

**EDOM Technology Co., Ltd. and
Subsidiaries**

**Consolidated Financial Statements for the
Years Ended December 31, 2025 and 2024 and
Independent Auditors' Report**

DECLARATION OF CONSOLIDATION OF FINANCIAL STATEMENTS OF AFFILIATES

The companies that are required to be included in the consolidated financial statements of affiliates in accordance with the “Criteria Governing Preparation of Affiliation Reports, Consolidated Business Reports and Consolidated Financial Statements of Affiliated Enterprises” for the year ended December 31, 2025 are all the same as the companies required to be included in the consolidated financial statements of parent and subsidiary companies as provided in International Financial Reporting Standard 10, “Consolidated Financial Statements”. Relevant information that should be disclosed in the consolidated financial statements of affiliates has all been disclosed in the consolidated financial statements of parent and subsidiary companies. Hence, we do not prepare a separate set of consolidated financial statements of affiliates.

Very truly yours,

EDOM TECHNOLOGY CO., LTD.

By:

YU-I TSENG

March 16, 2026

INDEPENDENT AUDITORS' REPORT

The Board of Directors and Shareholders
EDOM Technology Co., Ltd.

Opinion

We have audited the accompanying consolidated financial statements of EDOM Technology Co., Ltd. (the "Company") and its subsidiaries (collectively referred to as the "Group"), which comprise the consolidated balance sheets as of December 31, 2025 and 2024, and the consolidated statements of comprehensive income, changes in equity and cash flows for the years then ended, and notes to the consolidated financial statements, including material accounting policy information (collectively referred to as the "consolidated financial statements").

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of the Group as of December 31, 2025 and 2024, and its consolidated financial performance and its consolidated cash flows for the years then ended in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers, and International Financial Reporting Standards (IFRS), International Accounting Standards (IAS), IFRIC Interpretations (IFRIC), and SIC Interpretations (SIC) endorsed and issued into effect by the Financial Supervisory Commission of the Republic of China.

Basis for Opinion

We conducted our audits in accordance with the Regulations Governing Financial Statement Audit and Attestation Engagements of Certified Public Accountants and the Standards on Auditing of the Republic of China. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Consolidated Financial Statements section of our report. We are independent of the Group in accordance with The Norm of Professional Ethics for Certified Public Accountant of the Republic of China, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the consolidated financial statements for the year ended December 31, 2025. These matters were addressed in the context of our audit of the consolidated financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

Key audit matter of the Group's consolidated financial statements for the year ended December 31, 2025 is as follows:

Impairment of Inventories

Refer to Notes 5 and 11 to the accompanying consolidated financial statements for further disclosures related to inventories and the impairment of inventories.

As of December 31, 2025, inventories were a significant component of the Group's assets with a gross inventory balance of NT\$10,168,201 thousand on the consolidated balance sheets, representing 36% of the consolidated total assets. Inventories of the Group are mainly comprised of semiconductor components. Since the rapidly changing demand of technology could result in the accumulation of slow-moving or obsolete inventories, such inventories may not be sold, or prices of such inventories may have to be discounted below their respective carrying values. Management assessed the net realizable value of inventories in accordance with IAS 2 "Inventories" which involved significant judgments and estimates. As a result, the balance of inventories was significant to the consolidated financial statements; therefore, we identified the impairment of inventories as a key audit matter.

Our audit procedures performed in respect of this area included the following:

1. We tested the carrying value of inventory by comparing the carrying value with the latest sales invoices of a sample of inventory items to assess whether those items were stated at the lower of cost or net realizable value.
2. We assessed the appropriateness of the Group's inventory provisioning policy by reviewing inventory aging reports and comparing the historical levels of write-offs against the amounts provided.
3. We attended year-end inventory counts, performed other relevant procedures and assessed the physical condition of inventory to evaluate the adequacy of inventory provisions for obsolete and slow-moving inventories.

Other Matter

We have also audited the parent company only financial statements of the Company as of and for the years ended December 31, 2025 and 2024 on which we have issued an unmodified opinion.

Responsibilities of Management and Those Charged with Governance for the Consolidated Financial Statements

Management is responsible for the preparation and fair presentation of the consolidated financial statements in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers, and International Financial Reporting Standards (IFRS), International Accounting Standards (IAS), IFRIC Interpretations (IFRIC), and SIC Interpretations (SIC) endorsed and issued into effect by the Financial Supervisory Commission of the Republic of China, and for such internal control as management determines is necessary to enable the preparation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

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

Those charged with governance, including the audit committee, are responsible for overseeing the Group's financial reporting process.

Auditors' Responsibilities for the Audit of the Consolidated Financial Statements

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

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

1. Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
2. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Group's internal control.
3. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
4. Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Group's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Group to cease to continue as a going concern.
5. Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
6. Obtain sufficient and appropriate audit evidence regarding the financial information of entities or business activities within the Group to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and review of the group audit work performed. We remain solely responsible for our audit opinion.

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

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

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the consolidated financial statements for the year ended December 31, 2025, and are therefore the key audit matters. We describe these matters in our auditors' report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

The engagement partners on the audits resulting in this independent auditors' report are Meng-Chieh Chiu and Chin-Tsung Cheng.

Meng-Chieh, Chiu CHIN TSUNG CHENG

Deloitte & Touche
Taipei, Taiwan
Republic of China

March 16, 2026

Notice to Readers

The accompanying consolidated financial statements are intended only to present the consolidated financial position, financial performance 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 audit such consolidated financial statements are those generally applied in the Republic of China.

For the convenience of readers, the independent auditors' report and the accompanying consolidated financial statements have been translated into English from the original Chinese version prepared and used in the Republic of China. If there is any conflict between the English version and the original Chinese version or any difference in the interpretation of the two versions, the Chinese-language independent auditors' report and consolidated financial statements shall prevail.

EDOM TECHNOLOGY CO., LTD. AND SUBSIDIARIES

CONSOLIDATED BALANCE SHEETS DECEMBER 31, 2025 AND 2024 (In Thousands of New Taiwan Dollars)

	2025		2024	
	Amount	%	Amount	%
ASSETS				
CURRENT ASSETS				
Cash and cash equivalents (Notes 4 and 6)	\$ 2,313,389	8	\$ 2,552,162	9
Financial assets at fair value through profit or loss - current (Notes 4 and 7)	2,040	-	3,928	-
Financial assets at amortized cost - current (Notes 4, 9 and 33)	215,785	1	165,756	-
Notes receivable (Notes 4 and 10)	79,220	-	50,124	-
Trade receivables (Notes 4 and 10)	1,444,103	5	2,434,368	9
Trade receivables - related parties (Notes 4 and 32)	78,611	-	-	-
Other receivables (Notes 4 and 10)	9,394,417	34	10,153,920	37
Current tax assets (Notes 4 and 27)	5,799	-	5,586	-
Inventories (Notes 4, 5 and 11)	10,168,201	36	8,796,850	32
Other current assets (Note 19)	462,073	2	514,045	2
Total current assets	24,163,638	86	24,676,739	89
NON-CURRENT ASSETS				
Financial assets at fair value through profit or loss - non-current (Notes 4 and 7)	838,064	3	695,217	3
Financial assets at fair value through other comprehensive income - non-current (Notes 4 and 8)	967,389	4	387,033	1
Financial assets at amortized cost - non-current (Notes 4, 9 and 33)	310,200	1	310,200	1
Investments accounted for using the equity method (Notes 4 and 13)	37,019	-	45,648	-
Property, plant and equipment (Notes 4, 14, 32 and 33)	690,293	3	705,170	3
Right-of-use assets (Notes 4 and 15)	125,021	-	41,972	-
Investment properties (Notes 4 and 16)	25,316	-	26,305	-
Goodwill (Notes 4 and 17)	199,801	1	199,801	1
Other intangible assets (Notes 4, 18 and 32)	29,553	-	54,941	-
Deferred tax assets (Notes 4 and 27)	334,166	1	305,959	1
Net defined benefit assets - non-current (Notes 4 and 24)	28,380	-	32,079	-
Other non-current assets (Note 19)	211,751	1	225,086	1
Total non-current assets	3,796,953	14	3,029,411	11
TOTAL	\$ 27,960,591	100	\$ 27,706,150	100
LIABILITIES AND EQUITY				
CURRENT LIABILITIES				
Short-term borrowings (Notes 4, 20 and 33)	\$ 6,513,615	23	\$ 5,423,604	19
Short-term bills payable (Notes 4 and 20)	1,357,953	5	1,127,519	4
Notes and trade payables (Notes 4, 21 and 32)	8,010,324	29	12,916,409	47
Other payables (Note 22)	1,026,721	4	859,691	3
Current tax liabilities (Notes 4 and 27)	106,031	-	64,289	-
Lease liabilities - current (Notes 4 and 15)	43,471	-	30,093	-
Current portion of long-term borrowings (Notes 4, 20 and 33)	7,176	-	807,034	3
Other current liabilities (Notes 4 and 22)	832,095	3	543,775	2
Total current liabilities	17,897,386	64	21,772,414	78
NON-CURRENT LIABILITIES				
Long-term borrowings, net of current portion (Notes 4, 20 and 33)	3,043,751	11	50,917	-
Provisions - non-current (Notes 4 and 23)	1,072,172	4	1,060,351	4
Deferred tax liabilities (Notes 4 and 27)	138,222	1	163,610	1
Lease liabilities - non-current (Notes 4 and 15)	83,622	-	14,470	-
Guarantee deposits received	137,144	-	57,413	-
Total non-current liabilities	4,474,911	16	1,346,761	5
Total liabilities	22,372,297	80	23,119,175	83
EQUITY ATTRIBUTABLE TO OWNERS OF THE COMPANY				
Share capital	2,698,298	10	2,698,298	10
Capital surplus	736,939	3	736,939	3
Retained earnings				
Legal reserve	673,110	2	880,332	3
Unappropriated earnings (deficit to be compensated)	545,291	2	(207,222)	(1)
Total retained earnings	1,218,401	4	673,110	2
Other equity	934,656	3	478,628	2
Total equity attributable to owners of the Company	5,588,294	20	4,586,975	17
TOTAL	\$ 27,960,591	100	\$ 27,706,150	100

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

EDOM TECHNOLOGY CO., LTD. AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME FOR THE YEARS ENDED DECEMBER 31, 2025 AND 2024

(In Thousands of New Taiwan Dollars, Except Earnings (Loss) Per Share)

	2025		2024	
	Amount	%	Amount	%
OPERATING REVENUE (Notes 4 and 32)				
Sales	\$ 115,567,990	100	\$ 113,255,252	100
Service revenue	<u>4,539</u>	<u>-</u>	<u>1,005</u>	<u>-</u>
Total operating revenue	115,572,529	100	113,256,257	100
OPERATING COSTS (Notes 4, 11, 26 and 32)	<u>111,630,358</u>	<u>96</u>	<u>109,664,153</u>	<u>97</u>
GROSS PROFIT	<u>3,942,171</u>	<u>4</u>	<u>3,592,104</u>	<u>3</u>
OPERATING EXPENSES (Notes 4, 26 and 32)				
Selling and marketing expenses	1,595,399	1	1,484,815	1
General and administrative expenses	507,057	1	481,761	-
Expected credit gain	<u>(3,150)</u>	<u>-</u>	<u>(1,612)</u>	<u>-</u>
Total operating expenses	<u>2,099,306</u>	<u>2</u>	<u>1,964,964</u>	<u>1</u>
PROFIT FROM OPERATIONS	<u>1,842,865</u>	<u>2</u>	<u>1,627,140</u>	<u>2</u>
NON-OPERATING INCOME AND EXPENSES (Notes 4, 13, 26 and 32)				
Other income	104,890	-	65,826	-
Interest income	38,268	-	34,355	-
Other gains and losses	(128,445)	-	(989,293)	(1)
Finance costs	(1,158,451)	(1)	(1,446,781)	(1)
Share of profit or loss of associates accounted for using the equity method	<u>(12,239)</u>	<u>-</u>	<u>13,121</u>	<u>-</u>
Total non-operating income and expenses	<u>(1,155,977)</u>	<u>(1)</u>	<u>(2,322,772)</u>	<u>(2)</u>
PROFIT (LOSS) BEFORE INCOME TAX	686,888	1	(695,632)	-
INCOME TAX EXPENSE (BENEFIT) (Notes 4 and 27)	<u>145,653</u>	<u>-</u>	<u>(129,863)</u>	<u>-</u>
NET PROFIT (LOSS) FOR THE YEAR	<u>541,235</u>	<u>1</u>	<u>(565,769)</u>	<u>-</u>

(Continued)

EDOM TECHNOLOGY CO., LTD. AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME FOR THE YEARS ENDED DECEMBER 31, 2025 AND 2024 (In Thousands of New Taiwan Dollars, Except Earnings (Loss) Per Share)

	2025		2024	
	Amount	%	Amount	%
OTHER COMPREHENSIVE INCOME (LOSS)				
Items that will not be reclassified subsequently to profit or loss:				
Remeasurement of defined benefit plans (Notes 4 and 24)	\$ 5,070	-	\$ 10,384	-
Unrealized gain on investments in equity instruments at fair value through other comprehensive income (Notes 4 and 25)	580,356	-	90,018	-
Income tax related to items that will not be reclassified subsequently to profit or loss (Notes 4 and 27)	(1,014)	-	(2,077)	-
	<u>584,412</u>	-	<u>98,325</u>	-
Items that may be reclassified subsequently to profit or loss:				
Exchange differences on translation of the financial statements of foreign operations (Notes 4 and 25)	(146,970)	-	448,333	-
Unrealized gain on investments in debt instruments at fair value through other comprehensive income (Notes 4 and 25)	(5,800)	-	3,415	-
Share of the other comprehensive (loss) gain of associates accounted for using the equity method (Notes 4 and 25)	(1,190)	-	(1,428)	-
Income tax related to items that may be reclassified subsequently to profit or loss (Notes 4 and 27)	29,632	-	(89,382)	-
	<u>(124,328)</u>	-	<u>360,938</u>	-
Other comprehensive income (loss) for the year, net of income tax	<u>460,084</u>	-	<u>459,263</u>	-
TOTAL COMPREHENSIVE LOSS FOR THE YEAR	<u>\$ 1,001,319</u>	<u>1</u>	<u>\$ (106,506)</u>	<u>-</u>
EARNINGS (LOSS) PER SHARE (Note 28)				
Basic	<u>\$ 2.01</u>		<u>\$ (2.10)</u>	
Diluted	<u>\$ 2.00</u>		<u>\$ (2.10)</u>	

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

(Concluded)

EDOM TECHNOLOGY CO., LTD. AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY FOR THE YEARS ENDED DECEMBER 31, 2025 AND 2024 (In Thousands of New Taiwan Dollars)

	Share Capital (Note 25)		Capital Surplus (Notes 4 and 25)						Other Equity (Notes 4 and 25)			Total Equity
	Shares (In Thousands)	Amount	Additional Paid-in Capital - Bond Conversion	Additional Paid-in Capital - Options Expired	Treasury Stock Transactions	Others	Legal Reserve	Unappropriated Earnings (Deficit to Be Compensated)	Unrealized Gain on Financial Assets at Fair Value Through Comprehensive Income	Exchange Differences on Translation of Statement of Foreign Operations		
BALANCE AT JANUARY 1, 2024	269,830	\$ 2,698,298	\$ 719,480	\$ 4,172	\$ 10,010	\$ 3,277	\$ 880,085	\$ 620,317	\$ 86,430	\$ (58,758)	\$ 4,963,311	
Appropriation of 2023 earnings												
Legal reserve	-	-	-	-	-	-	247	(247)	-	-	-	
Cash dividends - NT\$1.0 per share	-	-	-	-	-	-	-	(269,830)	-	-	(269,830)	
Net loss for the year ended December 31, 2024	-	-	-	-	-	-	-	(565,769)	-	-	(565,769)	
Other comprehensive income (loss) for the year ended December 31, 2024, net of income tax	-	-	-	-	-	-	-	8,307	93,433	357,523	459,263	
Total comprehensive income (loss) for the year ended December 31, 2024	-	-	-	-	-	-	-	(557,462)	93,433	357,523	(106,506)	
BALANCE AT DECEMBER 31, 2024	269,830	2,698,298	719,480	4,172	10,010	3,277	880,332	(207,222)	179,863	298,765	4,586,975	
Appropriation of 2024 earnings												
Utilization of legal reserve to offset accumulated deficit	-	-	-	-	-	-	(207,222)	207,222	-	-	-	
Net profit for the year ended December 31, 2025	-	-	-	-	-	-	-	541,235	-	-	541,235	
Other comprehensive income (loss) for the year ended December 31, 2025, net of income tax	-	-	-	-	-	-	-	4,056	574,556	(118,528)	460,084	
Total comprehensive income (loss) for the year ended December 31, 2025	-	-	-	-	-	-	-	545,291	574,556	(118,528)	1,001,319	
BALANCE AT DECEMBER 31, 2025	269,830	2,698,298	719,480	4,172	10,010	3,277	673,110	545,291	754,419	180,237	5,588,294	

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

EDOM TECHNOLOGY CO., LTD. AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF CASH FLOWS FOR THE YEARS ENDED DECEMBER 31, 2025 AND 2024 (In Thousands of New Taiwan Dollars)

	2025	2024
CASH FLOWS FROM OPERATING ACTIVITIES		
Income (loss) before income tax	\$ 686,888	\$ (695,632)
Adjustments for:		
Depreciation expenses	92,029	91,170
Amortization expenses	31,237	32,748
Expected credit loss reversed on trade receivables	(3,150)	(1,612)
Net loss (gain) on fair value changes of financial assets at fair value through profit or loss	52,457	(23,348)
Finance costs	1,158,451	1,446,781
Interest income	(38,268)	(34,355)
Dividend income	(15,223)	(3,232)
Share of profit or loss of associates accounted for using the equity method	12,239	(13,121)
Loss on disposal of property, plant and equipment	(811)	643
Gain on disposal of intangible assets	-	(16,762)
Loss on disposal of investment in a subsidiary	368	-
Write-down of inventories and loss on disposal of scrap inventories	97,154	38,825
Unrealized gain on foreign currency exchange	(53,529)	(14,665)
Gain on lease modifications	(175)	-
Recognition of provisions	55,675	1,023,838
Other items	8,769	(4,481)
Changes in operating assets and liabilities		
Notes receivable	(29,510)	15,203
Trade receivables	999,383	1,919,508
Trade receivables - related parties	(78,611)	-
Other receivables	349,638	(1,729,069)
Inventories	(1,735,536)	4,164,768
Other current assets	51,780	137,458
Notes and trade payables	(4,354,395)	(3,096,475)
Other payables	191,417	40,446
Other current liabilities	304,801	212,704
Cash (used in) generated from operations	(2,216,922)	3,491,340
Interest paid	(1,162,956)	(1,482,514)
Income tax paid	(129,101)	(82,979)
Net cash (used in) generated from operating activities	(3,508,979)	1,925,847
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of financial assets at fair value through other comprehensive income	-	(278,578)
Purchase of financial assets at amortized cost	(69,594)	(363,908)
Proceeds from sale of financial assets at amortized cost	19,565	113,168
Purchase of financial assets at fair value through profit or loss	(260,091)	(227,949)

(Continued)

EDOM TECHNOLOGY CO., LTD. AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF CASH FLOWS FOR THE YEARS ENDED DECEMBER 31, 2025 AND 2024 (In Thousands of New Taiwan Dollars)

	2025	2024
Proceeds from sale of financial assets at fair value through profit or loss	\$ 66,675	\$ 124,174
Acquisition of associates	(4,800)	-
Proceeds from capital reduction of investments accounted for using equity method	-	26,968
Payments for property, plant and equipment	(22,546)	(47,207)
Proceeds from disposal of property, plant and equipment	2,020	5,836
Decrease (increase) in refundable deposits	2,315	(39,566)
Payments for intangible assets	(5,859)	(6,295)
Proceeds from disposal of intangible assets	-	16,900
Increase in prepayments for equipment	-	(5,183)
Interest received	38,268	34,355
Dividends received	15,223	3,232
Net cash used in investing activities	<u>(218,824)</u>	<u>(644,053)</u>
CASH FLOWS FROM FINANCING ACTIVITIES		
Proceeds from (repayments of) short-term borrowings	1,083,076	(1,088,730)
Proceeds from short-term bills payable	230,434	218,770
Proceeds from long-term borrowings	3,000,000	-
Repayments of long-term borrowings	(807,024)	(6,897)
Proceeds from (refund of) guarantee deposits received	80,820	(78,569)
Repayments of the principal portion of leases liabilities	(49,576)	(53,065)
Dividends paid to owners of the Company	-	(269,830)
Net cash generated from (used in) financing activities	<u>3,537,730</u>	<u>(1,278,321)</u>
EFFECTS OF EXCHANGE RATE CHANGES ON THE BALANCE OF CASH HELD IN FOREIGN CURRENCIES	<u>(48,700)</u>	<u>643,005</u>
NET (DECREASE) INCREASE IN CASH AND CASH EQUIVALENTS	(238,773)	646,478
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR	<u>2,552,162</u>	<u>1,905,684</u>
CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR	<u>\$ 2,313,389</u>	<u>\$ 2,552,162</u>

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

(Concluded)

EDOM TECHNOLOGY CO., LTD. AND SUBSIDIARIES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEARS ENDED DECEMBER 31, 2025 AND 2024 (In Thousands of New Taiwan Dollars, Unless Stated Otherwise)

1. GENERAL INFORMATION

EDOM Technology Co., Ltd. (the “Company”) was established in July 1996 and involved in the distribution of electronic parts and computer software, hardware and equipment. The Company’s shares have been listed on the Taiwan Stock Exchange since October 1, 2002.

The consolidated financial statements of the Company and its subsidiaries (collectively referred to as the “Group”) are presented in the Company’s functional currency, the New Taiwan dollar.

2. APPROVAL OF FINANCIAL STATEMENTS

The consolidated financial statements were approved by the Company’s board of directors and authorized for issue on March 11, 2026.

3. APPLICATION OF NEW, AMENDED AND REVISED STANDARDS AND INTERPRETATIONS

- a. Initial application of the amendments to the International Financial Reporting Standards (IFRS), International Accounting Standards (IAS), IFRIC Interpretations (IFRIC), and SIC Interpretations (SIC) (collectively, the “IFRS Accounting Standards”) endorsed and issued into effect by the FSC

Amendments to IAS 21 “Lack of Exchangeability”

The initial application of the Amendments to IAS 21 “Lack of Exchangeability” did not have a material impact on the Group’s accounting policies.

