English Translation of a Report and Financial Statements Originally Issued in Chinese

UNITECH COMPUTER CO., LTD.
AND SUBSIDIARIES
CONSOLIDATED FINANCIAL STATEMENTS
WITH
REPORT OF INDEPENDENT AUDITORS
FOR THE NINE-MONTH PERIODS ENDED
SEPTEMBER 30, 2025 AND 2024

Address: 3F., No. 236, Xinhu 2nd Rd., Neihu Dist., Taipei City, Taiwan (R.O.C.)
Telephone: 886-2-2796-2345

Notice to Readers

The reader is advised that these consolidated financial statements have been prepared originally in Chinese. In the event of a conflict between these financial statements and the original Chinese version or difference in interpretation between the two versions, the Chinese language financial statements shall prevail.

English Translation of Auditors' Report Originally Issued in Chinese

Review Report of Independent Auditors

To UNITECH COMPUTER CO., LTD.

Introduction

We have reviewed the accompanying consolidated balance sheets of UNITECH COMPUTER CO., LTD. (the "Company") and its subsidiaries (the "Group") as of September 30, 2025 and 2024 , the related consolidated statements of comprehensive income for the three-month and nine-month periods ended September 30, 2025 and 2024 and consolidated statements of changes in equity and cash flows for the nine-month periods ended September 30, 2025 and 2024, and notes to the consolidated financial statements, including the summary of significant accounting policies (together "the consolidated financial statements"). Management is responsible for the preparation and fair presentation of these consolidated financial statements in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and International Accounting Standard 34, "Interim Financial Reporting" as endorsed and became effective by Financial Supervisory Commission of the Republic of China. Our responsibility is to express a conclusion on these consolidated financial statements based on our reviews.

Scope of Review

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

Basis for Qualified Conclusion

As explained in Note 4(3), the financial statements of certain insignificant subsidiaries were not reviewed by independent auditors. Those statements reflect total assets of $372,259 thousand and $296,587 thousand, constituting 3.47% and 3.07% of the consolidated total assets, and total liabilities of $189,133 thousand and $107,483 thousand, constituting 2.92% and 1.93% of the consolidated total liabilities as of September 30, 2025 and 2024, respectively; and total comprehensive income of $10,620 thousand, $7,859 thousand, $26,872 thousand and $21,925 thousand, constituting 6.67%, 5.57%, 6.38% and 6.13% of the consolidated total comprehensive income for the three-month and nine-month periods ended September 30, 2025 and 2024, respectively. The information related to above subsidiaries disclosed in Note 13 was also not reviewed by independent auditors.

Qualified Conclusion

Based on our reviews, except for the effect of such adjustments, if any, as might have been determined to be necessary had the financial statements of certain insignificant subsidiaries and the information been reviewed by independent auditors described in the preceding paragraph, nothing has come to our attention that causes us to believe that the accompanying consolidated financial statements do not present fairly, in all material respects, the consolidated financial position of the Company and its subsidiaries as of September 30, 2025 and 2024, and their consolidated financial performance for the three-month and nine-month periods ended September 30, 2025 and 2024, and their consolidated cash flows for the nine-month periods ended September 30, 2025 and 2024, in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and International Accounting Standard 34,"Interim Financial Reporting" as endorsed and became effective by Financial Supervisory Commission of the Republic of China.

Lee, Yu-Ju

Kuo, Shao-Pin

Ernst & Young, Taiwan

November 11, 2025

Notice to Readers

The accompanying consolidated financial statements are intended only to present the financial position, results of operations and cash flows in accordance with accounting principles and practices generally accepted in the Republic of China and not those of any other jurisdictions. The standards, procedures and practices to review such consolidated financial statements are those generally accepted and applied in the Republic of China.

Accordingly, the accompanying consolidated financial statements and report of independent accountants are not intended for use by those who are not informed about the accounting principles or Standards on Auditing of the Republic of China, and their applications in practice. As the financial statements are the responsibility of the management, Ernst & Young 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.

English Translation of Financial Statements Originally Issued in Chinese
UNITECH COMPUTER CO., LTD. AND SUBSIDIARIES
CONSOLIDATED BALANCE SHEETS
As of September 30, 2025, December 31, 2024, and September 30, 2024
(Amounts in thousands of New Taiwan Dollars)

Assets		September 30, 2025		December 31, 2024		September 30, 2024	
Description	Notes	Amount	%	Amount	%	Amount	%
Current assets							
Cash and cash equivalents	4, 6(1)	$631,890	5.90	$1,141,047	11.70	$1,101,109	11.38
Financial assets at fair value through profit or loss-current	4, 5, 6(2)	101,008	0.94	998	0.01	617	0.01
Financial assets measured at amortized cost-current	4, 6(4), 6(20)	400,526	3.74	7,416	0.07	7,502	0.08
Contract assets, current	4, 6(19), 6(20)	38,267	0.36	24,979	0.26	20,684	0.21
Notes receivable, net	4, 6(5), 6(20)	359,338	3.35	144,561	1.48	263,995	2.73
Trade receivables, net	4, 6(6), 6(20), 7	4,901,646	45.74	4,346,345	44.56	4,107,260	42.45
Installment accounts receivable, net	4, 6(7), 6(20)	25,203	0.23	47,595	0.49	54,776	0.57
Financing lease receivables, net	4, 6(20), 6(21)	3,452	0.03	3,539	0.04	3,361	0.03
Other receivables		16,903	0.16	14,634	0.15	24,842	0.26
Current tax assets		6,742	0.06	5,856	0.06	9,164	0.09
Inventories, net	4, 5, 6(8)	2,372,234	22.14	2,121,048	21.74	2,218,975	22.94
Prepayments		94,081	0.88	131,393	1.35	74,673	0.77
Total current assets		8,951,290	83.53	7,989,411	81.91	7,886,958	81.52
Non-current assets							
Financial assets at fair value through other comprehensive income-noncurrent	4, 5, 6(3)	26,459	0.25	22,190	0.23	20,694	0.21
Financial assets measured at amortized cost-noncurrent	4, 6(4), 6(20), 8	7,517	0.07	7,491	0.08	7,410	0.08
Property, plant and equipment	4, 6(9), 8	1,361,824	12.71	1,373,957	14.09	1,382,694	14.29
Right-of-use assets	4, 6(21)	53,369	0.50	73,434	0.75	80,436	0.83
Intangible assets	4, 6(10)	60,500	0.56	64,930	0.66	67,791	0.70
Deferred tax assets	4, 5, 6(25)	203,883	1.90	150,910	1.55	148,556	1.54
Prepayment for equipment		9,895	0.09	3,519	0.03	2,749	0.03
Refundable deposits		31,495	0.29	43,942	0.45	38,091	0.39
Long-term installment accounts receivable	4, 6(7), 6(20)	8,342	0.08	19,415	0.20	33,545	0.35
Long-term financing lease receivables, net	4, 6(20), 6(21)	2,101	0.02	5,075	0.05	5,774	0.06
Total non-current assets		1,765,385	16.47	1,764,863	18.09	1,787,740	18.48
Total assets		$10,716,675	100.00	$9,754,274	100.00	$9,674,698	100.00

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

Chairman: Chia-Wen Yeh President: Ying-Fang Li Chief Financial Officer: Li-Ping Hung

English Translation of Financial Statements Originally Issued in Chinese
UNITECH COMPUTER CO., LTD. AND SUBSIDIARIES
CONSOLIDATED BALANCE SHEETS
As of September 30, 2025, December 31, 2024, and September 30, 2024
(Amounts in thousands of New Taiwan Dollars)

Liabilities and Equity		September 30, 2025		December 31, 2024		September 30, 2024	
Description	Notes	Amount	%	Amount	%	Amount	%
Current liabilities							
Short-term borrowings	4, 6(11), 8	$1,773,602	16.55	$1,598,565	16.39	$1,936,434	20.02
Short-term notes and bills payable	4, 6(12), 8	90,000	0.84	280,000	2.87	-	-
Financial liabilities at fair value through profit or loss-current	4, 5, 6(2)	1,103	0.01	41	-	1,304	-
Contract liabilities, current	4, 6(19)	135,578	1.27	138,292	1.42	123,437	1.28
Notes payable		63	-	129	-	131	-
Trade payables	7	2,809,693	26.22	2,136,894	21.91	2,257,675	23.34
Other payables	7	407,241	3.80	441,091	4.52	345,933	3.58
Current tax liabilities	4, 5, 6(25)	104,775	0.97	54,853	0.56	26,657	0.28
Provisions-current	4, 6(16)	1,034	0.01	2,346	0.02	2,437	0.02
Lease liabilities-current	4, 6(21)	33,303	0.31	35,841	0.37	36,035	0.37
Current portion of long-term loans	4, 6(13), 8	29,710	0.28	29,277	0.30	29,153	0.30
Current portion of long-term trade payables	6(14)	60,947	0.57	54,403	0.56	60,895	0.63
Other current liabilities	4, 6(17)	795,880	7.43	509,181	5.22	497,212	5.14
Total current liabilities		6,242,929	58.26	5,280,913	54.14	5,317,303	54.96
Non-current liabilities							
Contract liabilities, non-current	4, 6(19)	55,924	0.52	52,857	0.54	47,243	0.49
Long-term loans	4, 6(13), 8	5,008	0.05	27,345	0.28	34,704	0.36
Deferred tax liabilities	4, 5, 6(25)	8,986	0.08	10,724	0.11	7,810	0.08
Lease liabilities, non-current	4, 6(21)	28,878	0.27	49,698	0.51	56,573	0.58
Long-term trade payables	6(14)	112,516	1.05	46,345	0.47	56,750	0.59
Net defined benefit liabilities, non-current	4, 6(15)	20,155	0.19	33,748	0.35	35,149	0.36
Deposits received		1,706	0.02	1,729	0.02	1,718	0.02
Total non-current liabilities		233,173	2.18	222,446	2.28	239,947	2.48
Total liabilities		6,476,102	60.44	5,503,359	56.42	5,557,250	57.44
Equity attributable to owners of the parent							
Share capital							
Common stock	6(18)	1,617,358	15.09	1,617,358	16.58	1,617,358	16.72
Capital surplus	6(18)	296,159	2.76	296,159	3.04	296,159	3.06
Retained earnings	6(18)						
Legal reserve		671,168	6.26	628,063	6.44	628,063	6.49
Special reserve		7,435	0.07	9,006	0.09	9,006	0.09
Undistributed earnings		516,446	4.82	576,681	5.91	462,166	4.78
Total retained earnings		1,195,049	11.15	1,213,750	12.44	1,099,235	11.36
Other equities	4	(10,269)	(0.10)	(7,434)	(0.08)	(7,842)	(0.08)
Total equity attributable to owners of the parent		3,098,297	28.90	3,119,833	31.98	3,004,910	31.06
Non-controlling interests	4, 6(18), 6(27)	1,142,276	10.66	1,131,082	11.60	1,112,538	11.50
Total equity		4,240,573	39.56	4,250,915	43.58	4,117,448	42.56
Total liabilities and equity		$10,716,675	100.00	$9,754,274	100.00	$9,674,698	100.00

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

Chairman: Chia-Wen Yeh　　President: Ying-Fang Li　　Chief Financial Officer: Li-Ping Hung

English Translation of Financial Statements Originally Issued in Chinese
UNITECH COMPUTER CO., LTD. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME
For the three-month and nine-month periods ended September 30, 2025 and 2024
(Amounts in thousands of New Taiwan Dollars, except for earnings per share)

	Notes	For the three-month periods ended September 30				For the nine-month periods ended September 30			
		2025	%	2024	%	2025	%	2024	%
Operating revenue	4, 5, 6(19), 7	$7,608,780	100.00	$6,479,576	100.00	$21,516,848	100.00	$17,393,093	100.00
Operating costs	6(8) , 6(10) , 6(22), 7	(7,021,373)	(92.28)	(5,929,329)	(91.51)	(19,819,699)	(92.11)	(15,902,705)	(91.43)
Gross profit		587,407	7.72	550,247	8.49	1,697,149	7.89	1,490,388	8.57
Operating expenses	6(10), 6(20), 6(21), 6(22)								
Selling expenses		(240,064)	(3.16)	(225,412)	(3.48)	(714,160)	(3.32)	(666,901)	(3.83)
Administrative expenses		(105,882)	(1.39)	(99,850)	(1.54)	(302,510)	(1.41)	(283,343)	(1.63)
Research and development expenses		(37,979)	(0.50)	(38,823)	(0.60)	(110,680)	(0.51)	(113,602)	(0.66)
Expected credit losses	4, 6(20)	(15,271)	(0.20)	(4,671)	(0.07)	(16,221)	(0.08)	(5,027)	(0.03)
Total operating expenses		(399,196)	(5.25)	(368,756)	(5.69)	(1,143,571)	(5.32)	(1,068,873)	(6.15)
Operating income		188,211	2.47	181,491	2.80	553,578	2.57	421,515	2.42
Non-operating income and expenses									
Interest income	6(23)	5,489	0.07	7,558	0.12	19,814	0.09	24,038	0.14
Other income	6(23)	2,700	0.04	2,295	0.03	17,752	0.08	4,354	0.03
Other gains and losses	6(23)	3,176	0.04	(6,920)	(0.11)	(29,870)	(0.14)	16,205	0.09
Finance costs	6(23)	(10,307)	(0.14)	(8,653)	(0.13)	(26,058)	(0.12)	(19,210)	(0.11)
Total non-operating income and expenses		1,058	0.01	(5,720)	(0.09)	(18,362)	(0.09)	25,387	0.15
Net income before income tax		189,269	2.48	175,771	2.71	535,216	2.48	446,902	2.57
Income tax expense	4, 6(25)	(36,661)	(0.48)	(35,998)	(0.55)	(107,046)	(0.50)	(92,022)	(0.53)
Net income		152,608	2.00	139,773	2.16	428,170	1.98	354,880	2.04
Other comprehensive income (net)	6(24)								
Items that may not be reclassified subsequently to profit or loss									
Unrealized gains from equity instrument investments measured at fair value through other comprehensive income		2,349	0.03	(1,758)	(0.03)	4,269	0.02	(8,599)	(0.05)
Income tax related to those items not to be reclassified to profit or loss	6(25)	(469)	(0.01)	352	0.01	(853)	-	1,720	0.01
Items that may be reclassified subsequently to profit or loss									
Exchange differences resulting from translating the financial statements of foreign operations		5,990	0.08	3,278	0.05	(13,179)	(0.06)	12,295	0.07
Income tax related to components of other comprehensive income that will be reclassified to profit or loss	6(25)	(1,203)	(0.02)	(612)	(0.01)	2,625	0.01	(2,446)	(0.01)
Other comprehensive income, net of tax		6,667	0.08	1,260	0.02	(7,138)	(0.03)	2,970	0.02
Total comprehensive income		$159,275	2.08	$141,033	2.18	$421,032	1.95	$357,850	2.06
Net income for the periods attributable to :									
Owners of the parent		$128,452		$128,069		$385,638		$316,527	
Non-controlling interests	6(18), 6(27)	24,156		11,704		42,532		38,353	
		$152,608		$139,773		$428,170		$354,880	
Total comprehensive income for the periods attributable to :									
Owners of the parent		$131,126		$128,486		$382,803		$317,690	
Non-controlling interests	6(18), 6(27)	28,149		12,547		38,229		40,160	
		$159,275		$141,033		$421,032		$357,850	
Earnings per share (in dollars)	4, 6(26)								
Basic Earnings Per Share (in New Taiwan Dollars)		$0.79		$0.79		$2.38		$1.96	
Diluted Earnings Per Share (in New Taiwan Dollars)		$0.79		$0.79		$2.37		$1.96	

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

Chairman: Chia-Wen Yeh President: Ying-Fang Li Chief Financial Officer: Li-Ping Hung

English Translation of Financial Statements Originally Issued in Chinese
UNITECH COMPUTER CO., LTD. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY
For the nine-month periods ended September 30, 2025 and 2024
(Amounts in thousands of New Taiwan Dollars)

