate risk arises from short-term borrowings with variable rates which expose the Company to cash flow interest rate risk but is partially offset by cash and cash equivalents held at variable rates. During the years ended December 31, 2025 and 2024, the Company's borrowings at variable rates were denominated in NTD.

- b. If interest rates on borrowings had been 1% higher with all other variables held constant, non-operating expenses for the years ended December 31, 2025 and 2024 would have been \$195,000 and \$133,000 higher, respectively, mainly as a result of higher interest expense on floating rate borrowings.

(B) Credit risk

- a. Credit risk refers to the risk of financial loss to the Company arising from default by the clients or counterparties of financial instruments on the contract obligations. The main factor is that counterparties could not repay in full the accounts receivable based on the agreed terms.
- b. The Company manages its credit risk taking into consideration the entire company's concern. For banks and financial institutions, only independently rated parties with a minimum rating of "A" class above as evaluated by an independent party are accepted as counterparties. According to the Company's credit policy, each operating entity in the Company is responsible for managing and analyzing the credit risk for each of their new clients before standard payment and delivery terms and conditions are offered. Internal risk control assesses the credit quality of the customers, taking into account their financial position, past experience and other factors. Individual risk limits are set based on internal or external ratings in accordance with limits set by the Board of Directors, and the utilization of credit limits is regularly monitored.
- c. If the contract payments were past due over 30 days based on the terms, there has been a significant increase in credit risk on that instrument since initial recognition.
- d. The Company adopts the assumption under IFRS 9, that is, for most operating entities, the default occurs when the contract payments are past due over 90 days.
- e. The Company classifies customer's accounts receivable in accordance with customer types. The Company applies the simplified approach using the provision matrix and loss rate method to estimate expected credit loss.
- f. The Company writes off the financial assets, which cannot be reasonably expected to be recovered, after initiating recourse procedures. However, the Company will continue executing the recourse procedures to secure their rights. On December 31, 2025 and 2024, the Company has no written-off financial assets that are still under recourse procedures.
- g. The Company estimates expected credit loss by classifying trade receivables as follows:
 - (a) Excellent credit quality group: The expected loss rate for the excellent credit quality clients is 0%, and the total carrying amount of trade receivables and loss allowance amounted to \$110,063,702, \$0, and \$66,983,323, \$0 as of December 31, 2025 and 2024, respectively.

(b) General group: The Company refers to the forecast ability of global economic indicators to adjust the loss rate which is based on historical and current information when assessing the future default possibility of trade receivables. The provision matrix as of December 31, 2025 and 2024 is as follows:

December 31, 2025	Not past due	Less than 90 days past due	More than 91 days past due	Total
Total book value	\$ 9,376,995	\$ 2,227,372	\$ 53,509	\$ 11,657,876
Loss allowance	\$ -	\$ 12,696	\$ 53,412	\$ 66,108
Expected loss rate	0.00%~1.20%	0.00%~38.30%	50.00%~100%	

December 31, 2024	Not past due	Less than 90 days past due	More than 91 days past due	Total
Total book value	\$ 7,506,037	\$ 406,876	\$ 142,785	\$ 8,055,698
Loss allowance	\$ 51,108	\$ 45,035	\$ 79,400	\$ 175,543
Expected loss rate	0.00%~4.16%	0.00%~54.97%	50.00%~100%	

h. Movement in relation to the Company's loss allowance for trade receivables is as follows:

	2025	2024
January 1	\$ 175,543	\$ 177,395
Recognition (Write-offs)	(109,435)	(1,852)
December 31	\$ 66,108	\$ 175,543

For provisioned loss for the years ended December 31, 2025 and 2024, the net impairment (loss) reversal gain arising from customer's contract was (\$109,435) and (\$1,852), respectively.

(C) Liquidity risk

- Cash flow forecasting is performed in the various departments of the Company and aggregated by the Company treasury. The Company treasury monitors rolling forecasts of the Company's liquidity requirements to ensure it has sufficient cash to meet operational needs while maintaining sufficient headroom on its undrawn committed borrowing facilities at all times so that the Company does not breach borrowing limits or covenants on any of its borrowing facilities. Such forecasting takes into consideration the Company's cash flow plans and compliance with internal balance sheets ratio targets.
- The Company treasury invests surplus cash in demand deposits, time deposits and marketable securities, choosing instruments with appropriate maturities or sufficient liquidity to provide sufficient headroom as determined by the abovementioned forecasts. As of December 31, 2025 and 2024, the Company held financial assets at fair value through profit or loss of \$0 and \$76,771, respectively, that are expected to readily generate cash inflows for managing liquidity risk.

c. The table below analyses the Company's non-derivative financial liabilities and derivative financial liabilities into relevant maturity groupings based on the remaining period at the end of the financial reporting period to the contractual maturity date for non-derivative financial liabilities and to the expected maturity date for derivative financial liabilities. The amounts disclosed in the table are the contractual undiscounted cash flows.

December 31, 2025					
	Less than 1 year	Between 1 and 2 years	Between 2 and 3 years	More than 3 years	Total
<u>Non-derivative</u>					
<u>financial liabilities:</u>					
Short-term borrowings	\$ 19,500,000	\$ -	\$ -	\$ -	\$ 19,500,000
Notes and trade payables	108,596,279	-	-	-	108,596,279
Other payables	26,394,418	-	-	-	26,394,418
- accrued expenses					
Lease liabilities	17,816	15,059	8,418	7,429	48,722
December 31, 2024					
	Less than 1 year	Between 1 and 2 years	Between 2 and 3 years	More than 3 years	Total
<u>Non-derivative</u>					
<u>financial liabilities:</u>					
Short-term borrowings	\$ 13,300,000	\$ -	\$ -	\$ -	\$ 13,300,000
Notes and trade payables	64,640,872	-	-	-	64,640,872
Other payables	22,567,449	-	-	-	22,567,449
- accrued expenses					
Lease liabilities	22,073	16,163	11,780	10,857	60,873

d. The Company does not expect the timing of occurrence of the cash flows estimated through the maturity date analysis to be significantly earlier, nor expect the actual cash flow amount to be significantly different.

(3) Fair value information

A. The different levels that the inputs to valuation techniques are used to measure fair value of financial and non-financial instruments have been defined as follows:

Level 1: Quoted prices (unadjusted) in active markets for identical assets or liabilities that the entity can access at the measurement date. A market is regarded as active where a market in which transactions for the asset or liability take place with sufficient frequency and volume to provide pricing information on an ongoing basis.

Level 2: Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly.

Level 3: Unobservable inputs for the asset or liability.

B. Financial instruments not measured at fair value

The carrying amounts of cash and cash equivalents, trade receivables, other receivables, refundable deposits, short-term borrowings, notes and trade payables, other payables - accrued expenses, other current liabilities, lease liabilities and guarantee deposits received are reasonably approximate to the fair values.

C. The related information on financial and non-financial instruments measured at fair value by level on the basis of the nature, characteristics and risks of the assets and liabilities is as follows:

(A) The related information about the nature of the assets and liabilities is as follows:

December 31, 2025				
	Level 1	Level 2	Level 3	Total
Assets:				
<u>Recurring fair value measurements</u>				
Financial assets at fair value through profit or loss				
Equity securities	\$ 59,340	\$ -	\$ -	\$ 59,340
Beneficiary certificates	-	14,789	-	14,789
Financial assets at fair value through other comprehensive income				
Equity securities	64,161,502	280,351	248	64,442,101
	<u>\$ 64,220,842</u>	<u>\$ 295,140</u>	<u>\$ 248</u>	<u>\$ 64,516,230</u>
Liabilities:				
<u>Recurring fair value measurements</u>				
Financial liabilities at fair value through profit or loss				
Derivatives	\$ -	\$ 33,080	\$ -	\$ 33,080
	<u>\$ -</u>	<u>\$ 33,080</u>	<u>\$ -</u>	<u>\$ 33,080</u>
December 31, 2024				
	Level 1	Level 2	Level 3	Total
Assets:				
<u>Recurring fair value measurements</u>				
Financial assets at fair value through profit or loss				
Equity securities	\$ 76,771	\$ -	\$ -	\$ 76,771
Beneficiary certificates	-	13,911	-	13,911
Derivatives	-	193,511	-	193,511
Financial assets at fair value through other comprehensive income				
Equity securities	81,231,938	194,214	454	81,426,606
	<u>\$ 81,308,709</u>	<u>\$ 401,636</u>	<u>\$ 454</u>	<u>\$ 81,710,799</u>