- b. The IFRS Accounting Standards endorsed by the FSC for application starting from 2026

<u>New, Amended and Revised Standards and Interpretations</u>	<u>Effective Date Announced by IASB</u>
Amendments to IFRS 9 and IFRS 7 “Amendments to the Classification and Measurement of Financial Instruments”	January 1, 2026
Amendments to IFRS 9 and IFRS 7 “Contracts Referencing Nature-dependent Electricity”	January 1, 2026
Annual Improvements to IFRS Accounting Standards - Volume 11	January 1, 2026
IFRS 17 “Insurance Contracts” (including the 2020 and 2021 amendments to IFRS 17)	January 1, 2023

As of the date the consolidated financial statements were authorized for issue, the Group has assessed that the application of the above standards will not have a material impact on the Group’s financial position and financial performance.

- c. The IFRS Accounting Standards in issue but not yet endorsed and issued into effect by the FSC

New, Amended and Revised Standards and Interpretations	Effective Date Announced by IASB (Note 1)
Amendments to IFRS 10 and IAS 28 “Sale or Contribution of Assets between an Investor and its Associate or Joint Venture”	To be determined by IASB
IFRS 18 “Presentation and Disclosure in Financial Statements”	January 1, 2027 (Note 2)
IFRS 19 “Subsidiaries without Public Accountability: Disclosures”	January 1, 2027
Annual Improvements to IFRS Accounting Standards - Volume 11	January 1, 2026
Amendments to IFRS 9 and IFRS 7 “Amendments to the Classification and Measurement of Financial Instruments” - the amendments to the application guidance of derecognition of financial liabilities)	January 1, 2026

Note 1: Unless stated otherwise, the above IFRS Accounting Standards are effective for annual reporting periods beginning on or after their respective effective dates.

Note 2: On September 25, 2025, the FSC announced that IFRS 18 will take effect starting from January 1, 2028. Domestic entities could elect to apply IFRS 18 for an earlier period after the endorsement of IFRS 18 by the FSC.

IFRS 18 “Presentation and Disclosure in Financial Statements” and consequential amendments

IFRS 18 will supersede IAS 1 “Presentation of Financial Statements”. The main changes comprise:

- To classify items of income and expenses presented in the statement of profit or loss into the operating, investing, financing, income taxes and discontinued operations categories, the Group shall assess whether it has specified main business activities of investing in particular types of assets and providing financing to customers.
- The statement of profit or loss shall present totals and subtotals for operating profit or loss, profit or loss before financing and income taxes and profit or loss.
- Provides guidance to enhance the requirements of aggregation and disaggregation: The Group shall identify the assets, liabilities, equity, income, expenses and cash flows that arise from individual transactions or other events and shall classify and aggregate them into groups based on shared characteristics, so as to result in the presentation in the primary financial statements of line items that have at least one similar characteristic. The Group shall disaggregate items with dissimilar characteristics in the primary financial statements and in the notes. The Group labels items as “other” only if it cannot find a more informative label.
- Disclosures on Management-defined Performance Measures (MPMs): When in public communications outside financial statements and communicating to users of financial statements management’s view of an aspect of the financial performance of the Group as a whole, the Group shall disclose related information about its MPMs in a single note to the financial statements, including the description of such measures, calculations, reconciliations to the subtotal or total specified by IFRS Accounting Standards and the income tax and non-controlling interests effects of related reconciliation items.

In addition, the following consequential amendments have been made to IAS 7 “Statement of Cash Flows”:

- The Group shall use operating profit or loss as the starting point when presenting cash flows from operating activities under the indirect method.

- Interest and dividends received by the Group shall be classified as investing activities, while interest and dividends paid shall be classified as financing activities. However, if, after assessment, the Group has a specific main operating activity, it shall determine how to classify dividends received, interest received and interest paid in the statement of cash flows by referring to how it classifies dividend income, interest income and interest expense in the statement of profit or loss. The total of each of these cash flows shall be classified in a single category in the statement of cash flows.

Except for the above impact, as of the date the consolidated financial statements were authorized for issue, the Group is continuously assessing the other impact of the above amended standards and interpretations on the Group's financial position and financial performance and will disclose the relevant impact when the assessment is completed.

4. SUMMARY OF MATERIAL ACCOUNTING POLICY INFORMATION

a. Statement of compliance

The consolidated financial statements have been prepared in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and IFRS Accounting Standards as endorsed and issued into effect by the FSC.

b. Basis of preparation

The consolidated financial statements have been prepared on the historical cost basis except for financial instruments and contingent considerations assumed in business combinations which are measured at fair value, and the net defined benefit liabilities which are measured at the present value of the defined benefit obligations less the fair value of plan assets.

The fair value measurements, which are grouped into Levels 1 to 3 based on the degree to which the fair value measurement inputs are observable and the based on the significance of the inputs to the fair value measurement in its entirety, are described as follows:

- 1) Level 1 inputs are quoted prices (unadjusted) in active markets for identical assets or liabilities;
- 2) Level 2 inputs are inputs other than quoted prices included within Level 1 that are observable for an asset or liability, either directly (i.e., as prices) or indirectly (i.e., derived from prices); and
- 3) Level 3 inputs are unobservable inputs for an asset or liability.

c. Classification of current and non-current assets and liabilities

Current assets include:

- 1) Assets held primarily for the purpose of trading;
- 2) Assets expected to be realized within 12 months after the reporting period; and
- 3) Cash and cash equivalents unless the asset is restricted from being exchanged or used to settle a liability for at least 12 months after the reporting period.

Current liabilities include:

- 1) Liabilities held primarily for the purpose of trading;
- 2) Liabilities due to be settled within 12 months after the reporting period; and

- 3) Liabilities for which the Group does not have the substantial right at the end of the reporting period to defer settlement for at least 12 months after the reporting period.

Assets and liabilities that are not classified as current are classified as non-current.

d. Basis of consolidation

The consolidated financial statements incorporate the financial statements of the Company and the entities controlled by the Company (i.e., its subsidiaries).

Income and expenses of subsidiaries acquired or disposed of during the period are included in the consolidated statement of comprehensive income from the effective dates of acquisitions up to the effective dates of disposal, as appropriate.

When necessary, adjustments are made to the financial statements of subsidiaries to bring their accounting policies into line with those used by the Group.

All intra-group transactions, balances, income and expenses are eliminated in full upon consolidation. Total comprehensive income of subsidiaries is attributed to the owners of the Company and to the non-controlling interests even if this results in the non-controlling interests having a deficit balance.

Changes in the Group's ownership interests in subsidiaries that do not result in the Group losing control over the subsidiaries are accounted for as equity transactions. The carrying amounts of the interests of the Group and the non-controlling interests are adjusted to reflect the changes in their relative interests in the subsidiaries. Any difference between the amount by which the non-controlling interests are adjusted and the fair value of the consideration paid or received is recognized directly in equity and attributed to the owners of the Company.

Refer to Note 12, Tables 7 and 8 for the detailed information of subsidiaries (including the percentages of ownership and main businesses).

e. Foreign currencies

In preparing the financial statements of each individual entity, transactions in currencies other than the entity's functional currency (i.e., foreign currencies) are recognized at the rates of exchange prevailing at the dates of the transactions.

At the end of each reporting period, monetary items denominated in foreign currencies are retranslated at the rates prevailing at that date. Exchange differences on monetary items arising from settlement or translation are recognized in profit or loss in the period in which they arise.

Non-monetary items denominated in foreign currencies that are measured at fair value are retranslated at the rates prevailing at the date when the fair value is determined. Exchange differences arising from the retranslation of non-monetary items are included in profit or loss for the period except for exchange differences arising from the retranslation of non-monetary items in respect of which gains and losses are recognized directly in other comprehensive income; in which cases, the exchange differences are also recognized directly in other comprehensive income.

Non-monetary item denominated in a foreign currency and measured at historical cost is stated at the reporting currency as originally translated from the foreign currency.

For the purposes of presenting consolidated financial statements, the financial statements of the Company's foreign operations (including subsidiaries, associates and branches in other countries) that are prepared using functional currencies which are different from the currency of the Company are translated into the presentation currency, the New Taiwan dollar, as follows: Assets and liabilities are translated at the exchange rates prevailing at the end of the reporting period; and income and expense items are translated at the average exchange rates for the period. The resulting currency translation differences are recognized in other comprehensive income (attributed to the owners of the Company and non-controlling interests as appropriate).

f. Inventories

Inventories consist of goods and are stated at the lower of cost or net realizable value. Inventory write-downs are made by item, except where it may be appropriate to group similar or related items. The net realizable value is the estimated selling price of inventories less all estimated costs necessary to make the sale. Inventories are recorded at the weighted-average cost on the balance sheet date.

g. Investment in associates

An associate is an entity over which the Group has significant influence and which is neither a subsidiary nor an interest in a joint venture.

The Group uses the equity method to account for its investments in associates.

Under the equity method, investments in an associate are initially recognized at cost and adjusted thereafter to recognize the Group's share of the profit or loss and other comprehensive income of the associate. The Group also recognizes the changes in the Group's share of the equity of associates attributable to the Group.

Any excess of the cost of acquisition over the Group's share of the net fair value of the identifiable assets and liabilities of an associate at the date of acquisition is recognized as goodwill, which is included within the carrying amount of the investment and is not amortized.

The entire carrying amount of an investment (including goodwill) is tested for impairment as a single asset by comparing its recoverable amount with its carrying amount. Any impairment loss recognized is not allocated to any asset, including goodwill, that forms part of the carrying amount of the investment. Any reversal of that impairment loss is recognized to the extent that the recoverable amount of the investment subsequently increases.

The Group discontinues the use of the equity method from the date on which its investment ceases to be an associate. Any retained investment is measured at fair value at that date, and the fair value is regarded as the investment's fair value on initial recognition as a financial asset. The difference between the previous carrying amount of the associate attributable to the retained interest and its fair value is included in the determination of the gain or loss on disposal of the associate. The Group accounts for all amounts previously recognized in other comprehensive income in relation to that associate on the same basis as would be required had that associate directly disposed of the related assets or liabilities.

h. Property, plant and equipment

Property, plant and equipment are initially measured at cost and subsequently measured at cost less accumulated depreciation.

Except for freehold land which is not depreciated, the depreciation of property, plant and equipment is recognized using the straight-line method. Each significant part is depreciated separately. The estimated useful lives, residual values and depreciation methods are reviewed at the end of each reporting period, with the effects of any changes in the estimates accounted for on a prospective basis.

On derecognition of an item of property, plant and equipment, the difference between the sales proceeds and the carrying amount of the asset is recognized in profit or loss.

i. Investment properties

Investment properties are properties held to earn rentals or for capital appreciation. Investment properties also include land held for a currently undetermined future use.

Investment properties are initially measured at cost, including transaction costs. Subsequent to initial recognition, investment properties are measured at cost less accumulated depreciation. Depreciation is recognized using the straight-line method.

On derecognition of an investment property, the difference between the net disposal proceeds and the carrying amount of the asset is included in profit or loss.

j. Goodwill

Goodwill arising from the acquisition of a business is measured at cost as established at the date of acquisition of the business less the accumulated impairment loss.

For the purposes of impairment testing, goodwill is allocated to each of the Group's cash-generating units or groups of cash-generating units (referred to as "cash-generating units") that was expected to benefit from the synergies of the combination.

A cash-generating unit to which goodwill has been allocated is tested for impairment annually or more frequently, whenever there is an indication that the unit may be impaired, by comparing its carrying amount, including the attributed goodwill, with its recoverable amount. However, if the goodwill allocated to a cash-generating unit was acquired in a business combination during the current annual period, that unit shall be tested for impairment before the end of the current annual period. If the recoverable amount of the cash-generating unit is less than its carrying amount, the impairment loss is allocated first to reduce the carrying amount of any goodwill allocated to the unit and then pro rata to the other assets of the unit based on the carrying amount of each asset in the unit. Any impairment loss is recognized directly in profit or loss. An impairment loss recognized for goodwill is not reversed in subsequent periods.

k. Intangible assets

Intangible assets with finite useful lives that are acquired separately are initially measured at cost and subsequently measured at cost less accumulated amortization. Amortization is recognized on a straight-line basis. The estimated useful lives, residual values, and amortization methods are reviewed at the end of each reporting period, with the effect of any changes in the estimates accounted for on a prospective basis. Intangible assets with indefinite useful lives that are acquired separately are measured at cost less accumulated impairment loss.

On derecognition of an item of intangible assets, the difference between the net disposal proceeds and the carrying amount of the asset is recognized in profit or loss.

l. Impairment of property, plant and equipment, right-of-use assets and intangible assets other than goodwill

At the end of each reporting period, the Group reviews the carrying amounts of its property, plant and equipment, right-of-use asset and intangible assets, excluding goodwill, to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss. When it is not possible to estimate the recoverable amount of an individual asset, the Group estimates the recoverable amount of the cash-generating unit to which the asset belongs. Corporate assets are allocated to the smallest group of cash-generating units on a reasonable and consistent basis of allocation.

Intangible assets with indefinite useful lives and intangible assets not yet available for use are tested for impairment at least annually and whenever there is an indication that the assets may be impaired.

The recoverable amount is the higher of fair value less costs to sell and value in use. If the recoverable amount of an asset or cash-generating unit is estimated to be less than its carrying amount, the carrying amount of the asset or cash-generating unit is reduced to its recoverable amount, with the resulting impairment loss recognized in profit or loss.

When an impairment loss is subsequently reversed, the carrying amount of the corresponding asset or cash-generating unit is increased to the revised estimate of its recoverable amount, but only to the extent of the carrying amount that would have been determined had no impairment loss been recognized on the asset or cash-generating unit in prior years. A reversal of an impairment loss is recognized in profit or loss.

m. Financial instruments

Financial assets and financial liabilities are recognized when the Group becomes a party to the contractual provisions of the instruments.

Financial assets and financial liabilities are initially measured at fair value. Transaction costs that are directly attributable to the acquisition or issuance of financial assets and financial liabilities (other than financial assets and financial liabilities at FVTPL) are added to or deducted from the fair value of the financial assets or financial liabilities, as appropriate, on initial recognition. Transaction costs directly attributable to the acquisition of financial assets or financial liabilities at FVTPL are recognized immediately in profit or loss.

1) Financial assets

All regular way purchases or sales of financial assets are recognized and derecognized on a trade date basis.

a) Measurement categories

Financial assets are classified into the following categories: Financial assets at FVTPL, financial assets at amortized cost and investments in debt instruments and equity instruments at FVTOCI.

i. Financial assets at FVTPL

Financial assets are classified as at FVTPL when such a financial assets are mandatorily classified as at FVTPL. Financial assets mandatorily classified as at FVTPL include investments in equity instruments which are not designated as at FVTOCI and debt instruments that do not meet the amortized cost criteria or the FVTOCI criteria.

Financial assets at FVTPL are subsequently measured at fair value, and any dividends on such financial assets are recognized in other income; any remeasurement gains or losses on such financial assets are recognized in other gains or losses. Fair value is determined in the manner described in Note 31.

ii. Financial assets at amortized cost

Financial assets that meet the following conditions are subsequently measured at amortized cost:

- i) The financial assets are held within a business model whose objective is to hold financial assets in order to collect contractual cash flows; and
- ii) The contractual terms of the financial assets give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

Subsequent to initial recognition, financial assets at amortized cost, including cash and cash equivalents and notes receivable, trade receivables, other receivables at amortized cost, are measured at amortized cost, which equals the gross carrying amount determined using the effective interest method less any impairment loss. Exchange differences are recognized in profit or loss.

Interest income is calculated by applying the effective interest rate to the gross carrying amount of such a financial asset.

A financial asset is credit impaired when one or more of the following events have occurred:

- i) Significant financial difficulty of the issuer or the borrower;
- ii) Breach of contract, such as a default;
- iii) It is becoming probable that the borrower will enter bankruptcy or undergo a financial reorganization; or
- iv) The disappearance of an active market for that financial asset because of financial difficulties.

Cash equivalents include time deposits with original maturities within 3 months from the date of acquisition, which are highly liquid, readily convertible to a known amount of cash and are subject to an insignificant risk of changes in value. These cash equivalents are held for the purpose of meeting short-term cash commitments.

iii. Investments in debt instruments at FVTOCI

Debt instruments that meet the following conditions are subsequently measured at FVTOCI:

- i) The debt instrument is held within a business model whose objective is achieved by both collecting of contractual cash flows and selling of such financial assets; and
- ii) The contractual terms of the debt instrument give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

Investments in debt instruments at FVTOCI are subsequently measured at fair value. Changes in the carrying amounts of these debt instruments relating to changes in foreign currency exchange rates, interest income calculated using the effective interest method and impairment losses or reversals are recognized in profit or loss. Other changes in the carrying amount of these debt instruments are recognized in other comprehensive income and will be reclassified to profit or loss when the investment is disposed of.

iv. Investments in equity instruments at FVTOCI

On initial recognition, the Group may make an irrevocable election to designate investments in equity instruments as at FVTOCI. Designation as at FVTOCI is not permitted if the equity investment is held for trading or if it is contingent consideration recognized by an acquirer in a business combination.

Investments in equity instruments at FVTOCI are subsequently measured at fair value with gains and losses arising from changes in fair value recognized in other comprehensive income and accumulated in other equity. The cumulative gain or loss will not be reclassified to profit or loss on disposal of the equity investments; instead, it will be transferred to retained earnings.

Dividends on these investments in equity instruments are recognized in profit or loss when the Group's right to receive the dividends is established, unless the dividends clearly represent a recovery of part of the cost of the investment.

b) Impairment of financial assets

The Group recognizes a loss allowance for expected credit losses on financial assets at amortized cost (including trade receivables), investments in debt instruments that are measured at FVTOCI and operating lease receivables.

The Group always recognizes lifetime expected credit losses (ECLs) for trade receivables and operating lease receivables. For all other financial instruments, the Group recognizes lifetime ECLs when there has been a significant increase in credit risk since initial recognition. If, on the other hand, the credit risk on a financial instrument has not increased significantly since initial recognition, the Group measures the loss allowance for that financial instrument at an amount equal to 12-month ECLs.

Expected credit losses reflect the weighted average of credit losses with the respective risks of default occurring as the weights. Lifetime ECLs represent the expected credit losses that will result from all possible default events over the expected life of a financial instrument. In contrast, 12-month ECLs represents the portion of lifetime ECLs that is expected to result from default events on a financial instrument that are possible within 12 months after the reporting date.

For internal credit risk management purposes, the Group considers the following situations as indication that a financial asset is in default (without taking into account any collateral held by the Group):

- i. Internal or external information shows that the debtor is unlikely to pay its creditors.
- ii. Financial asset is more than 90 days past due unless the Group has reasonable and corroborative information to support a more lagged default criterion.

The impairment loss of all financial assets is recognized in profit or loss by a reduction in their carrying amounts through a loss allowance account, except for investments in debt instruments that are measured at FVTOCI, for which the loss allowance is recognized in other comprehensive income and the carrying amounts of such financial assets are not reduced.

c) Derecognition of financial assets

The Group derecognizes a financial asset only when the contractual rights to the cash flows from the asset expire or when it transfers the financial asset and substantially all the risks and rewards of ownership of the asset to another party.

On derecognition of a financial asset at amortized cost in its entirety, the difference between the asset's carrying amount and the sum of the consideration received and receivable is recognized in profit or loss. On derecognition of an investment in a debt instrument at FVTOCI, the difference between the asset's carrying amount and the sum of the consideration received and receivable and the cumulative gain or loss which had been recognized in other comprehensive income is recognized in profit or loss. However, on derecognition of an investment in an equity instrument at FVTOCI, the difference between the asset's carrying amount and the sum of the consideration received and receivable is recognized in profit or loss, and the cumulative gain or loss which had been recognized in other comprehensive income is transferred directly to retained earnings, without recycling through profit or loss.

2) Equity instruments

Debt and equity instruments issued by the Group are classified as either financial liabilities or as equity in accordance with the substance of the contractual arrangements and the definitions of a financial liability and an equity instrument.

Equity instruments issued by the Group are recognized at the proceeds received, net of direct issue costs.

The repurchase of the Company's own equity instruments is recognized in and deducted directly from equity, and their carrying amounts are calculated based on weighted average by share types. No gain or loss is recognized in profit or loss on the purchase, sale, issuance or cancellation of the Company's own equity instruments.

3) Financial liabilities

a) Subsequent measurement

All financial liabilities are measured at amortized cost using the effective interest method.

b) Derecognition of financial liabilities

The difference between the carrying amount of the financial liability derecognized and the consideration paid, including any non-cash assets transferred or liabilities assumed, is recognized in profit or loss.

n. Provisions

Provisions are measured at the best estimate of the discounted cash flows of the consideration required to settle the present obligation at the end of the reporting period, taking into account the risks and uncertainties surrounding the obligation.

o. Revenue recognition

For contracts where the period between the date on which the Group transfers a promised good or service to a customer and the date on which the customer pays for that good or service is one year or less, the Group does not adjust the promised amount of consideration for the effects of a significant financing component.

Revenue from the sale of goods

Revenue from the sale of goods comes from semiconductor components. Sales of semiconductor components are recognized as revenue when goods are shipped because it is the time when the customer has full discretion over the manner of distribution and price to sell the goods, has the primary responsibility for sales to future customers and bears the risks of obsolescence. Trade receivable are recognized concurrently. When the customer initially purchases the goods, the transaction price received is recognized as a contract liability until the goods have been delivered to the customer.

The Group recognized a refund liability (recognized in other current liability) based on the most likely amount of product rebates. The refund liability was recognized as a reduction of operating income in the period the related goods were sold.

p. Leasing

At the inception of a contract, the Group assesses whether the contract is, or contains, a lease.

1) The Group as lessor

Leases are classified as finance leases whenever the terms of a lease transfer substantially all the risks and rewards of ownership to the lessee. All other leases are classified as operating leases.

Lease payments (less any lease incentives payable) from operating leases are recognized as income on a straight-line basis over the terms of the relevant leases.

2) The Group as lessee

The Group recognizes right-of-use assets and lease liabilities for all leases at the commencement date of a lease, except for short-term leases and low-value asset leases accounted for by applying a recognition exemption where lease payments are recognized as expenses on a straight-line basis over the lease terms.