Description	Equity attributable to owners of the parent								Non-controlling interests	Total equity
			Retained earnings			Other equity				
	Common stock	Capital surplus	Legal reserve	Special reserve	Undistributed earnings	Exchange differences resulting from translating the financial statements of foreign operations	Unrealized gains (losses) from financial assets measured at fair value through other comprehensive income	Equity attributable to owners of the parent		
Balance as of January 1, 2024	$1,617,358	$296,159	$589,649	$9,257	$539,621	$(8,629)	$(376)	$3,043,039	$1,087,963	$4,131,002
Appropriation and distribution of 2023 retained earnings										
Legal reserve	-	-	38,414	-	(38,414)	-	-	-	-	-
Special reserve	-	-	-	(251)	251	-	-	-	-	-
Cash dividends	-	-	-	-	(355,819)	-	-	(355,819)	-	(355,819)
Profit for the nine-months ended September 30, 2024	-	-	-	-	316,527	-	-	316,527	38,353	354,880
Other comprehensive income for the nine-month periods ended September 30, 2024	-	-	-	-	-	3,914	(2,751)	1,163	1,807	2,970
Total comprehensive income for the nine-month periods ended September 30, 2024	-	-	-	-	316,527	3,914	(2,751)	317,690	40,160	357,850
Changes in non-controlling interests	-	-	-	-	-	-	-	-	(15,585)	(15,585)
Balance as of September 30, 2024	$1,617,358	$296,159	$628,063	$9,006	$462,166	$(4,715)	$(3,127)	$3,004,910	$1,112,538	$4,117,448
Balance as of January 1, 2025	$1,617,358	$296,159	$628,063	$9,006	$576,681	$(4,785)	$(2,649)	$3,119,833	$1,131,082	$4,250,915
Appropriation and distribution of 2024 retained earnings :										
Legal reserve	-	-	43,105	-	(43,105)	-	-	-	-	-
Special reserve	-	-	-	(1,571)	1,571	-	-	-	-	-
Cash dividends	-	-	-	-	(404,339)	-	-	(404,339)	-	(404,339)
Profit for the nine-months ended September 30, 2025	-	-	-	-	385,638	-	-	385,638	42,532	428,170
Other comprehensive income for the nine-month periods ended September 30, 2025	-	-	-	-	-	(4,201)	1,366	(2,835)	(4,303)	(7,138)
Total comprehensive income for the nine-month periods ended September 30, 2025	-	-	-	-	385,638	(4,201)	1,366	382,803	38,229	421,032
Changes in non-controlling interests	-	-	-	-	-	-	-	-	(27,035)	(27,035)
Balance as of September 30, 2025	$1,617,358	$296,159	$671,168	$7,435	$516,446	$(8,986)	$(1,283)	$3,098,297	$1,142,276	$4,240,573

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

Chairman: Chia-Wen Yeh President: Ying-Fang Li Chief Financial Officer: Li-Ping Hung

English Translation of Financial Statements Originally Issued in Chinese
UNITECH COMPUTER CO., LTD. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CASH FLOWS
For the nine-month periods ended September 30, 2025 and 2024
(Amounts in thousands of New Taiwan Dollars)

Description	For the nine-month periods ended September 30	
	2025	2024
Cash flows from operating activities :		
Profit before tax from continuing operations	$535,216	$446,902
Adjustments for:		
The profit or loss items which did not affect cash flows:		
Depreciation	66,112	67,326
Amortization	16,749	15,648
Expected credit gains	16,221	5,027
Net gains on financial assets and liabilities at fair value through profit or loss	1,052	(141)
Interest expense	26,058	19,210
Interest income	(19,814)	(24,038)
(Gains) Losses on disposal of property, plant and equipment	(538)	352
Property, plan and equipment transferred to expenses	15	-
Losses on disposal of intangible assets	-	1
Gains on lease modification	-	(7)
Changes in operating assets and liabilities:		
Contract assets	(15,373)	(8,666)
Notes receivable	(215,255)	(85,380)
Trade receivables	(535,499)	(776,359)
Other receivables	(6,011)	(10,480)
Inventories	(251,186)	(599,910)
Prepayments	37,312	35,454
Contract liabilities	353	(7,225)
Notes payable	(66)	(3,251)
Trade payables	745,514	483,765
Other payables	(33,560)	(78,844)
Provisions	(1,312)	3
Other current liabilities	286,699	(13,747)
Net defined benefit liabilities, non-current	(13,593)	(5,316)
Cash inflow (outflow) generated from operations	639,094	(539,676)
Interest received	23,542	29,555
Interest paid	(26,348)	(18,480)
Income tax paid	(112,898)	(102,437)
Net cash provided by (used in) operating activities	523,390	(631,038)
Cash flows from investing activities :		
Acquisition of financial assets measured at amortized cost	(395,812)	(12,360)
Repayment of financial assets measured at amortized cost upon maturity	2,456	411,450
Acquisition of financial assets at fair value through profit or loss	(100,000)	-
Acquisition of property, plant and equipment	(26,809)	(26,655)
Proceeds from disposal of property, plant and equipment	538	893
Increase in refundable deposits	(11,174)	(729)
Decrease in refundable deposits	23,515	7,722
Acquisition of intangible assets	(11,660)	(28,877)
Decrease in long-term financing lease receivables	2,505	2,408
Increase in prepayment for equipment	(8,324)	-
Decrease in prepayment for equipment	-	411
Net cash used in investing activities	(524,765)	354,263
Cash flows from financing activities :		
Increase in short-term borrowings	14,076,338	8,753,789
Decrease in short-term borrowings	(13,901,301)	(7,565,655)
Increase in short-term notes and bills payable	550,000	1,254,000
Decrease in short-term notes and bills payable	(740,000)	(1,254,000)
Repayment of long-term loans	(21,904)	(21,524)
Increase in deposits received	-	800
Repayment for the principal portion of the lease liabilities	(28,393)	(28,717)
Cash dividends	(404,339)	(355,819)
Changes in non-controlling interests	(27,035)	(15,585)
Net cash (used in) provided by financing activities	(496,634)	767,289
Effect of changes in exchange rate on cash and cash equivalents	(11,148)	10,989
Net (decrease) increase in cash and cash equivalents	(509,157)	501,503
Cash and cash equivalents at the beginning of the period	1,141,047	599,606
Cash and cash equivalents at the end of the period	$631,890	$1,101,109

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

Chairman: Chia-Wen Yeh　　President: Ying-Fang Li　　Chief Financial Officer: Li-Ping Hung

English Translation of Consolidated Financial Statements Originally Issued in Chinese

UNITECH COMPUTER CO., LTD.

AND SUBSIDIARIES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

(Amounts are expressed in thousands of New Taiwan Dollars unless otherwise stated)

1. History and Organization

Unitech Computer Co., Ltd. (hereinafter referred to as the “Company”) was established in March 1979, formerly known as Jingji Industrial Co., Ltd. In order to meet the needs of business specialization, the Company was renamed Unitech Computer Co., Ltd. in June 1991. The Company merged with United Technology Electronics Co., Ltd. in July 1995, and the Company became the surviving company after the merger. The Company's stock had been listed and traded in the Taipei Stock Exchange since February 1998. But in August 2000, its stocks were transferred to the Taiwan Stock Exchage for trading. The Company’s registered office and main business is at 3F., No. 236, Xinhu 2nd Rd., Neihu Dist., Taipei City, Taiwan (R.O.C.).

In order to achieve organizational restructuring and to improve competitiveness and business performance, on January 1, 2008, the Company, in accordance with the Business Mergers and Acquisitions Act, carved out its automatic identification data division, with the business value of \$900,000 thousand, and established Unitech Electronics Co., Ltd. (hereinafter referred to as “UTE”). In this carve-out transaction, the Company acquired 40,000,000 shares of UTE and the related carved-out net assets were recorded on the book value basis. Thereafter, the Company disposed of portion of its UTE shares for UTE’s IPO purposes. In order to introduce strategic investors for UTE, the Company’s board of directors resolved on November 4, 2021 not to subscribe to UTE’s new shares that further diluted its shareholding to 40%.

The main business of the Company before the carve-out included the design, manufacture, trade, import and export of computers and computer peripheral equipment products and automatic identification systems. After the carve-out on January 1, 2008, the Company mainly engaged in product channel business.

2. Date and Procedures of Authorization of Financial Statements for Issue

The consolidated financial statements of the Company and subsidiaries (hereinafter referred to as the “Group”) for the nine-month periods ended September 30, 2025 and 2024 were authorized for issue in accordance with a resolution of its board of directors (hereinafter referred to as “Board of Directors”) on November 11 , 2025.

3. Newly Issued or Revised Standards and Interpretations

(1) Changes in accounting policies resulting from applying for the first-time certain standards and amendments

The Group applied for the first-time International Financial Reporting Standards, International Accounting Standards, and Interpretations issued, revised or amended which are recognized by Financial Supervisory Commission ("FSC") and become effective for annual periods beginning on or after January 1, 2025. The adoption of these new standards and amendments had no material impact on the Group.

(2) Standards or interpretations issued, revised or amended, by International Accounting Standards Board ("IASB") which have been endorsed by FSC, and not yet adopted by the Group as at the date when the Group's financial statements were authorized for issue, are listed below.

Items	New, Revised or Amended Standards and Interpretations	Effective Date issued by IASB
a	IFRS 17 "Insurance Contracts"	January 1, 2023
b	Amendments to the Classification and Measurement of Financial Instruments – Amendments to IFRS 9 and IFRS 7	January 1, 2026
c	Annual Improvements to IFRS Accounting Standards – Volume 11	January 1, 2026
d	Contracts Referencing Nature-dependent Electricity – Amendments to IFRS 9 and IFRS 7	January 1, 2026

(a) IFRS 17 "Insurance Contracts"

IFRS 17 provides a comprehensive model for insurance contracts, covering all relevant accounting aspects (including recognition, measurement, presentation and disclosure requirements). The core of IFRS 17 is the General (building block) Model, under this model, on initial recognition, an entity shall measure a group of insurance contracts at the total of the fulfilment cash flows and the contractual service margin. The carrying amount of a group of insurance contracts at the end of each reporting period shall be the sum of the liability for remaining coverage and the liability for incurred claims.

Other than the General Model, the standard also provides a specific adaptation for contracts with direct participation features (the Variable Fee Approach) and a simplified approach (Premium Allocation Approach) mainly for short-duration contracts.

IFRS 17 was issued in May 2017 and it was amended in 2020 and 2021. The amendments include deferral of the date of initial application of IFRS 17 by two years to annual beginning on or after January 1, 2023 (from the original effective date of January 1, 2021); provide additional transition reliefs; simplify some requirements to reduce the costs of applying IFRS 17 and revise some requirements to make the results easier to explain. IFRS 17 replaces an interim Standard – IFRS 4 Insurance Contracts – from annual reporting periods beginning on or after January 1, 2023.

(b) Amendments to the Classification and Measurement of Financial Instruments – Amendments to IFRS 9 and IFRS 7

The amendments include:

(1) Clarify that a financial liability is derecognised on the settlement date and describe the accounting treatment for settlement of financial liabilities using an electronic payment system before the settlement date.

(2) Clarify how to assess the contractual cash flow characteristics of financial assets that include environmental, social and governance (ESG)-linked features and other similar contingent features.

(3) Clarify the treatment of non-recourse assets and contractually linked instruments.

(4) Require additional disclosures in IFRS 7 for financial assets and liabilities with contractual terms that reference a contingent event (including those that are ESG-linked), and equity instruments classified at fair value through other comprehensive income.

(c) Annual Improvements to IFRS Accounting Standards – Volume 11

(1) Amendments to IFRS 1
The amendments mainly improve the consistency in wording between first-time adoption of IFRS and requirements for hedge accounting in IFRS 9.

(2) Amendments to IFRS 7
The amendments update an obsolete cross-reference relating to gain or loss on derecognition.

(3) Amendments to Guidance on implementing IFRS 7
The amendments improve some of the wordings in the implementation guidance, including the introduction, disclosure of deferred difference between fair value and transaction price and credit risk disclosures.

(4) Amendments to IFRS 9

The amendments add a cross-reference to resolve potential confusion for a lessee applying the derecognition requirements and clarify the term “transaction price”.

(5) Amendments to IFRS 10

The amendments remove the inconsistency between paragraphs B73 and B74 of IFRS 10.

(6) Amendments to IAS 7

The amendments remove a reference to “cost method” in paragraph 37 of IAS 7.

(d) Contracts Referencing Nature-dependent Electricity – Amendments to IFRS 9 and IFRS 7

The amendments include:

(1) Clarify the application of the ‘own-use’ requirements.
(2) Permit hedge accounting if these contracts are used as hedging instruments.
(3) Add new disclosure requirements to enable investors to understand the effect of these contracts on a company’s financial performance and cash flows.

The abovementioned standards and amendments are applicable for annual periods beginning on or after January 1, 2026 and have no material impact on the Group.

(3) Standards or interpretations issued, revised or amended, by IASB which have not been endorsed by FSC, and not yet adopted by the Group as at the date when the Group’s financial statements were authorized for issue, are listed below.

Items	New, Revised or Amended Standards and Interpretations	Effective Date issued by IASB
a	IFRS 10 “Consolidated Financial Statements” and IAS 28 “Investments in Associates and Joint Ventures” — Sale or Contribution of Assets between an Investor and its Associate or Joint Ventures	To be determined by IASB
b	IFRS 18 “Presentation and Disclosure in Financial Statements”	January 1, 2027 (Note)
c	Disclosure Initiative – Subsidiaries without Public Accountability: Disclosures (IFRS 19)	January 1, 2027

Note: On September 25, 2025, the FSC announced in a press release that Taiwan will adopt IFRS 18 in 2028.

(a) IFRS 10 "Consolidated Financial Statements" and IAS 28 "Investments in Associates and Joint Ventures" — Sale or Contribution of Assets between an Investor and its Associate or Joint Ventures

The amendments address the inconsistency between the requirements in IFRS 10 *Consolidated Financial Statements and IAS 28 Investments in Associates and Joint Ventures*, in dealing with the loss of control of a subsidiary that is contributed to an associate or a joint venture. IAS 28 restricts gains and losses arising from contributions of non-monetary assets to an associate or a joint venture to the extent of the interest attributable to the other equity holders in the associate or joint ventures. IFRS 10 requires full profit or loss recognition on the loss of control of the subsidiary. IAS 28 was amended so that the gain or loss resulting from the sale or contribution of assets that constitute a business as defined in IFRS 3 between an investor and its associate or joint venture is recognized in full.

IFRS 10 was also amended so that the gains or loss resulting from the sale or contribution of a subsidiary that does not constitute a business as defined in IFRS 3 between an investor and its associate or joint venture is recognized only to the extent of the unrelated investors' interests in the associate or joint venture.

(b) IFRS 18 "Presentation and Disclosure in Financial Statements"

IFRS 18 replaces IAS 1 Presentation of Financial Statements. The main changes are as below:

(1) Improved comparability in the statement of profit or loss (income statement)
IFRS 18 requires entities to classify all income and expenses within their statement of profit or loss into one of five categories: operating; investing; financing; income taxes; and discontinued operations. The first three categories are new, to improve the structure of the income statement, and requires all entities to provide new defined subtotals, including operating profit or loss. The improved structure and new subtotals will give investors a consistent starting point for analyzing entities' performance and make it easier to compare entities.

(2) Enhanced transparency of management-defined performance measures
IFRS 18 requires entities to disclose explanations of those entity-specific measures that are related to the income statement, referred to as management-defined performance measures.

(3) Useful grouping of information in the financial statements
IFRS 18 sets out enhanced guidance on how to organize information and whether to provide it in the primary financial statements or in the notes. The changes are expected to provide more detailed and useful information. IFRS 18 also requires entities to provide more transparency about operating expenses, helping investors to find and understand the information they need.

(c) Disclosure Initiative – Subsidiaries without Public Accountability: Disclosures (IFRS 19)

This new standard and its amendments permits subsidiaries without public accountability to provide reduced disclosures when applying IFRS Accounting Standards in their financial statements. IFRS 19 is optional for subsidiaries that are eligible and sets out the disclosure requirements for subsidiaries that elect to apply it.

The abovementioned standards and interpretations issued by IASB have not yet endorsed by FSC at the date when the Group's financial statements were authorized for issue, the local effective dates are to be determined by FSC. As the Group is still currently determining the potential impact of the new or amended standards and interpretations listed under (b), it is not practicable to estimate their impact on the Group at this point in time. The remaining new or amended standards and interpretations have no material impact on the Group.

4. Summary of significant accounting policies

(a) Statement of compliance

The consolidated financial statements of the Company for the nine-month periods ended September 30, 2025 and 2024 have been prepared in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers ("the Regulations") and IAS 34 "Interim Financial Reporting" as endorsed and became effective by FSC.

(b) Basis of preparation

The consolidated financial statements have been prepared on a historical cost basis, except for financial instruments that have been measured at fair value. The consolidated financial statements are expressed in thousands of New Taiwan Dollars ("NT$") unless otherwise stated.

(c) Basis of consolidation

Preparation principle of consolidated financial statements

Control is achieved when the Group is exposed, or has rights, to variable returns from its involvement with the investee and has the ability to affect those returns through its power over the investee. Specifically, the Group controls an investee if and only if the Group has:

(a) power over the investee (i. e., existing rights that give it the current ability to direct the relevant activities of the investee);
(b) exposure, or rights, to variable returns from its involvement with the investee;
(c) the ability to use its power over the investee to affect its returns.

When the Group has less than a majority of the voting or similar rights of an investee, the Group considers all relevant facts and circumstances in assessing whether it has power over an investee, including:

(a) the contractual arrangement with the other vote holders of the investee;
(b) rights arising from other contractual arrangements;
(c) the Group's voting rights and potential voting rights.

The Group re-assesses whether or not it controls an investee if facts and circumstances indicate that there are changes to one or more of the three elements of control.

Subsidiaries are fully consolidated from the acquisition date, being the date on which the Group obtains control, and continue to be consolidated until the date that such control ceases. The financial statements of the subsidiaries are prepared for the same reporting period as the parent company, using uniform accounting policies. All intra-group balances, income and expenses, unrealized gains and losses and dividends resulting from intra-group transactions are eliminated in full.

A change in the ownership interest of a subsidiary, without a change of control, is accounted for as an equity transaction.

Total comprehensive income of the subsidiaries is attributed to the owners of the parent and to the non-controlling interests even if this results in the non-controlling interests having a deficit balance.

