EDOM Technology Co., Ltd.

Parent Company Only Financial Statements for the Years Ended December 31, 2025 and 2024 and Independent Auditors’ Report

Deloitte.

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INDEPENDENT AUDITORS' REPORT

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

Opinion

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

In our opinion, the accompanying parent company only financial statements present fairly, in all material respects, the parent company only financial position of the Company as of December 31, 2025 and 2024, and its parent company only financial performance and its parent company only cash flows for the years then ended in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers.

Basis for Opinion

We conducted our audits in accordance with the Regulations Governing Financial Statement Audit and Attestation Engagements of Certified Public Accountants and 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 Parent Company Only Financial Statements section of our report. We are independent of the Company 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 parent company only financial statements for the year ended December 31, 2025. These matters were addressed in the context of our audit of the parent company only 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 Company's parent company only financial statements for the year ended December 31, 2025 is as follows:

Impairment of Inventories

Refer to Notes 5 and 11 to the accompanying parent company only 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 Company's assets, with a gross inventory balance of NT$9,003,672 thousand on the parent company only balance sheets, representing 35% of the total assets. Inventories of the Company are mainly comprised mainly 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 parent company only 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 Company's provisioning policy by reviewing inventory aging reports and comparing the historical levels of write-offs against the amounts provided.

3. We attended year-end physical 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.

Responsibilities of Management and Those Charged with Governance for the Parent Company Only Financial Statements

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

In preparing the parent company only financial statements, management is responsible for assessing the Company'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 Company 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 Company's financial reporting process.

Auditors' Responsibilities for the Audit of the Parent Company Only Financial Statements

Our objectives are to obtain reasonable assurance about whether the parent company only 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 parent company only 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 parent company only 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 Company'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 Company'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 parent company only 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 Company to cease to continue as a going concern.

5. Evaluate the overall presentation, structure and content of the parent company only financial statements, including the disclosures, and whether the parent company only 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 Company to express an opinion on the parent company only 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 parent company only 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 audit 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

<u>*Notice to Readers*</u>

The accompanying parent company only financial statements are intended only to present the 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 parent company only financial statements are those generally applied in the Republic of China.

For the convenience of readers, the independent auditors' report and the accompanying parent company only 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 parent company only financial statements shall prevail.

EDOM TECHNOLOGY CO., LTD.

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

	2025		2024	
ASSETS	**Amount**	**%**	**Amount**	**%**
CURRENT ASSETS				
Cash and cash equivalents (Notes 4 and 6)	$ 862,128	3	$ 1,535,792	6
Financial assets at fair value through profit or loss - current (Notes 4 and 7)	2,040	-	1,964	-
Financial assets at amortized cost - current (Notes 4, 9 and 30)	45,534	-	29,170	-
Notes receivable (Notes 4 and 10)	53,167	-	21,586	-
Trade receivables (Notes 4 and 10)	982,530	4	1,909,697	7
Accounts receivable from related parties (Notes 4 and 29)	306,583	1	204,885	1
Other receivables (Notes 4 and 10)	9,040,163	35	9,802,342	38
Current tax assets (Notes 4 and 24)	3,976	-	3,976	-
Inventories (Notes 4, 5 and 11)	9,003,672	35	7,702,962	30
Other current assets (Note 16)	219,390	1	171,971	1
Total current assets	20,519,183	79	21,384,345	83
NON-CURRENT ASSETS				
Financial assets at fair value through profit or loss - non-current (Notes 4 and 7)	835,103	3	692,150	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 30)	310,200	1	310,200	1
Investments accounted for using the equity method (Notes 4 and 12)	2,263,829	9	2,133,553	8
Property, plant and equipment (Notes 4, 13, 29 and 30)	474,308	2	483,128	2
Right-of-use assets (Notes 4 and 14)	86,411	-	13,462	-
Other intangible assets (Notes 4 and 15)	5,494	-	6,294	-
Deferred tax assets (Notes 4 and 24)	306,153	1	281,199	1
Net defined benefit assets - non-current (Notes 4 and 21)	28,380	-	27,744	-
Other non-current assets (Note 16)	159,451	1	170,155	1
Total non-current assets	5,436,718	21	4,504,918	17
TOTAL	$ 25,955,901	100	$ 25,889,263	100
LIABILITIES AND EQUITY				
CURRENT LIABILITIES				
Short-term borrowings (Notes 4, 17 and 30)	$ 5,757,064	22	$ 4,661,925	18
Short-term bills payable (Notes 4 and 17)	1,148,168	4	947,875	4
Notes and trade payables (Notes 4 and 18)	7,484,845	29	12,327,062	47
Accounts payable to related parties (Notes 4 and 29)	57,304	-	39,757	-
Other payables (Notes 4 and 19)	893,627	4	748,149	3
Current tax liabilities (Notes 4 and 24)	61,993	-	33,664	-
Lease liabilities - current (Notes 4 and 14)	33,164	-	12,934	-
Current portion of long-term borrowings (Notes 4, 17 and 30)	7,176	-	807,034	3
Other current liabilities (Notes 4 and 19)	533,390	2	459,732	2
Total current liabilities	15,976,731	61	20,038,132	77
NON-CURRENT LIABILITIES				
Long-term borrowings, net of current portion (Notes 4, 17 and 30)	3,043,751	12	50,917	-
Deferred tax liabilities (Notes 4 and 24)	84,033	-	107,398	1
Lease liabilities - non-current (Notes 4 and 14)	54,294	-	905	-
Provisions - non-current (Notes 4, 20 and 31)	1,072,172	4	1,060,351	4
Guarantee deposits received	136,626	1	44,585	-
Total non-current liabilities	4,390,876	17	1,264,156	5
Total liabilities	20,367,607	78	21,302,288	82
EQUITY				
Share capital	2,698,298	10	2,698,298	10
Capital surplus	736,939	3	736,939	3
Retained earnings				
Legal reserve	673,110	3	880,332	4
Unappropriated earnings (deficit to be compensated)	545,291	2	(207,222)	(1)
Total retained earnings	1,218,401	5	673,110	3
Other equity	934,656	4	478,628	2
Total equity	5,588,294	22	4,586,975	18
TOTAL	$ 25,955,901	100	$ 25,889,263	100