Right-of-use assets are initially measured at cost, which comprises the initial measurement of lease liabilities adjusted for lease payments made at or before the commencement date. Right-of-use assets are subsequently measured at cost less accumulated depreciation and impairment losses and adjusted for any remeasurement of the lease liabilities. Right-of-use assets are presented on a separate line in the consolidated balance sheets.

Right-of-use assets are depreciated using the straight-line method from the commencement dates to the earlier of the end of the useful lives of the right-of-use assets or the end of the lease terms.

Lease liabilities are initially measured at the present value of the lease payments, which comprise fixed payments and in-substance fixed payments. The lease payments are discounted using the interest rate implicit in a lease, if that rate can be readily determined. If that rate cannot be readily determined, the lessee's incremental borrowing rate will be used.

Subsequently, lease liabilities are measured at amortized cost using the effective interest method, with interest expense recognized over the lease terms. When there is a change in a lease term, the Group remeasures the lease liabilities with a corresponding adjustment to the right-of-use assets. However, if the carrying amount of the right-of-use assets is reduced to zero, any remaining amount of the remeasurement is recognized in profit or loss. Lease liabilities are presented on a separate line in the consolidated balance sheets.

q. Employee benefits

1) Short-term employee benefits

Liabilities recognized in respect of short-term employee benefits are measured at the undiscounted amount of the benefits expected to be paid in exchange for the related services.

2) Retirement benefits

Payments to defined contribution retirement benefit plans are recognized as an expense when employees have rendered services entitling them to the contributions.

Defined benefit costs (including service cost, net interest and remeasurement) under the defined retirement benefit plans are determined using the projected unit credit method. Service cost (including current service cost) and net interest on the net defined benefit liabilities (assets) are recognized as employee benefits expense in the period in which they occur. Remeasurement, comprising actuarial gains and losses, the effect of the changes to the asset ceiling and the return on plan assets (excluding interest), is recognized in other comprehensive income in the period in which it occurs. Remeasurement recognized in other comprehensive income is reflected immediately in retained earnings and will not be reclassified to profit or loss.

Net defined benefit liabilities (assets) represents the actual deficit (surplus) in the Group's defined benefit plans. Any surplus resulting from this calculation is limited to the present value of any refunds from the plans or reductions in future contributions to the plans.

r. Taxation

Income tax expense represents the sum of the tax currently payable and deferred tax.

1) Current tax

Income tax payable (recoverable) is based on taxable profit (loss) for the year determined according to the applicable tax laws of each tax jurisdiction.

According to the Income Tax Act in the ROC, an additional tax of unappropriated earnings is provided for in the year the shareholders approve to retain earnings.

Adjustments of prior years' tax liabilities are added to or deducted from the current year's tax provision.

2) Deferred tax

Deferred tax is recognized on temporary differences between the carrying amounts of assets and liabilities and the corresponding tax bases used in the computation of taxable profit.

Deferred tax liabilities are generally recognized for all taxable temporary differences. Deferred tax assets are generally recognized for all deductible temporary differences and unused loss carryforward to the extent that it is probable that taxable profits will be available against which those deductible temporary differences can be utilized.

Deferred tax liabilities are recognized for taxable temporary differences associated with investments in subsidiaries and associates, except where the Group is able to control the reversal of the temporary difference and it is probable that the temporary difference will not reverse in the foreseeable future. Deferred tax assets arising from deductible temporary differences associated with such investments and interests are recognized only to the extent that it is probable that there will be sufficient taxable profits against which to utilize the benefits of the temporary differences and such temporary differences are expected to reverse in the foreseeable future.

The carrying amount of deferred tax assets is reviewed at the end of each reporting period and reduced to the extent that it is no longer probable that sufficient taxable profits will be available to allow all or part of the asset to be recovered. A previously unrecognized deferred tax asset is also reviewed at the end of each reporting period and recognized to the extent that it has become probable that future taxable profit will allow the deferred tax asset to be recovered.

Deferred tax liabilities and assets are measured at the tax rates that are expected to apply in the period in which the liabilities are settled or the assets are realized, based on tax rates (and tax laws) that have been enacted or substantively enacted by the end of the reporting period. The measurement of deferred tax liabilities and assets reflects the tax consequences that would follow from the manner in which the Group expects, at the end of the reporting period, to recover or settle the carrying amount of its assets and liabilities.

3) Current and deferred tax for the year

Current and deferred tax are recognized in profit or loss, except when they relate to items that are recognized in other comprehensive income; in which case, the current and deferred tax are also recognized in other comprehensive income.

5. MATERIAL ACCOUNTING JUDGMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY

In the application of the Group's accounting policies, management is required to make judgments, estimates and assumptions on the carrying amounts of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognized in the period in which the estimates are revised if the revisions affect only that period or in the period of the revisions and future periods if the revisions affect both current and future periods.

Key Sources of Estimation Uncertainty

- Write-down of inventories

The net realizable value of inventories is the estimated selling price in the ordinary course of business less the estimated costs necessary to make the sale. The estimation of net realizable value is based on current market conditions and historical experience in the sale of product of a similar nature. Changes in market conditions may have a material impact on the estimation of the net realizable value.

6. CASH AND CASH EQUIVALENTS

	December 31	
	2025	2024
Cash on hand	\$ 492	\$ 565
Checking accounts and demand deposits	1,867,925	1,735,048
Cash equivalents		
Time deposits with original maturities of less than 3 months	444,972	483,739
Repurchase agreements collateralized by bonds	-	332,810
	<u>\$ 2,313,389</u>	<u>\$ 2,552,162</u>

The market rate intervals of cash in bank and repurchase agreements collateralized by bonds at the end of the year were as follows:

	December 31	
	2025	2024
Demand deposits and time deposits	0.005%-3.965%	0.005%-4.830%
Repurchase agreements collateralized by bonds	-	1.350%-4.600%

7. FINANCIAL INSTRUMENTS AT FAIR VALUE THROUGH PROFIT OR LOSS

	December 31	
	2025	2024
<u>Financial assets at FVTPL - current</u>		
Financial assets mandatorily classified as at FVTPL		
Non-derivative financial assets		
Mutual funds	<u>\$ 2,040</u>	<u>\$ 3,928</u>
<u>Financial assets at FVTPL - non-current</u>		
Financial assets mandatorily classified as at FVTPL		
Non-derivative financial assets		
Domestic unlisted ordinary shares	\$ 91,337	\$ 22,361
Foreign unlisted preference shares	239,521	243,344
Foreign unlisted ordinary shares	116	17,719
Domestic emerging market private ordinary shares	1,748	9,648
Domestic limited partnership	20,386	25,332
Foreign private funds	416,631	344,487
Foreign convertible bonds	1,629	3,257
Others	<u>66,696</u>	<u>29,069</u>
	<u>\$ 838,064</u>	<u>\$ 695,217</u>

8. FINANCIAL ASSETS AT FAIR VALUE THROUGH OTHER COMPREHENSIVE INCOME

	December 31	
	2025	2024
<u>Non-current</u>		
Investments in equity instruments at FVTOCI		
Listed shares		
Ordinary shares - Aewin Technologies Co., Ltd.	\$ 17,227	\$ 26,303
Ordinary shares - Honey Hope Honesty Enterprise Co., Ltd.	<u>950,162</u>	<u>360,730</u>
	<u>\$ 967,389</u>	<u>\$ 387,033</u>

These investments in equity instruments are held for medium- to long-term strategic purposes. Accordingly, the management elected to designate these investments in equity instruments as at FVTOCI as they believe that recognizing short-term fluctuations in these investments' fair value in profit or loss would not be consistent with the Group's strategy of holding these investments for long-term purposes.

In July 2024, the Group acquired ordinary shares of Honey Hope Honesty Enterprise Co., Ltd. by NT\$278,578 thousand, which was designated as a medium- to long-term strategic purposes; the management designated these investments as at FVTOCI.

9. FINANCIAL ASSETS AT AMORTIZED COST

	December 31	
	2025	2024
<u>Current</u>		
Domestic investments		
Reserve accounts and restricted deposits	<u>\$ 215,785</u>	<u>\$ 165,756</u>
<u>Non-current</u>		
Domestic investments		
Restricted deposits	<u>\$ 310,200</u>	<u>\$ 310,200</u>

Refer to Note 33 for information relating to investments in financial assets at amortized cost pledged as security.

10. NOTES RECEIVABLE, TRADE RECEIVABLES AND OTHER RECEIVABLES

	December 31	
	2025	2024
<u>Notes receivable</u>		
At amortized cost		
Gross carrying amount	\$ 79,280	\$ 50,396
Less: Allowance for impairment loss	<u>(60)</u>	<u>(272)</u>
	<u>\$ 79,220</u>	<u>\$ 50,124</u>

(Continued)

	December 31	
	2025	2024
<u>Trade receivables</u>		
At amortized cost		
Gross carrying amount	\$ 590,241	\$ 642,174
Less: Allowance for impairment loss	<u>(5,753)</u>	<u>(15,199)</u>
	584,488	626,975
At FVTOCI	<u>859,615</u>	<u>1,807,393</u>
	<u>\$ 1,444,103</u>	<u>\$ 2,434,368</u>
<u>Other receivables</u>		
Tax refund receivables	\$ 16,896	\$ 67
Others	<u>15,975</u>	<u>1,646</u>
	32,871	1,713
At FVTOCI	<u>9,361,546</u>	<u>10,152,207</u>
	<u>\$ 9,394,417</u>	<u>\$ 10,153,920</u>
		(Concluded)

a. Notes receivable and trade receivables

1) At amortized cost

The average credit period of sales of goods is 90 days. The Group adopted a policy of only dealing with entities that have been rated. Credit rating information is obtained from the Group uses other publicly available financial information or its own trading records to rate its major customers. The Group's exposures and the credit ratings of its counterparties are continuously monitored and the aggregate value of transactions concluded is spread amongst approved counterparties. Credit exposure is controlled by counterparty credit limit that are reviewed and approved by the accounting department periodically.

The Group measures the loss allowance for notes receivable and trade receivables at an amount equal to lifetime expected credit losses. The expected credit losses on notes receivable and trade receivables are estimated using a provision matrix prepared by reference to past default experience of the customer, the customers current financial position, general economic conditions of industry in which the customer operates, as well as economic growth rate forecasts and unemployment rate forecasts. As the Group's historical credit loss experience does not show significantly different loss patterns for different customer segments, the provision for loss allowance based on credit quality is not further distinguished according to the Group's different customer base.

The Group writes off a trade receivable when there is evidence indicating that the debtor is in severe financial difficulty and there is no realistic prospect of recovery, e.g. when the debtor has been placed under liquidation. For trade receivables that have been written off, the Group continues to engage in enforcement activity to attempt to recover the receivables due. Where recoveries are made, these are recognized in profit or loss.

The following table details the loss allowance of trade receivables and notes receivable based on the Group's provision matrix.

December 31, 2025

	Normal Credit Quality	Abnormal Credit Quality	Total
Expected credit loss rate	0-10%	100%	
Gross carrying amount	\$ 668,788	\$ 733	\$ 669,521
Loss allowance (Lifetime ECLs)	<u>(5,080)</u>	<u>(733)</u>	<u>(5,813)</u>
Amortized cost	<u>\$ 663,708</u>	<u>\$ -</u>	<u>\$ 663,708</u>

December 31, 2024

	Normal Credit Quality	Abnormal Credit Quality	Total
Expected credit loss rate	0-10%	100%	
Gross carrying amount	\$ 683,390	\$ 9,180	\$ 692,570
Loss allowance (Lifetime ECLs)	<u>(6,291)</u>	<u>(9,180)</u>	<u>(15,471)</u>
Amortized cost	<u>\$ 677,099</u>	<u>\$ -</u>	<u>\$ 677,099</u>

The movements of the loss allowance of trade receivables and notes receivable at amortized cost were as follows:

	For the Year Ended December 31	
	2025	2024
Balance at January 1	\$ 15,471	\$ 14,994
Less: Net remeasurement of loss allowance	(392)	(261)
Less: Amounts written off	(8,787)	-
Foreign exchange gains and losses	<u>(479)</u>	<u>738</u>
Balance at December 31	<u>\$ 5,813</u>	<u>\$ 15,471</u>

The aging of trade receivables and notes receivable was as follows:

	December 31	
	2025	2024
0-60 days	\$ 451,420	\$ 381,274
61-90 days	87,919	118,021
91-120 days	80,286	73,161
Over 120 days	<u>49,896</u>	<u>120,114</u>
	<u>\$ 669,521</u>	<u>\$ 692,570</u>

The above aging schedule was based on the invoice date.

2) At FVTOCI

For trade receivables that are probably factored, the Group will decide whether to sell these trade receivables to banks without recourse based on their level of working capital. These trade receivables are classified as at FVTOCI because they are held within a business model whose objective is achieved by both collecting contractual cash flows and selling financial assets.

The following table details the loss allowance of trade receivables at FVTOCI based on the Group's provision matrix.

December 31, 2025

	Normal Credit Quality	Abnormal Credit Quality	Total
Expected credit loss rate	0-10%	100%	
Gross carrying amount	\$ 859,615	\$ -	\$ 859,615
Loss allowance (Lifetime ECLs)	<u>(50,065)</u>	<u>-</u>	<u>(50,065)</u>
FVTOCI	<u>\$ 809,550</u>	<u>\$ -</u>	<u>\$ 809,550</u>

December 31, 2024

	Normal Credit Quality	Abnormal Credit Quality	Total
Expected credit loss rate	0-10%	100%	
Gross carrying amount	\$ 1,807,393	\$ -	\$ 1,807,393
Loss allowance (Lifetime ECLs)	<u>(54,504)</u>	<u>-</u>	<u>(54,504)</u>
FVTOCI	<u>\$ 1,752,889</u>	<u>\$ -</u>	<u>\$ 1,752,889</u>

The movements of the loss allowance of trade receivables at FVTOCI were as follows:

	For the Year Ended December 31	
	2025	2024
Balance at January 1	\$ 54,504	\$ 52,619
Less: Reversal of loss allowance	(2,288)	(1,514)
Foreign exchange gains and losses	<u>(2,151)</u>	<u>3,399</u>
Balance at December 31	<u>\$ 50,065</u>	<u>\$ 54,504</u>

The aging of trade receivables was as follows:

	December 31	
	2025	2024
0-60 days	\$ 601,224	\$ 1,659,183
61-90 days	200,169	48,473
91-120 days	50,997	74,995
Over 120 days	<u>7,225</u>	<u>24,742</u>
	<u>\$ 859,615</u>	<u>\$ 1,807,393</u>

The above aging schedule was based on the invoice date.

b. Other receivables

As of December 31, 2025 and 2024, other receivables of the Group mainly included receivables which were factored but not used and tax refund receivables.

- At FVTOCI

These other receivables are classified as at FVTOCI because they are held within a business model whose objective is achieved by both collecting contractual cash flows and selling financial assets.

The movements of the loss allowance of other receivables at FVTOCI according to the agreement were as follows:

	For the Year Ended December 31	
	2025	2024
Balance of January 1	\$ 23,936	\$ 22,406
Add: Net remeasurement of loss allowance	-	163
Less: Reversal of loss allowance	(470)	-
Foreign exchange gains and losses	<u>(891)</u>	<u>1,367</u>
Balance of December 31	<u>\$ 22,575</u>	<u>\$ 23,936</u>

11. INVENTORIES

	December 31	
	2025	2024
Merchandise	<u>\$ 10,168,201</u>	<u>\$ 8,796,850</u>

The nature of the cost of goods sold is as follows:

	For the Year Ended December 31	
	2025	2024
Cost of inventories sold	\$ 111,533,204	\$ 109,625,328
Write-down of inventories and loss on disposal of scrap inventories	<u>97,154</u>	<u>38,825</u>
	<u>\$ 111,630,358</u>	<u>\$ 109,664,153</u>

12. SUBSIDIARIES

Subsidiaries included in the consolidated financial statements were summarized as follows:

Investor	Investee	Nature of Activities	Proportion of Ownership (%)		Remark
			December 31		
			2025	2024	
The Company	ACCU	General trade and investment in manufacturing and service industries	100.00	100.00	
The Company	Sunjet Components Corp.	General trade of electronic components	100.00	100.00	a
The Company	iPro Technology, Inc.	General trade of electronic components	100.00	100.00	b
The Company	Goldenflash Electronics Co., Ltd.	General trade of electronic components	100.00	100.00	a
The Company	Promaster Technology Corp.	General trade of electronic components	100.00	100.00	b
The Company	EDOM Technology Japan Co., Ltd.	General trade of electronic components	100.00	100.00	
ACCU Technologies Ltd. (ACCU)	Sunshine Global	General trade and investment in manufacturing and service industries	100.00	100.00	
ACCU	Honest Rich	General trade and investment in manufacturing and service industries	100.00	100.00	
ACCU	Massive Strong	General trade and investment in manufacturing and service industries	100.00	100.00	
Honest Rich	EDOM (Shenzhen)	Trade of computer peripherals	100.00	100.00	
Massive Strong	EDOM (Shanghai)	Trade, research and development of computer peripherals	100.00	100.00	
Sunjet Components Corp.	Sunjet (HK) Components	General trade and investment in manufacturing and service industries	100.00	100.00	
Sunjet (HK) Components	Sunjet Components Corp. (Dongguan)	Trade of electric power equipment and computer peripherals	-	100.00	c
Promaster Technology Corp.	Promaster (Brunei) Technology Corp.	General trade of electronic components	100.00	100.00	
Promaster (Brunei) Technology Corp.	Promaster Technology Corporation (Shanghai)	General trade of electronic components	100.00	100.00	

Remarks:

- The board of directors of the Group resolved on November 12, 2025 to approve the simplified merger between Goldenflash Electronics Co., Ltd. and Sunjet Components Corp., with Goldenflash Electronics Co., Ltd. as the surviving company and Sunjet Components Corp. as the dissolved company. The merger base date is January 1, 2026.
- The board of directors of the Group resolved on November 12, 2025 to approve the simplified merger between Promaster Technology Corp. and iPro Technology, Inc. with Promaster Technology Corp. as the surviving company and iPro Technology, Inc. as the dissolved company. The merger base date is January 1, 2026.
- Sunjet Components Corp. (Dongguan) was liquidated and dissolved in December 2025.
- Considering the Group's overseas business development and operational needs, the Board of Directors resolved in February 2026 to establish a U.S. subsidiary and make subsequent capital injections thereto, with the total investment amount capped at US\$3,000 thousand.

13. INVESTMENTS ACCOUNTED FOR USING THE EQUITY METHOD

	December 31	
	2025	2024
Associates that are not individually material		
KingHold Technology	\$ 1,354	\$ 8,611
ILDO Korea Co., Ltd.	20,128	19,920
Otowahr Inc.	11,375	17,117
Fernbasic Technology Co., Ltd.	<u>4,162</u>	<u>-</u>
	<u>\$ 37,019</u>	<u>\$ 45,648</u>

Aggregate information of associates that are not individually material:

	For the Year Ended December 31	
	2025	2024
The Group's share of:		
(Loss) profit from continuing operations	\$ (12,239)	\$ 13,121
Other comprehensive income	<u>-</u>	<u>-</u>
Total comprehensive (loss) income for the year	<u>\$ (12,239)</u>	<u>\$ 13,121</u>

The Group is the largest single stockholder of KingHold Technology, Otowahr Inc. and Fernbasic Technology Co., Ltd., holding 33.95%, 25.54% and 48% of voting rights, respectively. The holdings of the other stockholders are not widely dispersed. Despite having the largest holding, the Group cannot direct the relevant activities and does not have control over KingHold Technology, Otowahr Inc. and Fernbasic Technology Co., Ltd. However, management of the Group considered the Group does exercise significant influence over KingHold Technology, Otowahr Inc. and Fernbasic Technology Co., Ltd., thus, the Group accounts for it as associate.

14. PROPERTY, PLANT AND EQUIPMENT

	Land	Buildings	Transportation Equipment	Office Equipment	Leasehold Improvements	Total
<u>Cost</u>						
Balance at January 1, 2025	\$ 374,509	\$ 340,479	\$ 52,611	\$ 315,361	\$ 26,228	\$ 1,109,188
Additions	-	3,029	6,193	11,079	2,245	22,546
Disposals	-	-	(8,437)	(4,020)	(13,522)	(25,979)
Reclassification	-	-	1,500	3,683	-	5,183
Effects of foreign currency exchange differences	-	<u>619</u>	<u>78</u>	<u>(1,526)</u>	<u>246</u>	<u>(583)</u>
Balance at December 31, 2025	<u>\$ 374,509</u>	<u>\$ 344,127</u>	<u>\$ 51,945</u>	<u>\$ 324,577</u>	<u>\$ 15,197</u>	<u>\$ 1,110,355</u>
<u>Accumulated depreciation</u>						
Balance at January 1, 2025	\$ -	\$ 118,464	\$ 34,633	\$ 229,699	\$ 21,222	\$ 404,018
Depreciation expenses	-	8,118	5,584	25,347	2,614	41,663
Disposals	-	-	(7,366)	(3,882)	(13,522)	(24,770)
Effects of foreign currency exchange differences	-	<u>281</u>	<u>92</u>	<u>(1,504)</u>	<u>282</u>	<u>(849)</u>
Balance at December 31, 2025	<u>\$ -</u>	<u>\$ 126,863</u>	<u>\$ 32,943</u>	<u>\$ 249,660</u>	<u>\$ 10,596</u>	<u>\$ 420,062</u>
Carrying amounts at December 31, 2025	<u>\$ 374,509</u>	<u>\$ 217,264</u>	<u>\$ 19,002</u>	<u>\$ 74,917</u>	<u>\$ 4,601</u>	<u>\$ 690,293</u>

(Continued)

	Land	Buildings	Transportation Equipment	Office Equipment	Leasehold Improvements	Total
<u>Cost</u>						
Balance at January 1, 2024	\$ 374,509	\$ 335,283	\$ 59,519	\$ 273,804	\$ 24,957	\$ 1,068,072
Additions	-	-	4,667	41,895	645	47,207
Disposals	-	-	(12,128)	(4,796)	-	(16,924)
Effects of foreign currency exchange differences	-	5,196	553	4,458	626	10,833
Balance at December 31, 2024	<u>\$ 374,509</u>	<u>\$ 340,479</u>	<u>\$ 52,611</u>	<u>\$ 315,361</u>	<u>\$ 26,228</u>	<u>\$ 1,109,188</u>
<u>Accumulated depreciation</u>						
Balance at January 1, 2024	\$ -	\$ 109,073	\$ 35,609	\$ 207,575	\$ 17,804	\$ 370,061
Depreciation expenses	-	7,978	5,128	22,029	2,972	38,107
Disposals	-	-	(6,559)	(3,886)	-	(10,445)
Effects of foreign currency exchange differences	-	1,413	455	3,981	446	6,295
Balance at December 31, 2024	<u>\$ -</u>	<u>\$ 118,464</u>	<u>\$ 34,633</u>	<u>\$ 229,699</u>	<u>\$ 21,222</u>	<u>\$ 404,018</u>
Carrying amounts at December 31, 2024	<u>\$ 374,509</u>	<u>\$ 222,015</u>	<u>\$ 17,978</u>	<u>\$ 85,662</u>	<u>\$ 5,006</u>	<u>\$ 705,170</u>

(Concluded)

The above items of property, plant and equipment are depreciated on a straight-line basis over their estimated useful lives as follows:

Buildings	
Main buildings	30-50 years
Engineering system	5 years
Transportation equipment	2-7 years
Office equipment	2-10 years
Leasehold improvements	2-5 years

Property, plant and equipment used by the Group and pledged as collateral for bank borrowings are set out in Note 33.