If the Group loses control of a subsidiary, it:

(a) derecognizes the assets (including goodwill) and liabilities of the subsidiary;
(b) derecognizes the carrying amount of any non-controlling interest;
(c) recognizes the fair value of the consideration received;
(d) recognizes the fair value of any investment retained;
(e) reclassifies the parent's share of components previously recognized in other comprehensive income to profit or loss or transfer directly to retained earnings if required by other IFRs; and
(f) recognizes any surplus or deficit in profit or loss.

The consolidated entities are listed as follows:

Name of the investors	Name of subsidiaries	Nature of business	Percentage of ownership (%)		
			Sep. 30, 2025	Dec. 31, 2024	Sep.30, 2024
The Company	Unitech Electronics Co., Ltd. ("UTE")	Development, manufacture and marketing of automatic identification data collection products	40.00%	40.00%	40.00%

Name of the investors	Name of subsidiaries	Nature of business	Percentage of ownership (%)		
			Sep. 30, 2025	Dec. 31, 2024	Sep.30, 2024
The Company	Jingho Computer Co., Ltd. ("Jingho Computer")	Trading of computer peripherals and retailing of electronic materials (sales of domestic computer-related consumables)	100.00%	100.00%	100.00%
The Company	Jingyong Computer Co., Ltd. ("Jingyong Computer")	Trading of computer peripherals and retailing of electronic materials (sales of domestic computer-related consumables)	100.00%	100.00%	100.00%
UTE	Unitech America Ventures Inc. ("UAV")	Holding and general investing	100.00%	100.00%	100.00%
UTE	Unitech Europe Ventures Inc. ("UEV")	Holding and general investing	100.00%	100.00%	100.00%
UTE	Unitech Japan Holding Inc. ("UJH")	Holding and general investing	100.00%	100.00%	100.00%
UTE	Unitech Asia Ventures Inc. ("UCV")	Holding and general investing	100.00%	100.00%	100.00%
UTE	Unitech Japan Co., Ltd. ("UTJ")	Automatic identification data collection product trading	10.86%	10.86%	10.86%
UAV	Unitech America Holding Inc. ("UAH")	Holding and general investing	100.00%	100.00%	100.00%
UAH	Unitech America Inc. ("UTA")	Automatic identification data collection product trading	100.00%	100.00%	100.00%
UEV	Unitech Europe Holding Inc. ("UEH")	Holding and general investing	100.00%	100.00%	100.00%
UEH	Unique Technology Europe B.V. ("UTI")	Automatic identification data collection product trading	100.00%	100.00%	100.00%
UJH	Unitech Japan Co., Ltd. ("UTJ")	Automatic identification data collection product trading	85.57%	85.57%	85.57%
UCV	Unitech Industries Holding Inc. ("UIH")	Holding and general investing	100.00%	100.00%	100.00%
UIH	Xiamen Unitech Computer Co., Ltd. ("UTC")	Automatic identification data collection product trading	100.00%	100.00%	100.00%

The Company determines that even if it holds less than 50% of the voting rights, it still has control over Unitech Electronics because it has been the largest shareholder of Unitech Electronics since the date of investing in Unitech Electronics. The remaining interests of Unitech Electronics are widely held by many other shareholders, and the Company can obtain the power of attorney for the relative majority of voting rights, and designate key management personnel of Unitech Electronics who have the ability to direct relevant activities.

The financial statements of some of the consolidated subsidiaries listed above had not been reviewed by auditors. As of September 30, 2025 and 2024, the related assets of the subsidiaries which were not reviewed by auditors amounted to $372,259 thousand and $296,587 thousand, respectively, and the related liabilities amounted to $189,133 thousand and $107,483 thousand, respectively. The comprehensive income of these subsidiaries amounted to $10,620 thousand, $7,859 thousand, $26,872 thousand and $21,925 thousand for the three-month and nine-month periods ended September 30, 2025 and 2024, respectively.

Note: The subsidiaries that had not been reviewed by auditors were UJH, UCV, UTJ, UIH, UTC, Jingho Computer and Jingyong Computer.

(d) Other significant accounting policies

Except for the accounting policies listed below, the same accounting policies have been followed in the consolidated financial statements for the nine-month periods ended September 30, 2025 and 2024 as were applied in the preparation of the Group's consolidated financial statements for the year ended December 31, 2024. For the summary of significant accounting policies, please refer to Note 4 of the Group's consolidated financial statements for the year ended December 31, 2024.

(1) Income tax

Interim period income tax expense is accrued using the tax rate that would be applicable to expected total annual earnings, that is, the estimated average annual effective income tax rate applied to the pre-tax income of the interim period. The average annual effective income tax rate is estimated by current income tax expenses only. Deferred income tax is recognized and measured according to IAS 12 "Income Tax" and follows the same accounting policies of the Group's annual consolidated financial statements. When income tax rate changes occur in interim period, the effect on deferred income tax is recognized in profit or loss, other comprehensive income or equity at once.

(2) Post-employment benefits

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

5. Significant accounting judgements, estimates and assumptions

The same significant accounting judgments, estimates and assumptions have been followed in the consolidated financial statements for the nine-month periods ended September 30, 2025 and 2024 as were applied in the preparation of the Group's consolidated financial statements for the year ended December 31, 2024. Please refer to Note 5 of the Group's consolidated financial statements for the year ended December 31, 2024.

6. Contents of significant accounts

(1) Cash and cash equivalents

	As of		
	September 30, 2025	December 31, 2024	September 30, 2024
Cash on hand	$744	$694	$783
Checking and savings accounts	631,146	629,213	688,876
Time deposits (Note)	-	511,140	411,450
Total	$631,890	$1,141,047	$1,101,109

Note: The contract will expire within 3 months and it must be readily convertible to a known amount of cash and be subject to an insignificant risk of changes in value.

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

	As of		
	September 30, 2025	December 31, 2024	September 30, 2024
Financial assets mandatorily measured at fair value through profit or loss:			
Forward exchange contracts	$588	$998	$617
Funds	100,420	-	-
Total	$101,008	$998	$617
Financial liabilities mandatorily measured at fair value through profit or loss:			
Forward exchange contracts	$1,103	$41	$1,304

Please refer to Note 12(8) for more details on derivative transactions.

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

	As of		
	September 30, 2025	December 31, 2024	September 30, 2024
Equity instrument investments measured at fair value through other comprehensive income			
Preferred stocks	$26,459	$22,190	$20,694

Financial assets measured at fair value through other comprehensive income were not pledged as collateral.

(4) Financial assets measured at amortized cost

	As of		
	September 30, 2025	December 31, 2024	September 30, 2024
Time deposits - current	$400,526	$7,416	$7,502
Time deposits - noncurrent	7,517	7,491	7,410
Total	$408,043	$14,907	$14,912

The Group classified certain financial assets as financial assets measured at amortized cost. The credit risk is low and expected credit loss during the duration is not material. For more details on financial assets measured at amortized cost under pledge, please refer to Note 8. Please refer to Note 12(4) for more details on credit risk.

(5) Notes receivable

	As of		
	September 30, 2025	December 31, 2024	September 30, 2024
Notes receivable (due to business)	$360,178	$144,923	$264,656
Less: loss allowance	(840)	(362)	(661)
Total	$359,338	$144,561	$263,995

Notes receivable were not pledged as collateral.

The Group's loss allowance within the scope of IFRS 9 Financial Instruments is evaluated based on the accounting policy for financial instruments. Please refer to Note 6(20) for more details on loss allowance of notes receivable. Please refer to Note 12(4) for more details on credit risk management.

(6) Trade receivables

	As of		
	September 30, 2025	December 31, 2024	September 30, 2024
Trade receivables	$4,940,302	$4,372,979	$4,132,773
Less: loss allowance	(38,656)	(26,634)	(25,513)
Total	$4,901,646	$4,346,345	$4,107,260

The Group's trade receivables measured at fair value through profit or loss due to regular factoring without recourse were $5,383 thousand, $3,988 thousand and $9,003 thousand as of September 30, 2025, December 31, 2024, and September 30, 2024, respectively.

The Group's transactions involving the transfer of accounts receivable were as follows:

Total derecognition of transferred financial assets

The Group entered into several factoring agreements without recourse with financial institutions. In addition to the transfer of the Group's contractual rights to these cash flows of accounts receivable, according to those agreements, the Group does not take the risk of uncollectible trade receivables (except for commercial disputes). The factoring agreements that meet the criteria of derecognition of financial assets are as follows:

As of September 30, 2025			
The Factor (Transferee)	Amounts	Cash withdrawn	Interest rate
MUFG Bank, Ltd.,	$6,803	$6,803	1.375%~1.875%

As of December 31, 2024			
The Factor (Transferee)	Amounts	Cash withdrawn	Interest rate
MUFG Bank, Ltd.,	$21,962	$21,962	1.125%~1.625%

As of September 30, 2024			
The Factor (Transferee)	Amounts	Cash withdrawn	Interest rate
MUFG Bank, Ltd.,	$13,000	$13,000	0.975%~1.625%

The Group's trade receivables of factoring contracts were not pledged as collateral.

(7) Installment accounts receivable

	As of		
	September 30, 2025	December 31, 2024	September 30, 2024
Installment accounts receivable - current	$25,568	$48,601	$56,072
Less: unrealized interest income – installment accounts receivable	(302)	(887)	(1,158)
Less: loss allowance	(63)	(119)	(138)
Total	$25,203	$47,595	$54,776
Installment accounts receivable – non-current	$8,389	$19,667	$33,957
Less: unrealized interest income – installment accounts receivable	(26)	(203)	(328)
Less: loss allowance	(21)	(49)	(84)
Total	$8,342	$19,415	$33,545

The expected maturity of installment accounts receivable is as follows:

	As of		
	September 30, 2025	December 31, 2024	September 30, 2024
Not later than one year	$25,568	$48,601	$56,072
Later than one year and not later than two years	7,897	18,467	25,568
More than two years	492	1,200	8,389
Total	$33,957	$68,268	$90,029

Installment accounts receivable were not pledged as collateral.

Receivables are generally on 30~120-day terms. The total carrying amount of notes receivable and trade receivables (including installment accounts receivable) as of September 30, 2025, December 31, 2024, and September 30, 2024 were $5,334,109 thousand, $4,585,080 thousand and $4,485,972 thousand, respectively. Please refer to Note 6(20) for more details on loss allowance of accounts receivable for the nine-month periods ended September 30, 2025 and 2024. Please refer to Note 12(4) for more details on credit risk management.

(8) Inventories

(a) Inventories include:

	As of		
	September 30, 2025	December 31, 2024	September 30, 2024
Raw materials	$26,814	$23,661	$33,808
Work in process	176,365	139,533	157,062
Finished goods	236,728	222,405	206,908
Merchandise	1,932,327	1,735,449	1,821,197
Total	$2,372,234	$2,121,048	$2,218,975

(b) For the three-month ended September 30, 2025 and 2024, the Group recognized inventory cost in the amount of $7,020,016 thousand and $5,848,607 thousand, respectively, of which $3,289 thousand and $6,354 thousand was related to the gain from price recovery of inventories. For the nine-month periods ended September 30, 2025 and 2024, the Group recognized inventory cost in the amount of $19,811,802 thousand and $15,702,684 thousand, respectively, of which $1,046 thousand was related to the gain from price recovery of inventories and $4,355 thousand was related to write-down of inventories.

(c) No inventories were pledged as collateral.

(9) Property, plant and equipment

	Land	Buildings	Machinery and equipment	Mold equipment	Transportation equipment	Office equipment	Leasehold improvement	Total
Cost:								
As of January 1, 2025	$903,499	$727,560	$186,352	$224,574	$42,050	$23,919	$12,991	$2,120,945
Additional	-	2,000	6,163	11,349	6,429	868	-	26,809
Disposals and Scrapping	-	-	(978)	-	(4,431)	(252)	(86)	(5,747)
Transfers	-	-	-	1,289	-	(15)	-	1,274
Effect of movement in exchange rate	-	-	230	-	-	38	(78)	190
As of September 30, 2025	$903,499	$729,560	$191,767	$237,212	$44,048	$24,558	$12,827	$2,143,471
As of January 1, 2024	$903,499	$727,584	$179,331	$208,175	$46,585	$24,043	$13,600	$2,102,817
Additional	-	1,145	13,033	10,559	650	1,145	123	26,655
Disposals and Scrapping	-	-	(909)	(1,709)	(3,666)	(709)	-	(6,993)
Transfers	-	(755)	(116)	5,488	-	997	-	5,614
Effect of movement in exchange rate	-	-	195	-	-	285	82	562
As of September 30, 2024	$903,499	$727,974	$191,534	$222,513	$43,569	$25,761	$13,805	$2,128,655
Depreciation and impairment:								
As of January 1, 2025	$-	$356,950	$153,383	$177,334	$30,204	$19,245	$9,872	$746,988
Depreciation	-	12,407	8,308	13,369	3,598	959	1,610	40,251
Disposals and Scrapping	-	-	(978)	-	(4,431)	(252)	(86)	(5,747)
Transfers	-	-	-	-	-	-	-	-
Effect of movement in exchange rate	-	-	230	-	-	5	(80)	155
As of September 30, 2025	$-	$369,357	$160,943	$190,703	$29,371	$19,957	$11,316	$781,647
As of January 1, 2024	$-	$342,038	$150,554	$159,368	$29,760	$20,296	$8,231	$710,247
Depreciation	-	12,304	7,549	14,740	3,766	963	1,666	40,988
Disposals and Scrapping	-	-	(907)	(1,234)	(2,930)	(677)	-	(5,748)
Transfers	-	-	-	-	-	-	-	-
Effect of movement in exchange rate	-	-	196	-	-	231	47	474
As of September 30, 2024	$-	$354,342	$157,392	$172,874	$30,596	$20,813	$9,944	$745,961
Net carrying amount as of:								
September 30, 2025	$903,499	$360,203	$30,824	$46,509	$14,677	$4,601	$1,511	$1,361,824
December 31, 2024	$903,499	$370,610	$32,969	$47,240	$11,846	$4,674	$3,119	$1,373,957
September 30, 2024	$903,499	$373,632	$34,142	$49,639	$12,973	$4,948	$3,861	$1,382,694

For the nine-month periods ended September 30, 2025 and 2024, no borrowing costs were capitalized for property, plant and equipment.

Please refer to Note 8 for more details on property, plant and equipment under pledge as of September 30, 2025, December 31, 2024 and September 30, 2024.

(10) Intangible assets

	Software	Goodwill	Total
Cost:			
As of January 1, 2025	$277,778	$13,204	$290,982
Addition-acquired separately	11,660	-	11,660
Disposals	(901)	-	(901)
Transfers	659	-	659
Effect of movement in exchange rate	257	-	257
As of September 30, 2025	$289,453	$13,204	$302,657
As of January 1, 2024	$248,694	$13,204	$261,898
Addition-acquired separately	28,877	-	28,877
Disposals	(1,012)	-	(1,012)
Transfers	2,121	-	2,121
Effect of movement in exchange rate	220	-	220
As of September 30, 2024	$278,900	$13,204	$292,104
Amortization and impairment:			
As of January 1, 2025	$226,052	$-	$226,052
Amortization	16,749	-	16,749
Disposals	(901)	-	(901)
Effect of movement in exchange rate	257	-	257
As of September 30, 2025	$242,157	$-	$242,157
As of January 1, 2024	$209,456	$-	$209,456
Amortization	15,648	-	15,648
Disposals	(1,011)	-	(1,011)
Effect of movement in exchange rate	220	-	220
As of September 30, 2024	$224,313	$-	$224,313
Net carrying amount as of:			
September 30, 2025	$47,296	$13,204	$60,500
December 31, 2024	$51,726	$13,204	$64,930
September 30, 2024	$54,587	$13,204	$67,791

The amortization of intangible assets is as follows:

	For the three-month periods ended September 30		For the nine-month periods ended September 30	
	2025	2024	2025	2024
Operating costs	$42	$92	$125	$275
Selling expenses	147	43	355	152
Administrative expenses	1,655	1,496	4,928	3,810
Research and development expenses	3,692	3,503	11,341	11,411
Total	$5,536	$5,134	$16,749	$15,648

(11) Short-term borrowings

	As of		
	September 30, 2025	December 31, 2024	September 30, 2024
Unsecured bank loans	$1,523,602	$1,358,565	$1,596,434
Secured bank loans	250,000	240,000	340,000
Total	$1,773,602	$1,598,565	$1,936,434
Interest rates	1.85%~2.18%	1.81%~2.04%	1.76%~2.08%

The Group's unused short-term lines of credits as of September 30, 2025, December 31, 2024 and September 30, 2024 amounted to $2,842,591 thousand, $2,482,962 thousand, and $2,258,675 thousand, respectively.

Secured bank loans are guaranteed by some property, plant and equipment. Please refer to Note 8 for more details.

(12) Short-term notes and bills payable

		As of		
	Guarantee or acceptance agency	September 30, 2025	December 31, 2024	September 30, 2024
Commercial notes	Bank	$80,000	$-	$-
Commercial notes	Bills finance corporation	10,000	280,000	-
Total		$90,000	$280,000	$-
Interest rates		1.87%~2.14%	2.02%~2.08%	0%

Secured short-term notes and bills payable are guaranteed by some property, plant and equipment. Please refer to Note 8 for more details.