(B) The methods and assumptions the Company used to measure fair value are as follows:

- a. The instruments the Company used market quoted prices as their fair values (that is, Level 1) are listed below by characteristics:

	<u>Listed and OTC stocks</u>	<u>Open-end fund</u>
Market quoted price	Closing price	Net asset value

- b. Except for financial instruments with active markets, the fair value of other financial instruments is measured by using valuation techniques or by reference to counterparty quotes. The fair value of financial instruments measured by using valuation techniques can be referred to current fair value of instruments with similar terms and characteristics in substance, discounted cash flow method or other valuation methods, including calculated by applying model using market information available at the financial reporting date.
- c. The valuation of derivative financial instruments is based on valuation model widely accepted by market participants, such as present value techniques and option pricing models. Forward exchange contracts are usually valued based on the current forward exchange rate.
- d. The output of valuation model is an estimated value and the valuation technique may not be able to capture all relevant factors of the Company's financial and non-financial instruments. Therefore, the estimated value derived using valuation model is adjusted accordingly with additional inputs, for example, model risk or liquidity risk. In accordance with the Company's management policies and relevant control procedures relating to the valuation models used for fair value measurement, management believes adjustment to valuation is necessary in order to reasonably represent the fair value of financial and non-financial instruments at the separate balance sheets. The pricing and inputs information used during valuation are carefully assessed and adjusted based on current market conditions.

D. For the years ended December 31, 2025 and 2024, there was no transfer between Level 1 and Level 2.

E. The movement of Level 3 is as follows:

	<u>Equity instruments</u>	
	<u>2025</u>	<u>2024</u>
January 1	\$ 454	\$ 1,543
Recognition in other comprehensive income (loss) (Note)	(206)	(1,089)
December 31	<u>\$ 248</u>	<u>\$ 454</u>

Note: Recorded as unrealized gain (loss) from investments in equity instruments measured at fair value through other comprehensive income.

F. The investment segment is in charge of valuation procedures for fair value measurements being categorized within Level 3, which is to verify independent fair value of financial instruments. Such assessment is to ensure the valuation results are reasonable by applying independent information to make results close to current market conditions, confirming the source of information is independent, reliable and in line with other resources and any other necessary adjustments to the fair value.

The investment segment cooperatively set up valuation policies, valuation processes and rules for measuring fair value of financial instruments that ensure compliance with the related requirements in IFRS.

G. The following is the qualitative information of significant unobservable inputs and sensitivity analysis of changes in significant unobservable inputs to valuation model used in Level 3 fair value measurement:

	Fair value at December 31, 2025	Valuation technique	Significant unobservable input	Range (weighted average)	Relationship of inputs to fair value
Equity instruments: Unlisted and non- OTC stocks	\$ 248	Discounted cash flow method	Note 1	Not applicable	Note 2
	Fair value at December 31, 2024	Valuation technique	Significant unobservable input	Range (weighted average)	Relationship of inputs to fair value
Equity instruments: Unlisted and non- OTC stocks	\$ 454	Discounted cash flow method	Note 1	Not applicable	Note 2

Note 1: Long-term revenue growth rate, weighted average cost of capital, long-term operating profit before income tax, discount for lack of marketability and discounts for minority interest.

Note 2: The higher the discount for lack of marketability is, the lower the fair value is; the higher the weighted average cost of capital and discount for minority interest are, the lower the fair value is; the higher the long-term revenue growth rate and long-term operating profit before income tax are, the higher the fair value is.

H. The Company has carefully assessed the valuation models and assumptions used to measure fair value; therefore, the fair value measurement is reasonable. However, use of different valuation models or assumptions may result in a different outcome.

13. **SUPPLEMENTARY DISCLOSURES**

(1) Significant transactions information

A. Financings provided: Please refer to table 1.

B. Endorsements and guarantees provided: Please refer to table 2.

C. Significant marketable securities held at the end of period (excluding investments in subsidiaries, associates and joint ventures): Please refer to table 3.

D. Total purchases from or sales to related parties of at least \$100 million or 20% of the paid-in capital: Please refer to table 4.

E. Receivables from related parties amounting to at least \$100 million or 20% of the paid-in capital: Please refer to table 5.

F. Intercompany relationships and significant intercompany transactions: Please refer to table 6.

(2) Information on investees

Names, locations, and related information of investees over which the company exercises significant influence (excluding information on investment in mainland China): Please refer to table 7.

(3) Information on investments in mainland China

A. Information on investment in mainland China: Please refer to table 8.

B. Significant transactions, either directly or indirectly through a third area, with investee companies in China: Please refer to table 6.

14. **OPERATING SEGMENT INFORMATION**

Not applicable.

ASUSTEK COMPUTER INC.
FINANCING PROVIDED
YEAR ENDED DECEMBER 31, 2025

Table 1 (Amounts in thousands of New Taiwan dollars and foreign currencies)

No.	Financing Company	Counterparty	Financial Statement Account	Related Party	Maximum Balance for the Period	Ending Balance	Amount Actually Drawn	Interest Rate (%)	Nature for Financing (Note 1)	Transaction Amounts	Reason for Financing	Loss allowance	Collateral		Financing Limits for Each Borrowing Company (Note 2)	Financing Company's Total Financing Amount Limits (Note 2)	Note
													Item	Value			
1	ASUS	ASKEY	Other receivables	Yes	1,000,000	1,000,000	-	2.23	b	-	Need for operations	-	-	-	40,244,538	53,659,384	
2	ASUS	ASUSCLOUD	Other receivables	Yes	500,000	180,000	180,000	2.06~16.00	b	-	Need for operations	-	-	-	40,244,538	53,659,384	
3	ASUS	ATL	Other receivables	Yes	200,000	200,000	-	2.06	b	-	Need for operations	-	-	-	40,244,538	53,659,384	
4	ASTP	ASGL	Other receivables	Yes	31,430,000 (USD 1,000,000)	31,430,000 (USD 1,000,000)	30,487,100 (USD 970,000)	5.00~6.03	b	-	Need for operations	-	-	-	46,018,466 (USD 1,464,157)	46,018,466 (USD 1,464,157)	
5	ASGL	ACJK	Other receivables	Yes	1,515,327 (IDR 829,407,299)	-	-	-	a	11,507,965	-	-	-	-	47,648,981 (USD 1,516,035)	47,648,981 (USD 1,516,035)	
6	ASKEYJS	ASKEY	Other receivables	Yes	2,327,067 (USD 74,040)	-	-	-	a	7,368,949	-	-	-	-	1,427,301	1,427,301	
7	ASKEY	ASKEYVNB	Other receivables	Yes	3,677,726 (USD 117,013)	-	-	-	a	10,666,105	-	-	-	-	100,351	100,351	

Note 1 : Nature for Financing : a. Business transaction calls for a loan arrangement.

b. The need for short-term financing.

Note 2 : Limit of total financing amount : a. According to Procedures for Lending of ASUS, limit of total financing amount shall not exceed 20% of the net worth of ASUS as of the period.

b. According to Procedures for Lending of ASTP, limit of total financing amount to the subsidiaries whose voting shares are 100% owned, directly or indirectly, by publicly traded parent company - ASUS, which are not located in Taiwan, shall not exceed 100% of the net worth of ASTP as of the period.

c. According to Procedures for Lending of ASGL, limit of total financing amount to the subsidiaries whose voting shares are 100% owned, directly or indirectly, by publicly traded parent company - ASUS, which are not located in Taiwan, shall not exceed 100% of the net worth of ASGL as of the period.

d. According to Procedures for Lending of ASKEYJS, limit of total financing amount shall not exceed 40% of the net worth of ASKEYJS as of the period.

e. According to Procedures for Lending of ASKEY, limit of total financing amount shall not exceed 40% of the net worth of ASKEY as of the period.

Limit financing amount for individual counterparty : a. According to Procedures for Lending of ASUS, limit of financing amount for individual counterparty shall not exceed 15% of the net worth of ASUS as of the period.

b. According to Procedures for Lending of ASTP, limit of financing amount to the subsidiaries whose voting shares are 100% owned, directly or indirectly, by publicly traded parent company - ASUS, which are not located in Taiwan, for individual counterparty shall not exceed 100% of the net worth of ASTP as of the period.

c. According to Procedures for Lending of ASGL, limit of financing amount to the subsidiaries whose voting shares are 100% owned, directly or indirectly, by publicly traded parent company - ASUS, which are not located in Taiwan, for individual counterparty shall not exceed 100% of the net worth of ASGL as of the period.

d. According to Procedures for Lending of ASKEYJS, for the companies having business relationship with the ASKEYJS, limit on loans granted to a single party shall not exceed the amount of business transactions occurred between the creditor and borrower and shall not exceed 40% of the net worth of ASKEYJS as of the period.

e. According to Procedures for Lending of ASKEY, for the companies having business relationship with the ASKEY, limit on loans granted to a single party shall not exceed the amount of business transactions occurred between the creditor and borrower and shall not exceed 40% of the net worth of ASKEY as of the period.