15. LEASE ARRANGEMENTS

a. Right-of-use assets

	<u>December 31</u>	
	<u>2025</u>	<u>2024</u>
<u>Carrying amounts</u>		
Buildings	<u>\$ 125,021</u>	<u>\$ 41,972</u>
<u>For the Year Ended December 31</u>		
	<u>2025</u>	<u>2024</u>
Additions to right-of-use assets	<u>\$ 134,330</u>	<u>\$ 11,297</u>
Depreciation charge for right-of-use assets		
Buildings	\$ 49,376	\$ 50,517
Transportation equipment	-	1,556
	<u>\$ 49,376</u>	<u>\$ 52,073</u>

b. Lease liabilities

	December 31	
	2025	2024
<u>Carrying amounts</u>		
Current	<u>\$ 43,471</u>	<u>\$ 30,093</u>
Non-current	<u>\$ 83,622</u>	<u>\$ 14,470</u>

Range of discount rates for lease liabilities was as follows:

	December 31	
	2025	2024
Buildings	1.40%-5.70%	1.40%-6.00%
Transportation equipment	-	2.91%

c. Material leasing activities and terms

The Group leases several buildings and transportation equipment with lease terms of 2 to 5 years. The Group does not have bargain options to acquire the leasehold buildings and transportation equipment at the end of the lease terms.

d. Other lease information

	For the Year Ended December 31	
	2025	2024
Expenses relating to short-term leases	<u>\$ 3,040</u>	<u>\$ 926</u>
Expenses relating to variable lease payments not included in the measurement of lease liabilities	<u>\$ 14,912</u>	<u>\$ 19,015</u>
Total cash outflow for leases	<u>\$ (71,338)</u>	<u>\$ (75,144)</u>

16. INVESTMENT PROPERTIES

	Completed Investment Properties
<u>Cost</u>	
Balance at January 1, 2025	\$ 42,550
Additions	-
Balance at December 31, 2025	<u>\$ 42,550</u>

(Continued)

**Completed
Investment
Properties**

Accumulated depreciation

Balance at January 1, 2025	\$ 16,245
Depreciation expenses	<u>989</u>

Balance at December 31, 2025	<u>\$ 17,234</u>
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Carrying amounts at December 31, 2025	<u>\$ 25,316</u>
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Cost

Balance at January 1, 2024	\$ 42,550
Additions	<u>-</u>

Balance at December 31, 2024	<u>\$ 42,550</u>
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Accumulated depreciation

Balance at January 1, 2024	\$ 15,255
Depreciation expenses	<u>990</u>

Balance at December 31, 2024	<u>\$ 16,245</u>
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Carrying amounts at December 31, 2024	<u>\$ 26,305</u>
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(Concluded)

The investment properties are depreciated using the straight-line method over their estimated useful lives as follows:

Main buildings	43 years
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The fair values of investment properties were valued by independent qualified appraisers. The valuation was arrived by using market approach, and the fair values are presented below:

	<u>December 31</u>	
	<u>2025</u>	<u>2024</u>
Fair value	<u>\$ 103,812</u>	<u>\$ 103,396</u>

The Group has freehold interests in all of its investment properties.

The investment properties are leased out for 3-5 years. The lessees do not have bargain purchase options to acquire the investment properties at the expiry of the lease periods.

In addition to fixed lease payments, the lease contracts also indicate that the lease payments should be adjusted periodically.

The maturity analysis of lease payments receivable under operating leases of investment properties at December 31, 2025 and 2024 was as follows:

	December 31	
	2025	2024
Year 1	\$ 2,477	\$ 3,242
Year 2	<u>-</u>	<u>2,553</u>
	<u>\$ 2,477</u>	<u>\$ 5,795</u>

17. GOODWILL

	For the Year Ended December 31	
	2025	2024
<u>Cost</u>		
Balance at January 1 and December 31	<u>\$ 199,801</u>	<u>\$ 199,801</u>

18. OTHER INTANGIBLE ASSETS

	Supplier Relationship	Professional Technology	Computer Software	Royalty and Patents	Total
<u>Cost</u>					
Balance at January 1, 2025	\$ 71,000	\$ 46,000	\$ 85,452	\$ 4,397	\$ 206,849
Additions	-	-	5,859	-	5,859
Disposals	-	-	(420)	(4,397)	(4,817)
Effects of foreign currency exchange differences	<u>-</u>	<u>-</u>	<u>29</u>	<u>-</u>	<u>29</u>
Balance at December 31, 2025	<u>\$ 71,000</u>	<u>\$ 46,000</u>	<u>\$ 90,920</u>	<u>\$ -</u>	<u>\$ 207,920</u>
<u>Accumulated amortization</u>					
Balance at January 1, 2025	\$ 42,600	\$ 27,600	\$ 77,824	\$ 3,884	\$ 151,908
Amortization expenses	14,200	9,200	7,325	513	31,238
Disposals	-	-	(420)	(4,397)	(4,817)
Effects of foreign currency exchange differences	<u>-</u>	<u>-</u>	<u>38</u>	<u>-</u>	<u>38</u>
Balance at December 31, 2025	<u>\$ 56,800</u>	<u>\$ 36,800</u>	<u>\$ 84,767</u>	<u>\$ -</u>	<u>\$ 178,367</u>
Carrying amounts at December 31, 2025	<u>\$ 14,200</u>	<u>\$ 9,200</u>	<u>\$ 6,153</u>	<u>\$ -</u>	<u>\$ 29,553</u>

(Continued)

	Supplier Relationship	Professional Technology	Computer Software	Royalty and Patents	Total
<u>Cost</u>					
Balance at January 1, 2024	\$ 71,000	\$ 46,000	\$ 79,295	\$ 4,397	\$ 200,692
Additions	-	-	6,154	141	6,295
Disposals	-	-	(252)	(141)	(393)
Effects of foreign currency exchange differences	-	-	255	-	255
Balance at December 31, 2024	<u>\$ 71,000</u>	<u>\$ 46,000</u>	<u>\$ 85,452</u>	<u>\$ 4,397</u>	<u>\$ 206,849</u>
<u>Accumulated amortization</u>					
Balance at January 1, 2024	\$ 28,400	\$ 18,400	\$ 69,403	\$ 3,004	\$ 119,207
Amortization expenses	14,200	9,200	8,465	883	32,748
Disposals	-	-	(252)	(3)	(255)
Effects of foreign currency exchange differences	-	-	208	-	208
Balance at December 31, 2024	<u>\$ 42,600</u>	<u>\$ 27,600</u>	<u>\$ 77,824</u>	<u>\$ 3,884</u>	<u>\$ 151,908</u>
Carrying amounts at December 31, 2024	<u>\$ 28,400</u>	<u>\$ 18,400</u>	<u>\$ 7,628</u>	<u>\$ 513</u>	<u>\$ 54,941</u>
					(Concluded)

The other intangible assets are amortized on a straight-line basis as follows:

Supplier relationship	5 years
Professional technology	5 years
Computer software	3-5 years
Royalty and Patents	5 years

19. OTHER ASSETS

	<u>December 31</u>	
	2025	2024
<u>Current</u>		
Excess VAT paid	\$ 106,575	\$ 131,057
Prepayments for purchases	221,992	238,722
Prepayments	107,256	102,099
Others	<u>26,250</u>	<u>42,167</u>
	<u>\$ 462,073</u>	<u>\$ 514,045</u>
<u>Non-current</u>		
Refundable deposits	\$ 211,751	\$ 219,903
Prepayments for equipment	<u>-</u>	<u>5,183</u>
	<u>\$ 211,751</u>	<u>\$ 225,086</u>

20. BORROWINGS

a. Short-term borrowings

	December 31	
	2025	2024
<u>Secured borrowings (Note 33)</u>		
Bank loans (1)	\$ 1,699,449	\$ 982,282
<u>Unsecured borrowings</u>		
Line of credit borrowings (2)	\$ 4,814,166	\$ 4,441,322

1) The effective weighted average interest rates for bank loans were 2.10%-5.02% and 2.13%-5.88% per annum as of December 31, 2025 and 2024, respectively.

2) The effective weighted average interest rates for credit loans were 2.04%-4.99% and 2.03%-5.72% per annum as of December 31, 2025 and 2024, respectively.

b. Short-term bills payable

	December 31	
	2025	2024
Commercial paper	\$ 1,360,000	\$ 1,130,000
Less: Unamortized discount on short-term bills payable	<u>2,047</u>	<u>2,481</u>
	<u>\$ 1,357,953</u>	<u>\$ 1,127,519</u>
Interest rates	1.55%-2.22%	1.46%-2.22%

Outstanding short-term bills payable were as follows:

December 31, 2025

Promissory Institutions	Nominal Amount	Discount Amount	Carrying Value	Collateral	The Carrying Value of Collateral
<u>Commercial papers</u>					
Mega Bills Finance Co., Ltd.	\$ 100,000	\$ 126	\$ 99,874	-	\$ -
Mega Bills Finance Co., Ltd.	50,000	67	49,933	-	-
Mega Bills Finance Co., Ltd.	80,000	107	79,893	-	-
China Bills Finance Corporation	150,000	51	149,949	-	-
China Bills Finance Corporation	80,000	41	79,959	-	-
Taiwan Cooperative Bills Finance Corporation	150,000	275	149,725	-	-
Dah Chung Bills Finance Corporation	150,000	125	149,875	-	-
Grand Bills Finance Corporation	100,000	73	99,927	-	-
China Bills Finance Corporation	400,000	1,149	398,851	Joint guarantors with guaranteed notes in deposit	-
Taching Bills Finance Corporation	<u>100,000</u>	<u>33</u>	<u>99,967</u>	-	<u>-</u>
	<u>\$ 1,360,000</u>	<u>\$ 2,047</u>	<u>\$ 1,357,953</u>		<u>\$ -</u>

December 31, 2024

Promissory Institutions	Nominal Amount	Discount Amount	Carrying Value	Collateral	The Carrying Value of Collateral
<u>Commercial papers</u>					
Mega Bills Finance Co., Ltd.	\$ 100,000	\$ 509	\$ 99,491	-	\$ -
Mega Bills Finance Co., Ltd.	50,000	125	49,875	-	-
Mega Bills Finance Co., Ltd.	80,000	199	79,801	-	-
China Bills Finance Corporation	150,000	96	149,904	-	-
China Bills Finance Corporation	50,000	32	49,968	-	-
Taiwan Cooperative Bills Finance Corporation	150,000	405	149,595	-	-
Dah Chung Bills Finance Corporation	150,000	484	149,516	-	-
Grand Bills Finance Corporation	100,000	107	99,893	-	-
China Bills Finance Corporation	200,000	480	199,520	Joint guarantors with guaranteed notes in deposit	-
Taching Bills Finance Corporation	<u>100,000</u>	<u>44</u>	<u>99,956</u>	-	-
	<u>\$ 1,130,000</u>	<u>\$ 2,481</u>	<u>\$ 1,127,519</u>		<u>\$ -</u>

c. Long-term borrowings

	<u>December 31</u>	
	<u>2025</u>	<u>2024</u>
<u>Secured borrowings (Note 33)</u>		
Loans from bank (1)	\$ 50,927	\$ 57,951
<u>Unsecured borrowings</u>		
Line of credit borrowings from bank (2)(3)	<u>3,000,000</u>	<u>800,000</u>
	3,050,927	857,951
Less: Current portion	<u>7,176</u>	<u>807,034</u>
Long-term borrowings	<u>\$ 3,043,751</u>	<u>\$ 50,917</u>

To meet its working capital and capital expenditure requirements, the Group signed long-term loan agreements with banks, as follows:

- 1) On August 11, 2017, the Group acquired new bank borrowing facilities in the amount of NT\$107,000 thousand. As of December 31, 2025 and 2024, the weighted average effective interest rates of the bank borrowings secured by the Group's freehold land and buildings (refer to Note 33) were 2.1780% and 2.1280% per annum, respectively, and the principal and interests will be repayable monthly until August 11, 2032.
- 2) In July 2022, the Group signed a NT\$2,500,000 thousand syndicated loan agreement, and initial appropriation of this loan was on August 8, 2022. The credit period is five years from August 2022. The loan is repayable in five semiannual installments from August 2025. As of December 31, 2024, the effective annual interest rate was 2.6705%. The loan was repaid in advance on October 28, 2025.

- 3) In October 2025, the Group signed a NT\$3,000,000 thousand syndicated loan agreement, and initial appropriation of this loan was on October 28, 2025. The credit period is five years from October 2025. The loan is repayable in five semiannual installments from October 2028. As of December 31, 2025, the effective annual interest rate was 2.6797%.

The Group's TAIBOR-linked floating-rate borrowings are reset quarterly on March 11, June 11, September 11, and December 11 each year.

As of December 31, 2025 and 2024, the Group's loan agreement in respect of the bank loan of NT\$3,000,000 thousand and NT\$800,000 thousand requires compliance with specified covenants, which are related to the financial ratios at the end of each second quarter and at the end of each year. If the Group is not in compliance with the covenants for two consecutive times, the bank has the right to require the Group to immediately repay the loan, except for the bank's approval to waive its right to test the financial ratios. By the end of 2024, the Group had failed to meet the financial ratio covenants for long-term syndicated borrowings for two consecutive periods. Although the Group's management had proactively applied for a waiver from the syndicated banks in advance, the complex internal procedures of the banks caused the waiver process to remain ongoing as of the end of 2024, the Group did not have the right, as of December 31, 2024, to defer settlement of the loan for at least twelve months beyond the balance sheet date. Accordingly, the loan was classified as a current liability. In January 2025, the Group obtained approval from the syndicate banks to waive the financial covenant assessment for 2024. As a result, as of December 31, 2025, the Group classified the loan based on its contractual maturity. The Group will continue to monitor the impact of its future operating performance on compliance with the aforementioned financial covenants.

21. NOTES AND TRADE PAYABLES

	December 31	
	2025	2024
<u>Notes and trade payables</u>		
Operating	\$ 8,010,324	\$ 12,916,409

The average credit period for purchases of certain goods is one month. The Group has financial risk management policies in place to ensure that all payables are paid within the pre-agreed credit terms.

22. OTHER LIABILITIES

	December 31	
	2025	2024
<u>Current</u>		
Other payables		
Payables for salaries and bonuses	\$ 379,525	\$ 235,810
Payables for interest	77,763	82,268
Payables for commissions	53,040	9,637
Payables for freights	241,812	160,355
Payables for annual leave	41,751	37,963
Others	232,830	333,658
	<u>\$ 1,026,721</u>	<u>\$ 859,691</u>

(Continued)

	December 31	
	2025	2024
Other liabilities		
Refund liabilities	\$ 531,608	\$ 460,694
Contract liabilities	281,411	63,402
Others	<u>19,076</u>	<u>19,679</u>
	<u>\$ 832,095</u>	<u>\$ 543,775</u>
		(Concluded)

23. PROVISIONS

	December 31	
	2025	2024
<u>Non-current</u>		
Provisions for loss on lawsuit	<u>\$ 1,072,172</u>	<u>\$ 1,060,351</u>

The provision for loss on lawsuit represents the estimated value of potential compensation, the judgment of management and other known factors to estimate the possible compensation losses. For more information, please refer to Note 34.

24. RETIREMENT BENEFIT PLANS

a. Defined contribution plans

The Company and Sunjet Components Corp., iPro Technology, Inc., Goldenflash Electronics Co., Ltd. as well as Promaster Technology Corp. of the Group adopted a pension plan under the Labor Pension Act (LPA), which is a state-managed defined contribution plan. Under the LPA, an entity makes monthly contributions to employees' individual pension accounts at 6% of monthly salaries and wages.

ACCU, Sunshine Global, Honest Rich, Massive Strong, Sunjet (HK) Components and Promaster (Brunei) Technology Corp. are overseas holding companies with no employees; thus, there were no pension plans or pension costs recognized.

The employees of the Group's subsidiary in China and Japan are members of a state-managed retirement benefit plan operated by the government of China and Japan. The subsidiary is required to contribute a specified percentage of payroll costs to the retirement benefit scheme to fund the benefits. The only obligation of the Group with respect to the retirement benefit plan is to make the specified contributions.

b. Defined benefit plans

The defined benefit plans adopted by the Company and Sunjet Components Corp. of the Group in accordance with the Labor Standards Act is operated by the government of the Republic of China (ROC). Pension benefits are calculated on the basis of the length of service and average monthly salaries of the 6 months before retirement. The Group contribute amounts equal to 2%-2.3% of total monthly salaries and wages to a pension fund administered by the pension fund monitoring committee. Pension contributions are deposited in the Bank of Taiwan in the committee's name. Before the end of each year, the Group assesses the balance in the pension fund. If the amount of the balance in the pension fund is inadequate to pay retirement benefits for employees who conform to retirement

requirements in the next year, the Group is required to fund the difference in one appropriation that should be made before the end of March of the next year. The pension fund is managed by the Bureau of Labor Funds, Ministry of Labor (the “Bureau”); the Group has no right to influence the investment policy and strategy.

On December 31, 2025, the subsidiary Sunjet Components Corp. obtained Approval Letter No. 116047602 from the Taipei City Government for the settlement of its labor pension reserve account. As of December 31, 2025, the amount had not yet been received and was therefore recorded under other receivables. A settlement gain of NT\$401 thousand was recognized and presented as other income.

The amounts included in the consolidated balance sheets in respect of the Group’s defined benefit plans were as follows:

	December 31	
	2025	2024
Present value of defined benefit obligation	\$ 51,859	\$ 57,076
Fair value of plan assets	<u>(80,239)</u>	<u>(89,155)</u>
Net defined benefit liabilities (assets)	<u>\$ (28,380)</u>	<u>\$ (32,079)</u>

Movements in net defined benefit liabilities (assets) were as follows:

	Present Value of the Defined Benefit Obligation	Fair Value of the Plan Assets	Net Defined Benefit Liabilities
Balance at January 1, 2024	\$ 67,356	\$ (84,570)	\$ (17,214)
Service cost			
Current service cost	302	-	302
Net interest expense (income)	843	(1,063)	(220)
Recognized in profit or loss	<u>1,145</u>	<u>(1,063)</u>	<u>82</u>
Remeasurement			
Return on plan assets (excluding amounts included in net interest)	-	(7,437)	(7,437)
Actuarial gain			
Changes in financial assumptions	(1,035)	-	(1,035)
Experience adjustments	<u>(1,912)</u>	<u>-</u>	<u>(1,912)</u>
Recognized in other comprehensive loss (income)	<u>(2,947)</u>	<u>(7,437)</u>	<u>(10,384)</u>
Contributions from the employer	-	(887)	(887)
Benefits paid	<u>(8,478)</u>	<u>4,802</u>	<u>(3,676)</u>
Balance at December 31, 2024	<u>57,076</u>	<u>(89,155)</u>	<u>(32,079)</u>
Service cost			
Current service cost	308	-	308
Net interest expense (income)	835	(1,322)	(487)
Recognized in profit or loss	<u>1,143</u>	<u>(1,322)</u>	<u>(179)</u>

(Continued)

	Present Value of the Defined Benefit Obligation	Fair Value of the Plan Assets	Net Defined Benefit Liabilities
Remeasurement			
Return on plan assets (excluding amounts included in net interest)	\$ -	\$ (5,374)	\$ (5,374)
Actuarial (gain) loss			
Changes in financial assumptions	(356)	-	(356)
Experience adjustments	<u>660</u>	<u>-</u>	<u>660</u>
Recognized in other comprehensive loss (income)	<u>304</u>	<u>(5,374)</u>	<u>(5,070)</u>
Contributions from the employer	-	(794)	(794)
Benefits paid	(7,196)	2,846	(4,350)
Reclassified to other receivables	-	14,493	14,493
Others	<u>532</u>	<u>(933)</u>	<u>(401)</u>
Balance at December 31, 2025	<u>\$ 51,859</u>	<u>\$ (80,239)</u>	<u>\$ (28,380)</u> (Concluded)

Through the defined benefit plans under the Labor Standards Act, the Group is exposed to the following risks:

- 1) Investment risk: The plan assets are invested in domestic and foreign equity and debt securities, bank deposits, etc. The investment is conducted at the discretion of the Bureau or under the mandated management. However, in accordance with relevant regulations, the return generated by plan assets should not be below the interest rate for a 2-year time deposit with local banks.
- 2) Interest risk: A decrease in the government bond interest rate will increase the present value of the defined benefit obligation; however, this will be partially offset by an increase in the return on the plan's debt investments.
- 3) Salary risk: The present value of the defined benefit obligation is calculated by reference to the future salaries of plan participants. As such, an increase in the salary of the plan participants will increase the present value of the defined benefit obligation.

The actuarial valuations of the present value of the defined benefit obligation were carried out by qualified actuaries. The significant assumptions used for the purposes of the actuarial valuations were as follows:

	December 31	
	2025	2024
Discount rate(s)	1.375%	1.500%
Expected rate(s) of salary increase	3.75%	2.25%-4.00%

If possible reasonable changes in each of the significant actuarial assumptions will occur and all other assumptions will remain constant, the present value of the defined benefit obligation will increase (decrease) as follows:

	December 31	
	2025	2024
Discount rate(s)		
0.25% increase	\$ (919)	\$ (1,133)
0.25% decrease	\$ 947	\$ 1,169
Expected rate(s) of salary increase		
0.25% increase	\$ 911	\$ 1,126
0.25% decrease	\$ (889)	\$ (1,097)

The above sensitivity analysis may not be representative of the actual changes in the present value of the defined benefit obligation as it is unlikely that changes in assumptions will occur in isolation of one another as some of the assumptions may be correlated.