(13) Long-term loans

Details of long-term loans as of September 30, 2025, December 31, 2024 and September 30, 2024 were as follows:

September 30, 2025

Lenders	Amount	Interest Rate (%)	Maturity date and terms of repayment
(a) Secured bank loans	$34,718	1.96%	Effective from November 27, 2019 to November 27, 2026, principal is to be repaid in 84 monthly installments, and the interest is paid on a monthly basis.
Less: current portion	(29,710)		
Total	$5,008		

December 31, 2024

Lenders	Amount	Interest Rate (%)	Maturity date and terms of repayment
(a) Secured bank loans	$56,622	1.96%	Effective from November 27, 2019 to November 27, 2026, principal is to be repaid in 84 monthly installments, and the interest is paid on a monthly basis.
Less: current portion	(29,277)		
Total	$27,345		

September 30, 2024

Lenders	Amount	Interest Rate (%)	Maturity date and terms of repayment
(a) Secured bank loans	$63,857	1.86%	Effective from November 27, 2019 to November 27, 2026, principal is to be repaid in 84 monthly installments, and the interest is paid on a monthly basis.
Less: current portion	(29,153)		
Total	$34,704		

(14) Long-term trade payables

Part of the Group's purchases are paid in installments. Summary information as of September 30, 2025, December 31, 2024 and September 30, 2024 (including current portion) was as follows:

	As of		
	September 30, 2025	December 31, 2024	September 30, 2024
Long-term trade payables	$174,119	$101,781	$118,849
Less: unrealized interest expense	(656)	(1,033)	(1,204)
Less: current portion	(60,947)	(54,403)	(60,895)
Total	$112,516	$46,345	$56,750

The expected payment of installment accounts payable of the Group is as follows:

	As of		
	September 30, 2025	December 31, 2024	September 30, 2024
Not later than one year	$61,268	$54,877	$61,443
Later than one year and not later than two years	41,805	20,569	27,170
More than two years	71,046	26,335	30,236
Total	$174,119	$101,781	$118,849

(15) Post-employment benefits

Defined contribution plan

The Group’s recognized expenses under the defined contribution plan for the three-month and nine-month periods ended September 30, 2025 and 2024 were $9,453 thousand, $9,110 thousand, $29,438 thousand, and $27,250 thousand, respectively.

Defined benefits plan

The Group’s recognized expenses under the defined benefits plan for the three-month and nine-month periods ended September 30, 2025 and 2024 were $135 thousand, $136 thousand $404 thousand and $408 thousand respectively.

(16) Provision - current

	Warranty
As of January 1, 2025	$2,346
Additions - other	1,115
Reversal	(2,495)
Exchange differences	68
As of September 30, 2025	$1,034
Current- As of September 30, 2025	$1,034
Current- As of December 31, 2024	$2,346
Current- As of September 30, 2024	$2,437

Warranty

This provision is based on historical experience, management's judgment and other known factors for estimating possible future product warranties.

(17) Other current liabilities

	As of		
	September 30, 2025	December 31, 2024	September 30, 2024
Refund liabilities	$785,759	$502,870	$491,264
Others	10,121	6,311	5,948
Total	$795,880	$509,181	$497,212

(18) Equity

A. Common stock

The Company's authorized capital were $3,200,000 thousand as of September 30, 2025, December 31, 2024 and September 30, 2024. The Company's issued capital were $1,617,358 thousand as of September 30, 2025, December 31, 2024 and September 30, 2024, each at a par value of $10. The Company issued 161,736 thousand common shares as of September 30, 2025, December 31, 2024 and September 30, 2024. Each share has one voting right and a right to receive dividends.

B. Capital surplus

	As of		
	September 30, 2025	December 31, 2024	September 30, 2024
Additional paid-in capital	$296,159	$296,159	$296,159

According to the Company Act, the capital reserve shall not be used except for making good the deficit of the company. When a company incurs no loss, it may distribute the capital reserves related to the income derived from the issuance of new shares at a premium or income from endowments received by the company. The distribution could be made in cash or in the form of dividend shares to its shareholders in proportion to the number of shares being held by each of them.

C. Retained earnings and dividend policies

According to the Company's Articles of Incorporation, current year's earnings, if any, shall be distributed in the following order:

a. payment of all taxes and dues;
b. offset prior years' operation losses;
c. set aside 10% of the remaining amount as legal reserve;
d. set aside or reverse special reserve in accordance with law and regulations; and
e. the remaining net profits and the retained earnings from previous years will be allocated as shareholders' dividend. The Board of Directors will prepare a distribution proposal and submit the same to the shareholders' meeting for review and approval by a resolution.

The Company considers factors such as its environment and growth stage, future funding needs, long-term financial planning, and shareholders' needs for cash inflows, etc., in making its distribution plan. The actual distribution shall not be less than 50% of the distributable surplus. Cash dividends are preferred and can also be distributed in the form of stock dividends, but the distribution ratio of stock dividends shall not exceed 50% of the total dividends.

According to the Company Act, the Company needs to set aside amount to legal reserve unless such legal reserve amounts to the total paid-in capital. The legal reserve can be used to make good the deficit of the Company. When the Company incurs no loss, it may distribute the portion of legal serve which exceeds 25% of the paid-in capital by issuing new shares or by cash in proportion to the number of shares being held by each of the shareholders.

When the Company distributes earnings, it shall set aside special reserve in the amount equal to the net debit amount of other equity account. If prior years' earnings are not sufficient to cover the net debit amount of other equity account, current earnings and other current items shall be included. When there is a subsequent reversal of the net debit amount of other equity account, the Company may reverse the same amount of special reserve to retained earnings.

Details of the 2024 and 2023 earnings distribution and dividends per share as approved by shareholders' meeting on June 20, 2025 and June 24, 2024, respectively, were as follows:

	Appropriation of earnings		Dividend per share (NT$)	
	2024	2023	2024	2023
Legal reserve	$43,105	$38,414		
Special reserve (reversed)	(1,571)	(251)		
Cash dividends-common stock	404,339	355,819	$2.50	$2.20

Please refer to Note 6(22) for details on employees' compensation and remuneration to directors and supervisors.

D. Non-controlling interests

	For the nine-month periods ended September 30	
	2025	2024
Beginning balance	$1,131,082	$1,087,963
Profit attributable to non-controlling interests	42,532	38,353
Other comprehensive income (losses), attributable to non-controlling interests, net of tax:		
Exchange differences resulting from translating the financial statements of foreign operations	(6,352)	5,934
Unrealized evaluation gains and losses of equity instrument investments measured at fair value through other comprehensive income	2,049	(4,127)
Cash dividends distributed by subsidiary	(27,035)	(15,585)
Ending balance	$1,142,276	$1,112,538

(19) Operating revenue

	For the three-month periods ended September 30		For the nine-month periods ended September 30	
	2025	2024	2025	2024
Revenue from contracts with customers				
Sale of goods	$7,532,806	$6,405,704	$21,289,889	$17,173,859
Services revenue	75,974	73,872	226,959	219,234
Total	$7,608,780	$6,479,576	$21,516,848	$17,393,093

The Group's analysis of revenue from contracts with customers for the three-month and nine-month periods ended September 30, 2025 and 2024 was as follows:

A. Disaggregation of revenue

	For the three-month periods ended September 30		For the nine-month periods ended September 30	
	2025	2024	2025	2024
Sale of goods	$7,532,806	$6,405,704	$21,289,889	$17,173,859
Services revenue	75,974	73,872	226,959	219,234
Total	$7,608,780	$6,479,576	$21,516,848	$17,393,093
Revenue recognition point:				
At a point in time	$7,536,612	$6,408,931	$21,300,567	$17,183,127
Satisfies the performance obligation over time	72,168	70,645	216,281	209,966
Total	$7,608,780	$6,479,576	$21,516,848	$17,393,093

B. Contract balances

Contract assets – current

	September 30, 2025	December 31, 2024	September 30, 2024	January 1, 2024
Sale of goods	$38,267	$24,979	$20,684	$12,015

The significant changes in the Group's balances of contract assets for the nine-month periods ended September 30, 2025 and 2024 were as follows:

	For the nine-month periods ended September 30	
	2025	2024
Revenue recognized during the year that was included in the beginning balance	($22,903)	($12,015)
Change in the measurement of progress	38,276	20,681
Impairment (loss) reversal	(2,085)	3

Contract liabilities

	September 30, 2025	December 31, 2024	September 30, 2024	January 1, 2024
Contract liabilities	$191,502	$191,149	$170,680	$177,905
Current	$135,578	$138,292	$123,437	$131,126
Non-current	$55,924	$52,857	$47,243	$46,779

	September 30, 2025	December 31, 2024	September 30, 2024	January 1, 2024
Sale of goods	$48,311	$55,472	$43,559	$49,357
Service revenue	143,191	135,677	127,121	128,548
Total	$191,502	$191,149	$170,680	$177,905

The significant changes in the Group's balances of contract liabilities for the nine-month periods ended September 30, 2025 and 2024 were as follows:

	For the nine-month periods ended September 30	
	2025	2024
Revenue recognized during the period that was included in the beginning balance	($86,784)	($83,658)
Increase in receipt in advance during the period (deducting the amount incurred and transferred to revenue during the period)	87,137	76,433

C. Assets recognized from costs of acquiring or fulfilling customer contracts: None.

(20) Expected credit losses (gains)

	For the three-month periods ended September 30		For the nine-month periods ended September 30	
	2025	2024	2025	2024
Operating expense – expected credit losses (gains)				
Contract assets	$830	($46)	$2,085	($3)
Notes receivable	216	378	478	214
Trade receivables	14,256	4,339	13,742	4,887
Installment accounts receivable	(31)	-	(84)	(71)
Total	$15,271	$4,671	$16,221	$5,027

Please refer to Note 12(4) for more details on credit risk.

The Group assessed that the credit risk of the Group's financial assets measured at amortized cost was low as of September 30, 2025, December 31, 2024 and September 30, 2024. Since the Group's transaction counterparties are all financial institutions with good credit such as banks, the allowance loss is measured by the 12-month expected credit loss (loss rate is 0%), and the amount was $0.

The Group measures the loss allowance of its contract assets, trade receivables (including notes receivable, trade receivables and installment accounts receivable) and financial lease receivables, at an amount equal to lifetime expected credit losses. The assessment of the Group's loss allowance as of September 30, 2025, December 31, 2024 and September 30, 2024 was as follows:

A. The carrying amount of financing lease receivables was not past due and the expected credit loss ratio was 0%. The details were as follows:

	As of		
	September 30, 2025	December 31, 2024	September 30, 2024
Gross carrying amount	$3,551	$3,713	$3,550
Less: unearned finance income of finance lease	(99)	(174)	(189)
Subtotal	3,452	3,539	3,361
Long-term financing lease receivables	2,119	5,165	5,895
Less: unearned finance income of finance lease	(18)	(90)	(121)
Subtotal	2,101	5,075	5,774
Total	$5,553	$8,614	$9,135

B. The amount of contract assets is measured by the expected credit loss. The details are as follows:

	As of		
	September 30, 2025	December 31, 2024	September 30, 2024
Gross carrying amount	$40,366	$24,993	$20,687
Loss ratio	0%~50%	0%~10%	0%~2%
Allowance for doubtful debts	(2,099)	(14)	(3)
Total	$38,267	$24,979	$20,684

C. None of the notes receivable is overdue, and the amount of loss allowance is measured by the expected credit loss ratio. Details are as follows:

	As of		
	September 30, 2025	December 31, 2024	September 30, 2024
Gross carrying amount	$360,178	$144,923	$264,656
Loss ratio	0%~0.25%	0%~0.25%	0%~0.25%
Lifetime expected credit losses	(840)	(362)	(661)
Net carrying amount	$359,338	$144,561	$263,995

D. The Company considers the grouping of its trade receivables (including related parties) and installment accounts receivable by counterparties' credit rating, geographical region and industry sector and its loss allowance is measured by using a provision matrix. Details are as follows:

As of September 30, 2025

Group 1		Overdue					
	Not yet due	Under 30 days	31~ 60 days	61~ 90 days	91~ 360 days	Over 360 days	Total
Gross carrying amount	$4,406,541	$31,332	$32,411	$12,385	$305	$32	$4,483,006
Loss ratio	0%-1%	0%-1.25%	0%-1.25%	0%-1.5%	0%-100%	100%	
Lifetime expected credit losses	(19,386)	(6,603)	(405)	(8,628)	(262)	-	(35,284)
Subtotal	$4,387,155	$24,729	$32,006	$3,757	$43	$32	$4,447,722

Group 2		Overdue					
	Not yet due	Under 30 days	31~ 60 days	61~ 90 days	91~ 360 days	Over 360 days	Total
Gross carrying amount	$401,566	$41,847	$5,160	$5,377	$3,069	$277	$457,296
Loss ratio	0%	0%-2%	2%-5%	5%-10%	25%-50%	50%-100%	
Lifetime expected credit losses	-	(788)	(242)	(538)	(1,534)	(270)	(3,372)
Subtotal	401,566	41,059	4,918	4,839	1,535	7	453,924
Net carrying amount	$4,788,721	$65,788	$36,924	$8,596	$1,578	$39	$4,901,646

Group 3		Overdue					
	Not yet due	Under 30 days	31~ 60 days	61~ 90 days	91~ 360 days	Over 360 days	Total
Gross carrying amount	$33,629	$-	$-	$-	$-	$-	$33,629
Loss ratio	0.25%	-	-	-	-	-	
Lifetime expected credit losses	(84)	-	-	-	-	-	(84)
Net carrying amount	$33,545	$-	$-	$-	$-	$-	$33,545

As of December 31, 2024

Group 1

	Not yet due	Overdue: Under 30 days	Overdue: 31~ 60 days	Overdue: 61~ 90 days	Overdue: 91~ 360 days	Overdue: Over 360 days	Total
Gross carrying amount	$3,891,847	$19,723	$771	$428	$2,351	$1,344	$3,916,464
Loss ratio	0%-1%	0%-1.25%	0%-1.25%	0%-1.5%	0%-100%	100%	
Lifetime expected credit losses	(18,015)	(196)	(7)	(5)	(1,756)	(1,344)	(21,323)
Subtotal	$3,873,832	$19,527	$764	$423	$595	$-	$3,895,141

Group 2

	Not yet due	Overdue: Under 30 days	Overdue: 31~ 60 days	Overdue: 61~ 90 days	Overdue: 91~ 360 days	Overdue: Over 360 days	Total
Gross carrying amount	$387,200	$53,506	$6,102	$2,848	$5,586	$1,273	$456,515
Loss ratio	0%	0%-2%	2%-5%	5%-10%	25%-50%	50%-100%	
Lifetime expected credit losses	-	(700)	(264)	(285)	(2,789)	(1,273)	(5,311)
Subtotal	387,200	52,806	5,838	2,563	2,797	-	451,204
Net carrying amount	$4,261,032	$72,333	$6,602	$2,986	$3,392	$-	$4,346,345

Group 3

	Not yet due	Overdue: Under 30 days	Overdue: 31~ 60 days	Overdue: 61~ 90 days	Overdue: 91~ 360 days	Overdue: Over 360 days	Total
Gross carrying amount	$67,178	$-	$-	$-	$-	$-	$67,178
Loss ratio	0.25%	-	-	-	-	-	
Lifetime expected credit losses	(168)	-	-	-	-	-	(168)
Net carrying amount	$67,010	$-	$-	$-	$-	$-	$67,010

As of September 30, 2024

Group 1

	Not yet due	Overdue: Under 30 days	Overdue: 31~ 60 days	Overdue: 61~ 90 days	Overdue: 91~ 360 days	Overdue: Over 360 days	Total
Gross carrying amount	$3,561,139	$66,036	$700	$68	$1,890	$1,344	$3,631,177
Loss ratio	0%-1%	0%-1.25%	0%-1.25%	0%-1.5%	0%-100%	100%	
Lifetime expected credit losses	(15,792)	(699)	(9)	(1)	(1,342)	(1,344)	(19,187)
Subtotal	$3,545,347	$65,337	$691	$67	$548	$-	$3,611,990

Group 2

		Overdue					
	Not yet due	Under 30 days	31~ 60 days	61~ 90 days	91~ 360 days	Over 360 days	Total
Gross carrying amount	$438,565	$45,203	$7,791	$1,307	$7,435	$1,295	$501,596
Loss ratio	-	0%-2%	2%-5%	5%-10%	25%-50%	50%-100%	
Lifetime expected credit losses	-	(842)	(338)	(131)	(3,720)	(1,295)	(6,326)
Subtotal	438,565	44,361	7,453	1,176	3,715	-	495,270
Net carrying amount	$3,983,912	$109,698	$8,144	$1,243	$4,263	$-	$4,107,260

Group 3

		Overdue					
	Not yet due	Under 30 days	31~ 60 days	61~ 90 days	91~ 360 days	Over 360 days	Total
Gross carrying amount	$88,543	$-	$-	$-	$-	$-	$88,543
Loss ratio	0.25%	-	-	-	-	-	
Lifetime expected credit losses	(222)	-	-	-	-	-	(222)
Net carrying amount	$88,321	$-	$-	$-	$-	$-	$88,321

The movement in the provision for impairment of contract assets, notes receivable, trade receivables and installment accounts receivable for the nine-month periods ended September 30, 2025 and 2024 was as follows:

	Contract assets	Notes receivable	Trade receivables	Installment accounts receivable	Total
As of January 1, 2025	$14	$362	$26,634	$168	$27,178
Addition/(reversal) for the current period	2,085	478	13,742	(84)	16,221
Write off (Note)	-	-	(1,725)	-	(1,725)
Exchange rate changes	-	-	5	-	5
As of September 30, 2025	$2,099	$840	$38,656	$84	$41,679
As of January 1, 2024	$6	$447	$20,608	$293	$21,354
Addition/(reversal) for the current period	(3)	214	4,887	(71)	5,027
Write off (Note)	-	-	(51)	-	(51)
Exchange rate changes	-	-	69	-	69
As of September 30, 2024	$3	$661	$25,513	$222	$26,399

Note: The Group wrote off financial assets in the amount of $1,725 thousand and $51 thousand for the nine-month periods ended September 30, 2025 and 2024, respectively. The recourse activities are still underway.