ASUSTEK COMPUTER INC.
ENDORSEMENTS AND GUARANTEES PROVIDED
YEAR ENDED DECEMBER 31, 2025

Table 2 (Amounts in thousands of New Taiwan dollars)

No.	Endorsement/ Guarantee Provider	Guaranteed Party		Limits on Endorsement/ Guarantee Amount Provided to Each Guaranteed Party (Note)	Maximum Balance for the Period	Ending Balance	Amount Actually Drawn	Amount of Endorsement/ Guarantee Collateralized by Properties	Ratio of Accumulated Endorsement/ Guarantee to Net Equity per Latest Financial Statements (%)	Maximum Endorsement / Guarantee Amount Allowable (Note)	Guarantee Provided by Parent Company	Guarantee Provided by A Subsidiary	Guarantee Provided to Subsidiaries in Mainland China	Note
		Name	Nature of Relationship											
1	ASMEDIA	TECHPOINT	Subsidiary	5,421,400	314,300	314,300	110,922	-	0.87	7,228,534	N	N	N	

Note : Limit of total endorsement/guarantee amount : According to Procedures for Endorsements and Guarantees of ASMEDIA, the total amount of endorsement/guarantee shall not exceed 20% of the net worth of ASMEDIA as of the period.
Limit endorsement/guarantee amount for individual counterparty : According to Procedures for Endorsements and Guarantees of ASMEDIA, limit of endorsement/guarantee amount for individual counterparty shall not exceed 15% of the net worth of ASMEDIA as of the period.

ASUSTEK COMPUTER INC.
SIGNIFICANT MARKETABLE SECURITIES HELD
(EXCLUDING INVESTMENTS IN SUBSIDIARIES, ASSOCIATES AND JOINT VENTURES)
(ONLY SECURITIES EXCEEDING NT\$300 MILLION ARE DISCLOSED)

DECEMBER 31, 2025

Table 3 (Amounts in thousands of New Taiwan dollars)

Held Company Name	Marketable Securities		Relationship with the Company (Note 1)	Financial Statement Account (Note 2)	December 31, 2025				Note
	Type	Name			Shares/Units	Carrying Value	Percentage (%)	Fair Value	
ASUS	Stock	GLOBALWAFERS	-	d	1,626,626	660,410	0.34	660,410	
ASUS	Stock	ADVANTECH	-	d	113,483,106	32,683,135	13.12	32,683,135	
ASUS	Stock	PEGATRON	-	d	448,506,484	30,767,545	16.72	30,767,545	
ACCQ	Stock	XINZHONGGUAN (WITH EMBEDDED OPTION)	-	b	10,000,000	350,571	10.29	350,571	
ASMEDIA	Stock	WT PREFERRED STOCK	a	d	8,000,000	411,200	-	411,200	
TECHPOINT	Bond	U.S. TREASURY BILLS	-	c	-	672,990	-	672,990	
TECHPOINT	Bond	U.S. TREASURY NOTES	-	c	-	906,570	-	906,570	
HVC and HMI	Stock	APAQ TECHNOLOGY	-	d	13,878,027	2,262,119	15.10	2,262,119	
AAEON	Stock	MACHVISION TECHNOLOGY	b	b	1,298,217	685,459	2.03	685,459	

Note 1 : a. Associate. b. Other related parties.

Note 2 : a. Financial assets at fair value through profit or loss - current ; b. Financial assets at fair value through profit or loss - non-current ; c. Financial assets at fair value through other comprehensive income - current ; d. Financial assets at fair value through other comprehensive income - non-current.

ASUSTEK COMPUTER INC.

TOTAL PURCHASES FROM OR SALES TO RELATED PARTIES OF AT LEAST NT\$100 MILLION OR 20% OF THE PAID-IN CAPITAL
YEAR ENDED DECEMBER 31, 2025

Table 4 (Amounts in thousands of New Taiwan dollars)

Company Name	Related Party	Nature of Relationship (Note 1)	Transaction Details				Abnormal Transaction		Notes/Trade Receivables (Payables)		Note
			Purchases/ (Sales)	Amount	Percentage of Total Purchases/ (Sales) amount (%)	Payment Terms	Unit Price	Payment Terms	Ending Balance	Percentage of Total Notes/Trade Receivables (Payables) (%)	
ASUS	ASUTC	b	(Sales)	(60,113,301)	(9.62)	OA 90	-	-	4,726,831	3.89	
ASUS	ASGL	b	(Sales)	(547,049,048)	(87.52)	OA 180	-	-	104,858,474	86.19	
ASUS	AAEON	b	(Sales)	(798,124)	(0.13)	Month-end 30 days	-	-	2,143	0.00	
ASUS	UEI	b	(Sales)	(1,795,337)	(0.29)	OA 90	-	-	293,723	0.24	
ASMEDIA	ASUS	b	(Sales)	(722,439)	(0.13)	Month-end 30 days	-	-	-	-	
ASUTC	ASUSCLOUD	b	(Sales)	(273,325)	(0.44)	Month-end 120 days	-	-	269	0.01	
ASUTC	TWS	b	(Sales)	(2,639,685)	(4.25)	Month-end 120 days	-	-	796,886	27.86	
ASGL	ACCQ	b	(Sales)	(14,205,370)	(2.43)	OA 180	-	-	671,051	0.43	
ASGL	ACI	b	(Sales)	(105,706,499)	(18.11)	OA 180	-	-	41,025,947	26.08	
ASGL	ACSH	b	(Sales)	(112,268,337)	(19.23)	OA 180	-	-	22,651,293	14.40	
ASGL	ACJP	b	(Sales)	(15,800,348)	(2.71)	OA 120	-	-	3,344,272	2.13	
ASGL	ASIN	b	(Sales)	(15,104,449)	(2.59)	OA 180	-	-	7,206,652	4.58	
ASGL	ACMH	b	(Sales)	(6,469,793)	(1.11)	OA 180	-	-	5,416,894	3.44	
ASGL	ACNL	b	(Sales)	(36,875,452)	(6.32)	OA 150	-	-	19,119,751	12.16	
ASGL	ACJK	b	(Sales)	(11,577,201)	(1.98)	OA 180	-	-	8,036,876	5.11	
ASGL	ACBT	b	(Sales)	(660,888)	(0.11)	OA 180	-	-	493,694	0.31	
ASGL	DATASUSUS	b	(Sales)	(491,925)	(0.08)	OA 180	-	-	354,375	0.23	
ASGL	ACG	b	(Sales)	(298,487)	(0.05)	OA 90	-	-	57,354	0.04	
ASGL	ACNLD	b	(Sales)	(826,220)	(0.14)	OA 150	-	-	432,424	0.27	
ASGL	ACH	b	(Sales)	(124,076)	(0.02)	OA 90	-	-	26,614	0.02	
DATASUSUS	ACI	b	(Sales)	(422,802)	(97.56)	OA 30	-	-	122,198	91.49	
ASKEY	ASKEYI	b	(Sales)	(18,882,884)	(62.75)	Month-end 180 days	-	-	6,000,557	37.28	
ASKEY	ASKEYJS	b	(Sales)	(1,688,807)	(Note 2)	Month-end 180 days	-	-	286,057	1.78	
ASKEY	ASKEYVNB	b	(Sales)	(13,300,503)	(Note 2)	Month-end 180 days	-	-	7,518,099	46.71	
ASKEY	ASKEYUK	b	(Sales)	(201,383)	(0.67)	Month-end 180 days	-	-	43,010	0.27	
ASKEYJS	ASKEY	b	(Sales)	(5,494,136)	(24.01)	Month-end 180 days	Based on cost of finished goods plus related expenditure of related party	-	4,233,016	28.03	
ASKEYVNB	ASKEY	b	(Sales)	(14,440,440)	(63.12)	Month-end 180 days	Based on cost of finished goods plus related expenditure of related party	-	6,384,332	42.28	
AAEON	AAEONEI	b	(Sales)	(976,282)	(20.40)	Net 60	-	-	152,324	21.12	
AAEON	AAEONSZ	b	(Sales)	(201,501)	(4.21)	Month-end 60 days	-	-	46,624	6.47	
AAEON	AAEONEU	b	(Sales)	(1,573,242)	(32.87)	Net 60	-	-	272,637	37.81	
ONYX	ONYXHU	b	(Sales)	(296,857)	(28.26)	Month-end 90 days	-	-	101,114	54.02	
ONYX	ONYXHE	b	(Sales)	(106,361)	(10.12)	Month-end 90 days	-	-	26,072	13.93	
FUJIAN	JETWAY	b	(Sales)	(179,895)	(12.79)	Month-end 30-90 days	-	-	-	-	
FUJIAN	AAEONSZ	b	(Sales)	(301,128)	(21.41)	Month-end 30-60 days	-	-	196,036	73.27	
JETWAY	JETWAYUS	b	(Sales)	(222,469)	(15.82)	Month-end 30-60 days	-	-	45,008	16.82	
JETWAY	JETWAYNL	b	(Sales)	(109,529)	(7.79)	Month-end 30-60 days	-	-	-	-	
ASUTC	PORTWELL	c	(Sales)	(426,066)	(0.69)	Month-end 35 days	-	-	26,095	0.91	
ASMEDIA	WT	c	(Sales)	(856,296)	(6.38)	Month-end 30 days	-	-	38,610	2.67	
ASUS	WT	c	Purchases	4,043,295	0.71	Month-end 30-120 days ; Current month-end 90-120 days	-	-	(1,485,300)	(1.37)	
ASKEY	WT	c	Purchases	133,331	0.58	OA 120	-	-	(26,814)	(0.18)	
ASKEYJS	WT	c	Purchases	114,856	2.41	OA 120	-	-	(38,556)	(2.68)	
ASUS	ENE	d	Purchases	125,307	0.00	Month-end 90 days ; Current month-end 90 days	-	-	(48,887)	(0.05)	