	December 31	
	2025	2024
Expected contributions to the plans for the next year	\$ 686	\$ 816
Average duration of the defined benefit obligation	7.2 years	7.4-11.6 years

25. EQUITY

a. Share capital - ordinary shares

	December 31	
	2025	2024
Shares authorized (in thousands of shares)	400,000	400,000
Shares authorized	\$ 4,000,000	\$ 4,000,000
Shares issued and fully paid (in thousands of shares)	269,830	269,830
Shares issued	\$ 2,698,298	\$ 2,698,298

Fully paid ordinary shares, with a par value of NT\$10, each of which carries one vote per share and carry a right to receive dividends.

Among the issued shares of the Company, there are still 25,000 thousand privately issued ordinary shares that have not been transferred for public issued, and the rights and obligations of privately issued ordinary shares are the same as those of issued ordinary shares, except for a restriction on negotiation in accordance with the Securities and Exchange Act and the application for public listing after 3 years from the settlement date.

b. Capital surplus

	December 31	
	2025	2024
May be used to offset a deficit, distributed as cash dividends, or transferred to share capital (1)		
Issuance of ordinary shares	\$ 723,652	\$ 723,652
Arising from treasury share transactions	10,010	10,010
The difference between the consideration received or paid and the carrying amount of the subsidiaries' net assets during actual disposal or acquisition	2,081	2,081
May only be used to offset a deficit		
Share of changes in capital surplus of associates (2)	1,152	1,152
Changes in percentage of ownership interest in subsidiaries (3)	44	44
	<u>\$ 736,939</u>	<u>\$ 736,939</u>

- 1) Such capital surplus may be used to offset a deficit; in addition, when the Company has no deficit, such capital surplus may be distributed as cash dividends or transferred to share capital (limited to a certain percentage of the Company's capital surplus and once a year).
- 2) Such capital surplus arises from the effect of changes in ownership interests in associates resulting from equity transactions other than actual disposals or acquisitions.
- 3) Such capital surplus arises from the effect of changes in ownership interests in subsidiaries resulting from equity transactions other than actual disposals or acquisitions.

c. Retained earnings and dividends policy

Under the dividend policy as set forth in the Articles, where the Company made profit in a fiscal year, the profit shall be first utilized for paying taxes, offsetting losses of previous years, setting aside as legal reserve 10% of the remaining profit, setting aside or reversing a special reserve in accordance with the laws and regulations, and then any remaining profit together with any undistributed retained earnings shall be used by the Company's board of directors as the basis for proposing a distribution plan, which should be resolved in the shareholders' meeting for the distribution of dividends and bonuses to shareholders. For the policies on the distribution of compensation of employees and remuneration of directors stipulated in the Articles, refer to "Compensation of employees and remuneration of directors" in Note 26 (g).

An appropriation of earnings to a legal reserve shall be made until the legal reserve equals the Company's paid-in capital. The legal reserve may be used to offset deficits. If the Company has no deficit and the legal reserve has exceeded 25% of the Company's paid-in capital, the excess may be transferred to capital or distributed in cash.

Items referred to under Rule No. 1090150022 issued by the FSC and the directive titled "Questions and Answers for Special Reserves Appropriated Following Adoption of IFRS Accounting Standards" should be appropriated to or reversed from a special reserve by the Company.

The appropriation of earnings for 2023, as approved at the shareholders' meeting on June 27, 2024, was as follows:

	For the Year Ended December 31, 2023
Legal reserve	<u>\$ 247</u>
Cash dividends	<u>\$ 269,830</u>
Dividends per share (NT\$)	<u>\$ 1.0</u>

The proposal for offsetting the deficit for 2024, as approved at the shareholders' meeting on June 13, 2025 was as follows:

	Amount
Legal reserve	<u>\$ 207,222</u>

The appropriation of earnings for 2025, as proposed by the Company's board of directors on March 11, 2026 is as follows:

	For the Year Ended December 31, 2025
Legal reserve	<u>\$ 54,529</u>
Cash dividends	<u>\$ 269,830</u>
Dividends per share (NT\$)	<u>\$ 1.0</u>

The appropriation of earnings for 2025 is pending resolution at the shareholders' meeting scheduled to be held on June 11, 2026.

d. Other equity items

1) Exchange differences on the translation of the financial statements of foreign operations

	For the Year Ended December 31	
	2025	2024
Balance at January 1	<u>\$ 298,765</u>	<u>\$ (58,758)</u>
Recognized for the year		
Exchange differences on the translation of the financial statements of foreign operations	(147,338)	448,333
Share from subsidiaries and associates accounted for using the equity method	(1,190)	(1,428)
		(Continued)

	For the Year Ended December 31	
	2025	2024
Income tax related to exchange differences on the translation of the financial statements of foreign operations	\$ 29,394	\$ (89,667)
Income tax related to share from subsidiaries and associates accounted for using the equity method	238	285
Reclassification adjustment		
Disposal of foreign operations	368	-
Other comprehensive (loss) income recognized for the year	<u>(118,528)</u>	<u>357,523</u>
Balance at December 31	<u>\$ 180,237</u>	<u>\$ 298,765</u>
		(Concluded)

2) Unrealized valuation gain (loss) on financial assets at FVTOCI

	For the Year Ended December 31	
	2025	2024
Balance at January 1	<u>\$ 179,863</u>	<u>\$ 86,430</u>
Recognized for the year		
Unrealized gain		
Equity instruments	580,356	90,018
Net remeasurement of loss allowance	<u>(5,800)</u>	<u>3,415</u>
Other comprehensive income recognized for the year	<u>574,556</u>	<u>93,433</u>
Balance at December 31	<u>\$ 754,419</u>	<u>\$ 179,863</u>

26. NET PROFIT (LOSS)

a. Other income

	For the Year Ended December 31	
	2025	2024
Rental income	\$ 4,523	\$ 8,702
Dividend income	15,223	3,232
Others	<u>85,144</u>	<u>53,892</u>
	<u>\$ 104,890</u>	<u>\$ 65,826</u>

b. Other gains and losses

	For the Year Ended December 31	
	2025	2024
Fair value changes of financial assets		
Financial assets mandatorily classified as at FVTPL	\$ (52,457)	\$ 23,348
Loss on disposal of subsidiaries	(368)	-
Gain (loss) on disposal of property, plant and equipment	811	(643)
Gain on disposal of intangible assets	-	16,762
Net foreign exchange (losses) gains	(20,525)	23,686
Gain on lease modifications	175	-
Loss on compensation	(55,675)	(1,023,838)
Others	<u>(406)</u>	<u>(28,608)</u>
	<u>\$ (128,445)</u>	<u>\$ (989,293)</u>

c. Finance costs

	For the Year Ended December 31	
	2025	2024
Interest on bank loans	\$ 1,154,641	\$ 1,444,643
Interest on lease liabilities	<u>3,810</u>	<u>2,138</u>
	<u>\$ 1,158,451</u>	<u>\$ 1,446,781</u>

d. Impairment losses recognized (reversed)

	For the Year Ended December 31	
	2025	2024
Notes receivable and trade receivables	<u>\$ (3,150)</u>	<u>\$ (1,612)</u>
Inventories (included in operating costs)	<u>\$ 72,357</u>	<u>\$ 15,255</u>

e. Depreciation and amortization

	For the Year Ended December 31	
	2025	2024
Property, plant and equipment	\$ 41,663	\$ 38,107
Right-of-use assets	49,376	52,073
Investment properties	989	990
Intangible assets	<u>31,238</u>	<u>32,748</u>
	<u>\$ 123,266</u>	<u>\$ 123,918</u>
An analysis of depreciation by function		
Operating expenses	\$ 91,039	\$ 90,180
Non-operating expenses	<u>989</u>	<u>990</u>
	<u>\$ 92,028</u>	<u>\$ 91,170</u>
An analysis of amortization by function		
Operating expenses	<u>\$ 31,238</u>	<u>\$ 32,748</u>

f. Employee benefits expense

	For the Year Ended December 31	
	2025	2024
Post-employment benefits (Note 24)		
Defined contribution plans	\$ 63,883	\$ 66,127
Defined benefit plans	(179)	82
	63,704	66,209
Other employee benefits	1,156,713	1,048,811
Total employee benefits expense	<u>\$ 1,220,417</u>	<u>\$ 1,115,020</u>
An analysis of employee benefits expense by function		
Operating expenses	<u>\$ 1,220,417</u>	<u>\$ 1,115,020</u>

g. Compensation of employees and remuneration of directors

According to the Company's Articles, the Company accrues compensation of employees and remuneration of directors at rates of no less than 3% and no higher than 3%, respectively, of net profit before income tax, compensation of employees, and remuneration of directors. In accordance with the amendments to the Securities and Exchange Act in August 2024, the shareholders of the Company resolved the amendments to the Company's Articles at their 2025 regular meeting. Under the amended Articles, if the Company records a profit for the year, the board of directors shall resolve to accrue no less than 2% and no higher than 3%, respectively, of net profit before income tax, compensation of employees, and remuneration of directors. Additionally, no less than 1% of net profit before income tax shall be specifically appropriated for non-executive employees, and such appropriations shall be reported to the shareholders' meeting. The estimated compensation of employees and the remuneration of directors for the year ended December 31, 2025 which have been resolved by the Company's board of directors on March 11, 2026, are as follows:

Accrual rate

	December 31, 2025
Compensation of employees	5.0%
Remuneration of directors	2.5%

Amount

	December 31, 2025 Cash
Compensation of employees	\$ 34,391
Remuneration of directors	17,196

The Group did not accrue the compensation of employees and the remuneration of directors because of the losses for the year ended December 31, 2024.

If there is a change in the amounts after the annual consolidated financial statements are authorized for issue, the differences are recorded as a change in the accounting estimate.

Information on the compensation of employees and remuneration of directors resolved by the Company's board of directors is available at the Market Observation Post System website of the Taiwan Stock Exchange.

27. INCOME TAXES

a. Income tax recognized in profit or loss

Major components of income tax expense (benefit) are as follows:

	For the Year Ended December 31	
	2025	2024
Current tax		
In respect of the current year	\$ 146,538	\$ 71,682
Income tax on unappropriated earnings	1	1
Adjustments for prior years	<u>24,091</u>	<u>(610)</u>
	<u>170,630</u>	<u>71,073</u>
Deferred tax		
In respect of current year	5,469	(201,928)
Adjustments for prior years	<u>(30,446)</u>	<u>992</u>
	<u>(24,977)</u>	<u>(200,936)</u>
Income tax expense (benefit) recognized in profit or loss	<u>\$ 145,653</u>	<u>\$ (129,863)</u>

A reconciliation of accounting profit and income tax expense (benefit) is as follows:

	For the Year Ended December 31	
	2025	2024
Profit (loss) before tax	<u>\$ 686,888</u>	<u>\$ (695,632)</u>
Income tax expense (benefit) calculated at the statutory rate	\$ 137,378	\$ (139,126)
Non-deductible expenses in determining taxable income	(25,478)	(20,731)
Deferred tax effect of earnings of subsidiaries	9,731	4,730
Income tax on unappropriated earnings	1	1
Unrecognized loss carryforwards/deductible temporary differences	(1,593)	(1,708)
Effect of different tax rates of group entities operating in other jurisdictions	36,710	31,232
Adjustments for prior years' tax	(6,355)	382
Others	<u>(4,741)</u>	<u>(4,643)</u>
Income tax expense (benefit) recognized in profit or loss	<u>\$ 145,653</u>	<u>\$ (129,863)</u>

b. Income tax recognized in other comprehensive income

	For the Year Ended December 31	
	2025	2024
<u>Deferred tax</u>		
In respect of current year		
Exchange differences on the translation of the financial statements of foreign operations	\$ 29,394	\$ (89,667)
Shares of other comprehensive income (loss) of subsidiaries and associates accounted for using the equity method	238	285
Remeasurement of defined benefit plans	<u>(1,014)</u>	<u>(2,077)</u>
Total income tax recognized in other comprehensive (loss) income	<u>\$ 28,618</u>	<u>\$ (91,459)</u>

c. Current tax assets and liabilities

	December 31	
	2025	2024
Current tax assets		
Tax refund receivable	<u>\$ 5,799</u>	<u>\$ 5,586</u>
Current tax liabilities		
Income tax payable	<u>\$ 106,031</u>	<u>\$ 64,289</u>

d. Deferred tax assets and liabilities

The movements of deferred tax assets and deferred tax liabilities were as follows:

For the year ended December 31, 2025

	Opening Balance	Recognized in Profit or Loss	Recognized in Other Comprehensive Income	Closing Balance
<u>Deferred tax assets</u>				
Temporary differences				
Refund liabilities	\$ 6,892	\$ 976	\$ -	\$ 7,868
Defined benefit obligations	654	(16)	-	638
Payables for annual leave	6,355	574	-	6,929
Allowance for impairment loss on trade receivables	879	(440)	-	439
Allowance for write-down of inventories	31,351	(1,485)	-	29,866
Unrealized loss on foreign exchange	2,996	(2,411)	-	585
Accumulated loss from subsidiaries	12,561	(5,843)	-	6,718
Unrealized employee expenses	3,928	4,005	-	7,933
Exchange differences on translating the financial statements of foreign operations	2,428	-	(537)	1,891
Associates	1,361	962	-	2,323
Share of other comprehensive income of associates accounted for using the equity method	900	-	215	1,115

(Continued)

	Opening Balance	Recognized in Profit or Loss	Recognized in Other Comprehensive Income	Closing Balance
Unrealized loss on compensation	\$ 204,768	\$ 11,135	\$ -	\$ 215,903
Others	<u>30,886</u>	<u>21,072</u>	<u>-</u>	<u>51,958</u>
	<u>\$ 305,959</u>	<u>\$ 28,529</u>	<u>\$ (322)</u>	<u>\$ 334,166</u>
<u>Deferred tax liabilities</u>				
Temporary differences				
Associates	\$ 3,103	\$ 94	\$ -	\$ 3,197
Unrealized gain on foreign exchange	4,271	16,817	-	21,088
Financial assets at FVTPL	28,365	(12,505)	-	15,860
Defined benefit obligations	3,026	-	1,014	4,040
Unappropriated earnings of subsidiaries	41,598	3,888	-	45,486
Exchange differences on translating the financial statements of foreign operations	73,469	-	(29,931)	43,538
Share of other comprehensive income of associates accounted for using the equity method	23	-	(23)	-
Others	<u>9,755</u>	<u>(4,742)</u>	<u>-</u>	<u>5,013</u>
	<u>\$ 163,610</u>	<u>\$ 3,552</u>	<u>\$ (28,940)</u>	<u>\$ 138,222</u>
				(Concluded)

For the year ended December 31, 2024

	Opening Balance	Recognized in Profit or Loss	Recognized in Other Comprehensive Income	Closing Balance
<u>Deferred tax assets</u>				
Temporary differences				
Refund liabilities	\$ 6,391	\$ 501	\$ -	\$ 6,892
Defined benefit obligations	1,685	(712)	(319)	654
Payables for annual leave	5,956	399	-	6,355
Allowance for impairment loss on trade receivables	661	218	-	879
Allowance for write-down of inventories	30,159	1,192	-	31,351
Unrealized loss on foreign exchange	6,666	(3,670)	-	2,996
Accumulated loss from subsidiaries	12,418	143	-	12,561
Unrealized employee expenses	2,702	1,226	-	3,928
Exchange differences on translating the financial statements of foreign operations	18,626	-	(16,198)	2,428
Associates	483	878	-	1,361
Share of other comprehensive income of associates accounted for using the equity method	608	-	292	900
Unrealized loss on compensation	-	204,768	-	204,768
Others	<u>22,932</u>	<u>7,954</u>	<u>-</u>	<u>30,886</u>
	<u>\$ 109,287</u>	<u>\$ 212,897</u>	<u>\$ (16,225)</u>	<u>\$ 305,959</u>
				(Continued)

	Opening Balance	Recognized in Profit or Loss	Recognized in Other Comprehensive Income	Closing Balance
<u>Deferred tax liabilities</u>				
Temporary differences				
Associates	\$ 3,178	\$ (75)	\$ -	\$ 3,103
Unrealized gain on foreign exchange	4,013	258	-	4,271
Financial assets at FVTPL	16,817	11,548	-	28,365
Defined benefit obligations	1,268	-	1,758	3,026
Unappropriated earnings of subsidiaries	36,725	4,873	-	41,598
Exchange differences on translating the financial statements of foreign operations	-	-	73,469	73,469
Share of other comprehensive income of associates accounted for using the equity method	16	-	7	23
Others	<u>14,398</u>	<u>(4,643)</u>	<u>-</u>	<u>9,755</u>
	<u>\$ 76,415</u>	<u>\$ 11,961</u>	<u>\$ 75,234</u>	<u>\$ 163,610</u>
				(Concluded)

- e. Deductible temporary differences and unused loss carryforwards for which no deferred tax assets have been recognized in the consolidated balance sheets

	<u>December 31</u>	
	<u>2025</u>	<u>2024</u>
Loss carryforwards		
Expiry in 2035	<u>\$ 17,241</u>	<u>\$ -</u>
Deductible temporary differences		
Financial assets at FVTPL	\$ 95,918	\$ 95,918
Accumulated loss from subsidiaries	<u>93,570</u>	<u>118,778</u>
	<u>\$ 189,488</u>	<u>\$ 214,696</u>

- f. Income tax assessments

The tax returns of the Company and its subsidiaries Promaster Technology Corp., Sunjet Components Corp., iPro Technology Inc., and Goldenflash Electronics Co., Ltd. through 2023 have been assessed and cleared by the tax authorities.

28. EARNINGS (LOSS) PER SHARE

Unit: NT\$ Per Share

	<u>For the Year Ended December 31</u>	
	<u>2025</u>	<u>2024</u>
Basic (loss) earnings per share	<u>\$ 2.01</u>	<u>\$ (2.10)</u>
Diluted (loss) earnings per share	<u>\$ 2.00</u>	<u>\$ (2.10)</u>

The earnings (loss) and weighted average number of ordinary shares outstanding used in the computation of earnings (loss) per share were as follows:

Net Profit (Loss) for the Year

	For the Year Ended December 31	
	2025	2024
Earnings (loss) used in the computation of basic earnings (loss) per share	\$ 541,235	\$ (565,769)
Effect of potentially dilutive ordinary shares	<u>-</u>	<u>-</u>
Earnings (loss) used in the computation of diluted earnings (loss) per share	<u>\$ 541,235</u>	<u>\$ (565,769)</u>

The weighted average number of ordinary shares outstanding (in thousands of shares) was as follows:

	For the Year Ended December 31	
	2025	2024
Weighted average number of ordinary shares used in the computation of basic earnings (loss) per share	269,830	269,830
Effect of potentially dilutive ordinary shares		
Compensation of employees	<u>828</u>	<u>-</u>
Weighted average number of ordinary shares used in the computation of diluted earnings (loss) per share	<u>270,658</u>	<u>269,830</u>

The Group may settle the compensation of employees in cash or shares; therefore, the Group assumes that the entire amount of the compensation will be settled in shares, and the resulting potential shares will be included in the weighted average number of shares outstanding used in the computation of diluted earnings per share, as the effect is dilutive. Such dilutive effect of the potential shares is included in the computation of diluted earnings per share until the number of shares to be distributed to employees is resolved in the following year.

The Group did not consider the potential shares of compensation of employees in the calculation of diluted loss per share for the year ended December 31, 2024 due to the anti-dilutive effect.

29. CASH FLOW INFORMATION

Changes in liabilities arising from financing activities:

For the year ended December 31, 2025

	Opening Balance	Cash Flows	New Leases	Exchange Rate Change	Non-cash Changes Unrealized Exchange Gains and Losses	Others	Closing Balance
Short-term borrowings	\$ 5,423,604	\$ 1,083,076	\$ -	\$ -	\$ 6,935	\$ -	\$ 6,513,615
Short-term bills payables	1,127,519	230,434	-	-	-	-	1,357,953
Long-term borrowings	857,951	2,192,976	-	-	-	-	3,050,927
Guarantee deposits received	57,413	80,820	-	(1,089)	-	-	137,144
Lease liabilities	44,563	(49,576)	134,330	(1,157)	-	(1,067)	127,093
	<u>\$ 7,511,050</u>	<u>\$ 3,537,730</u>	<u>\$ 134,330</u>	<u>\$ (2,246)</u>	<u>\$ 6,935</u>	<u>\$ (1,067)</u>	<u>\$ 11,186,732</u>

For the year ended December 31, 2024

	Opening Balance	Cash Flows	New Leases	Non-cash Changes			Others	Closing Balance
				Exchange Rate Change	Unrealized Exchange Gains and Losses			
Short-term borrowings	\$ 6,454,052	\$ (1,088,730)	\$ -	\$ -	\$ 58,282	\$ -	\$ -	\$ 5,423,604
Short-term bills payables	908,749	218,770	-	-	-	-	-	1,127,519
Long-term borrowings	864,848	(6,897)	-	-	-	-	-	857,951
Guarantee deposits received	132,779	(78,569)	-	3,203	-	-	-	57,413
Lease liabilities	83,462	(53,065)	11,297	2,622	247	-	-	44,563
	<u>\$ 8,443,890</u>	<u>\$ (1,008,491)</u>	<u>\$ 11,297</u>	<u>\$ 5,825</u>	<u>\$ 58,529</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 7,511,050</u>

30. CAPITAL MANAGEMENT

The Group manages its capital to ensure that entities in the Group will be able to continue as going concerns while maximizing the return to stakeholders through the optimization of the debt and equity balance.

The capital structure of the Group consists of net debt (borrowings offset by cash and cash equivalents) and equity attributable to the owners of the Company (comprising issued capital, reserves, retained earnings and other equity).

The Group is subject to capital requirements such as financial ratio, imposed by bank loan agreements.

Key management personnel of the Group review the capital structure on a quarterly basis. As part of this review, the key management personnel consider the cost of capital and the risks associated with each class of capital. Based on recommendations of the key management personnel, in order to balance the overall capital structure, the Group may adjust the amount of dividends paid to shareholders, the number of new shares issued or repurchased, and/or the amount of new debt issued or existing debt redeemed.