(21) Leases

<u>The Group as a lessee</u>

The Group leases various properties, including buildings, transportation equipment and other equipment. The lease terms range from 1 to 5 years. The Group is not subject to any special restrictions.

Details are as follows:

A. Amounts recognized in the balance sheet

(a) Right-of-use assets

The carrying amount of right-of-use assets

	As of		
	September 30, 2025	December 31, 2024	September 30, 2024
Buildings	$45,392	$66,269	$73,861
Transportation equipment	7,977	7,165	6,575
Total	$53,369	$73,434	$80,436

For the nine-month periods ended September 30, 2025 and 2024, the Group's additions to right-of-use assets amounted to $7,029 thousand and $19,258 thousand, respectively.

(b) Lease liabilities

	As of		
	September 30, 2025	December 31, 2024	September 30, 2024
Lease liabilities	$62,181	$85,539	$92,608
Current	$33,303	$35,841	$36,035
Non-current	$28,878	$49,698	$56,573

Please refer to Note 6(23) for the interest on lease liabilities recognized for the nine-month periods ended September 30, 2025 and 2024 and refer to Note 12(5) for the maturity analysis of lease liabilities as of September 30, 2025, December 31, 2024 and September 30, 2024.

B. Amounts recognized in the statement of profit or loss

Depreciation charge for right-of-use assets

	For the three-month periods ended September 30		For the nine-month periods ended September 30	
	2025	2024	2025	2024
Buildings	$7,666	$8,062	$23,721	$24,074
Transportation equipment	722	656	2,140	2,264
Total	$8,388	$8,718	$25,861	$26,338

C. Income and costs relating to leasing activities

	For the three-month periods ended September 30		For the nine-month periods ended September 30	
	2025	2024	2025	2024
The expense relating to short-term leases	($1,783)	($786)	($3,593)	($2,297)
Income from sub-lease of right-of-use assets	38	61	133	197
Net lease modification gain	-	2	-	7

D. Cash outflow relating to leasing activities

The Group's total cash outflows for leases for the nine-month periods ended September 30, 2025 and 2024 amounted to $33,288 thousand and $32,562 thousand, respectively.

The Group as a lessor

The Group subleases part of the leased office under finance leases for a period of 5 years and the profit and loss items relating to the lease contracts are as follows:

The total undiscounted lease payments and remaining annual amounts to be received by the Group for the remaining years are as follows:

	As of		
	September 30, 2025	December 31, 2024	September 30, 2024
Lease income for financial leases			
Financial income on the net investment in the lease	$133	$253	$197

	As of		
	September 30, 2025	December 31, 2024	September 30, 2024
No later than one year	$3,551	$3,713	$3,550
Later than one year and not later than two years	2,119	3,861	3,692
Later than two years and not later than three years	-	1,304	2,203
Total non-discounted lease payments	$5,670	$8,878	$9,445
Less: unearned finance income of finance lease	(117)	(264)	(310)
Less: allowance for doubtful debts			
Net investments in the finance lease (receivables of a finance lease)	$5,553	$8,614	$9,135
Current	$3,452	$3,539	$3,361
Non-Current	$2,101	$5,075	$5,774

(22) Employment costs:

Employee benefits, depreciation and amortization expenses are summarized by function as follows:

	For the three-month periods ended September 30					
	2025			2024		
	Operating costs	Operating expenses	Total	Operating costs	Operating expenses	Total
Employee benefits expense						
Salaries	$9,689	$214,465	$224,154	$9,629	$206,621	$216,250
Labor and health insurance	1,075	19,163	20,238	1,034	18,175	19,209
Pension	417	9,171	9,588	431	8,815	9,246
Other employee benefits expense (Note)	314	8,665	8,979	441	8,657	9,098
Depreciation	4,754	16,984	21,738	5,305	17,217	22,522
Amortization	42	5,494	5,536	92	5,042	5,134

	For the nine-month periods ended September 30					
	2025			2024		
	Operating costs	Operating expenses	Total	Operating costs	Operating expenses	Total
Employee benefits expense						
Salaries	$28,044	$646,057	$674,101	$29,909	$609,677	$639,586
Labor and health insurance	3,214	57,982	61,196	3,222	55,828	59,050
Pension	1,192	28,650	29,842	1,324	26,334	27,658
Other employee benefits expense (Note)	1,462	27,287	28,749	1,474	25,715	27,189
Depreciation	14,337	51,775	66,112	15,571	51,755	67,326
Amortization	125	16,624	16,749	275	15,373	15,648

Note: This includes group insurance premiums, training fees and employee benefits.

According to the Articles of Incorporation, 3%-12% of profit of the current year is distributable as employees' compensation (40% to 60% of the employee compensation shall be allocated to entry-level employees) and no higher than 2% of profit of the current year is distributable as remuneration to directors. However, the Company's accumulated losses shall have been covered. The Company may, by a resolution adopted by a majority vote at a board meeting attended by two-thirds of the total number of directors, have the profit distributed as employees' compensation in the form of shares or in cash, and report to the shareholders' meeting. Information on the board meeting resolution regarding the employees' compensation and remuneration to directors can be obtained from the "Market Observation Post System" on the website of the TWSE.

The Company estimated the employees' compensation and remuneration to directors to be \$9,957 thousand and \$2,312 thousand for the three-month periods ended September 30, 2025, respectively. The Company estimated the employees' compensation and remuneration to directors and supervisors to be \$31,890 thousand and \$6,941 thousand for the nine-month period ended September 30, 2025, respectively. The Company estimated the employees' compensation and remuneration to directors and supervisors to be \$10,750 thousand and \$2,305 thousand for the three-month period ended September 30, 2024, respectively. The Company estimated the employees' compensation and remuneration to directors and supervisors to be \$25,948 thousand and \$5,697 thousand for the nine-month period ended September 30, 2024, respectively. If the Board of Directors resolves to distribute employees' compensation in stock, the number of shares distributed is determined by dividing the amount of bonuses by the closing price (after considering the effect of cash and stock dividends) of shares on the day preceding the board meeting. If there is a difference between the estimated amount and the actual amount allocated by the resolution of the Board of Directors, it will be recorded as profit or loss for the next year.

A resolution was passed at the board meeting held on March 4, 2025 to distribute \$35,111 thousand and \$7,773 thousand in cash as employees' compensation and remuneration to directors as of December 31, 2024, respectively. No material differences exist between the estimated amount and the actual distribution of the employees' compensation and remuneration to directors for the year ended December 31, 2024.

A resolution was passed at the board meeting held on March 11, 2024 to distribute \$33,015 thousand and \$6,928 thousand in cash as employees' compensation and remuneration to directors as of December 31, 2023, respectively. No material differences exist between the estimated amount and the actual distribution of the employees' compensation and remuneration to directors for the year ended December 31, 2023.

(23) Non-operating income and expenses

A. Interest income

	For the three-month periods ended September 30		For the nine-month periods ended September 30	
	2025	2024	2025	2024
Interest income				
Financial assets measured at amortized cost	$5,259	$7,030	$18,909	$22,385
Interest income from installment collection	189	464	762	1,447
Finance interest income	38	61	133	197
Interest income from lease deposit	3	3	10	9
Total	$5,489	$7,558	$19,814	$24,038

B. Other income

	For the three-month periods ended September 30		For the nine-month periods ended September 30	
	2025	2024	2025	2024
Rental income	$202	$188	$585	$536
Others	2,498	2,107	17,167	3,818
Total	$2,700	$2,295	$17,752	$4,354

C. Other gains and losses

	For the three-month periods ended September 30		For the nine-month periods ended September 30	
	2025	2024	2025	2024
Gains (losses) on disposal of property, plant and equipment	$-	($368)	$538	($352)
Foreign exchange gains (losses)	692	(2,257)	(22,851)	10,055
Gains (losses) on financial assets/liabilities at fair value through profit or loss	2,507	(4,492)	(7,235)	5,376
Net gains on lease modification	-	2	-	7
Other	(23)	195	(322)	1,119
Total	$3,176	($6,920)	($29,870)	$16,205

D. Finance costs

	For the three-month periods ended September 30		Fort the nine-month periods ended September 30	
	2025	2024	2025	2024
Interest on bank loans	$9,813	$7,962	$24,379	$17,129
Interest on lease liabilities	383	500	1,302	1,547
Interest for installment payment	111	191	377	534
Total	$10,307	$8,653	$26,058	$19,210

(24) Components of other comprehensive income

For the three-month periods ended September 30, 2025：

	Arising during the period	Reclassification adjustments during the period	Other comprehensive income, before tax	Income tax relating to components of other comprehensive income	Other comprehensive income, net of tax
Not to be reclassified to profit or loss:					
Unrealized losses from equity instrument investments measured at fair value through other comprehensive income	$2,349	$-	$2,349	($469)	$1,880
To be reclassified to profit or loss in subsequent periods:					
Exchange differences resulting from translating the financial statements of foreign operations	5,990	-	5,990	(1,203)	4,787
Total	$8,339	$-	$8,339	($1,672)	$6,667

For the three-month periods ended September 30, 2024：

	Arising during the period	Reclassification adjustments during the period	Other comprehensive income, before tax	Income tax relating to components of other comprehensive income	Other comprehensive income, net of tax
Not to be reclassified to profit or loss:					
Unrealized losses from equity instrument investments measured at fair value through other comprehensive income	($1,758)	$-	($1,758)	$352	($1,406)
To be reclassified to profit or loss in subsequent periods:					
Exchange differences resulting from translating the financial statements of foreign operations	3,278	-	3,278	(612)	2,666
Total	$1,520	$-	$1,520	($260)	$1,260

For the nine-month period ended September 30, 2025：

	Arising during the period	Reclassification adjustments during the period	Other comprehensive income, before tax	Income tax relating to components of other comprehensive income	Other comprehensive income, net of tax
Not to be reclassified to profit or loss:					
Unrealized losses from equity instrument investments measured at fair value through other comprehensive income	$4,269	$-	$4,269	($853)	$3,416
To be reclassified to profit or loss in subsequent periods:					
Exchange differences resulting from translating the financial statements of foreign operations	(13,179)	-	(13,179)	2,625	(10,554)
Total	($8,910)	$-	($8,910)	$1,772	($7,138)

For the nine-month period ended September 30, 2024：

	Arising during the period	Reclassification adjustments during the period	Other comprehensive income, before tax	Income tax relating to components of other comprehensive income	Other comprehensive income, net of tax
Not to be reclassified to profit or loss:					
Unrealized losses from equity instrument investments measured at fair value through other comprehensive income	($8,599)	$-	($8,599)	$1,720	($6,879)
To be reclassified to profit or loss in subsequent periods:					
Exchange differences resulting from translating the financial statements of foreign operations	12,295	-	12,295	(2,446)	9,849
Total	$3,696	$-	$3,696	($726)	$2,970

(25) Income tax

The major components of income tax expense (income) for the nine-month period ended September 30, 2025 and 2024, are as follows:

(1) The major components of income tax expense (income) are as follows:

Income tax expense recognized in profit or loss

	For the three-month periods ended September 30		For the nine-month periods ended September 30	
	2025	2024	2025	2024
Current income tax expense:				
Current income tax payable	$69,784	$29,096	$161,925	$83,102
Adjustments in respect of current income tax of prior periods	259	(178)	(27)	(115)
Deferred tax expense (income):				
Relating to origination and reversal of temporary differences	(33,383)	5,752	(57,222)	13,455
Deferred tax expense (income) related to origination and reversal of temporary differences	1	1,328	2,370	(4,420)
Total income tax expense	$36,661	$35,998	$107,046	$92,022

Income tax related to components of other comprehensive income

	For the three-month periods ended September 30		For the nine-month periods ended September 30	
	2025	2024	2025	2024
Deferred tax expense (income):				
Unrealized valuation gains and losses on equity investments at fair value through other comprehensive income	$469	($352)	$853	($1,720)
Exchange differences resulting from translating the financial statements of foreign operations	1,203	612	(2,625)	2,446
Income tax related to components of other comprehensive income	$1,672	$260	($1,772)	$726

(2) The assessment of income tax returns

The assessments of the income tax returns of the Company and its material subsidiaries as of September 30, 2025 were as follows:

Entities	The assessment of income tax returns
The Company	Assessed and approved up to 2022
Subsidiary-Unitech Electronics Co., Ltd.	Assessed and approved up to 2022
Subsidiary-Jingho Computer Co., Ltd.	Assessed and approved up to 2023
Subsidiary-Jingyong Computer Co., Ltd.	Assessed and approved up to 2023
Sub-subsidiary-UTA	Assessed and approved up to 2023
Sub-subsidiary-UTI	Assessed and approved up to 2023
Sub-subsidiary-UTJ	Assessed and approved up to 2024
Sub-subsidiary-UTC	Assessed and approved up to 2024

(26) Earnings per share

Basic earnings per share amounts are calculated by dividing net profit for the year attributable to ordinary equity holders of the parent entity by the weighted average number of ordinary shares outstanding during the year.

Diluted earnings per share amounts are calculated by dividing the net profit attributable to ordinary equity holders of the parent entity (after adjusting for interest on the convertible preference shares) by the weighted average number of ordinary shares outstanding during the year plus the weighted average number of ordinary shares that would be issued on conversion of all the dilutive potential ordinary shares into ordinary shares.

Basic earnings per share and diluted earnings per share are disclosed as follows:

	For the three-month periods ended September 30		For the nine-month periods ended September 30	
	2025	2024	2025	2024
A. Basic earnings per share				
Net income attributable to common shareholders of the parent (in thousands)	$128,452	$128,069	$385,638	$316,527
Weighted average number of ordinary shares outstanding for basic earnings per share (in thousands)	161,736	161,736	161,736	161,736
Basic earnings per share(NT$)	$0.79	$0.79	$2.38	$1.96

	For the three-month periods ended September 30		For the nine-month periods ended September 30	
	2025	2024	2025	2024
B. Diluted earnings per share				
Net income attributable to common shareholders of the parent (in thousands)	$128,452	$128,069	$385,638	$316,527
Weighted average number of common shares outstanding for basic earnings per share (in thousands)	161,736	161,736	161,736	161,736
Effect of dilution:				
Employees' compensation-stock (in thousands)	230	301	950	980
Weighted average number of ordinary shares outstanding after dilution (in thousands)	161,966	162,037	162,686	162,716
Diluted earnings per share (NT$)	$0.79	$0.79	$2.37	$1.95

There have been no other transactions involving ordinary shares or potential common shares between the reporting date and the date the financial statements were authorized for issue.

(27) Subsidiaries with material non-controlling interests

The financial information of subsidiaries with material non-controlling interests are listed as follows:

Proportion of interests held by non-controlling interests:

		As of		
Name of the subsidiary	Company and country of operation	September 30, 2025	December 31, 2024	September 30, 2024
Unitech Electronics Co., Ltd.	Taiwan	60.00%	60.00%	60.00%

Cumulative balance of material non-controlling interests:

	As of		
	September 30, 2025	December 31, 2024	September 30, 2024
Unitech Electronics Co., Ltd.	$ 1,142,276	$1,131,082	$1,112,538

Net profit apportioned to material non-controlling interests:

	For the three-month periods ended September 30		For the nine-month periods ended September 30	
	2025	2024	2025	2024
Unitech Electronics Co., Ltd.	$24,156	$11,704	$42,532	$38,353

Dividends paid to material non-controlling interests:

	For the nine-month periods ended September 30	
	2025	2024
Unitech Electronics Co., Ltd.	$27,035	$15,585

Summarized financial information for these subsidiaries which is based on amounts before intercompany (transactions) eliminations is provided below:

Unitech Electronics Co., Ltd.