Note 1 : a. Parent company ; b. Subsidiary ; c. Associate ; d. Other.

Note 2 : Purchasing raw materials is for subsidiary and the related sales revenue are eliminated in the financial reports.

ASUSTEK COMPUTER INC.

RECEIVABLES FROM RELATED PARTIES AMOUNTING TO AT LEAST NT\$100 MILLION OR 20% OF THE PAID-IN CAPITAL

DECEMBER 31, 2025

Table 5 (Amounts in thousands of New Taiwan dollars)

Company Name	Related Party	Nature of Relationship (Note)	Ending Balance	Turnover (Times)	Overdue		Amounts Received in Subsequent Period	Loss allowance
					Amount	Action Taken		
ASUS	ASUTC	b	4,726,831	16.39	-	-	4,292,616	-
ASUS	ASGL	b	104,858,474	5.76	-	-	101,090,153	-
ASUS	UEI	b	293,723	11.92	-	-	197,203	-
ASUTC	TWS	b	796,886	6.61	-	-	777,088	-
ASGL	ACCQ	b	671,051	20.77	-	-	539,250	-
ASGL	ACI	b	41,025,947	2.80	-	-	18,772,494	-
ASGL	ACSH	b	22,651,293	5.39	-	-	14,051,686	-
ASGL	ACJP	b	3,344,272	5.25	-	-	3,038,941	-
ASGL	ASIN	b	7,206,652	2.34	-	-	1,765,263	-
ASGL	ACMH	b	5,416,894	1.29	875,425	Keep in reconciliation and dunning monthly	2,279,479	-
ASGL	ACNL	b	19,119,751	3.01	-	-	4,426,708	-
ASGL	ACJK	b	8,036,876	1.65	1,841,550	Keep in reconciliation and dunning monthly	2,628,610	-
ASGL	ACBT	b	493,694	1.90	249,735	Keep in reconciliation and dunning monthly	213,968	-
ASGL	DATASUSUS	b	354,375	2.45	-	-	157,061	-
ASGL	ACNLD	b	432,424	3.85	-	-	306,644	-
ASGL	ACIN	b	161,685	0.26	227	Keep in reconciliation and dunning monthly	72,808	-
DATASUSUS	ACI	b	122,198	6.95	92,916	Keep in reconciliation and dunning monthly	120,924	-
ASKEY	ASKEYI	b	6,000,557	3.09	-	-	1,194,340	-
ASKEY	ASKEYJS	b	286,057	4.60	-	-	251,236	-
ASKEY	ASKEYVNB	b	7,518,099	1.56	-	-	1,176,633	-
ASKEYJS	ASKEY	b	4,233,016	0.78	517,438	Keep in reconciliation and dunning monthly	493,451	-
ASKEYVNB	ASKEY	b	6,384,332	1.36	-	-	1,461,495	-
AAEON	AAEONEI	b	152,324	9.35	-	-	152,324	-
AAEON	AAEONEU	b	272,637	5.89	-	-	213,463	-
ONYX	ONYXHU	b	101,114	3.70	-	-	61,270	-
FUJIAN	AAEONSZ	b	196,036	3.00	178,754	Keep in reconciliation and dunning monthly	187,441	-

Note : a. Parent company ; b. Subsidiary ; c. Associate ; d. Other.

ASUSTEK COMPUTER INC.
INTERCOMPANY RELATIONSHIPS AND SIGNIFICANT INTERCOMPANY TRANSACTIONS
(ONLY TRANSACTIONS AMOUNTING TO AT LEAST NT\$100 MILLION ARE DISCLOSED)
YEAR ENDED DECEMBER 31, 2025

Table 6-1

(Amounts in thousands of New Taiwan dollars)

No. (Note 1)	Company Name	Related Party	Nature of Relationship (Note 2)	Intercompany Transactions			
				Financial Statements Account	Amount	Terms	Percentage of Consolidated Net Revenue or Total Assets (%)
0	ASUS	ASUTC	a	Sales	60,113,301	OA 90	8.14
0	ASUS	ASGL	a	Sales	547,049,048	OA 180	74.04
0	ASUS	AAEON	a	Sales	798,124	Month-end 30 days	0.11
0	ASUS	UEI	a	Sales	1,795,337	OA 90	0.24
1	ASMEDIA	ASUS	b	Sales	722,439	Month-end 30 days	0.10
2	ASUTC	ASUSCLOUD	c	Sales	273,325	Month-end 120 days	0.04
2	ASUTC	TWS	c	Sales	2,639,685	Month-end 120 days	0.36
3	ASGL	ACCQ	c	Sales	14,205,370	OA 180	1.92
3	ASGL	ACI	c	Sales	105,706,499	OA 180	14.31
3	ASGL	ACSH	c	Sales	112,268,337	OA 180	15.19
3	ASGL	ACJP	c	Sales	15,800,348	OA 120	2.14
3	ASGL	ASIN	c	Sales	15,104,449	OA 180	2.04
3	ASGL	ACMH	c	Sales	6,469,793	OA 180	0.88
3	ASGL	ACNL	c	Sales	36,875,452	OA 150	4.99
3	ASGL	ACJK	c	Sales	11,577,201	OA 180	1.57
3	ASGL	ACBT	c	Sales	660,888	OA 180	0.09
3	ASGL	DATASUSUS	c	Sales	491,925	OA 180	0.07
3	ASGL	ACG	c	Sales	298,487	OA 90	0.04
3	ASGL	ACNLD	c	Sales	826,220	OA 150	0.11
3	ASGL	ACH	c	Sales	124,076	OA 90	0.02
4	DATASUSUS	ACI	c	Sales	422,802	OA 30	0.06
5	ASKEY	ASKEYI	c	Sales	18,882,884	Month-end 180 days	2.56
5	ASKEY	ASKEYJS	c	Sales	1,688,807	Month-end 180 days	0.23
5	ASKEY	ASKEYVNB	c	Sales	13,300,503	Month-end 180 days	1.80
5	ASKEY	ASKEYYUK	c	Sales	201,383	Month-end 180 days	0.03
6	ASKEYJS	ASKEY	c	Sales	5,494,136	Month-end 180 days	0.74
7	ASKEYVNB	ASKEY	c	Sales	14,440,440	Month-end 180 days	1.95
8	AAEON	AAEONEI	c	Sales	976,282	Net 60	0.13
8	AAEON	AAEONSZ	c	Sales	201,501	Month-end 60 days	0.03
8	AAEON	AAEONEU	c	Sales	1,573,242	Net 60	0.21
9	ONYX	ONYXHU	c	Sales	296,857	Month-end 90 days	0.04
9	ONYX	ONYXHE	c	Sales	106,361	Month-end 90 days	0.01
10	FUJIAN	JETWAY	c	Sales	179,895	Month-end 30-90 days	0.02
10	FUJIAN	AAEONSZ	c	Sales	301,128	Month-end 30-60 days	0.04
11	JETWAY	JETWAYUS	c	Sales	222,469	Month-end 30-60 days	0.03
11	JETWAY	JETWAYNL	c	Sales	109,529	Month-end 30-60 days	0.01
12	ACH	ASGL	c	Service revenue	451,611	Pay on delivery	0.06
13	ACI	ASGL	c	Service revenue	362,367	Pay on delivery	0.05
14	ACAE	ASGL	c	Service revenue	342,289	Pay on delivery	0.05
15	ACCH	ASGL	c	Service revenue	105,593	Pay on delivery	0.01
16	ACCZ	ASGL	c	Service revenue	146,453	Pay on delivery	0.02
17	ACCZS	ASGL	c	Service revenue	704,687	Pay on delivery	0.10
18	ACF	ASGL	c	Service revenue	565,317	Pay on delivery	0.08
19	ACG	ASGL	c	Service revenue	574,466	Pay on delivery	0.08
20	ACHK	ASGL	c	Service revenue	205,220	Pay on delivery	0.03
21	ACIN	ASGL	c	Service revenue	353,670	Pay on delivery	0.05
22	ACKR	ASGL	c	Service revenue	107,787	Pay on delivery	0.01
23	ACPL	ASGL	c	Service revenue	233,838	Pay on delivery	0.03
24	ACUK	ASGL	c	Service revenue	336,776	Pay on delivery	0.05
25	ACVN	ASGL	c	Service revenue	205,154	Pay on delivery	0.03
26	ACAU	ASGL	c	Service revenue	322,984	Pay on delivery	0.04
27	ACIL	ASGL	c	Service revenue	116,239	Pay on delivery	0.02
28	ACS	ASGL	c	Service revenue	246,907	Pay on delivery	0.03
29	ACN	ASGL	c	Service revenue	407,946	Pay on delivery	0.06