31. FINANCIAL INSTRUMENTS

a. Fair value of financial instruments that are not measured at fair value

Management believes the carrying amounts of financial assets and financial liabilities recognized in the consolidated financial statements approximate their fair values or their fair values cannot be reliably measured.

b. Fair value of financial instruments measured at fair value on a recurring basis

1) Fair value hierarchy

December 31, 2025

	Level 1	Level 2	Level 3	Total
Financial assets at FVTPL				
Investments in equity instruments				
Domestic unlisted shares	\$ -	\$ -	\$ 91,337	\$ 91,337
Foreign unlisted shares	-	-	239,637	239,637
Domestic private emerging market shares	-	-	1,748	1,748

(Continued)

	Level 1	Level 2	Level 3	Total
Other instruments				
Mutual funds	\$ 2,040	\$ -	\$ -	\$ 2,040
Domestic limited partnership	-	-	20,386	20,386
Foreign private funds	-	-	416,631	416,631
Foreign convertible bonds	-	-	1,629	1,629
Others	-	-	66,696	66,696
	<u>\$ 2,040</u>	<u>\$ -</u>	<u>\$ 838,064</u>	<u>\$ 840,104</u>
Financial assets at FVTOCI				
Investments in equity instruments				
Domestic listed shares	\$ 967,389	\$ -	\$ -	\$ 967,389
Investments in debt instruments				
Trade receivables	-	-	859,615	859,615
Other receivables	-	-	9,361,546	9,361,546
	<u>\$ 967,389</u>	<u>\$ -</u>	<u>\$ 10,221,161</u>	<u>\$ 11,188,550</u>
				(Concluded)

December 31, 2024

	Level 1	Level 2	Level 3	Total
Financial assets at FVTPL				
Investments in equity instruments				
Domestic unlisted shares	\$ -	\$ -	\$ 22,361	\$ 22,361
Foreign unlisted shares	-	-	261,063	261,063
Domestic private emerging market shares	-	-	9,648	9,648
Other instruments				
Mutual funds	3,928	-	-	3,928
Domestic limited partnership	-	-	25,332	25,332
Foreign private funds	-	-	344,487	344,487
Foreign convertible bonds	-	-	3,257	3,257
Others	-	-	29,069	29,069
	<u>\$ 3,928</u>	<u>\$ -</u>	<u>\$ 695,217</u>	<u>\$ 699,145</u>
Financial assets at FVTOCI				
Investments in equity instruments				
Domestic listed shares	\$ 387,033	\$ -	\$ -	\$ 387,033
Investments in debt instruments				
Trade receivables	-	-	1,807,393	1,807,393
Other receivables	-	-	10,152,207	10,152,207
	<u>\$ 387,033</u>	<u>\$ -</u>	<u>\$ 11,959,600</u>	<u>\$ 12,346,633</u>

2) Reconciliation of Level 3 fair value measurements of financial instruments

For the year ended December 31, 2025

Financial Assets	Financial Assets at FVTPL		Financial Assets at FVTOCI	Total
	Equity Instruments	Other Instruments	Debt Instruments	
Balance at January 1, 2025	\$ 293,072	\$ 402,145	\$ 11,959,600	\$ 12,654,817
Recognized in profit or loss (included in other gains and losses)	(117,726)	65,546	-	(52,180)
Recognized in profit or loss (included in expected credit gain)	-	-	2,758	2,758
Recognized in other comprehensive income (included in unrealized gain (loss) on financial assets at FVTOCI)	-	-	(5,800)	(5,800)
Purchases	157,376	100,715	-	258,091
Sales/settlements	-	(63,064)	-	(63,064)
Net changes in trade receivables and other receivables (included exchange differences on foreign currency)	-	-	(1,735,397)	(1,735,397)
Balance at December 31, 2025	<u>\$ 332,722</u>	<u>\$ 505,342</u>	<u>\$ 10,221,161</u>	<u>\$ 11,059,225</u>
Unrealized gain (loss) for the current year included in profit or loss relating to assets held at the end of the year	<u>\$ (117,726)</u>	<u>\$ 65,546</u>		<u>\$ (52,180)</u>

For the year ended December 31, 2024

Financial Assets	Financial Assets at FVTPL		Financial Assets at FVTOCI	Total
	Equity Instruments	Other Instruments	Debt Instruments	
Balance at January 1, 2024	\$ 86,439	\$ 483,580	\$ 12,193,175	\$ 12,763,194
Recognized in profit or loss (included in other gains and losses)	(33,750)	57,062	-	23,312
Recognized in profit or loss (included in expected credit gain)	-	-	1,351	1,351
Recognized in other comprehensive income (included in unrealized gain (loss) on financial assets at FVTOCI)	-	-	3,415	3,415
Purchases	185,722	36,227	-	221,949
Sales/settlements	-	(120,063)	-	(120,063)
Net changes in trade receivables and other receivables (included exchange differences on foreign currency)	-	-	(238,341)	(238,341)
Reclassification	54,661	(54,661)	-	-
Balance at December 31, 2024	<u>\$ 293,072</u>	<u>\$ 402,145</u>	<u>\$ 11,959,600</u>	<u>\$ 12,654,817</u>
Unrealized gain (loss) for the current year included in profit or loss relating to assets held at the end of the year	<u>\$ (33,750)</u>	<u>\$ 57,062</u>		<u>\$ 23,312</u>

3) Valuation techniques and inputs applied for Level 3 fair value measurement

- a) The fair value of unlisted shares, limited partnerships and private funds were determined by using the asset-based approach. In this approach, the total value of individual assets and liabilities covered by each evaluation object was adopted to calculate a business entity valuation.
- b) The fair value of trade receivables and other receivables of FVTOCI was determined using the discounted cash flow method. Future cash flows are estimated based on the trade receivables and other receivables at the end of the reporting period, and discounted at a rate that reflects the trading credit risk.

c. Categories of financial instruments

	December 31	
	2025	2024
<u>Financial assets</u>		
FVTPL		
Mandatorily classified as at FVTPL	\$ 840,104	\$ 699,145
Financial assets at amortized cost (1)	3,597,668	3,706,863
Financial assets at FVTOCI		
Equity instruments	967,389	387,033
Debt instruments	10,221,161	11,959,600

Financial liabilities

Financial liabilities at amortized cost (2)	19,538,264	20,911,401
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- 1) The balances include financial assets at amortized cost, which comprise cash and cash equivalents, debt investments, notes receivable, trade receivables, receivables from related parties and other receivables.
- 2) The balances include financial liabilities at amortized cost, which comprise short-term and long-term loans, short-term bills payable, notes payable, trade payables, payables from related parties and other payables.

d. Financial risk management objectives and policies

The Group's major financial instruments include equity and debt investments, trade receivables, trade payables, borrowings, lease liabilities and short-term bills payable. The Group's corporate treasury function provides services to the business, coordinates access to domestic and international financial markets, monitors and manages the financial risks relating to the operations of the Group, through internal risk reports that analyze exposures by degree and magnitude of risks. These risks include market risk (including foreign currency risk, interest rate risk and other price risk), credit risk and liquidity risk.

The corporate treasury segment supervises the Group quarterly to regarding the risks and policies implemented to mitigate risk exposures.

1) Market risk

The Group's activities exposed it primarily to the financial risks of changes in foreign currency exchange rates (see (a) below) and interest rates (see (b) below).

There had been no change to the Group's exposure to market risks and the manner in which these risks were managed and measured.

a) Foreign currency risk

The carrying amounts of the Group's foreign currency denominated monetary assets and monetary liabilities (including those eliminated on consolidation) at the end of the year are set out in Note 35.

Sensitivity analysis

The Group is mainly exposed to the U.S. dollar (USD).

The following table details the Group's sensitivity to a 5% increase and decrease in New Taiwan dollars (i.e., the functional currency) against the relevant foreign currencies. The 5% sensitivity rate is used when reporting foreign currency risk internally to key management personnel and represents management's assessment of the reasonably possible change in foreign exchange rates. The sensitivity analysis included only outstanding foreign currency denominated monetary items and adjusted their translation at the end of the reporting period for a 5% change in foreign currency rates. A positive number below indicates an increase in pre-tax profit (loss) and other equity associated with the 5% weakening of the New Taiwan dollar against the relevant currency. For a 5% strengthening of New Taiwan dollar against the relevant currency, there would be an equal and opposite impact on pre-tax profit (loss) and other equity and the balances below would be negative.

	USD Impact	
	For the Year Ended December 31	
	2025	2024
Profit or loss	\$ (164,827)	\$ 71,591

* The above sensitivity analysis was mainly attribution to the exposure on the outstanding receivables, payables and borrowings in USD that were not hedged at the end of the year.

The Group's sensitivity to foreign currency increase during the current year mainly due to the increase of net liabilities balance in the USD.

In management's opinion, the sensitivity analysis did not reflect the inherent exchange rate risk because the exposure at the end of the year did not reflect the exposure during the year.

b) Interest rate risk

The Group is exposed to interest rate risk because entities in the Group borrow funds at both fixed and floating interest rates.

The carrying amounts of the Group's financial assets and financial liabilities with exposure to interest rates at the end of the year were as follows:

	December 31	
	2025	2024
Fair value interest rate risk		
Financial assets	\$ 804,030	\$ 1,152,049
Financial liabilities	127,093	44,563
Cash flow interest rate risk		
Financial assets	1,928,847	1,730,374
Financial liabilities*	33,103,718	29,398,667

* The balance included short-term borrowings, short-term bills payable, long-term borrowings (including current portion) and advances on the factored receivables.

The Group is exposed to cash flow interest rate risk in relation to floating-rate bank borrowings. The Group's policy is to keep its borrowings at floating interest rates to minimize the fair value interest rate risk. The Group's cash flow interest rate risk was mainly concentrated in the fluctuations of benchmark interest rate and Taipei Interbank Offered Rate (TAIBOR), TAIFX3 and Secured Overnight Financing Rate (SOFR) arising from the Group's New Taiwan dollar and USD-denominated borrowings.

Sensitivity analysis

The sensitivity analysis below was determined based on the Group's exposure to interest rates for non-derivative instruments at the end of the year. For floating-rate liabilities, the analysis was prepared assuming the amount of each liability outstanding at the end of the year was outstanding for the whole year. A 100 basis point increase or decrease is used when reporting interest rate risk internally to key management personnel and represents management's assessment of the reasonably possible change in interest rates.

If interest rates had been 100 basis points higher/lower and all other variables were held constant, the Group's pre-tax profits or loss for the years ended December 31, 2025 and 2024 would have decreased/increased by NT\$311,749 thousand and NT\$276,683 thousand, respectively, which was mainly because of the Group's exposure to interest rates on its floating-rate bank borrowings.

The increase in the Group's sensitivity to interest rates during the current year was mainly due to the increasing use of floating-rate debt instruments.

2) Credit risk

Credit risk refers to the risk that a counterparty will default on its contractual obligations, resulting in a financial loss to the Group. At the end of the year, the Group's maximum exposure to credit risk, which would cause a financial loss to the Group due to the failure of counterparties to discharge its obligation could be measured the carrying amounts of the recognized financial assets as stated in the balance sheets.

The Group has a policy of only dealing with creditworthy counterparties and obtaining sufficient collaterals, where appropriate, as a means of mitigating the risk of financial loss from defaults. The Group uses other publicly available financial information and its own trading records to rate its major customers. The Group's credit exposures and the credit ratings of its counterparties are continually monitored and the total amount of transactions concluded is spread amongst approved counterparties. Credit exposure is controlled by counterparty credit limit that are reviewed and approved by finance and accounting department annually.

The Group's transactions are with a large number of customers in different industries and locations. Ongoing credit evaluation is performed on the status of trade receivables and, where appropriate, credit guarantee insurance cover would be purchased.

The Group did not have significant credit risk exposure to any single counterparty or any group of counterparties having similar characteristics, except for customer A, B and C. The Group defines counterparties as having similar characteristics if they are related entities. From the balance of trade receivables on December 31, 2025 and 2024, the exposure amounts were NT\$1,901,441 thousand and NT\$3,682,367 thousand, respectively. During 2025 and 2024, the concentration of credit risk did not exceed 13.41% and 22.93% of the total monetary assets of each year, respectively.

3) Liquidity risk

The Group manages liquidity risk by maintaining and monitoring a level of cash and cash equivalents deemed adequate to finance the Group's operations and mitigate the effects of cash flow fluctuations. In addition, management monitors the utilization of bank borrowings and ensures the compliance with loan covenants.

The Group relies on bank borrowings as a significant source of liquidity. As of December 31, 2025 and 2024, the Group's unused short-term bank loan facilities are set out in (b) below.

a) Liquidity and interest risk rate tables for non-derivative financial liabilities

The following table details the Group's remaining contractual maturity for its non-derivative financial liabilities with agreed upon repayment periods. The tables have been drawn up on the basis of the undiscounted cash flows of financial liabilities from the earliest date on which the Group can be required to pay. The tables included both interest and principal cash flows. Specifically, bank loans with a repayment on demand clause were included in the earliest time bonds regardless of the probability of the banks choosing to exercise their rights immediately. The maturity dates for other non-derivative financial liabilities were based on the agreed upon repayment dates.

To the extent that interest rates are floating, the undiscounted amount was derived from the yield curve at the end of the year.

December 31, 2025

	On Demand or Less than 1 Month	1-3 Months	3 Months to 1 Year	1-5 Years	Over 5 Years
Non-interest bearing Lease liabilities	\$ 6,887,827 4,766	\$ 1,800,628 8,041	\$ 348,590 35,266	\$ - 79,401	\$ - 10,627
Floating interest rate liabilities	<u>1,172,769</u>	<u>3,688,484</u>	<u>3,158,218</u>	<u>3,255,132</u>	<u>13,689</u>
	<u>\$ 8,065,362</u>	<u>\$ 5,497,153</u>	<u>\$ 3,542,074</u>	<u>\$ 3,334,533</u>	<u>\$ 24,316</u>

December 31, 2024

	On Demand or Less than 1 Month	1-3 Months	3 Months to 1 Year	1-5 Years	Over 5 Years
Non-interest bearing Lease liabilities	\$ 11,695,059 5,229	\$ 1,856,650 8,864	\$ 224,391 19,690	\$ - 16,774	\$ - -
Floating interest rate liabilities	<u>1,397,080</u>	<u>1,565,321</u>	<u>4,459,344</u>	<u>32,796</u>	<u>21,864</u>
	<u>\$ 13,097,368</u>	<u>\$ 3,430,835</u>	<u>\$ 4,703,425</u>	<u>\$ 49,570</u>	<u>\$ 21,864</u>

Bank loans with a repayment on demand clause were included in the "on demand or less than 1 month" time band in the above maturity analysis. As of December 31, 2025 and 2024, the aggregate undiscounted principal amounts of these bank loans were NT\$1,165,592 thousand and NT\$1,394,150 thousand, respectively. Taking into account the Group's financial position, management does not believe that it is probable that the banks will exercise their discretionary rights to demand immediate repayment. Management believes that such bank loans will be repaid after the reporting date in accordance with the scheduled repayment dates set out in the loan agreements. At that time, the aggregate principal and interest cash outflows will amount to NT\$11,288,292 thousand.

The amounts included above for floating interest rate instruments of both non-derivative financial assets and liabilities are subject to change if the floating interest rates differ from those estimates of interest rates determined at the end of the year.

b) Financing facilities

	December 31	
	2025	2024
Unsecured bank borrowings and factored trade receivables facilities, reviewed annually		
Amount used	\$ 28,145,389	\$ 27,380,915
Amount unused	<u>30,557,168</u>	<u>37,715,112</u>
	<u>\$ 58,702,557</u>	<u>\$ 65,096,027</u>
Secured bank credit facilities		
Amount used	\$ 1,909,449	\$ 1,162,282
Amount unused	<u>2,904,755</u>	<u>3,950,934</u>
	<u>\$ 4,814,204</u>	<u>\$ 5,113,216</u>
Unsecured bank long-term credit facilities which may be extended by mutual agreements		
Amount used	\$ 3,000,000	\$ 800,000
Amount unused	<u>-</u>	<u>-</u>
	<u>\$ 3,000,000</u>	<u>\$ 800,000</u>
Secured bank long-term credit facilities which may be extended by mutual agreements		
Amount used	\$ 50,927	\$ 57,951
Amount unused	<u>-</u>	<u>-</u>
	<u>\$ 50,927</u>	<u>\$ 57,951</u>

c) Transfers of financial assets

Factored trade receivables at the end of the year were as follows:

December 31, 2025

Counterparties	Factoring Proceeds	Amount Reclassified to Other Receivables	Advances Received - Unused	Advances Received - Used	Annual Interest Rates on Advances Received (%)	Credit Lines
Mega International Commercial Bank	\$ 10,248,730	\$ 2,029,489	\$ 1,517,052	\$ 8,219,241	4.77-5.41	\$ 10,309,040
Taishin International Bank	546,803	89,149	34,470	457,652	4.77-5.11	1,240,333
Chang Hwa Bank	1,894,076	497,785	342,145	1,396,034	4.95-5.16	3,771,600
Taipei Fubon Bank	834,347	395,148	312,250	438,662	4.80-5.04	1,426,922
CitiBank	113,043	18,544	18,544	94,499	5.24	3,143,000
DBS Bank	5,638,069	914,498	816,217	4,712,408	4.81-4.92	7,228,900
KGI Bank	8,849,621	4,810,743	980,000	4,038,878	4.57-4.92	8,988,980
Bank SinoPac	2,141,676	422,717	209,974	1,717,535	4.70-5.18	3,803,030
HSBC Bank	262,572	72,221	59,358	190,086	4.92	1,948,660
Cathay United Bank	28,282	10,893	8,065	17,389	4.61	94,290
Shin Kong Bank	<u>1,007,871</u>	<u>100,359</u>	<u>8,245</u>	<u>898,839</u>	4.77-5.03	<u>1,257,200</u>
	<u>\$ 31,565,090</u>	<u>\$ 9,361,546</u>	<u>\$ 4,306,320</u>	<u>\$ 22,181,223</u>		<u>\$ 43,211,955</u>

December 31, 2024

Counterparties	Factoring Proceeds	Amount Reclassified to Other Receivables	Advances Received - Unused	Advances Received - Used	Annual Interest Rates on Advances Received (%)	Credit Lines
Mega International Commercial Bank	\$ 9,654,854	\$ 3,745,590	\$ 3,262,848	\$ 5,909,264	5.71-6.01	\$ 10,261,705
Taishin International Bank	684,542	125,757	57,367	558,721	5.67-6.17	1,285,184
Chang Hwa Bank	2,109,742	529,710	359,284	1,579,941	5.73-5.94	3,278,500
Taipei Fubon Bank	740,008	221,787	148,692	517,492	5.58-5.97	2,039,227
CitiBank	31,330	9,729	9,729	21,601	5.98	3,278,500
DBS Bank	7,037,059	578,801	586,418	6,450,641	5.74-5.85	9,343,725
KGI Bank	8,794,330	3,933,479	69,607	4,860,851	5.70-5.96	8,884,735
Bank SinoPac	2,463,088	658,987	412,993	1,803,787	5.63-6.13	5,032,497
HSBC Bank	414,936	283,796	242,302	131,140	5.73-5.89	2,196,595
Cathay United Bank	21,408	21,408	19,267	-	6.11	68,849
Far Eastern International Bank	-	-	-	-	-	90,000
Shin Kong Bank	217,732	43,163	39,804	156,155	5.69	1,311,400
	<u>\$ 32,169,029</u>	<u>\$ 10,152,207</u>	<u>\$ 5,208,311</u>	<u>\$ 21,989,593</u>		<u>\$ 47,070,917</u>

The above credit lines may be used on a revolving basis.

The Group signed trade receivables factoring contracts with several banks. That is, the Group sold trade receivables on non-letter of credit transactions to banks without recourse. In these transactions, the credit risk on trade receivables was transferred to the banks, and the Group paid the banks a specific percentage of trade receivables as a handling charge. The Group asked for the advances of 40% to 100% of the trade receivables by paying interest. Because the trade receivables factoring was without recourse, the Group was free from credit risk, and banks assumed the risk of losses on the receivables.

The Group's exposure to credit risk from defaults amounted to US\$703 thousand on December 31, 2025 and 2024. The Group has already recognized an adequate allowance for potential losses.

32. TRANSACTIONS WITH RELATED PARTIES

Balances and transactions between the Company and its subsidiaries, which are the related parties of the Company, have been eliminated on consolidation and are not disclosed in this note. Besides information disclosed elsewhere in the other notes, details of transactions between the Group and other related parties are disclosed as follows.

a. Related party name and category

Related Party Name	Related Party Category
KingHold Technology	Associate
Vxis Technology Corp.	Associate (dissolved in November 2024)
ILDO KOREA CO., LTD.	Associate
Otowahr Technology Inc.	Subsidiary of associate
WPG South Asia Pte. Ltd.	Subsidiaries of significant investors*
Yosun Industrial Corp.	Subsidiaries of significant investors*
Yosun Hong Kong Corporation Limited	Subsidiaries of significant investors*
Richpower Electronic Devices Co., Ltd.	Subsidiaries of significant investors*
Asian Information Technology Inc.	Subsidiaries of significant investors*
Frontek Technology Corporation	Subsidiaries of significant investors*

* After the re-election of the board of directors at the shareholders' meeting of the Company on June 13, 2025, WPG Holdings Limited, the parent company, has had significant influence over the Company.

b. Operating revenue

Line Item	Related Party Category/Name	For the Year Ended December 31	
		2025	2024
Sales	Associates	\$ 47	\$ 415
	Subsidiaries of significant investors	<u>336,005</u>	<u>-</u>
		<u>\$ 336,052</u>	<u>\$ 415</u>

The market prices and contract terms between the Group and its related parties were not significantly different from those of the Group and non-related parties.

c. Purchases

Line Item	Related Party Category/Name	For the Year Ended December 31	
		2025	2024
Purchases	Associates	\$ -	\$ 1,674
	Subsidiaries of significant investors	<u>32,980</u>	<u>-</u>
		<u>\$ 32,980</u>	<u>\$ 1,674</u>

The market prices and contract terms between the Group and its related parties were not significantly different from those of the Group and non-related parties.

d. Receivables from related parties

Line Item	Related Party Category/Name	December 31	
		2025	2024
Trade payables	Subsidiaries of significant investors	<u>\$ 78,611</u>	<u>\$ -</u>

The outstanding receivables from related parties are unsecured. No impairment losses were recognized for receivables from related parties.

e. Payables to related parties

Line Item	Related Party Category/Name	December 31	
		2025	2024
Trade payables	Subsidiaries of significant investors	<u>\$ 18,760</u>	<u>\$ -</u>

The outstanding payables to related parties are unsecured and repaid in cash.

f. Disposal of property, plant and equipment

Related Party Category/Name	Proceeds		Loss on Disposal	
	For the Year Ended		For the Year Ended	
	2025	2024	2025	2024
Associates				
KingHold Technology	<u>\$ -</u>	<u>\$ 385</u>	<u>\$ -</u>	<u>\$ (217)</u>

g. Disposal of other assets

Related Party Category/Name	Line Item	Proceeds		Gain on Disposal	
		For the Year Ended		For the Year Ended	
		December 31		December 31	
		2025	2024	2025	2024
Subsidiary of associate Otowahr Technology Inc.	Intangible assets	\$ -	\$ 16,900	\$ -	\$ 16,762

h. Others

Line Item	Related Party Category/Name	For the Year Ended December 31	
		2025	2024
Rent income	Subsidiary of associate	\$ 36	\$ 36
Other income	Associates	\$ 10	\$ 97

The Group leases out office and plant to its associates under operating lease for one year. In the leasing contract between the Group and its associates, the rents are set according to market trends, and conforms to normal payments terms.

i. Remuneration of key management personnel

	For the Year Ended December 31	
	2025	2024
Short-term employee benefits	\$ 80,359	\$ 35,810
Post-employment benefits	1,438	1,442
	\$ 81,797	\$ 37,252

The remuneration of directors and key executives was determined by the remuneration committee on basis of individual performances and market trends.