The components of other comprehensive income are as follows:

	For the three-month periods ended September 30		For the nine-month periods ended September 30	
	2025	2024	2025	2024
Operating income	$638,968	$589,667	$1,826,261	$1,817,617
Net profit of continuing business unit	40,189	19,459	70,704	63,743
Total amount of comprehensive income	46,856	20,719	63,566	66,713

Summary of assets and liabilities:

	As of		
	September 30, 2025	December 31, 2024	September 30, 2024
Current assets	$2,011,620	$2,000,224	$1,874,340
Non-current assets	510,028	547,490	551,759
Current liabilities	540,737	562,943	473,755
Non-current liabilities	78,821	101,189	99,697

Summary of cash flows:

	For the nine-month periods ended September 30	
	2025	2024
Net cash provided by (used in) operating activities	$35,006	($28,837)
Net cash provided by (used in) investing activities	(504,775)	383,434
Net cash provided by (used in) financing activities	(68,712)	(29,475)
Effect of exchange rate fluctuations on cash held	(11,148)	10,989
Net increase (decrease) in cash and cash equivalents	($549,629)	$336,111

7. Related party transactions

Information of the related parties that had transactions with the Group during the financial reporting period is as follows:

<u>Name and nature of relationship of the related parties</u>

Name of the related parties	Nature of relationship of the related parties
HI-JET INCORPORATION	Substantive related party
Shiteh Organic Pharmaceutical Co., Ltd.	Substantive related party
GMI TECHNOLOGY INC.	Substantive related party

<u>Significant transactions with the related parties</u>

(a) Sales

	For the three-month periods ended September 30		For the nine-month periods ended September 30	
	2025	2024	2025	2024
Substantive related party	$-	$145	$27	$451

Collection periods:

Domestic: Month-end 30-120 days

Overseas: For those who have credit line, payment shall be made within 30~45 days after shipment; for those who don't have credit line, shipment can only be made after T/T payment.

The selling price of the parent company and the substantive related parties is based on related party transaction, the payment term is month-end 30-90 days.

(b) Purchases

	For the three-month periods ended September 30		For the nine-month periods ended September 30	
	2025	2024	2025	2024
Substantive related party	$105	$22	$150	$143

Collection periods:
Domestic: Month-end 30~90 days
Overseas: Month-end 60~90 days.

The purchase price of the parent company and the substantive related parties is based on related party transaction, the payment term is immediate payment to month-end 30 days.

(c) Trade receivables from related parties

	As of		
	September 30, 2025	December 31, 2024	September 30, 2024
Substantive related party			
GMI TECHNOLOGY INC.	$-	$56	$128

(d) Trade payables from related parties

	As of		
	September 30, 2025	December 31, 2024	September 30, 2024
Substantive related party			
GMI TECHNOLOGY INC.	$109	$47	$23

(e) For information on special shares of Artilux Corporation held by the Group, please refer to Attachment 2.

(f) Key management personnel compensation

	For the three-month periods ended September 30		For the nine-month periods ended September 30	
	2025	2024	2025	2024
Short-term employee benefits	$20,852	$18,967	$62,032	$64,568
Termination benefits	-	987	-	987
Post-employment benefits	314	369	1,102	1,310
Total	$21,166	$20,323	$63,134	$66,865

8. Assets pledged as collateral

The following table lists assets of the Group pledged as collateral:

	Carrying amount			
Assets pledged as collateral	September 30, 2025	December 31, 2024	September 30, 2024	Purpose of pledge
Property, plant and equipment — Land, Buildings	$730,479	$735,108	$736,651	Secured short-term bank loans
Property, plant and equipment — Land, Buildings	168,605	171,259	172,145	Short-term notes and bills payable
Property, plant and equipment — Land, Buildings	333,614	334,842	335,251	Long-term loans
Financial assets measured at amortized cost -noncurrent	5,781	5,781	5,700	Warranty guarantee
Financial assets measured at amortized cost -noncurrent	1,736	1,710	1,710	Execution deposits
Total	$1,240,215	$1,248,700	$1,251,457	

9. Significant contingencies and unrecognized contractual commitments

(a) As of September 30, 2025, the Group's promissory notes issued for purchases were as follows:

Company	Amount (in thousands)
A Company	$160,000
B Company	73,000
C Company	52,000
Total	$285,000

(b) As of September 30, 2025, promissory notes issued for customs clearance amounted to $5,500 thousand.

(c) As of September 30, 2025, promissory notes issued as performance bonds were $7,319 thousand.

(d) The First Commercial Bank provided a revolving company car gas credit line in the amount of $500 thousand to the Group. The Group issued a promissory note of $550 thousand to the First Commercial Bank as a performance bond.

(e) HSBC Commercial Bank provided the Group a revolving line of credit of $90,000 thousand.

10. Losses due to major disasters

None.

11. Significant subsequent events

None.

12. Other

(1) Categories of financial instruments

Financial assets

	As of		
	September 30, 2025	December 31, 2024	September 30, 2024
Financial assets measured at fair value through profit or loss:			
Mandatorily measured at fair value through profit or loss (Note 1)	$106,391	$4,986	$9,620
Financial assets at fair value through other comprehensive income	26,459	22,190	20,694
Financial assets measured at amortized cost (Note 2)	6,382,287	5,776,379	5,637,879
Total	$6,515,137	$5,803,555	$5,668,193

Financial liabilities

	As of		
	September 30, 2025	December 31, 2024	September 30, 2024
Financial liabilities at fair value through profit or loss:			
Mandatorily measured at fair value through profit or loss	$1,103	$41	$1,304
Financial liabilities measured at amortized cost:			
Short-term borrowings	1,773,602	1,598,565	1,936,434
Short-term notes and bills payable	90,000	280,000	-
Notes payable and trade payables	2,809,756	2,137,023	2,257,806
Long-term loans (including current portion)	34,718	56,622	63,857
Lease liabilities	62,181	85,539	92,608
Other payables	407,241	441,091	345,933
Long-term trade payables (including current portion)	173,463	100,748	117,645
Deposits received	1,706	1,729	1,718
Subtotal	5,352,667	4,701,317	4,816,001
Total	$5,353,770	$4,701,358	$4,817,305

Note:

1. Includes trade receivables classified as financial assets measured at fair value through profit or loss in the amount of $5,383 thousand, $3,988 thousand and $9,003 thousand as of September 30, 2025, December 31, 2024 and September 30, 2024, respectively. Please refer to Note 6(6) for more details.

2. Includes cash and cash equivalents (excluding cash on hand), financial assets measured at amortized cost (including non-current), receivables, other receivables, financing lease receivables (including non-current) and refundable deposits.

(2) Financial risk management objectives and policies

The Group's principal financial risk management objective is to manage the market risk, credit risk and liquidity risk related to its operating activities. The Group identifies, measures and manages the aforementioned risks based on its policy and risk tendency.

The Group has established appropriate policies, procedures and internal controls for financial risk management. The plans for material treasury activities are reviewed by Board of Directors and Audit Committee in accordance with relevant regulations and internal controls. The Group complies with its financial risk management policies at all time.

(3) Market risk

Market risk is the risk that the fair value of future cash flows of a financial instrument will fluctuate because of the changes in market prices. Market prices comprise currency risk, interest rate risk, and other price risk (such as equity instruments related risks).

In practice, it is rarely the case that a single risk variable will change independently from other risk variable, there is usually interdependencies between risk variables. However, the sensitivity analysis disclosed below does not take into account the interdependencies between risk variables.

Foreign currency risk

The Group's exposure to the risk of changes in foreign exchange rates relates primarily to the Group operating activities (when revenue or expense are denominated in a different the Group currency from the Group's functional currency) and the Group net investments in foreign subsidiaries.

The Group has certain foreign currency receivables and payables which are denominated in the same currency; therefore, natural hedge is received. Hedge accounting is not applied as they did not qualify for hedge accounting criteria. Furthermore, as net investments in foreign subsidiaries are for strategic purposes, they are not hedged by the Group.

The foreign currency sensitivity analysis of the possible change in foreign exchange rates on the Group's profit is performed on significant monetary items denominated in foreign currencies as at the end of the reporting period. The Group's foreign currency risk is mainly related to the volatility in the exchange rates for USD. The information of the sensitivity analysis is as follows:

When NTD strengthens/weakens against USD by 1%, the profit for the nine-month periods ended September 30, 2025 and 2024 decreases/ increases by $2,157 thousand and decreases/ increases $3,372 thousand, respectively.

Interest rate risk

Interest rate risk is the risk that the fair value of future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The Group's exposure to the risk of changes in market interest rates relates primarily to the classified fixed rate loans and floating rate loans.

The Group manages interest rate risk by maintaining an appropriate combination of fixed and floating interest rates.

The interest rate sensitivity analysis is performed on items exposed to interest rate risk as at the end of the reporting period, which is a floating rate loan. At the reporting date, a change of 10 basis points of interest rate in a reporting period could cause the profit for the nine-month periods ended September 30, 2025 and 2024 to increase/decrease by $0 and $631, respectively.

Equity price risk

The Group's unlisted equity securities are susceptible to market price risk arising from uncertainties about future values of the investment securities. The Group's equity securities are classified under the category of equity instrument investments measured at fair value through other comprehensive income. The Group manages the equity price risk through diversification and placing limits on individual and total equity instruments. Reports on the equity portfolio are submitted to the Group's senior management on a regular basis. The Board of Directors reviews and approves certain equity investments according to level of authority.

Please refer to Note 12(9) for sensitivity analysis information of other equity instruments whose fair value measurement is categorized under Level 3 of the fair value hierarchy.

(4) Credit risk management

Credit risk is the risk that counterparty will not meet its obligations under a contract, leading to a financial loss. The Group is exposed to credit risk from operating activities (primarily for contract assets, trade receivables and notes receivable) and from its financing activities, including bank deposits and other financial instruments.

Credit risk is managed by each business unit subject to the Group's established policies, procedures and controls relating to credit risk management. Credit limits are established for all trading partners based on their financial position, rating from credit rating agencies, historical experience, prevailing economic condition and the Group's internal rating criteria, etc. Certain trading partners' credit risk will also be managed by taking credit enhancing procedures, such as requesting for prepayment or insurance.

Credit risk from balances with banks, fixed income securities and other financial instruments is managed by the Group's treasury in accordance with the Group's policy. The Group only transacts with counterparties approved by the internal control procedures, which are banks and financial institutions, companies and government entities with good credit rating. Consequently, there is no significant credit risk for these counter parties.

(5) Liquidity risk management

The Group's objective is to maintain a balance between continuity of funding and flexibility through the use of cash and cash equivalents and bank borrowings. The table below summarizes the maturity profile of the Group's financial liabilities based on the contractual undiscounted payments, contractual maturity, and includes agreed interest. The interest cash flow paid at a floating rate is based on the fact that the possibility and range of interest rate changes are small, so the undiscounted interest amount is estimated based on the interest rate at the end of the reporting period.

Non-derivative financial liabilities

	Less than 1 year	1 to 3 years	4 to 5 years	> 5 years	Total
As of September 30, 2025					
Short-term borrowings	$1,780,853	$-	$-	$-	$1,780,853
Short-term notes and bills payable	90,000	-	-	-	90,000
Notes payable and trade payables	2,809,756	-	-	-	2,809,756
Lease liabilities	34,384	29,184	102	-	63,670
Other payables	407,241	-	-	-	407,241
Long-term loans	30,125	5,021	-	-	35,146
Long-term trade payables	61,268	77,714	35,136	-	174,118
Deposits received	-	1,706	-	-	1,706
As of December 31, 2024					
Short-term borrowings	$1,602,408	$-	$-	$-	$1,602,408
Short-term notes and bills payable	280,000	-	-	-	280,000
Notes payable and trade payables	2,137,023	-	-	-	2,137,023
Lease liabilities	37,404	48,918	1,784	-	88,106
Other payables	441,091	-	-	-	441,091
Long-term loans	30,125	27,614	-	-	57,739
Long-term trade payables	54,877	34,459	12,445	-	101,781
Deposits received	-	1,729	-	-	1,729

	Less than 1 year	1 to 3 years	4 to 5 years	> 5 years	Total
As of September 30, 2024					
Short-term borrowings	$1,941,877	$-	$-	$-	$1,941,877
Notes payable and trade payables	2,257,806	-	-	-	2,257,806
Lease liabilities	37,733	55,157	2,721	-	95,611
Other payables	345,933	-	-	-	345,933
Long-term loans	30,094	35,109	-	-	65,203
Long-term trade payables	61,443	41,736	15,670	-	118,849
Deposits received	-	1,718	-	-	1,718

Derivative financial liabilities

	Less than 1 year	1 to 3 years	4 to 5 years	> 5 years	Total
As of September 30, 2025					
Inflow	$76,646	$-	$-	$-	$76,646
Outflow	(77,749)	-	-	-	(77,749)
Net amount	($1,103)	$-	$-	$-	($1,103)
As of December 31, 2024					
Inflow	$11,140	$-	$-	$-	$11,140
Outflow	(11,181)	-	-	-	(11,181)
Net amount	($41)	$-	$-	$-	($41)
As of September 30, 2024					
Inflow	$73,740	$-	$-	$-	$73,740
Outflow	(75,044)	-	-	-	(75,044)
Net amount	($1,304)	$-	$-	$-	($1,304)

The disclosure of derivative financial instruments in the above table is expressed by undiscounted net cash flows.

(6) Reconciliation of liabilities arising from financing activities

Reconciliation of liabilities for the nine-month periods ended September 30, 2025:

	Short-term borrowings	Short-term notes and bills payable	Long-term loans (including current portion)	Lease liabilities	Total liabilities from financing activities
As of January 1, 2025	$1,598,565	$280,000	$56,622	$85,539	$2,020,726
Cash flows	175,037	(190,000)	(21,904)	(28,393)	(65,260)
Non-cash change	-	-	-	5,035	5,035
As of September 30, 2025	$1,773,602	$90,000	$34,718	$62,181	$1,960,501

Reconciliation of liabilities for the nine-month periods ended September 30, 2024:

	Short-term borrowings	Short-term notes and bills payable	Long-term loans (including current portion)	Lease liabilities	Total liabilities from financing activities
As of January 1, 2024	$748,300	$-	$85,381	$100,437	$934,118
Cash flows	1,188,134	-	(21,524)	(28,717)	1,137,893
Non-cash change	-	-	-	20,888	20,888
As of September 30, 2024	$1,936,434	$-	$63,857	$92,608	$2,092,899

(7) Fair value of financial instruments

A. The methods and assumptions applied in determining the fair value of financial instruments:

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The following methods and assumptions were used by the Company to measure or disclose the fair values of financial assets and financial liabilities:

(a) The carrying amount of cash and cash equivalents, financial instruments at amortized cost, trade receivables, other receivables, short-term borrowings, short-term notes and bills payable, trade payables and other payables approximate their fair value due to their short maturities.

(b) For financial assets and liabilities traded in an active market with standard terms and conditions, their fair value is determined based on market quotation price (including listed equity securities and bonds) at the reporting date.

(c) Fair value of equity instruments without market quotations (including private placement of listed equity securities, unquoted public company and private company equity securities) are estimated using the market method valuation techniques based on parameters such as prices based on market transactions of equity instruments of identical or comparable entities and other relevant information (for example, inputs such as discount for lack of marketability, P/E ratio of similar entities and Price-Book ratio of similar entities.

(d) The fair value of derivative financial instruments is based on market quotations. For unquoted derivatives that are not options, the fair value is determined based on discounted cash flow analysis using interest rate yield curve for the contract period. Fair value of option-based derivative financial instruments is obtained using the option pricing model.

(e) The fair value of other financial assets and liabilities is determined using discounted cash flow analysis; the interest rate and discount rate are selected with reference to those of similar financial instruments.

B. Fair value of financial instruments at amortized cost

Among the financial instruments measured by amortized cost, the fair value of financial assets and financial liabilities measured by amortized cost is as follows, except that the carrying amount of cash and cash equivalents, trade receivables, accounts payables and other current liabilities is a reasonable approximation of the fair value:

	Carrying amount		
	As of		
	September 30, 2025	December 31, 2024	September 30, 2024
Financial assets:			
Financial assets measured at amortized cost			
Installment accounts receivable	$33,545	$67,010	$88,321
Financial liabilities:			
Long-term loans	34,718	56,622	63,857
Long-term trade payables	173,463	100,748	117,645

	Fair value		
	As of		
	September 30, 2025	December 31, 2024	September 30, 2024
Financial assets:			
Financial assets measured at amortized cost			
Installment accounts receivable	$33,957	$68,268	$90,029
Financial liabilities:			
Long-term loans	35,146	57,739	65,203
Long-term trade payables	174,118	101,781	118,849

C. Fair value measurement hierarchy for financial instruments

Please refer to Note 12(9) for fair value measurement hierarchy for financial instruments of the Group.

(8) Derivative financial instruments

As of September 30, 2025, December 31, 2024 and September 30, 2024, the Group's outstanding derivative financial instruments (forward exchange contracts) that did not conform to hedge accounting are as follows:

Forward exchange contracts

The Group entered into forward exchange contracts to manage its exposure to financial risk, but these contracts were not designated as hedging instruments. The table below lists the information related to forward exchange contracts:

Item	Contract amount	Maturity
As of September 30, 2025		
Forward exchange contracts	Sell EUR 789 thousand	From October 8, 2025 to December 19, 2025
Forward exchange contracts	Sell JPY176,700 thousand	From October 8, 2025 to December19, 2025
Forward exchange contracts	Buy USD 2,716 thousand	From October 9, 2025 to October 30, 2025
As of December 31, 2024		
Forward exchange contracts	Sell EUR 940 thousand	From February 10, 2025 to March 21, 2025
Forward exchange contracts	Sell JPY 98,000 thousand	From February 10, 2025 to March 21, 2025
Forward exchange contracts	Buy USD 2,078 thousand	From January 3, 2025 to January 24, 2025
As of September 30, 2024		
Forward exchange contracts	Sell EUR 803 thousand	From October 7, 2024 to November 15, 2024
Forward exchange contracts	Sell JPY 164,500 thousand	From October 7, 2024 to December 20, 2024
Forward exchange contracts	Buy USD 1,719 thousand	From October 4, 2024 to October 31, 2024

The Group entered into forward foreign exchange contracts to hedge foreign currency risk of net assets or net liabilities. As there will be corresponding cash inflows or outflows upon maturity and the Group has sufficient operating funds, the cash flow risk is insignificant.