No. (Note 1)	Company Name	Related Party	Nature of Relationship (Note 2)	Intercompany Transactions			
				Financial Statements Account	Amount	Terms	Percentage of Consolidated Net Revenue or Total Assets (%)
30	ACCO	ASGL	c	Service revenue	136,527	Pay on delivery	0.02
31	ACTH	ASGL	c	Service revenue	137,280	Pay on delivery	0.02
32	ACZA	ASGL	c	Service revenue	102,668	Pay on delivery	0.01
33	ACMY	ASGL	c	Service revenue	168,772	Pay on delivery	0.02
34	ACTR	ASGL	c	Service revenue	228,461	Pay on delivery	0.03
35	ASPH	ASGL	c	Service revenue	114,940	Pay on delivery	0.02
36	ACSH	ASGL	c	Service revenue	181,007	Pay on delivery	0.02
37	ACSZ	ASGL	c	Service revenue	2,547,849	Pay on delivery	0.34
38	ACSH	ACCQ	c	Service revenue	161,436	Pay on delivery	0.02
39	ACIB	ACNL	c	Service revenue	375,938	Pay on delivery	0.05
40	ACIT	ACNL	c	Service revenue	376,383	Pay on delivery	0.05
41	ATUS	ASUS	b	Service revenue	326,656	Net 30	0.04
42	ATL	ASUS	b	Service revenue	139,960	Net 30	0.02

ASUSTEK COMPUTER INC.

INTERCOMPANY RELATIONSHIPS AND SIGNIFICANT INTERCOMPANY TRANSACTIONS
(ONLY TRANSACTIONS AMOUNTING TO AT LEAST NT\$100 MILLION ARE DISCLOSED)

DECEMBER 31, 2025

Table 6-2

(Amounts in thousands of New Taiwan dollars)

No. (Note 1)	Company Name	Related Party	Nature of Relationship (Note 2)	Intercompany Transactions			
				Financial Statements Account	Amount	Terms	Percentage of Consolidated Net Revenue or Total Assets (%)
0	ASUS	ASUTC	a	Trade receivables	4,726,831	OA 90	0.75
0	ASUS	ASGL	a	Trade receivables	104,858,474	OA 180	16.60
0	ASUS	UEI	a	Trade receivables	293,723	OA 90	0.05
2	ASUTC	TWS	c	Trade receivables	796,886	Month-end 120 days	0.13
3	ASGL	ACCQ	c	Trade receivables	671,051	OA 180	0.11
3	ASGL	ACI	c	Trade receivables	41,025,947	OA 180	6.49
3	ASGL	ACSH	c	Trade receivables	22,651,293	OA 180	3.59
3	ASGL	ACJP	c	Trade receivables	3,344,272	OA 120	0.53
3	ASGL	ASIN	c	Trade receivables	7,206,652	OA 180	1.14
3	ASGL	ACMH	c	Trade receivables	5,416,894	OA 180	0.86
3	ASGL	ACNL	c	Trade receivables	19,119,751	OA 150	3.03
3	ASGL	ACJK	c	Trade receivables	8,036,876	OA 180	1.27
3	ASGL	ACBT	c	Trade receivables	493,694	OA 180	0.08
3	ASGL	DATASUSUS	c	Trade receivables	354,375	OA 180	0.06
3	ASGL	ACNLD	c	Trade receivables	432,424	OA 150	0.07
3	ASGL	ACIN	c	Trade receivables	161,685	OA 150	0.03
4	DATASUSUS	ACI	c	Trade receivables	122,198	OA 30	0.02
5	ASKEY	ASKEYI	c	Trade receivables	6,000,557	Month-end 180 days	0.95
5	ASKEY	ASKEYJS	c	Trade receivables	286,057	Month-end 180 days	0.05
5	ASKEY	ASKEYVNB	c	Trade receivables	7,518,099	Month-end 180 days	1.19
6	ASKEYJS	ASKEY	c	Trade receivables	4,233,016	Month-end 180 days	0.67
7	ASKEYVNB	ASKEY	c	Trade receivables	6,384,332	Month-end 180 days	1.01
8	AAEON	AAEONEI	c	Trade receivables	152,324	Net 60	0.02
8	AAEON	AAEONEU	c	Trade receivables	272,637	Net 60	0.04
9	ONYX	ONYXHU	c	Trade receivables	101,114	Month-end 90 days	0.02
10	FUJIAN	AAEONSZ	c	Trade receivables	196,036	Month-end 30-60 days	0.03
13	ACI	ASGL	c	Trade receivables	145,847	Pay on delivery	0.02
37	ACSZ	ASGL	c	Trade receivables	238,421	Pay on delivery	0.04
43	ACJK	ASGL	c	Trade receivables	232,215	Month-end 90 days : OA 180	0.04

Note 1 : ASUS and its subsidiaries are coded as follows:

- ASUS is coded 0.
- The subsidiaries are coded consecutively beginning from 1 in the order presented in the table above.

Note 2 : Transactions are categorized as follows:

- The parent company to subsidiary.
- Subsidiary to parent company.
- Subsidiary to subsidiary.

ASUSTEK COMPUTER INC.

NAMES, LOCATIONS, AND RELATED INFORMATION OF INVESTEEES OVER WHICH THE COMPANY EXERCISES SIGNIFICANT INFLUENCE
(EXCLUDING INFORMATION ON INVESTMENTS IN MAINLAND CHINA)

YEAR ENDED DECEMBER 31, 2025

Table 7

(Amounts in thousands of New Taiwan dollars)