33. ASSETS PLEDGED AS COLLATERAL OR FOR SECURITY

The Group's assets mortgaged or pledged as collateral for long-term and short-term borrowings, the trade receivables factoring, the deposits in current accounts and petition to the court for suspension of execution:

	December 31	
	2025	2024
Properties, plant and equipment, net	\$ 406,049	\$ 409,461
Financial assets at amortized cost	525,985	475,956
	\$ 932,034	\$ 885,417

34. SIGNIFICANT CONTINGENT LIABILITIES AND UNRECOGNIZED COMMITMENTS

The significant commitments of the Group as of December 31, 2025 and 2024 were as follows:

a. Significant commitments

- 1) Unused letters of credit amounted to approximately NT\$573,598 thousand and NT\$640,374 thousand, respectively.
- 2) Checks that had been issued as guarantees for the Group's loans and purchases amounted to NT\$67,424,864 thousand and NT\$52,506,461 thousand, respectively.
- 3) The ceiling amounts of guarantees were NT\$0 thousand and NT\$320,000 thousand, respectively. Guarantees amounting to all NT\$0 thousand was provided for the loans obtained by Sunjet Components Corp. The Company did not recognize any loss and offer any cash or other assets for the guarantees.
- 4) The ceiling amounts of guarantees were NT\$0 thousand and NT\$64,000 thousand, respectively. Guarantees amounting to all NT\$0 thousand was provided for the loans obtained by iPro Technology Inc. The Company did not recognize any loss and offer any cash or other assets for the guarantees.
- 5) The ceiling amounts of guarantees were NT\$1,400,000 thousand and NT\$1,600,000 thousand. Guarantees amounting to NT\$590,017 thousand and NT\$638,762 thousand, respectively, were provided for the loans obtained by Goldenflash Electronics Co., Ltd. The Company did not recognize any loss and offer any cash or other assets for the guarantees.
- 6) The ceiling amounts of guarantees were NT\$1,600,000 thousand and NT\$3,200,000 thousand. Guarantees amounting to NT\$923,704 thousand and NT\$724,630 thousand, respectively, were provided for the loans obtained by Promaster Technology Corp. The Company did not recognize any loss and offer any cash or other assets for the guarantees.
- 7) The ceiling amounts of guarantees were NT\$135,000 thousand, NT\$0 thousand and NT\$0 thousand, respectively. Guarantees amounting to all NT\$0 thousand was provided for the loans by EDOM Technology (Shanghai) Co., Ltd. The Company did not recognize any loss and offer any cash or other assets for the guarantees.
- 8) The ceiling amounts of guarantees were NT\$135,000 thousand, NT\$0 thousand and NT\$0 thousand, respectively. Guarantees amounting to all NT\$0 thousand, was provided for the loans obtained by EDOM Trading (Shenzhen) Ltd. The Company did not recognize any loss and offer any cash or other assets for guarantees.
- 9) The ceiling amounts of guarantees were NT\$360,000 thousand, NT\$0 thousand and NT\$0 thousand, respectively. Guarantees amounting to all NT\$0 thousand was provided for the loans by Promaster (Brunei) Technology Corp. Promaster Technology Corp. did not recognize any loss and offer any cash or other assets for the guarantees.

b. Contingencies

The Group was notified of the arbitration case by the Arbitration Association of the Republic of China on January 13, 2023. The arbitration case is related to Pegatron Corporation (“Pegatron”) filing an arbitration with the Arbitration Association of the Republic of China to determine the responsibility of Pegatron and the Group in connection with an anomaly in a product manufactured by Pegatron that contained components of an electronic product distributed by the Group and demanded compensation for damage. The arbitration decision was rendered by the Arbitration Association of the Republic of China on September 20, 2024, which ruled that the Group should pay Pegatron compensation of US\$30,236 thousand plus interest calculated at 5.2% per annum from July 15, 2023 to the settlement date for the relevant losses. On September 26 and 27, 2024, the Group instructed lawyers to file a lawsuit for the annulment of the arbitration decision and to request a suspension of enforcement at the Shilin District Court. The Shilin District Court ruled on October 7, 2024, that the arbitration decision should be suspended until the lawsuit for annulment is finalized after the Group deposits a guarantee. The Group has already deposited a guarantee of the suspension of enforcement of NT\$310,200 thousand on October 15, 2024, recorded as financial assets at amortized cost.

As of December 31, 2025 and 2024, the Group has assessed the potential economic impact, including compensation and interest, and recognized a related litigation provision of NT\$1,072,172 and NT\$1,060,351 thousand (recorded as provisions and other gains and losses). As of the date the consolidated financial statements were approved for release, the case is still under trial, and the Group will take further legal actions to protect the interests of its shareholders.

35. SIGNIFICANT ASSETS AND LIABILITIES DENOMINATED IN FOREIGN CURRENCIES

The Group’s significant financial assets and liabilities denominated in foreign currencies aggregated by the foreign currencies other than functional currencies of the entities in the Group and the related exchange rates between foreign currencies and respective functional currencies were as follows:

December 31, 2025

	Foreign Currency (In Thousands)	Exchange Rate	Carrying Amount
<u>Financial assets</u>			
Monetary items			
USD	\$ 87,704	31.4300 (USD:NTD)	\$ 2,756,532
USD	9,151	7.0288 (USD:CNY)	287,606
USD	3,407	1.2855 (USD:SGD)	107,083
USD	7,946	156.5239 (USD:JPY)	249,756
Non-monetary items			
Investments accounted for using the equity method			
KRW	914,510	0.0220 (KRW:NTD)	20,128
<u>Financial liabilities</u>			
Monetary items			
USD	199,822	31.4300 (USD:NTD)	6,280,399
USD	10,017	7.0288 (USD:CNY)	314,825
USD	2,990	1.2855 (USD:SGD)	93,979
USD	265	156.5239 (USD:JPY)	8,322

December 31, 2024

	Foreign Currency (In Thousands)	Exchange Rate	Carrying Amount
<u>Financial assets</u>			
Monetary items			
USD	\$ 127,323	32.7850 (USD:NTD)	\$ 4,174,278
USD	7,013	7.1884 (USD:CNY)	229,908
USD	9,383	1.3587 (USD:SGD)	307,633
USD	3,057	156.1934 (USD:JPY)	100,230
Non-monetary items			
Investments accounted for using the equity method			
KRW	886,912	0.0225 (KRW:NTD)	19,920
<u>Financial liabilities</u>			
Monetary items			
USD	91,968	32.7850 (USD:NTD)	3,015,164
USD	8,807	7.1884 (USD:CNY)	288,752
USD	1,010	1.3587 (USD:SGD)	33,125
USD	1,317	156.1934 (USD:JPY)	43,190

The Group is mainly exposed to the fluctuations other than USD. The following information was aggregated by the functional currencies of the entities in the Group, and the exchange rates between respective functional currencies and the presentation currency were disclosed. The significant realized and unrealized foreign exchange gains (losses) were as follows:

For the Year Ended December 31				
Foreign Currency	2025		2024	
	Exchange Rate	Net Foreign Exchange Gain (Loss)	Exchange Rate	Net Foreign Exchange Gain (Loss)
NTD	1 (NTD:NTD)	\$ (48,527)	1 (NTD:NTD)	\$ 35,674
USD	31.1798 (USD:NTD)	167	32.1121 (USD:NTD)	2,504
CNY	4.3334 (CNY:NTD)	20,948	4.4543 (CNY:NTD)	3,344
SGD	23.8467 (SGD:NTD)	3,065	24.0358 (SGD:NTD)	(18,532)
JPY	0.2085 (JPY:NTD)	3,822	0.2121 (JPY:NTD)	696
		<u>\$ (20,525)</u>		<u>\$ 23,686</u>

36. SEPARATELY DISCLOSED ITEMS

a. Information on significant transactions:

- 1) Financing provided to others: Table 1
- 2) Endorsements/guarantees provided: Table 2
- 3) Significant marketable securities held (excluding investments in subsidiaries and associates): Table 3

- 4) Total purchases from or sales to related parties amounting to at least NT\$100 million or 20% of the paid-in capital: Table 4
 - 5) Receivables from related parties amounting to at least NT\$100 million or 20% of the paid-in capital: Table 5
 - 6) Trading in derivative instruments: None
 - 7) Intercompany relationships and significant intercompany transactions: Table 6
- b. Information on investees: Table 7
- c. Information on investments in mainland China
- 1) Information on any investee company in mainland China, showing the name, principal business activities, paid-in capital, method of investment, inward and outward remittance of funds, ownership percentage, net income of investees, investment income or loss, carrying amount of the investment at the end of the year, repatriations of investment income, and limit on the amount of investment in the mainland China area: Table 8
 - 2) Any of the following significant transactions with investee companies in mainland China, either directly or indirectly through a third party, and their prices, payment terms, and unrealized gains or losses:
 - a) The amount and percentage of purchases and the balance and percentage of the related payables at the end of the year: Table 4
 - b) The amount and percentage of sales and the balance and percentage of the related receivables at the end of the year: Table 4
 - c) The amount of property transactions and the amount of the resultant gains or losses: None
 - d) The balance of negotiable instrument endorsements or guarantees or pledges of collateral at the end of the year and the purposes: Table 2
 - e) The highest balance, the end balance, the interest rate range, and total current period interest with respect to financing of funds: Table 1
 - f) Other transactions that have a material effect on the profit or loss for the year or on the financial position, such as the rendering or receiving of services: Table 6

37. SEGMENT INFORMATION

Information reported to the chief operating decision maker for the purposes of resource allocation and assessment of segment performance focuses on financial information of industries, and each of the investees have similar economic attributes and sell the same types of products in a uniform management approach; thus, the Company is a single reportable segment. The measurement basis of the information provided to the chief operating decision maker is the same as the information and amounts shown in the financial statements, so the consolidated statements of comprehensive income for 2025 and 2024 can be compared with reportable segment revenue and operating outcome for these years. In addition, the information on operating segment assets was not periodically reported to the chief operating decision maker, so the reportable amount is zero.

a. Revenue from major products and services

The following is an analysis of the Group's revenue from continuing operations from its major products and services.

	For the Year Ended December 31	
	2025	2024
Integrated circuit (IC)	\$ 100,677,426	\$ 98,539,399
Electronic component	2,550,731	2,818,444
Random access memory (RAM)	8,536,801	5,842,682
CPU	810,199	538,478
Others	<u>2,997,372</u>	<u>5,517,254</u>
	<u>\$ 115,572,529</u>	<u>\$ 113,256,257</u>

b. Geographical information

The Group operates in three principal geographical areas - Taiwan, China and Hong Kong.

The Group's revenue from continuing operations from external customers by location of operations and information on its non-current assets by location of assets are detailed below.

	Revenue from		Non-current Assets	
	External Customers		December 31	
	For the Year Ended December 31		December 31	
	2025	2024	2025	2024
Taiwan	\$ 29,514,955	\$ 32,578,903	\$ 616,024	\$ 640,719
China	51,290,740	49,064,284	186,305	180,327
Hong Kong	9,635,451	9,328,837	62,378	9,415
Others	<u>25,131,383</u>	<u>22,284,233</u>	<u>5,476</u>	<u>3,110</u>
	<u>\$ 115,572,529</u>	<u>\$ 113,256,257</u>	<u>\$ 870,183</u>	<u>\$ 833,571</u>

Non-current assets exclude financial instruments, investment accounted for using the equity method, goodwill, deferred tax assets, net defined benefit assets and other non-current assets.

c. Information on major customers

	For the Year Ended December 31			
	2025		2024	
	Amount	%	Amount	%
Customer A	\$ 15,250,058	13.20	\$ 8,022,444	7.08
Customer B	6,344,022	5.49	14,605,593	12.90

EDOM TECHNOLOGY CO., LTD. AND SUBSIDIARIES

FINANCING PROVIDED TO OTHERS

FOR THE YEAR ENDED DECEMBER 31, 2025

(In Thousands of New Taiwan Dollars, Unless Stated Otherwise)

No. (Note 1)	Lender	Borrower	Financial Statement Account	Related Parties	Highest Balance for the Year	Ending Balance	Actual Borrowing Amount	Interest Rate	Nature of Financing	Business Transaction Amounts	Reasons for Short-term Financing	Allowance for Impairment Loss	Collateral		Financing Limit for Each Borrower (Note 1)	Aggregate Financing Limits (Note 2)	Note
													Item	Value			
0	EDOM Technology Co., Ltd.	Sunjet Components Corp.	Other receivables	Yes	\$ 320,000	\$ 300,000	\$ -	-	For business operation	\$ -	For business operation	\$ -	-	-	\$ 558,829	\$ 2,235,318	-
		iPro Technology, Inc.	Other receivables	Yes	64,000	-	-	-	For business operation	-	For business operation	-	-	-	558,829	2,235,318	-
		Goldenflash Electronics Co., Ltd.	Other receivables	Yes	320,000	300,000	-	-	For business operation	-	For business operation	-	-	-	558,829	2,235,318	-
		Promaster Technology Corp.	Other receivables	Yes	320,000	60,000	-	-	For business operation	-	For business operation	-	-	-	558,829	2,235,318	-
1	Sunjet Components Corp.	Sunjet Components Corp. (Dongguan)	Other receivables	Yes	16,000	15,000	-	-	For business operation	-	For business operation	-	-	-	37,636	75,273	-

Notes: 1. The maximum amount of financing to an individual borrower is 10% of the Company and Sunjet Components Corp.'s net asset value. For borrowers with transactions with the lending companies, maximum financing is 10% of the net asset of the lending companies or the total amount of transactions between the lending companies and borrowers.

2. The maximum financing amount is 40% of the Company's net asset value. The maximum financing amount is 20% of Sunjet Components Corp.'s net asset value.

TABLE 2

EDOM TECHNOLOGY CO., LTD. AND SUBSIDIARIES

ENDORSEMENTS/GUARANTEES PROVIDED
FOR THE YEAR ENDED DECEMBER 31, 2025
(In Thousands of New Taiwan Dollars, Unless Stated Otherwise)

No.	Endorser/Guarantor	Endorsee/Guaranteee		Limits on Endorsement/ Guarantee Given on Behalf of Each Party (Note 1)	Maximum Amount Endorsed/ Guaranteed During the Year	Outstanding Endorsement/ Guarantee at the End of the Year	Actual Amount Borrowed	Amount Endorsed/ Guaranteed by Collaterals	Ratio of Accumulated Endorsement/ Guarantee to Net Equity in Latest Financial Statements (%)	Aggregate Endorsement/ Guarantee Limit (Note 2)	Endorsement/ Guarantee Given by Parent on Behalf of Subsidiaries	Endorsement/ Guarantee Given by Subsidiaries on Behalf of Parent	Endorsement/ Guarantee Given on Behalf of Companies in Mainland China
		Name	Relationship										
0	EDOM Technology Co., Ltd.	Sunjet Components Corp. iPro Technology, Inc. Goldenflash Electronics Co., Ltd. Promaster Technology Corp. EDOM Technology (Shanghai) Co., Ltd. EDOM Trading (Shenzhen) Co., Ltd.	Subsidiary Subsidiary Subsidiary Subsidiary Subsidiary Subsidiary	\$ 5,588,294 5,588,294 5,588,294 5,588,294 5,588,294 5,588,294	\$ 3,200,000 64,000 1,600,000 3,200,000 135,000 135,000	\$ - - 1,400,000 1,600,000 135,000 135,000	\$ - - 590,017 923,704 - -	- - - - - -	- - 25.05 28.63 2.42 2.42	\$ 11,176,588 11,176,588 11,176,588 11,176,588 11,176,588 11,176,588	Y Y Y Y Y Y	N N N N N N	N N N N Y Y
1	Promaster Technology Corp.	Promaster (Brunei) Technology Corp.	Subsidiary	561,169	360,000	360,000	-	-	51.32	701,461	N	N	N

Notes: 1. 100% of the Company's net asset value; 80% of Promaster Technology Corp. net asset value.

2. 200% of the Company's net asset value; 100% of Promaster Technology Corp. net asset value.

3. The Company at the ceiling amounts of guarantees to Promaster and Promaster's subsidiaries Promaster (Brunei) Technology Corp. were approved by the Company's board of directors, and cannot surpass the approved total amount.

TABLE 3

EDOM TECHNOLOGY CO., LTD. AND SUBSIDIARIES

MARKETABLE SECURITIES HELD

DECEMBER 31, 2025

(In Thousands of New Taiwan Dollars, Unless Stated Otherwise)

Holding Company Name	Type and Issuer of Marketable Securities	Relationship with the Holding Company	Financial Statement Account	December 31, 2025			Note
				Shares	Carrying Value	Percentage of Ownership (%)	Market Value or Net Asset Value
EDOM Technology Co., Ltd.	Ordinary shares	-	Financial assets at FVTOCI - non-current	355,923	\$ 17,227	0.60	\$ 17,227
	AEWIN Technologies Co., Ltd.	-	Financial assets at FVTOCI - non-current	11,048,398	950,162	13.83	950,162
	Honey Hope Honesty Enterprise Co., Ltd.	-	Financial assets at FVTPL - non-current	320,000	1,394	4.00	1,394
	Largan Health AI-Tech Co., Ltd.	-	Financial assets at FVTPL - non-current	1,250,000	2,391	2.19	2,391
	Upbeat Technology Co., Ltd.	-	Financial assets at FVTPL - non-current	492,758	392	0.40	392
	Metanola Communication Inc.	-	Financial assets at FVTPL - non-current	1,500,000	3,147	7.50	3,147
	Excelsius Medical Co., Ltd.	-	Financial assets at FVTPL - non-current	185,880	116	1.48	116
	Ark Semiconductor Inc.	-	Financial assets at FVTPL - non-current	375,000	30,000	0.87	30,000
	Qbit Semiconductor Ltd.	-	Financial assets at FVTPL - non-current	2,500,000	24,013	4.76	24,013
	Himalaya VC Management Corp.	-	Financial assets at FVTPL - non-current	1,200,000	30,000	3.09	30,000
	Trust Bio-Sonics Inc.	-					
	Preference shares	-	Financial assets at FVTPL - non-current	1,937,287	56,221	1.29	56,221
	XMEMS Labs, Inc.	-	Financial assets at FVTPL - non-current	215,572	3,017	1.53	3,017
	CyteSi, Inc.	-	Financial assets at FVTPL - non-current	250,000	488	0.44	488
	Reed Semiconductor Corp.	-	Financial assets at FVTPL - non-current	1,523,007	127,496	5.41	127,496
	Zentara Systems Inc.	-	Financial assets at FVTPL - non-current	16,259	16,338	0.27	16,338
	Lumotive Inc.	-	Financial assets at FVTPL - non-current	230,877	33,000	0.80	33,000
	Multibeam Corporation	-					
	Private ordinary shares	-					
	AcSip Technology Co., Ltd.	-	Financial assets at FVTPL - non-current	418,489	1,748	2.73	1,748
	Private funds	-					
	BRV Lotus Growth Fund	-	Financial assets at FVTPL - non-current	-	185,005	1.29	185,005
	PHI Fund, L.P.	-	Financial assets at FVTPL - non-current	-	142,602	6.90	142,602
	AMED Ventures II Limited Partnership	-	Financial assets at FVTPL - non-current	-	35,535	1.33	35,535
	M.I.F L.P.	-	Financial assets at FVTPL - non-current	-	53,489	5.32	53,489
	Limited partnership	-					
	Mesh Cooperative Ventures Fund LP	-	Financial assets at FVTPL - non-current	-	14,698	1.23	14,698
	Longmen I L.P.	-	Financial assets at FVTPL - non-current	-	5,688	4.73	5,688
	Convertible bonds	-					
	Sportsbox.AI Inc.	-	Financial assets at FVTPL - non-current	-	1,629	-	1,629

(Continued)

Holding Company Name	Type and Issuer of Marketable Securities	Relationship with the Holding Company	Financial Statement Account	December 31, 2025				Note
				Shares	Carrying Value	Percentage of Ownership (%)	Market Value or Net Asset Value	
ACCU Technologies Ltd.	Mutual funds Amundi TW-Multi Asset Growth and Income Fund	-	Financial assets at FVTPL - current	200,000	\$ 2,040	-	\$ 2,040	Note 4
	Preference shares Largan Health Technology, Inc.	-	Financial assets at FVTPL - non-current	205,410	2,961	1.67	2,961	Note 2

Note 1: The amounts are based on the closing price at the end of 2025.

Note 2: The fair values of financial assets are measured by using asset approach, in accordance with the latest financial statements.

Note 3: The fair values of financial assets are measured by the average price of the transactions in emerging markets at the end of 2025.

Note 4: The amounts are based on the net asset value of the funds at the end of 2025.

Note 5: Refer to Tables 7 and 8 for information on investments in subsidiaries and associates.