(9) Fair value measurement hierarchy

A. Fair value measurement hierarchy

All assets and liabilities measured or disclosed at fair value are classified into the fair value hierarchy according to the lowest-level input value that is significant to the overall fair value measurement. The input values for each level are as follows:

Level 1: Quoted (unadjusted) market prices in active markets for identical assets or liabilities that the entity can access at the measurement date.

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 assets or liabilities.

For assets and liabilities that are recognized in the financial statements on a recurring basis, the Group determines whether transfers have occurred between levels in the hierarchy by re-assessing categorization at the end of each reporting period.

B. Fair value measurement hierarchy of the Group's assets and liabilities

The Group does not have assets measured at fair value on a non-recurring basis. The following table presents the fair value measurement hierarchy of the Group's assets and liabilities on a recurring basis:

As of September 30, 2025:

	Level 1	Level 2	Level 3	Total
Assets measured at fair value:				
Financial assets at fair value through profit or loss				
Funds	$100,420	$-	$-	$100,420
Forward exchange contracts	-	588	-	588
Financial assets at fair value through other comprehensive income				
Preference share	-	-	26,459	26,459
Liabilities measured at fair value:				
Financial liabilities at fair value through profit or loss				
Forward exchange contracts	-	1,103	-	1,103

As of December 31, 2024:

	Level 1	Level 2	Level 3	Total
Assets measured at fair value:				
Financial assets at fair value through profit or loss				
Forward exchange contracts	$-	$998	$-	$998
Financial assets at fair value through other comprehensive income				
Preference share	-	-	22,190	22,190
Liabilities measured at fair value:				
Financial liabilities at fair value through profit or loss				
Forward exchange contracts	-	41	-	41

As of September 30, 2024:

	Level 1	Level 2	Level 3	Total
Assets measured at fair value:				
Financial assets at fair value through profit or loss				
Forward exchange contracts	$-	$617	$-	$617
Financial assets at fair value through other comprehensive income				
Preference share	-	-	20,694	20,694
Liabilities measured at fair value:				
Financial liabilities at fair value through profit or loss				
Forward exchange contracts	-	1,304	-	1,304

Transfer between Level 1 and Level 2 of the fair value measurement hierarchy

For the nine-month periods ended September 30, 2025 and 2024, there were no transfers between Level 1 and Level 2 of the fair value measurement hierarchy.

The detail movement of recurring fair value measurements in Level 3:

Reconciliation for recurring fair value measurements in Level 3 of the fair value hierarchy during the period is as follows:

	Assets
	Financial assets at fair value through other comprehensive income
	Preference share
January 1, 2025	$22,190
Recognized in profit gains:	
Recognized in other comprehensive income gains	4,269
September 30, 2025	$26,459

	Assets
	Financial assets at fair value through other comprehensive income
	Preference share
January 1, 2024	$29,293
Recognized in profit (loss):	
Recognized in other comprehensive income (loss)	(8,599)
September 30, 2024	$20,694

Information on significant unobservable inputs to valuation of fair value measurements categorized within Level 3 of the fair value hierarchy

The Group's recurring fair value measurements in Level 3 of the fair value hierarchy and significant unobservable inputs of fair value measurement in Level 3 fair value hierarchy are as follows:

As of September 30, 2025:

	Valuation technique	Significant unobservable inputs	Quantitative information	Relationship between inputs and fair value	Sensitivity of the input to fair value
Financial assets:					
At fair value through other comprehensive income					
Preference share	Income approach	Discount for lack of marketability	15.67%	The higher the discount for lack of marketability, the lower the fair value estimated	5% increase (decrease) in the discount for lack of marketability would result in decrease/increase in the Group's equity by ($1,311)/ 1,311 thousand

As of December 31, 2024:

	Valuation technique	Significant unobservable inputs	Quantitative information	Relationship between inputs and fair value	Sensitivity of the input to fair value
Financial assets:					
At fair value through other comprehensive income					
Preference share	Income approach	Discount for lack of marketability	16.19%	The higher the discount for lack of marketability, the lower the fair value estimated	5% increase (decrease) in the discount for lack of marketability would result in decrease/increase in the Group's equity by ($1,009)/1,009 thousand

As of September 30, 2024:

	Valuation technique	Significant unobservable inputs	Quantitative information	Relationship between inputs and fair value	Sensitivity of the input to fair value
Financial assets:					
At fair value through other comprehensive income					
Preference share	Income approach	Discount for lack of marketability	23.42%	The higher the discount for lack of marketability, the lower the fair value estimated	5% increase (decrease) in the discount for lack of marketability would result in decrease/increase in the Group's equity by ($1,169) /1,169 thousand

Valuation process used for fair value measurements categorized within Level 3 of the fair value hierarchy

The Group's Finance Department is responsible for validating the fair value measurements and updating the latest quoted price of trading partners periodically to ensure that the results of the valuation are in line with market conditions, based on stable, independent and reliable inputs which are consistent with other information, and represent exercisable prices. The Group's Finance Department analyzes the movements in the values of assets and liabilities which are required to be re-measured or re-assessed as per the Group's accounting policies at each reporting date to ensure the measurement or assessment are reasonable.

(10) Significant assets and liabilities denominated in foreign currencies

Information regarding the significant assets and liabilities denominated in foreign currencies is listed below:

	As of September 30, 2025		
	Foreign currency (thousands)	Exchange rate	NTD (thousands)
Financial assets			
Monetary items:			
USD	$14,653	30.44	$446,042
JPY	15,847	0.2059	3,263
AUD	152	20.11	3,048
Financial liabilities			
Monetary items:			
USD	7,565	30.45	230,357

	As of December 31, 2024		
	Foreign currency (thousands)	Exchange rate	NTD (thousands)
Financial assets			
Monetary items:			
USD	$15,545	32.78	$509,567
JPY	14,808	0.2101	3,111
AUD	98	20.41	1,991
Financial liabilities			
Monetary items:			
USD	5,418	32.78	177,579

	As of September 30, 2024		
	Foreign currency (thousands)	Exchange rate	NTD (thousands)
Financial assets			
Monetary items:			
USD	$15,062	31.65	$476,699
JPY	80	35.39	2,818
AUD	76	21.95	1,671
Financial liabilities			
Monetary items:			
USD	4,408	31.65	139,522

Functional currencies of entities of the Group are varied. Accordingly, the Group is not able to disclose the information of exchange gains and losses of monetary financial assets and liabilities by each significant assets and liabilities denominated in foreign currencies. The foreign exchange gains (losses) were $692 thousand, ($2,257) thousand, ($22,851) thousand and $10,055 thousand for the three-month and nine-month periods ended September 30, 2025 and 2024, respectively.

The above information is disclosed based on the carrying amounts of foreign currencies (after conversion to the Group's functional currency).

(11) Capital management

The primary objective of the Group's capital management is to ensure that it maintains a strong credit rating and healthy capital ratios in order to support its business and maximize shareholders' value. The Group manages its capital structure and makes adjustments to it, in light of changes in economic conditions. To maintain or adjust the capital structure, the Group may adjust dividend payment to shareholders, return capital to shareholders or issue new shares.

13. Additional Disclosures

(1) Information on significant transactions

A. Financing provided to related parties: None.

B. Endorsement and Guarantee provided to others: Please refer to Attachment 1.

C. Securities held at the end of the period: None.

D. Related party transactions for purchases and sales amounts exceeding the lower of $100 million or 20 percent of the capital stock: None.

E. Receivables from related parties with amounts exceeding the lower of $100 million or 20 percent of capital stock: None.

F. Others: The business relationship and significant transactions between the parent and the subsidiaries: Please refer to Attachment 4.

(2) <u>Information on investees</u>

A. Relevant information of investees over which the Group has direct or indirect significant influence or control, or jointly control (excluding investees in Mainland China) shall disclose their name, location, main business items, original investment amount, shareholding status at the end of the period, current profit and loss, and recognized investment profit and loss. Please refer to Attachment 5.

B. Securities held at the end of the period: Please refer to Attachment 2.

C. Purchases and sales of goods with related parties' amounts exceeding the lower of $100 million or 20 percent of capital stock: Please refer to Attachment 3.

(3) <u>Investment in Mainland China</u>

A. Investee companies' names, main businesses and products, total amount of capital, method of investment, accumulated inflow and outflow of investments from Taiwan, net income (loss) of investee companies, percentage of ownership, investment income (loss), carrying amount of investments, cumulated inward remittance of earnings and limits on investment in Mainland China: Please refer to Attachment 6.

B. Directly or indirectly significant transactions through third regions with the investees in Mainland China:

a. The ending balance and percentage of sales amount and related receivables with Xiamen Unitech Computer Co., Ltd.:

(a) The sales were in the amount of $20,150 thousand, representing 1.29% of the net sales. (Note)

(b) Receivables were in the amount of $8,530 thousand, representing 2.03% of the net receivables. (Note)

b. The ending balance and percentage of purchase amount and related accounts payables with Xiamen Unitech Computer Co., Ltd.:

(a) The purchase amount was $65,133 thousand, representing 5.85% of the net purchase amount. (Note)

(b) The accounts payable were in the amount of $23,415 thousand, representing 8.16% of the total accounts payable. (Note)

Note: The above ratios were calculated based on the parent company only financial statements of Unitech Electronics Co., Ltd.

c. Amount of property transactions and resulting gains or losses: None.

d. Ending balance and purpose of endorsement of notes or provision of collaterals: None.

e. The maximum balance of financial financing, the balance at the end of the period, the interest rate range and the total amount of interest for the current period: None.

f. Other transactions that have a significant effect on the current profit or loss or financial position, such as the provision or receipt of labor services: None.

14. Segment information

For the purpose of management, the Group determines its operating units according to different products and services. There are two reportable operating segments determined:

(1) Channel business operation segment: This segment is mainly responsible for the "Product channel business."

(2) Automatic Identification Data Collection Product Operation Segment: This segment is responsible for the development, manufacture, and marketing of "Automatic Identification Data Collection Products" and related services.

The aforementioned reportable operating segments did not aggregate into one operating segment.

Management individually monitors the operating results of its business units to make decisions on resource allocation and performance evaluation. The performance of the segment is evaluated based on the pre-tax profit and loss. The accounting policies of the reportable segments are the same as the Group's significant accounting policies. However, income taxes for the consolidated financial statements are administered on a group basis and are not apportioned to operating segments.

Transfer pricing between operating segments is based on similar routine transactions with external third parties.

Information on segmental profit and loss, assets and liabilities is reported as follows:

For the three-month periods ended September 30, 2025

	Channel business operation segment	Automatic Identification Data Collection Product Operation Segment	Subtotal	Reconciliation and elimination	Total
Net sales					
Net sales from external customers	$6,969,961	$638,819	$7,608,780	$-	$7,608,780
Net sales from internal	1,611	149	1,760	(1,760)	-
Total of net sales	$6,971,572	$638,968	$7,610,540	($1,760)	$7,608,780
Internal profit and loss	$162,232	$48,738	$210,970	($21,701)	$189,269

For the three-month periods ended September 30, 2024

	Channel business operation segment	Automatic Identification Data Collection Product Operation Segment	Subtotal	Reconciliation and elimination	Total
Net sales					
Net sales from external customers	$5,890,319	$589,257	$6,479,576	$-	$6,479,576
Net sales from internal	16,286	410	16,696	(16,696)	-
Total of net sales	$5,906,605	$589,667	$6,496,272	($16,696)	$6,479,576
Internal profit and loss	$162,018	$25,373	$187,391	($11,620)	$175,771

For the nine-month period ended September 30, 2025

	Channel business operation segment	Automatic Identification Data Collection Product Operation Segment	Subtotal	Reconciliation and elimination	Total
Net sales					
Net sales from external customers	$19,691,335	$1,825,513	$21,516,848	$-	$21,516,848
Net sales from internal	43,571	748	44,319	(44,319)	-
Total of net sales	$19,734,906	$1,826,261	$21,561,167	($44,319)	$21,516,848
Internal profit and loss	$487,691	$88,652	$576,343	($41,127)	$535,216

For the nine-month period ended September 30, 2024

	Channel business operation segment	Automatic Identification Data Collection Product Operation Segment	Subtotal	Reconciliation and elimination	Total
Net sales					
Net sales from external customers	$15,576,240	$1,816,853	$17,393,093	$-	$17,393,093
Net sales from internal	30,749	764	31,513	(31,513)	-
Total of net sales	$15,606,989	$1,817,617	$17,424,606	($31,513)	$17,393,093
Internal profit and loss	$399,365	$82,893	$482,258	($35,356)	$446,902

Inter-segmental income is eliminated in consolidation and is reflected in the item "Reconciliation and elimination." All other adjustments and eliminations are disclosed in detail later.

The following table lists the information related to the assets and liabilities of the Group's operating segments as of September 30, 2025, December 31, 2024 and September 30, 2024:

Operating sector assets:

	Channel business operation segment	Automatic Identification Data Collection Product Operation Segment	Subtotal	Reconciliation and elimination	Total
As of September 30, 2025	$8,788,273	$2,486,424	$11,274,697	($761,905)	$10,512,792
As of December 31, 2024	$7,847,542	$2,510,044	$10,357,586	($754,222)	$9,603,364
As of September 30, 2024	$7,878,984	$2,388,163	$10,267,147	($741,005)	$9,526,142

Operating sector liabilities:

	Channel business operation segment	Automatic Identification Data Collection Product Operation Segment	Subtotal	Reconciliation and elimination	Total
As of September 30, 2025	$5,842,927	$606,127	$6,449,054	($2,093)	$6,446,961
As of December 31, 2024	$4,816,401	$644,687	$5,461,088	($2,201)	$5,458,887
As of September 30, 2024	$4,960,432	$554,755	$5,515,187	($896)	$5,514,291

ATTACHMENT 1

ENDORSEMENT AND GUARANTEE PROVIDED TO OTHERS

(Unit : thousands of NTD)

No (Note1)	Endorsement/ Guarantee Provider	Guaranteed Party		Limits on Endorsement/ Guarantee Amount Provided to Each Guaranteed Party	Maximum Balance for the Period (Note 4)	Ending Balance (Note 5)	Amount Actually Drawn (Note 6)	Amount of Endorsement/ Guarantee Collateralized by Properties	Ratio of Accumulated Endorsement/ Guarantee to Net Equity per Latest Financial Statements	Maximum Endorsement/ Guarantee Amount Allowed	Guarantee Provided by Parent Company (Note 7)	Guarantee Provided by A Subsidiary (Note 7)	Guarantee Provided to Subsidiaries in Mainland China (Note 7)
		Name	Nature of Relationship (Note2)										
0	The Company	JH	2	$309,830 (Note 3)	$160,000	$160,000	$160,000 (Note 8)	$-	5.16%	$929,489 (Note 3)	Y	N	N
0	The Company	JY	2	309,830 (Note 3)	160,000	160,000	160,000 (Note 8)	-	5.16%	929,489 (Note 3)	Y	N	N

Note1: The parent company and its subsidiaries are coded as follows:
(1) Number 0 represents the Company.
(2) The subsidiaries are coded consecutively beginning from "1" in the order presented in the table above.

Note2: Relationship between the endorser/guarantor and the party being endorsed/guaranteed is classified into the following 7 categories:
(1) Having a business relationship.
(2) The endorser/guarantor parent company owns directly more than 50% voting shares of the endorsed/guaranteed subsidiary.
(3) The endorser/guarantor parent company and its subsidiaries jointly own more than 50% voting shares of the endorsed/guaranteed company.
(4) The endorsed/guaranteed parent company directly or indirectly owns more than 90% voting shares of the endorser/guarantor subsidiary.
(5) Mutual guarantee of the trade as required by the construction contract.
(6) Due to joint venture, each shareholder provides endorsements/guarantees to the endorsed/guaranteed company in proportion to its ownership.
(7) Industry partners who are engaged in the sales of pre-construction homes and conduct joint guarantee for the performance of contract based on Consumer Protection Act.

Note 3: The Company's endorsement guarantee maximum limit is 30% of the Company's net worth.
The Company's endorsement guarantee limit for a single enterprise is 10% of the Company's net worth.
The Company endorsement guarantee limit for directly and indirectly holding more than 90% of the voting shares held by the Company shall not exceed 10% of the Company's net worth.
However, this does not apply to the Company endorsement guarantee that the Company directly holds or indirectly holds 100% of the voting shares.

Note 4: The maximum endorsements/guarantees amount of current year.