Investor Company	Investee Company	Location	Main Businesses	Original Investment Amount		December 31, 2025			Net Income (Loss) of the Investee	Share of Profit/Loss of Investee	Note
				December 31, 2025	December 31, 2024	Shares	Percentage of Ownership (%)	Carrying Value			
ASUS	ASKEY	Taiwan	Designing, manufacturing, repairing and selling of communication products and computer peripheral spare parts	5,021,108	5,021,108	480,000,000	100.00	252,018	189,655	186,331	Note 2
ASUS	ASUTC	Taiwan	Selling of 3C products in Taiwan	204,244	204,244	19,000,000	100.00	662,858	681,794	681,794	Note 1 and 2
ASUS	ASUSCLOUD	Taiwan	Selling of internet service	736,678	736,678	1,091,513	96.53	64,531	(3,946)	(3,809)	Note 2
ASUS	HCVC	Taiwan	Investing of computer peripherals business	1,250,000	1,250,000	159,500,000	100.00	5,747,693	460,505	460,505	Note 2
ASUS	HMI	Taiwan	Investing of computer peripherals business	680,000	680,000	100,500,000	100.00	2,792,932	234,420	234,401	Note 2
ASUS	UEI	Taiwan	Manufacturing and selling of automotive electronics and computer peripherals	66,354	66,354	21,300,000	100.00	294,792	74,336	74,336	Note 2
ASUS	ATL	Taiwan	Researching, developing and authorizing of communication technology	320,000	320,000	32,000,000	100.00	93,533	(2,717)	(2,717)	Note 2
ASUS	MEDUS	Taiwan	Selling of information system servicing	61,540	61,540	5,900,000	100.00	71,525	9,540	9,540	Note 2
ASUS	AMV	Taiwan	Selling of metaverse services	20,000	20,000	2,000,000	100.00	18,831	38	38	Note 2
ASUS	ASUSLC	Taiwan	Selling of internet information service	9,000	9,000	900,000	90.00	3,308	142	128	Note 2
ASUS	DATASUS	Taiwan	Investing of industrial server peripheral products business	200,000	200,000	20,000,000	100.00	163,110	6,771	6,771	Note 2
ASUS	THBDT	Taiwan	Selling of medical data integration and analytics	65,000	-	6,500,000	65.00	60,040	(7,631)	(5,813)	Note 2
ASUS	ACI	U.S.A.	Selling of 3C products in North America	13,320	13,320	50,000	100.00	2,514,129	530,831	530,831	Note 2
ASUS	ACH	Netherlands	Repairing of 3C products	155,336	155,336	10,800,000	100.00	441,636	14,673	14,673	Note 2
ASUS	AIL	Cayman Islands	Investing of 3C and computer peripheral business	3,281,057	3,281,057	89,730,042	100.00	49,501,125	4,423,963	4,423,963	Note 1 and 2
ASUS	ASGL	Singapore	Selling of 3C products	838,070	838,070	28,000,000	100.00	42,358,036	15,576,135	17,995,058	Note 2
ASUS	QCI	Singapore	Selling of information technology servicing	25,290	25,290	830,001	100.00	57,527	2,192	2,192	Note 2
ASUS	ATUS	U.S.A.	Researching and developing of 3C products	126,754	126,754	400,000	100.00	160,275	15,621	15,621	Note 2
ASUS	DEEP	Taiwan	Researching, developing and selling of AI medical related software	45,030	45,030	674,908	20.63	-	(110)	-	Note 2
ASUS	PORTWELL	Taiwan	Manufacturing and Selling of computer and computer peripheral equipment and selling of information software service	2,325,000	2,325,000	44,239,755	45.00	4,199,695	3,523,159	1,534,737	Note 2
ASUS	ASUSTOR	Taiwan	Researching, developing and selling of cloud computing service	84,035	84,035	6,961,620	38.04	156,216	130,133	49,505	Note 2
ASUS	GAUIS	Taiwan	Researching, developing and selling of electric motor tricycle industry	185,184	185,184	17,649,822	21.71	120,027	(166,861)	(35,573)	Note 2
ASUS	QSAN	Taiwan	Designing, researching, developing and selling of network storage services	168,370	-	1,891,793	19.82	168,370	57,046	-	Note 2
ASUS and HCVC	SWI	Taiwan	Researching, developing and selling of information system software	72,146	72,146	5,469,750	51.00	63,990	(23,924)	(12,201)	Note 2
ASUS and HCVC	IUT	Taiwan	Researching, developing, manufacturing and selling of ink-jet print heads and ink-jet digital image output technology	177,743	177,743	11,323,682	69.25	159,613	26,074	18,057	Note 2
ASUS and HCVC	SHINYOPTICS	Taiwan	Researching, developing, manufacturing and selling of virtual image optical engines and vehicle head-up displays	46,987	36,987	2,232,900	90.04	16,251	(5,249)	(4,625)	Note 2
ASUS and HCVC	ACBT	Indonesia	Selling of 3C products in Indonesia	1,126,979	1,126,979	4,211,100	100.00	-	(38,607)	(38,607)	Note 2 and 3
ASUS and HCVC	ACJK	Indonesia	Selling of 3C products in Indonesia	471,264	374,569	15,400	100.00	-	(979,569)	(979,569)	Note 2 and 3
ASUS and HCVC	UPI	Taiwan	Designing, researching, developing and selling of integrated circuits	427,761	427,761	23,138,905	21.94	4,221,974	692,687	132,286	Note 2
ASUS and HCVC	IMOZEN	Taiwan	Investing of AI and OPC peripherals business	310,770	330,000	2,461,301	23.53	20,802	(47,452)	(9,489)	Note 2
ASUS and HCVC	LELTEK	Taiwan	Researching, developing and selling of handheld ultrasound solutions business	136,054	136,054	5,171,060	19.90	145,752	(20,911)	(4,415)	Note 2
ASUS, HCVC and HMI	ASMEDIA	Taiwan	Designing, researching, developing and manufacturing of high-speed analog circuit	342,673	342,673	31,775,315	42.56	15,277,807	5,425,836	1,778,039	Note 2
ASUS, HCVC and HMI	AAEON	Taiwan	Manufacturing and selling of industrial computers and computer peripherals	3,357,568	3,357,568	63,482,936	37.46	5,511,189	703,344	189,667	Note 2
ASUS, HMI and AAEON	ONYX	Taiwan	Designing, manufacturing and selling of medical computers	245,386	245,386	21,058,613	53.91	833,210	107,931	5,384	Note 2 and 4