(Concluded)

TABLE 4

EDOM TECHNOLOGY CO., LTD. AND SUBSIDIARIES

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

(In Thousands of New Taiwan Dollars, Unless Stated Otherwise)

Buyer (Seller)	Related Party	Relationship	Transaction Details			Abnormal Transaction		Notes/Trade Payables or Receivables		Note
			Purchases/ Sales	Amount	% to Total	Payment Terms	Unit Price	Ending Balance	% to Total	
EDOM Technology Co., Ltd.	EDOM Trading (Shenzhen) Co., Ltd.	Subsidiary	Sales	\$ (329,843)	(0.31)	180 days after monthly closing	Conducted as per the agreed terms	\$ 155,064	11.62	-
EDOM Trading (Shenzhen) Co., Ltd.	EDOM Technology Co., Ltd.	Parent company	Purchases	329,843	85.80	180 days after monthly closing	Conducted as per the agreed terms	(155,064)	(97.08)	-
EDOM Technology Co., Ltd.	EDOM Technology (Shanghai) Co., Ltd.	Subsidiary	Sales	(132,785)	(0.13)	180 days after monthly closing	Conducted as per the agreed terms	62,656	4.69	-
EDOM Technology (Shanghai) Co., Ltd.	EDOM Technology Co., Ltd.	Parent company	Purchases	132,785	64.10	180 days after monthly closing	Conducted as per the agreed terms	(62,656)	(93.60)	-
Sunjet Components Corp.	EDOM Technology Japan Co., Ltd.	Fellow subsidiary	Sales	(114,543)	(13.13)	30 days after monthly closing	Conducted as per the agreed terms	297	0.17	-
EDOM Technology Japan Co., Ltd.	Sunjet Components Corp.	Fellow subsidiary	Purchases	114,543	97.51	30 days after monthly closing	Conducted as per the agreed terms	(297)	(39.91)	-
Promaster Technology Corp.	Promaster Technology Corporation (Shanghai)	Subsidiary	Sales	(245,491)	(4.91)	180 days after monthly closing	Conducted as per the agreed terms	93,167	48.04	-
Promaster Technology Corporation (Shanghai)	Promaster Technology Corp.	Parent company	Purchases	245,491	73.33	180 days after monthly closing	Conducted as per the agreed terms	(93,167)	(88.97)	-
EDOM Technology Co., Ltd.	Sunjet Components Corp.	Subsidiary	Sales	(448,577)	(0.43)	90 days after monthly closing	Conducted as per the agreed terms	-	-	-
Sunjet Components Corp.	EDOM Technology Co., Ltd.	Parent company	Purchases	448,577	57.39	90 days after monthly closing	Conducted as per the agreed terms	-	-	-
EDOM Technology Co., Ltd.	Asian Information Technology Inc.	Subsidiaries of significant investors	Sales	(320,551)	(0.31)	30 days after monthly closing	Conducted as per the agreed terms	78,754	5.90	-

TABLE 5

EDOM TECHNOLOGY CO., LTD. AND SUBSIDIARIES

RECEIVABLES FROM RELATED PARTIES AMOUNTING TO AT LEAST NTS100 MILLION OR 20% OF THE PAID-IN CAPITAL
 DECEMBER 31, 2025
 (In Thousands of New Taiwan Dollars, Unless Stated Otherwise)

Company Name	Related Party	Relationship	Ending Balance	Turnover Rate (Times)	Overdue		Amounts Received in Subsequent Year	Allowance for Impairment Loss
					Amount	Actions Taken		
EDOM Technology Co., Ltd.	EDOM Trading (Shenzhen) Co., Ltd.	Subsidiary	\$ 155,064	3.2 (times)	\$ -	Determined by operating conditions	\$ 16,626	\$ -

TABLE 6

EDOM TECHNOLOGY CO., LTD. AND SUBSIDIARIES

INTERCOMPANY RELATIONSHIPS AND SIGNIFICANT TRANSACTIONS
FOR THE YEAR ENDED DECEMBER 31, 2025

(In Thousands of New Taiwan Dollars)

No. (Note 1)	Investee Company	Counterparty	Flow of Transactions (Note 2)	Transaction Details			% to Total Sales or Assets (Note 3)
				Financial Statement Account	Amount	Payment Terms	
0	EDOM Technology Co., Ltd.	EDOM Trading (Shenzhen) Ltd.	a	Sales	\$ 329,843	Transaction terms are not significantly different from non-related parties	-
		EDOM Trading (Shenzhen) Ltd.	a	Purchases	178	Transaction terms are not significantly different from non-related parties	-
		EDOM Trading (Shenzhen) Ltd.	a	Service charge	187,272	Transaction terms are not significantly different from non-related parties	-
		EDOM Trading (Shenzhen) Ltd.	a	Trade receivables	155,064	180 days after monthly closing	1
		EDOM Trading (Shenzhen) Ltd.	a	Trade payables	2	90 days after monthly closing	-
		EDOM Trading (Shenzhen) Ltd.	a	Other payables	16,595	30 days after monthly closing	-
		EDOM Technology (Shanghai) Co., Ltd.	a	Sales	132,785	Transaction terms are not significantly different from non-related parties	-
		EDOM Technology (Shanghai) Co., Ltd.	a	Purchases	7	Transaction terms are not significantly different from non-related parties	-
		EDOM Technology (Shanghai) Co., Ltd.	a	Service charge	147,348	Transaction terms are not significantly different from non-related parties	-
		EDOM Technology (Shanghai) Co., Ltd.	a	Trade receivables	62,656	180 days after monthly closing	-
		EDOM Technology (Shanghai) Co., Ltd.	a	Other receivables	3	180 days after monthly closing	-
		EDOM Technology (Shanghai) Co., Ltd.	a	Trade payables	7	90 days after monthly closing	-
		EDOM Technology (Shanghai) Co., Ltd.	a	Other payables	13,546	30 days after monthly closing	-
		EDOM Technology (Shanghai) Co., Ltd.	a	Other income	3	Transaction terms are not significantly different from non-related parties	-
		EDOM Technology Japan Co., Ltd.	a	Sales	2,117	Transaction terms are not significantly different from non-related parties	-
		EDOM Technology Japan Co., Ltd.	a	Service charge	10,956	Transaction terms are not significantly different from non-related parties	-
		EDOM Technology Japan Co., Ltd.	a	Trade receivables	423	30 days after monthly closing	-
		EDOM Technology Japan Co., Ltd.	a	Trade payables	799	30 days after monthly closing	-
		EDOM Technology Japan Co., Ltd.	a	Other payables	1,203	30 days after monthly closing	-
		Sunjet Components Corp.	a	Sales	448,577	Transaction terms are not significantly different from non-related parties	-
		Sunjet Components Corp.	a	Purchases	8,329	Transaction terms are not significantly different from non-related parties	-
		Sunjet Components Corp.	a	Other income	1,482	Transaction terms are not significantly different from non-related parties	-
		Sunjet Components Corp.	a	Rental income	1,785	Transaction terms are not significantly different from non-related parties	-
		Sunjet Components Corp.	a	Trade payables	2,429	Transaction terms are not significantly different from non-related parties	-
		iPro Technology, Inc.	a	Sales	76,770	30 days after monthly closing	-
		iPro Technology, Inc.	a	Purchases	123	Transaction terms are not significantly different from non-related parties	-
		iPro Technology, Inc.	a	Rental income	942	Transaction terms are not significantly different from non-related parties	-
		iPro Technology, Inc.	a	Rental expenses	326	Transaction terms are not significantly different from non-related parties	-
		iPro Technology, Inc.	a	Service charge	2,195	Transaction terms are not significantly different from non-related parties	-
		iPro Technology, Inc.	a	Trade payables	743	Transaction terms are not significantly different from non-related parties	-
		Goldenflash Electronics Co., Ltd.	a	Purchases	19,851	30 days after monthly closing	-
		Goldenflash Electronics Co., Ltd.	a	Rental income	861	Transaction terms are not significantly different from those of third parties	-
		Goldenflash Electronics Co., Ltd.	a	Other income	13,907	Transaction terms are not significantly different from those of third parties	-
		Goldenflash Electronics Co., Ltd.	a	Interest income	4,846	Transaction terms are not significantly different from those of third parties	-
		Goldenflash Electronics Co., Ltd.	a	Other receivables	1,057	30 days after monthly closing	-
		Goldenflash Electronics Co., Ltd.	a	Trade payables	2,756	120 days after monthly closing	-

(Continued)

No. (Note 1)	Investee Company	Counterparty	Flow of Transactions (Note 2)	Transaction Details			% to Total Sales or Assets (Note 3)
				Financial Statement Account	Amount	Payment Terms	
		Promaster Technology Corp. Promaster Technology Corp. Promaster Technology Corp. Promaster Technology Corp. Promaster Technology Corp. Promaster Technology Corp. Promaster Technology Corporation (Shanghai) Promaster Technology Corporation (Shanghai) Sunjet Components Corp. (Dongguan)	a a a a a a a a a a	Sales Purchases Rental income Other income Trade receivables Other receivables Trade payables Sales Trade receivables Other expenses	\$ 2,384 1,837 984 11,532 997 1,306 463 4,805 1,177 30	Transaction terms are not significantly different from non-related parties Transaction terms are not significantly different from non-related parties Transaction terms are not significantly different from non-related parties Transaction terms are not significantly different from non-related parties 30 days after monthly closing 30 days after monthly closing 30 days after monthly closing Transaction terms are not significantly different from non-related parties 180 days after monthly closing Transaction terms are not significantly different from non-related parties	- - - - - - - - - -
1	Sunjet Components Corp.	EDOM Trading (Shenzhen) Ltd. EDOM Trading (Shenzhen) Ltd. Sunjet Components Corp. (Dongguan) Sunjet Components Corp. (Dongguan) Sunjet Components Corp. (Dongguan) Sunjet (HK) Components Ltd. Sunjet (HK) Components Ltd. EDOM Technology Japan Co., Ltd. EDOM Technology Japan Co., Ltd. EDOM Technology Japan Co., Ltd. Promaster Technology Corp. Promaster Technology Corp. Promaster Technology Corp.	b b b b b b b b b b b b b	Sales Interest income Sales Interest income Other expenses Sales Trade receivables Sales Trade receivables Contract liabilities Sales Trade receivables Purchases	2,769 2,832 9,259 173 25,524 88,426 35,877 114,543 297 144,578 1,526 1,602 141	Transaction terms are not significantly different from non-related parties 180 days after monthly closing Transaction terms are not significantly different from non-related parties Transaction terms are not significantly different from non-related parties Transaction terms are not significantly different from non-related parties Transaction terms are not significantly different from non-related parties 120 days after monthly closing Transaction terms are not significantly different from non-related parties 30 days after monthly closing Prepayment Transaction terms are not significantly different from non-related parties 30 days after monthly closing Transaction terms are not significantly different from non-related parties	- - - - - - - - 1 - - - -
2	Goldenflash Electronics Co., Ltd.	Promaster Technology Corp. Promaster Technology Corp. EDOM Electronic Technology (Shanghai) Co., Ltd. EDOM Trading (Shenzhen) Ltd.	b b b b	Sales Service charge Sales Sales	318 11 85 51	Transaction terms are not significantly different from non-related parties Transaction terms are not significantly different from non-related parties Transaction terms are not significantly different from non-related parties Transaction terms are not significantly different from non-related parties	- - - -
3	EDOM Electronic Technology (Shanghai) Co., Ltd.	EDOM Trading (Shenzhen) Ltd. EDOM Trading (Shenzhen) Ltd. EDOM Trading (Shenzhen) Ltd. EDOM Trading (Shenzhen) Ltd. Promaster Technology Corporation (Shanghai)	b b b b b	Sales Purchases Gain on disposal of PPE Trade payables Rental income	20 2,750 1 51 2,006	Transaction terms are not significantly different from non-related parties Transaction terms are not significantly different from non-related parties Transaction terms are not significantly different from non-related parties 30 days after monthly closing Transaction terms are not significantly different from non-related parties	- - - - -
4	EDOM Electronic Technology (Shanghai) Co., Ltd.	Promaster Technology Corporation (Shanghai) Promaster Technology Corporation (Shanghai)	b b	Rental income Deposits received	1,550 292	Transaction terms are not significantly different from non-related parties (Note 5)	- -

(Continued)

No. (Note 1)	Investee Company	Counterparty	Flow of Transactions (Note 2)	Transaction Details			% to Total Sales or Assets (Note 3)
				Financial Statement Account	Amount	Payment Terms	
5	Promaster Technology Corp.	iPro Technology, Inc.	b	Sales	\$ 34,698	Transaction terms are not significantly different from non-related parties	-
		iPro Technology, Inc.	b	Rental expense	336	Transaction terms are not significantly different from non-related parties	-
		Goldenflash Electronics Co., Ltd.	b	Other income	11	Transaction terms are not significantly different from non-related parties	-
		Promaster Technology Corporation (Shanghai)	b	Purchases	3,585	Transaction terms are not significantly different from non-related parties	-
		Promaster Technology Corporation (Shanghai)	b	Trade payables	820	180 days after monthly closing	-
		Promaster Technology Corporation (Shanghai)	b	Sales	245,491	Transaction terms are not significantly different from non-related parties	-
		Promaster Technology Corporation (Shanghai)	b	Service charge	53,526	Transaction terms are not significantly different from non-related parties	-
6	Promaster (Brunei) Technology Corp.	Promaster Technology Corporation (Shanghai)	b	Trade receivables	93,167	180 days after monthly closing	-
		Promaster Technology Corporation (Shanghai)	b	Sales	4,683	180 days after monthly closing	-
		Promaster Technology Corporation (Shanghai)	b	Temporary receipts	486	Temporary receipts	-
7	Sunjet Components Corp. (Dongguan)	EDOM Trading (Shenzhen) Ltd.	b	Gain on disposal of PPE	358	Transaction terms are not significantly different from non-related parties	-
		EDOM Trading (Shenzhen) Ltd.	b	Other income	2	Transaction terms are not significantly different from non-related parties	-

Note 1: The parent company and its subsidiaries are numbered as follows:

- a. "0" for the parent company.
- b. Subsidiaries are numbered from "1".

Note 2: The flow of intercompany transactions is as follows:

- a. From the parent company to a subsidiary.
- b. Between subsidiaries.

Note 3: Balance sheet items are shown as a percentage to consolidated total assets as of December 31, 2024, while income statement items are shown as a percentage to consolidated total operating revenue for 2024.

Note 4: The above transaction amounts were eliminated upon consolidation.

Note 5: The above transaction amounts were guarantee deposits.

(Concluded)

TABLE 7

EDOM TECHNOLOGY CO., LTD. AND SUBSIDIARIES

INFORMATION ON INVESTEEES

FOR THE YEAR ENDED DECEMBER 31, 2025

(In Thousands of New Taiwan Dollars, Unless Stated Otherwise)

Investor Company	Investee Company	Location	Main Businesses and Products	Investment Amount		As of December 31, 2025		Net Income (Loss) of the Investee (Note 2)	Share of Profit (Loss)	Note
				December 31, 2025 (Note 1)	January 1, 2025 (Note 1)	Shares	Percentage of Ownership	Carrying Amount		
EDOM Technology Co., Ltd.	ACCU Technologies Ltd.	B.V.I	General trade and investment in manufacturing and service industries	\$ 494,960 (US\$ 15,748 thousand)	\$ 494,960 (US\$ 15,748 thousand)	15,748,179	100.00	\$ 464,826	\$ 29,218	Subsidiary (Notes 3 and 5)
	ILDO Korea Co., Ltd.	Korea	Trade of computer peripherals	(₩ 13,618 thousand)	(₩ 13,618 thousand)	74,083	25.00	(₩ 20,128 thousand)	(₩ 1,873 thousand)	Note 4
	Sunjet Components Corp.	Taipei	General trade of electronic components	(₩ 619,012 thousand)	(₩ 619,012 thousand)	34,767,559	100.00	409,009	21,284	Subsidiary (Notes 3 and 5)
	KingHold Technology	New Taipei	General trade of electronic components	299,108	299,108	2,716,000	33.95	1,354	(19,168)	Note 4
	iPro Technology, Inc.	Hsinchu City	General trade of electronic components	159,890	159,890	7,490,000	100.00	167,656	2,510	Subsidiary (Notes 3 and 5)
	Goldenflash Electronics Co., Ltd.	Taipei	General trade of electronic components	104,500	104,500	16,168,000	100.00	271,168	96,265	Subsidiary (Notes 3 and 5)
ACCU Technologies Ltd.	Promaster Technology Corp.	New Taipei	General trade of electronic components	816,646	816,646	58,690,000	100.00	906,438	58,354	Subsidiary (Notes 3 and 5)
	EDOM Technology Japan Co., Ltd.	Japan	General trade of electronic components	4,016	4,016	2,000	100.00	19,088	3,764	Subsidiary (Notes 3 and 5)
	Ferribasic Technology Co., Ltd	Taipei	General trade of electronic components	(¥ 20,000 thousand)	(¥ 20,000 thousand)	480,000	48.00	(¥ 95,057 thousand)	(¥ 19,222 thousand)	Note 4
	Sunshine Global International Ltd.	Western Samoa	General trade and investment in manufacturing and service industries	62,074 (US\$ 1,975 thousand)	62,074 (US\$ 1,975 thousand)	1,975,000	100.00	38,292	2,198	Subsidiary (Notes 3 and 5)
	Honest Rich Trading Ltd.	Western Samoa	General trade and investment in manufacturing and service industries	172,896 (US\$ 5,501 thousand)	172,896 (US\$ 5,501 thousand)	5,501,000	100.00	151,632	15,036	Subsidiary (Notes 3 and 5)
	Massive Strong Investment Ltd.	Western Samoa	General trade and investment in manufacturing and service industries	314,300 (US\$ 10,000 thousand)	314,300 (US\$ 10,000 thousand)	10,000,000	100.00	276,974	11,615	Subsidiary (Notes 3 and 5)
Sunjet Components Corp.	Sunjet (HK) Components Ltd.	Hong Kong	General trade and investment in manufacturing and service industries	101,410 (HK\$ 25,114 thousand)	101,410 (HK\$ 25,114 thousand)	25,113,810	100.00	5,726	25,208	Subsidiary (Notes 3 and 5)
iPro Technology, Inc.	Otowahr Inc.	Western Samoa	Electronic parts and components manufacturing	23,573 (US\$ 750 thousand)	23,573 (US\$ 750 thousand)	3,150,000	25.54	11,375	(18,516)	Note 4
Promaster Technology Corp.	Promaster (Brunei) Technology Corp.	Seychelles	General trade of electronic components	83,305	83,305	2,550,001	100.00	301,388	15,673	Subsidiary (Notes 3 and 5)

Note 1: The amounts are based on the exchange rate at the end of the year.

Note 2: The amounts are based on the average exchange rate in current year.

Note 3: The amounts are based on audited financial statements for the year ended December 31, 2025.

Note 4: The amounts are based on unaudited financial statements for the year ended December 31, 2025.

Note 5: The above transaction amounts were eliminated upon consolidation.

Note 6: Refer to Table 8 for information on investment in mainland China.

TABLE 8

EDOM TECHNOLOGY CO., LTD. AND SUBSIDIARIES

INFORMATION ON INVESTMENTS IN MAINLAND CHINA
FOR THE YEAR ENDED DECEMBER 31, 2025

(In Thousands of New Taiwan Dollars, Unless Stated Otherwise)

Investor Company	Investee Company	Main Businesses and Products	Paid-in Capital	Method of Investment (Note 1)	Accumulated Outward Remittance for Investment from Taiwan as of January 1, 2025	Remittance of Funds		Accumulated Outward Remittance for Investment from Taiwan as of December 31, 2025	Net Income (Losses) of the Investee	% Ownership of Direct or Indirect Investment	Investment Gain (Loss) (Note 2)	Carrying Amount as of December 31, 2025	Accumulated Repatriation of Investment Income as of December 31, 2025
						Outward	Inward						
EDOM Technology Co., Ltd.	EDOM Trading (Shenzhen) Ltd.	Trade of computer peripherals	\$ 172,865 (US\$ 5,500 thousand)	b (Note 3)	\$ 172,865 (US\$ 5,500 thousand)	\$ -	\$ -	\$ 172,865 (US\$ 5,500 thousand)	\$ 15,037	100	\$ 15,037	\$ 151,600	\$ -
	EDOM Electronic Technology (Shanghai) Co., Ltd.	Trade, research and development of computer peripherals	314,300 (US\$ 10,000 thousand)	b (Note 4)	314,300 (US\$ 10,000 thousand)	-	-	314,300 (US\$ 10,000 thousand)	11,615	100	11,615	276,973	-
Sunjet Components Corp.	Sunjet Components Corp. (Dongguan) (Note 5)	Trade of electric power equipment and computer peripherals	- (Note 5)	b (Note 5)	98,910 (US\$ 3,147 thousand)	-	-	98,910 (US\$ 3,147 thousand)	25,350	100	25,350	-	-
Promaster Technology Corp.	Promaster Technology Corporation (Shanghai)	Trade of electric power equipment and computer peripherals	194,237 (US\$ 6,180 thousand)	b (Note 6)	71,241	-	-	71,241	9,203	100	9,203	82,998	-

Investment Company	Remittance for Investment in Mainland China as of December 31, 2025	Investment Amounts Authorized by Investment Commission, MOEA	Limit on the Amount of Investment Stipulated by Investment Commission, MOEA
EDOM Technology Co., Ltd.	\$ 487,165 (US\$ 15,500 thousand)	\$ 518,595 (US\$ 16,500 thousand)	\$5,588,294 × 60 % = \$3,352,976
Sunjet Components Corp.	98,910 (US\$ 3,147 thousand)	112,519 (US\$ 3,580 thousand)	\$376,363 × 60 % = \$225,818
Promaster Technology Corp.	71,241	193,228	\$701,461 × 60 % = \$420,877

Note 1: a. Direct investment in mainland China.

b. Investment in mainland China through investment in an overseas company.

c. Others.

Note 2: The amounts are based on audited financial statements for the year ended December 31, 2025.

Note 3: Investment from Honest Rich Trading Ltd. (Western Samoa).

Note 4: Investment from Massive Strong Investment Ltd. (Western Samoa).

Note 5: Investment from Sunjet (HK) Components Ltd. (Hong Kong). The company completed its liquidation proceedings in December 2025; however, the remaining share capital has not yet been remitted back to Taiwan.

Note 6: Investment from Promaster (Brunei) Technology Corp. (Seychelles). Items referred to under to Rule No. 091028908, Rule No. 0910275290, Rule No. 10000138510 and Rule No. 10500139960 by the Investment Commission, MOEA.