Note 5: The amount approved by the board of directors should be filled in. However, when the board of directors authorizes the chairman to make a decision in accordance with Subparagraph 8, Article 12 of the Regulations Governing Loaning of Funds and Making of Endorsements/Guarantees by Public Companies, it refers to the amount decided by the chairman.

Note 6: Please fill in the actual amount provided by the endorsers.

Note 7: Parent company endorsed/guaranteed for the subsidiaries, subsidiaries endorsed/guaranteed for the parent company, or endorsement/guarantee for entities in China shall fill in "Y".

Note 8: The actual amount drawn of $160,000 thousand is a shared quota.

SECURITIES HELD (EXCLUDING INVESTMENTS IN SUBSIDIARIES, AFFILIATES AND JOINT VENTURE) (Unit : thousands of NTD)

Held by	Securities Type	Securities Name	Relationship with the Company	Financial Statement Account	Balances as of September 30, 2025				Note
					Shares/Units	Carrying Value	Percentage of Ownership (%)	Fair Value	
UTE	Preferred Stock	Artilux Corporation Series A-1 Preferre	Substantive related party	Non-current financial assets at fair value through other comprehensive income	769,231	$26,459	0.98%	$26,459	-
UTE	Fund	Chi-Hsiang Money Market Fund	-	Financial assets at fair value through profit or loss-current	1,823,719	30,125	-	30,125	-
UTE	Fund	Fubon Money Market Fund (Note)	-	Financial assets at fair value through profit or loss-current	1,283,359	20,083	-	20,083	-
UTE	Fund	FSITC Taiwan Money Market Fund	-	Financial assets at fair value through profit or loss-current	1,243,626	20,083	-	20,083	-
UTE	Fund	Franklin Templeton Sinoam Money Market Fund	-	Financial assets at fair value through profit or loss-current	2,762,278	30,129	-	30,129	-

註1：本表所稱有價證券，係指屬國際財務報導準則第9號「金融工具」範圍內之股票、債券、受益憑證及上述項目所衍生之有價證券。

Note: On August 15, 2025, the JIH Sun Money Market Fund was renamed the Fubon Money Market Fund.

ATTACHMENT 3

RELATED PARTY TRANSACTIONS FOR PURCHASES AND SALES AMOUNTS EXCEEDING THE LOWER OF $100 MILLION OR 20 PERCENT OF THE CAPITAL STOCK

(Eliminated when preparing the consolidated financial statements)

Unit: thousands of NTD

Company Name	Related Party	Relationship	Transaction details				Situations and reasons why transaction conditions are different from general transactions		Notes/Accounts Payable or Receivable		Note
			Purchase/ Sales	Amount	% to Total (Note)	Terms	Unit price	Terms	Ending Balance	% to Total (Note)	
UNITECH ELECTRONICS CO., LTD.	Unitech America Inc. (Abbr.：UTA)	Investee of the investee company the Company accounted for using the equity method	Sales	$ 163,991	10.46%	30 days	Pricing based on related party	The general terms of foreign payment are 30-45 days after shipment for those who have credit line. For those without credit line, the payment will be made by T/T cash. The terms of collection for UTA are 30 days after the invoice date	$ 13,817	3.29%	
UNITECH ELECTRONICS CO., LTD.	Unique Technology Europe B.V. (Abbr.：UTI)	Investee of the investee company the Company accounted for using the equity method	Sales	179,334	11.44%	Month-end 90 days	Pricing based on related party transactions	The general terms of foreign payment are 30-45 days after shipment for those who have credit line. For those without credit line, the payment will be made by T/T cash. The terms of collection for UTI are 90 days after the invoice date	40,791	9.71%	
UNITECH ELECTRONICS CO., LTD.	Unique Japan Co., Ltd. (Abbr.：UTJ)	Investee of the investee company the Company accounted for using the equity method	Sales	113,580	7.25%	Month-end 90 days	Pricing based on related party transactions	The general terms of foreign payment are 30-45 days after shipment for those who have credit line. For those without credit line, the payment will be made by T/T cash. The terms of collection for UTJ are 90 days after the invoice date	36,911	8.78%	

Note: Calculated based on the individual financial statements of the companies that purchases (sells) the goods

ATTACHMENT 4

Significant intercompany transactions between consolidated entities (Unit : thousands of NTD)

No. (Note 1)	Company Name	Counter-party	Relationship (Note 2)	Transaction status			
				Account	Amount	Term	As a percentage of total assets or revenues (Note 3)
0	The Company	UTE	1	Operating revenue	$ 11,592	By month	0.05%
0	The Company	JH	1	Operating revenue		By month	
1	UTE	UTA	2	Trade receivables	13,817	30 days	0.13%
1	UTE	UTA	2	Operating revenue	163,991	30 days	0.76%
1	UTE	UTI	2	Trade receivables	40,791	90 days	0.38%
1	UTE	UTI	2	Operating revenue	179,334	90 days	0.83%
1	UTE	UTJ	2	Trade receivables	36,991	90 days	0.35%
1	UTE	UTJ	2	Operating revenue	113,580	90 days	0.53%
1	UTE	UTJ	2	Operating cost		30 days	
1	UTE	UTC	2	Trade receivables	8,530	90 days	0.08%
1	UTE	UTC	2	Trade payables	23,415	30 days	0.22%
1	UTE	UTC	2	Operating revenue	20,150	90 days	0.09%
1	UTE	UTC	2	Operating cost	65,133	30 days	0.30%

Note 1: Information about related party transactions should be stated. The numbers of each company are illustrated as follows:
(1) 0 is for the parent company.
(2) The subsidiaries are coded consecutively beginning from "1" in the order presented in the table above.

Note 2: The relationship between related parties are as follows:
(1) Parent company and subsidiary.
(2) Subsidiary and Parent company.
(3) Subsidiary and subsidiary.

Note 3: Regarding percentage of transaction amount to total operating revenue or total assets, it is computed based on period-end balance of transaction to total assets for assets and liabilities accounts, and based on the accumulated transaction amount for the period to total operating revenue for the income statement account.

Note 4: The important transactions in this form can be determined by the company based on the principle of materiality.

ATTACHMENT 5

INFORMATION ON INVESTEES (EXCLUDING INVESTEE COMPANIES IN MAINLAND CHINA)

(Unit : thousands of NTD/dollar of foreign currency)

Investor Company	Investee Company (Note 1.2)	Location	Main Businesses and Products	Initial Investment		Investment as of September 30, 2025			Investee company	Net	Note
				Ending Balance	Beginning Balance	Number of Shares	Percentage of Ownership	Book Value	Net Income(loss) of Investee Company (Note2(2))	Investment Income (loss) Recognized (Note2(3))	
The company	Unitech Electronics Co., Ltd. (Abbreviation：UTE)	5F., No. 136, Ln. 235, Baoqiao Rd., Xindian Dist., New Taipei City, Taiwan (R.O.C.)	Trading of automatic identification data	$688,634	$688,634	30,039,000	40.00%	$773,015	$70,425	$28,170	Note3
The company	Jingho Computer.Co., Ltd. (Abbreviation：JH)	5F., No. 236, Xinhu 2nd Rd., Neihu Dist., Taipei City, Taiwan (R.O.C.)	Trading of computer peripherals and retailing of electronic materials	15,000	15,000	1,500,000	100.00%	36,756	11,711	11,711	Note3
The company	Jingyong Computer.Co., Ltd. (Abbreviation：JY)	5F., No. 236, Xinhu 2nd Rd., Neihu Dist., Taipei City, Taiwan (R.O.C.)	Trading of computer peripherals and retailing of electronic materials	10,000	10,000	1,000,000	100.00%	11,858	1,246	1,246	Note3
								$821,629		$41,127	
UTE	Unitech America Ventures Inc. (Abbreviation：UAV)	Vistra Corporate Services Centre, Wickhams Cay II, Road Town, Tortola, VG1110, British Virgin Islands	Investment business such as financial trust holding	USD 5,383,592	USD 5,383,592	10,000	100.00%	193,700	5,440	4,496	Note3
UTE	Unitech Europe Ventures Inc. (Abbreviation：UEV)	Vistra Corporate Services Centre, Wickhams Cay II, Road Town, Tortola, VG1110, British Virgin Islands	Investment business such as financial trust holding	EUR 1,905,659	EUR 1,905,659	10,000	100.00%	95,467	3,405	3,428	Note3
UTE	Unitech Japan Holding Inc. (Abbreviation：UJH)	Vistra Corporate Services Centre, Wickhams Cay II, Road Town, Tortola, VG1110, British Virgin Islands	Investment business such as financial trust holding	JPY 42,774,910	JPY 42,774,910	10,000	100.00%	58,027	6,649	6,818	Note3
UTE	Unitech Japan Co., Ltd. (Abbreviation：UTJ)	Tohsei Bldg. 3F, 18-10 Hakozaki-cho, Nihonbashi, Chuo-ku, Tokyo, 103-0015 Japan	Trading of automatic identification data (	TWD 5,384	TWD 5,384	152	10.86%	7,779	7,770	844	Note3
UTE	Unitech Asia Ventures Inc. (Abbreviation：UCV)	Vistra Corporate Services Centre, Wickhams Cay II, Road Town, Tortola, VG1110, British Virgin Islands	Investment business such as financial trust holding	USD 3,497,358	USD 3,497,358	16,057	100.00%	29,889	6,145	6,140	Note3

Note 1: If a public offering company has a foreign holding company and uses consolidated statements as its main financial statements in accordance with local laws and regulations, the disclosure of information about foreign investee companies may only disclose relevant information related to the holding company.

Note 2: If the circumstances do not fall under any of those mentioned in Note 1, information shall be filled according to the following rules:

(1) Columns such as "Investee Company", "Location", "Main businesses and Products", "Initial Investment" and "Investment at the end of the period" shall be based on the circumstances of the (public offering) company's reinvestment and reinvestments of each directly or indirectly controlled investee compar

The reinvestment information should be filled in order, and indicate the relationship between each invested company and the (public offering) company (such as a subsidiary or a sub-subsidiary) in the remarks column.

(2) "Profit and Loss of the Invested Company for the Period" should fill in the amount of profit and loss for the current period of each invested company.

(3) "Investment Profit and Loss Recognized in the Current Period" only needs to fill in the profit and loss amounts of each subsidiary recognized by the (public offering) company as a direct transfer investment and each invested company evaluated using the equity method, and the rest is not required.

When filling in the "recognition of the current-period profit and loss amount of each subsidiary directly reinvested", it should be confirmed that the current-period profit and loss amount of each subsidiary has included the investment profit or loss that should be recognized according to its reinvestment re

Note 3: Have been write off in the consolidated financial statements.

ATTACHMENT 5

INFORMATION ON INVESTEES (EXCLUDING INVESTEE COMPANIES IN MAINLAND CHINA)

(Unit : thousands of NTD/dollar of foreign currency)

Investor Company	Investee Company (Note 1.2)	Location	Main Businesses and Products	Initial Investment		Investment as of September 30, 2025			Investee company	Net	Note
				Ending Balance	Beginning Balance	Number of Shares	Percentage of Ownership	Book Value	Net Income(loss) of Investee Company (Note2(2))	Investment Income (loss) Recognized (Note2(3))	
Unitech America Ventures Inc. (Abbreviation: UAV)	Unitech America Holding Inc. (Abbreviation: UAH)	Vistra Corporate Services Centre, Wickhams Cay II, Road Town, Tortola, VG1110, British Virgin Islands	Investment business such as financial trust holding	USD 5,383,592	USD 5,383,592	10,000	100.00%	USD 6,362,695	USD 181,865	USD 157,729	Note3
Unitech America Holding Inc. (Abbreviation: UAH)	Unitech America Inc. (Abbreviation: UTA)	6182 Katella Ave Cypress,CA 90630, USA	Trading of automatic identification data Capture Products	USD 5,383,592	USD 5,383,592	100,000	100.00%	USD 6,362,695	USD 181,865	USD 157,729	Note3
Unitech Europe Ventures Inc. (Abbreviation: UEV)	Unitech Europe Holding Inc. (Abbreviation: UEH)	Vistra Corporate Services Centre, Wickhams Cay II, Road Town, Tortola, VG1110, British Virgin Islands	Investment business such as financial trust holding	EUR 1,905,659	EUR 1,905,659	10,000	100.00%	EUR 2,667,137	EUR 97,855	EUR 97,446	Note3
Unitech Europe Holding Inc. (Abbreviation: UEH)	Unique Technology Europe B.V (Abbreviation: UTI)	Ringbaan Noord 91 5046 AA Kapitein Hatterasstraat 19,5015	Trading of automatic identification data Capture Products	EUR 1,905,659	EUR 1,905,659	135,948	100.00%	EUR 2,667,137	EUR 97,855	EUR 97,446	Note3
Unitech Japan Holding Inc. (Abbreviation: UJH)	Unitech Japan Co., Ltd. (Abbreviation: UTJ)	Tohsei Bldg. 3F, 18-10 Hakozaki-cho, Nihonbashi, Chuo-ku, Tokyo, 103-0015 Japan	Trading of automatic identification data Capture Products	JPY 42,774,910	JPY 42,774,910	1,198	85.57%	JPY 281,798,082	JPY 37,170,834	JPY 32,763,087	Note3
Unitech Asia Ventures Inc. (Abbreviation: UCV)	Unitech Industries Holding Inc. (Abbreviation: UIH)	Vistra Corporate Services Centre, Wickhams Cay II, Road Town, Tortola, VG1110, British Virgin Islands	Investment business such as financial trust holding	USD 4,474,767	USD 4,474,767	13,785.52	100.00%	CNY 6,994,571	CNY 1,433,511	CNY 1,434,380	Note3

Note 1: If a public offering company has a foreign holding company and uses consolidated statements as its main financial statements in accordance with local laws and regulations, the disclosure of information about foreign investee companies may only disclose relevant information related to the holding company.

Note 2: If the circumstances do not fall under any of those mentioned in Note 1, information shall be filled according to the following rules:

(1) Columns such as "Investee Company", "Location", "Main businesses and Products", "Initial Investment" and "Investment at the end of the period" shall be based on the circumstances of the (public offering) company's reinvestment and reinvestments of each directly or indirectly controlled investee companies. The reinvestment information should be filled in order, and indicate the relationship between each invested company and the (public offering) company (such as a subsidiary or a sub-subsidiary) in the remarks column.

(2) "Profit and Loss of the Invested Company for the Period" should fill in the amount of profit and loss for the current period of each invested company.

(3) "Investment Profit and Loss Recognized in the Current Period" only needs to fill in the profit and loss amounts of each subsidiary recognized by the (public offering) company as a direct transfer investment and each invested company evaluated using the equity method, and the rest is not required.

When filling in the "recognition of the current-period profit and loss amount of each subsidiary directly reinvested", it should be confirmed that the current-period profit and loss amount of each subsidiary has included the investment profit or loss that should be recognized according to its reinvestment regulations.

Note 3: Have been write off in the consolidated financial statements.

ATTACHMENT 6

INFORMATION ON INVESTMENT IN MAINLAND CHINA

(Unit : thousands of NTD/dollar of foreign currency)

Investee Company	Main Businesses and Products	Total Amount of Paid-in Capital	Method of Investment(Note 1)	Accumulated Outflow of Investment from Taiwan as of January 1, 2025	Investment Flows		Accumulated Outflow of Investment from Taiwan as of September 30, 2025	Net Income (Loss) of the Investee Company	Percentage of Ownership	Share of Profits/Losses	Carrying Amount as of September 30, 2025	Accumulated Inward Remittance of Earnings as of September 30, 2025
					Outflow	Inflow						
UTC	Trading of automatic identification data Capture Products	USD 3,419,200	(2) Unitech Industries Holding Inc.	USD 3,560,132	$-	$-	USD 3,560,132	$6,145	100.00%	$6,140 CNY 1,434,378 (Note 2)(2)3	$29,835 CNY 6,981,954 (Note 2)(2)3	$31,038 USD 977,409

Accumulated Investment in Mainland China as of September 30, 2025	Investment Amounts Authorized by Investment Commission, MOEA	Upper Limit on Investment
$108,370 USD (3,560,132)	$138,123 USD (4,537,541)	$1,139,718

Note 1: The investment methods are divided into the following three types, and only information about the type is required:

1. Directly go to the mainland to engage in investment.
2. Invest in mainland China through a third-region company (please specify the investment company in the third region).
3. Other methods.

Note 2: In the column of investment profit and loss recognized in the current period:

1. If it is under preparation and there is no investment profit or loss, it should be indicated.
2. The recognition basis of investment profit and loss is divided into the following three types, which shall be specified.
   (1) Financial statements audited and certified by an international accounting firm that has a cooperative relationship with an accounting firm in the Republic of China.
   (2)The financial statement certified by the auditor of the parent company in Taiwan.
   (3)Others: Financial statements that have not been audited by accountants.

Note 3: Relevant figures in this table should be presented in New Taiwan Dollars. Where foreign currencies are involved, the exchange rate on the balance sheet date of the financial report shall be used to convert the amounts into New Taiwan Dollars.

Note 4: The Company does not directly invest in the mainland region, but invests through its subsidiary: Unitech Electronics Co., Ltd. The investment limit is calculated based on 60% of the net value of Unitech Electronics Co., Ltd.