Investor Company	Investee Company	Location	Main Businesses	Original Investment Amount		December 31, 2025			Net Income (Loss) of the Investee	Share of Profit/Loss of Investee	Note
				December 31, 2025	December 31, 2024	Shares	Percentage of Ownership (%)	Carrying Value			
ASUS, HCVC and HMI	EMC	Taiwan	Designing, manufacturing and selling of computer peripheral spare parts	81,060	81,060	6,359,548	12.50	407,863	207,367	9,160	Note 2
ASUS · HCVC and HMI	JPX	Taiwan	Designing and selling of computer peripheral spare parts	20,000	20,000	4,000,000	10.11	1,961	(30,322)	(1,622)	Note 2
ASUS and ASUSCLOUD	TWS	Taiwan	Selling of AI computing services	540,000	540,000	32,142,857	74.18	373,532	130,924	74,467	Note 2 and 4
ASUS, HCVC and ASUSCLOUD	ASUSMAAS	Taiwan	Researching, developing and selling of smart parking system and charging piles	180,000	180,000	18,000,000	100.00	24,595	(80,407)	(53,604)	Note 2 and 4
ASUS and ASTP	ASIN	India	Selling of 3C products in India	213,017	222,200	33,500,000	100.00	385,574	545,841	-	Note 2
ASUS and ASTP	ACIN	India	Supporting and repairing of 3C products in India	259,846	271,049	20,134,400	100.00	446,057	44,366	-	Note 2
ASKEY	ASKEYDT	Taiwan	Selling and supporting of communication products	30,000	30,000	3,000,000	100.00	30,469	140	-	Note 2
ASKEY	WONDA	Taiwan	Manufacturing and designing of wired and wireless communication, electronic parts products, etc.	65,344	65,344	9,242,232	100.00	52,176	(941)	-	Note 2
ASKEY	ASKEYI	U.S.A.	Selling, repairing and supporting of communication products	307,607	307,607	10,000,000	100.00	146,222	48,291	-	Note 2
ASKEY	DIC	British Virgin Islands	Investing of communication business	271,695	271,695	8,160,172	100.00	102,355	7,669	-	Note 2
ASKEY	MIC	British Virgin Islands	Investing of communication business	3,752,306	3,752,306	114,942,014	100.00	3,221,220	(133,502)	-	Note 2
ASKEY	ASKEYYUK	U.K.	Selling and supporting of communication products	37,740	37,740	1,000,000	100.00	46,358	5,274	-	Note 2
ASKEY	ASKEYVNB	Vietnam	Manufacturing and selling of communication products	620,804	620,804	-	100.00	747,436	2,542	-	Note 2
ASKEY and ASKEYDT	DNS	Mexico	Selling and supporting of communication products	6,935	923	4,368,000	100.00	5,292	(1,768)	-	Note 2
ASKEY and MIC	ASKEYBR	Brazil	Selling and supporting of communication products	32,551	33,954	3,700,000	100.00	7,464	287	-	Note 2
ASKEY and WISE	ASKEYFR	France	Selling and supporting of communication products	182,416	184,241	4,818,090	100.00	78,316	(7,226)	-	Note 2
DIC	WISE	Hong Kong	Investing of communication business	42,478	44,309	1,600,000	100.00	12,711	(1,170)	-	Note 2
MIC	MAGICOM	Cayman Islands	Investing of communication business	2,861,073	2,984,419	91,030,000	100.00	3,611,681	(262,860)	-	Note 2
MIC	ASKEYCG	Germany	Selling and supporting of communication products	4,113	4,290	100,000	100.00	7,629	27	-	Note 2
MIC	ASKEYTH	Thailand	Selling and supporting of communication products	1,971	2,056	20,000	100.00	1,225	3	-	Note 2
MIC	ASKEYJP	Japan	Selling and supporting of communication products	1,478	1,541	500,000	100.00	-	668	-	Note 2 and 3
ASKEY	ECOLAND	Taiwan	Designing and selling of green energy buildings and surrounding ecosystem	21,840	21,840	780,000	33.91	-	(101)	-	Note 2 and 3
ASMEDIA	WT	Taiwan	Selling of semiconductor and electronic components	8,307,440	8,307,440	188,720,421	14.94	17,460,136	13,152,813	-	Note 2
ASMEDIA	XINPAL	Singapore	Designing, researching and developing of high performance computing IC	112,998	112,998	37,500,000	29.70	110,533	35,635	-	Note 2
ASMEDIA	TECHPOINT	U.S.A.	Selling of semiconductor IC chip	12,412,536	-	19,554,940	100.00	12,846,085	520,179	-	Note 2
TECHPOINT	TECHJP	Japan	Designing, researching and developing of semiconductor IC chip	2,022	-	10	100.00	34,063	3,651	-	Note 2
HMI	JOGEEK	Taiwan	Selling and repairing of information software and electronic information materials	30,000	30,000	3,000,000	100.00	26,711	55	-	Note 2
DATASUS	DATASUSUS	U.S.A.	Manufacturing and selling of industrial server peripheral products	190,575	190,575	600,000	100.00	160,039	6,750	-	Note 2
AAEON	AAEONI	Taiwan	Investing of industrial computers and computer peripherals business	150,000	150,000	15,000,000	100.00	126,588	(12,965)	-	Note 2
AAEON	LITEMAX	Taiwan	Selling of computer peripherals	70,218	70,218	5,015,050	11.82	106,719	76,271	-	Note 2
AAEON	IBASE	Taiwan	Manufacturing and selling of industrial motherboard	3,498,501	3,498,501	52,921,856	26.57	3,032,301	170,554	-	Note 2
AAEON	JETWAY	Taiwan	Manufacturing and selling of industrial motherboard and computer peripherals	892,474	892,468	19,845,958	35.29	822,121	152,747	-	Note 2
AAEON	AAEONEI	U.S.A.	Selling of industrial computers and computer peripherals	154,007	160,647	490,000	100.00	367,877	21,929	-	Note 2
AAEON	AAEONTCL	British Virgin Islands	Investing of industrial computers and interface cards business	276,807	288,741	8,807,097	100.00	105,882	(35,769)	-	Note 2
AAEON	AAEONEU	Netherlands	Selling of industrial computers and computer peripherals	3,690	3,414	-	100.00	53,697	(33,162)	-	Note 2
AAEON	AAEONSG	Singapore	Selling of industrial computers and computer peripherals	14,263	14,076	465,840	100.00	70,520	605	-	Note 2
AAEONEU	AAEONG	Germany	Selling of industrial computers and computer peripherals	1,107	1,024	-	100.00	28,187	1,481	-	Note 2
ONYX	IHELPER	Taiwan	Researching, developing and selling of medical robots	-	16,560	-	46.00	-	(804)	-	Note 2
ONYX	WINMATE	Taiwan	Selling of liquid crystal display application equipment and modules	568,585	568,585	10,244,000	12.73	658,831	523,777	-	Note 2

Investor Company	Investee Company	Location	Main Businesses	Original Investment Amount		December 31, 2025			Net Income (Loss) of the Investee	Share of Profit/Loss of Investee	Note
				December 31, 2025	December 31, 2024	Shares	Percentage of Ownership (%)	Carrying Value			
ONYX	PROTECTLIFE	Taiwan	Manufacturing and selling of medical equipment and consumables	57,688	47,928	3,300,000	13.18	33,752	(49,704)	-	Note 2
ONYX	ONYXHU	U.S.A.	Selling of medical computers and peripherals	62,860	65,570	200,000	100.00	91,361	(4,480)	-	Note 2
ONYX	ONYXHE	Netherlands	Marketing support and repairing of medical computers and peripherals	3,690	3,414	100,000	100.00	49,925	9,575	-	Note 2
JETWAY	JETWAYUS	U.S.A.	Selling and repairing of computer peripheral equipment	119,434	124,583	380	100.00	211,712	16,105	-	Note 2
JETWAY	JETWAYNL	Netherlands	Selling and repairing of computer peripheral equipment	696	729	40	100.00	33,036	475	-	Note 2
JETWAY	JETWAYFE	British Virgin Islands	Investing of computer peripherals business	2,660	101,130	84,634	100.00	-	5,660	-	Note 2 and 3
JETWAY	TOPNOVEL	Seychelles	Investing of computer peripherals business	556,327	580,311	17,700,500	100.00	490,661	12,356	-	Note 2
JETWAYFE	SCORETIME	British Virgin Islands	Investing of computer peripherals business	-	99,490	-	100.00	-	12,954	-	Note 2
TOPNOVEL	CANDID	Seychelles	Investing of computer peripherals business	535,882	558,984	17,050,000	100.00	486,885	12,327	-	Note 2
AIL	CHANNEL	British Virgin Islands	Investing of 3C business	943,937	984,632	30,033,000	100.00	51,739,642	4,381,493	-	Note 2
CHANNEL	ASTP	Singapore	Investing of 3C business	942,979	983,632	44,419,424	100.00	46,018,466	1,392,122	-	Note 2
CHANNEL and ASTP	ACAE	United Arab Emirates	Supporting and repairing of 3C products in Middle East	92,499	96,487	107	100.00	126,921	8,003	-	Note 2
CHANNEL and ASTP	ACEG	Egypt	Supporting of 3C products in Egypt	-	-	-	100.00	1,843	272	-	Note 2
CHANNEL and ASTP	ASID	Indonesia	Repairing of 3C products in Asia-pacific and America	47,145	49,178	1,500,000	100.00	66,663	9,739	-	Note 2
CHANNEL, ASTP and ACNL	ACTH	Thailand	Supporting of 3C products in Thailand	18,556	19,356	25,000	100.00	49,047	3,211	-	Note 2
CHANNEL, ASTP and ACNL	ASTH	Thailand	Repairing of 3C products in Thailand	22,139	23,094	240,000	100.00	55,823	8,578	-	Note 2
ASTP	ACG	Germany	Selling and supporting of 3C products in Germany	2,977	3,105	-	100.00	272,614	19,911	-	Note 2
ASTP	ACF	France	Supporting of 3C products in France	320,399	1,635	440,300	100.00	456,619	27,738	-	Note 2
ASTP	ACUK	U.K.	Supporting of 3C products in United Kingdom	204,231	2,958	4,950,000	100.00	324,146	11,882	-	Note 2
ASTP	ACHK	Hong Kong	Supporting and repairing of 3C products in Hong Kong	280,263	292,345	69,500,000	100.00	310,921	(2,952)	-	Note 2
ASTP	ACKR	South Korea	Supporting and repairing of 3C products in South Korea	10,873	11,342	158,433	100.00	70,878	14,802	-	Note 2
ASTP	ACNL	Netherlands	Selling of 3C products	18,298	19,087	375,000	100.00	2,939,504	417,196	-	Note 2
ASTP	ACVN	Vietnam	Supporting and repairing of 3C products in Vietnam	2,514	2,623	-	100.00	60,737	9,505	-	Note 2
ASTP	ACIB	Spain	Supporting of 3C products in Spain	69,566	72,565	3,000	100.00	433,825	64,929	-	Note 2
ASTP	ACJP	Japan	Selling of 3C products in Japan	76,929	80,245	20,500	100.00	634,883	149,572	-	Note 2
ASTP	ASAU	Australia	Repairing of 3C products in Australia	30,339	31,647	950,000	100.00	106,455	10,807	-	Note 2
ASTP	ACAU	Australia	Supporting of 3C products in Australia	11,340	11,829	350,000	100.00	122,126	16,974	-	Note 2
ASTP	ACIL	Israel	Supporting of 3C products in Israel	409	426	50,000	100.00	40,018	8,714	-	Note 2
ASTP	ACCO	Colombia	Supporting of 3C products in Colombia	943	984	74,489	100.00	14,555	2,373	-	Note 2
ASTP	ACZA	South Africa	Supporting and repairing of 3C products in Africa	27,963	29,168	-	100.00	49,921	3,892	-	Note 2
ASTP	ACMY	Malaysia	Supporting and repairing of 3C products in Malaysia	3,673	3,831	500,000	100.00	36,207	3,200	-	Note 2
ASTP	ACCL	Chile	Supporting of 3C products in Chile	54	56	1,000	100.00	16,229	4,760	-	Note 2
ASTP	ASPH	Philippines	Supporting and repairing of 3C products in Philippines	6,632	6,918	1,119,998	100.00	15,026	1,781	-	Note 2
ASTP	APVN	Vietnam	Leasing and selling of real estate	471,450	491,775	-	100.00	462,207	14,332	-	Note 2
ASTP and ACNL	A25	Russia	Selling of 3C products in Russia	4	4	-	100.00	5,058	(977)	-	Note 2
ASTP and ACNL	ACPE	Peru	Supporting of 3C products in Peru	70,782	41,457	7,520,532	100.00	75,680	270	-	Note 2
ASTP and ACNL	ACMH	Mexico	Selling of 3C products in Mexico	119,715	124,745	51,250	100.00	142,631	(68,175)	-	Note 2
ASTP and ACNL	ACBZ	Brazil	Selling of 3C products in Brazil	6,195,214	6,462,261	549,469,000	100.00	5,135,397	464,185	-	Note 2
ACNL	ACHU	Hungary	Supporting of 3C products in Hungary	1,845	1,707	-	100.00	21,652	2,994	-	Note 2
ACNL	ACPT	Portugal	Supporting of 3C products in Portugal	1,107	1,024	30,000	100.00	26,651	2,857	-	Note 2
ACNL	ACCH	Switzerland	Supporting of 3C products in Switzerland	8,432	7,802	3,400	100.00	32,871	4,005	-	Note 2
ACNL	ACN	Sweden	Supporting of 3C products in North Europe	1,176	1,088	3,000	100.00	120,023	13,737	-	Note 2
ACNL	ACTR	Turkey	Supporting and repairing of 3C products in Turkey	166,738	154,267	50,741	100.00	201,358	18,141	-	Note 2
ACNL	ACPL	Poland	Supporting of 3C products in Poland	53,713	49,695	1,000	100.00	106,250	10,547	-	Note 2

Investor Company	Investee Company	Location	Main Businesses	Original Investment Amount		December 31, 2025			Net Income (Loss) of the Investee	Share of Profit/Loss of Investee	Note
				December 31, 2025	December 31, 2024	Shares	Percentage of Ownership (%)	Carrying Value			
ACNL	ACIT	Italy	Supporting of 3C products in Italy	407,658	377,168	-	100.00	469,058	(29,267)	-	Note 2
ACNL	ACCZ	Czech Republic	Supporting of 3C products in Czech Republic	289	267	-	100.00	27,677	4,390	-	Note 2
ACNL	ACCZS	Czech Republic	Repairing of 3C products in Europe	136,401	126,199	-	100.00	387,852	20,960	-	Note 2
ACNL	ACUKR	Ukraine	Supporting of 3C products in Ukraine	10,833	10,023	-	100.00	16,338	2,532	-	Note 2
ACNL	ACNLD	Netherlands	Selling of 3C products	28,043	-	-	100.00	-	(35,851)	-	Note 2 and 3

Note 1 : Original investment amount excludes other interest oriented from shareholders' stock trust which distributes to employees.

Note 2 : According to regulation, only disclose the share of profit / loss of investee recognized by ASUS.

Note 3 : Credit balance of investments accounted for under equity method is transferred to other liabilities - non-current.

Note 4 : Percentage of ownership represents controlling shareholding ratio but not the comprehensive shareholding ratio.

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Table 8 (Amounts in thousands of New Taiwan dollars and foreign currencies)

Investee Company	Main Businesses	Total Amount of Paid-in Capital	Method of Investment (Note 1)	Beginning Balance of Accumulated Outflow of Investment from Taiwan	Investment Flows		Ending Balance Accumulated Outflow of Investment from Taiwan	Net Income (Loss) of the Investee Company	Percentage of Ownership (%)	Investment Income (Loss) Recognized in Current Period (Note 2 a and b)	Carrying Amount as of December 31, 2025 (Note 2 a and b)	Ending Balance of Accumulated Inward Remittance of Earnings	Note (Note 1 b)
					Outflow	Inflow							
ACSH	Selling of 3C products in China	6,854,883	b	1,511,783	-	-	1,511,783	723,713	100.00	723,713	4,361,070	-	ASTP Invested
ACS	Repairing of 3C products	62,860	b	62,860	-	-	62,860	6,242	100.00	6,242	107,548	-	ASTP Invested
ASKEYJS	Manufacturing and selling of communication products	2,828,700	b	2,828,700	-	-	2,828,700	(264,250)	100.00	(264,250)	3,568,248	-	MAGICOM Invested
AAEONSZ	Manufacturing and selling of industrial computers and interface cards	273,135	b	273,135	-	-	273,135	(35,560)	100.00	(35,560)	114,188	-	AAEONTCL Invested
EMES	Selling of information system software	9,429	a	9,429	-	-	9,429	1,365	100.00	1,365	31,584	-	-
ASKEYSH	Researching, developing and selling of communication products	94,290	b	94,290	-	-	94,290	5,175	100.00	5,175	16,262	-	MIC Invested
ACSZ	Researching and developing of 3C products	1,540,070	b	1,540,070	-	-	1,540,070	149,992	100.00	149,992	2,465,346	-	ASTP Invested
FUJIAN	Manufacturing and selling of computer and peripheral equipment	534,310	b	534,310	-	-	534,310	12,315	100.00	12,315	485,236	-	CANDID Invested
ACCQ	Selling of 3C products in China	2,168,670	b	2,168,670	-	-	2,168,670	314,335	100.00	314,335	6,080,517	-	ASTP Invested
ACISZ	Leasing of real estate	1,113,216	c	-	-	-	-	(36,402)	100.00	(36,402)	942,511	-	-
ONYXSH	Selling of medical computers and peripherals	73,861	a	69,146	4,715	-	73,861	(2,103)	100.00	(2,103)	3,770	-	-
TECHSZ	Designing, researching and developing of semiconductor IC chip	2,045	c	-	-	-	-	7,839	100.00	7,839	26,395	-	-
JSCD	Participating and promoting of professional eSports	673,900	a	673,900	-	-	673,900	(139,574)	100.00	(139,574)	226,115	-	-
JRCD	Participating and promoting of professional eSports	22,472	c	-	-	-	-	(3,234)	100.00	(3,234)	8,873	-	-
PSCD	Selling of multi-channel network services	86,558	c	-	-	-	-	1,155	100.00	1,155	91,088	-	-
AESZ	Manufacturing and selling of vehicle products in China	157,150	b	-	157,150	-	157,150	(1,500)	100.00	(1,500)	157,978	-	ASTP Invested

Company Name	Ending Balance of Accumulated Investment in Mainland China	Investment Amounts Authorized by Investment Commission, MOEA	Upper Limit on Investment Authorized by Investment Commission, MOEA
ASUS	6,779,527 USD 215,702	12,323,779 USD 392,102	178,537,918
ASKEY	3,329,134 USD 105,922	3,329,134 USD 105,922	(Note 3)
ASMEDIA	-	74,485 USD 2,542	21,685,601
AAEON	273,135 USD 8,690	273,135 USD 8,690	7,145,888
SWI	9,429 USD 300	10,686 USD 340	75,282
ONYX	73,861 USD 2,350	73,861 USD 2,350	942,058
JETWAY	534,310 USD 17,000	534,310 USD 17,000	781,719

Note 1 : The methods for engaging in investment in Mainland China include the following:

- Direct investment in Mainland China.
- Indirect investment in Mainland China through companies registered in a third region (Please specify the name of the company in third region).
- Other methods.

Note 2 : The investment income (loss) recognized in current period:

Please specify no investment income (loss) has been recognized due to the investment is still during development stage.

The investment income (loss) was determined based on the following basis:

- The financial report was audited by an international accounting firm in cooperation with an R.O.C. accounting firm.
- Others.

Note 3 : In accordance with the “Regulations Governing the Examination of Investment or Technical Cooperation in Mainland China”, there is no upper limit on investment.