The accompanying notes are an integral part of the parent company only financial statements.

EDOM TECHNOLOGY CO., LTD.

PARENT COMPANY ONLY 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 29)	$ 104,871,319	100	$ 104,270,375	100
OPERATING COSTS (Notes 4, 11, 23 and 29)	101,566,986	97	101,203,302	97
GROSS PROFIT	3,304,333	3	3,067,073	3
OPERATING EXPENSES (Notes 4, 23 and 29)				
Selling and marketing expenses	1,433,598	1	1,327,607	1
General and administrative expenses	386,126	-	360,744	-
Total operating expenses	1,819,724	1	1,688,351	1
PROFIT FROM OPERATIONS	1,484,609	2	1,378,722	2
NON-OPERATING INCOME AND EXPENSES (Notes 4, 12, 23 and 29)				
Other income	131,264	-	87,264	-
Interest income	15,603	-	19,378	-
Other gains and losses	(130,630)	-	(975,031)	(1)
Finance costs	(1,049,429)	(1)	(1,342,865)	(1)
Share of profit or loss of subsidiaries and associates	184,822	-	100,516	-
Total non-operating income and expenses	(848,370)	(1)	(2,110,738)	(2)
PROFIT (LOSS) BEFORE INCOME TAX	636,239	1	(732,016)	-
INCOME TAX EXPENSE (BENEFIT) (Notes 4 and 24)	95,004	-	(166,247)	-
NET PROFIT (LOSS) FOR THE YEAR	541,235	1	(565,769)	-
OTHER COMPREHENSIVE INCOME (LOSS)				
Items that will not be reclassified subsequently to profit or loss:				
Remeasurement of defined benefit plans (Notes 4 and 21)	5,070	-	8,787	-
Unrealized gain on investments in equity instruments at fair value through other comprehensive income (Notes 4 and 22)	580,356	-	90,018	-

(Continued)

EDOM TECHNOLOGY CO., LTD.

PARENT COMPANY ONLY 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**	**%**
Share of other comprehensive income (loss) of subsidiaries accounted for using the equity method (Note 4)	$ -	-	$ 1,278	-
Income tax relating to items that will not be reclassified subsequently to profit or loss (Notes 4 and 24)	(1,014)	-	(1,758)	-
	584,412	-	98,325	-
Items that may be reclassified subsequently to profit or loss:				
Exchange differences on translation of the financial statements of foreign operations (Notes 4 and 22)	(142,020)	-	420,483	-
Unrealized gain on investments in debt instruments at fair value through other comprehensive income (Notes 4, 10 and 22)	(3,431)	-	2,481	-
Share of other comprehensive income (loss) of subsidiaries and associates accounted for using the equity method (Notes 4 and 22)	(6,923)	-	24,242	-
Income tax relating to items that may be reclassified subsequently to profit or loss (Notes 4, 22 and 24)	28,046	-	(86,268)	-
	(124,328)	-	360,938	-
Other comprehensive income (loss) for the year, net of income tax	460,084	-	459,263	-
TOTAL COMPREHENSIVE LOSS FOR THE YEAR	$ 1,001,319	1	$ (106,506)	-
EARNINGS (LOSS) PER SHARE (Note 25)				
Basic	$ 2.01		$ (2.10)	
Diluted	$ 2.00		$ (2.10)	

The accompanying notes are an integral part of the parent company only financial statements. (Concluded)

EDOM TECHNOLOGY CO., LTD.

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

	Share Capital (Note 22)		Capital Surplus (Notes 4 and 22)				Retained Earnings (Note 22)		Other Equity (Notes 4 and 22)		
	Shares (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 (Loss) on Financial Assets at Fair Value Through Comprehensive Income	Exchange Differences on Translating the Financial Statement of Foreign Operations	Total Equity
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 deficits	-	-	-	-	-	-	(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 parent company only financial statements.

EDOM TECHNOLOGY CO., LTD.

PARENT COMPANY ONLY 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	$ 636,239	$ (732,016)
Adjustments for:		
Depreciation expenses	65,232	58,693
Amortization expenses	6,128	7,272
Net loss (gain) on fair value changes of financial assets at fair value through profit or loss	52,192	(23,121)
Finance costs	1,049,429	1,342,865
Interest income	(15,603)	(19,378)
Dividend income	(15,223)	(3,232)
Share of profit or loss of subsidiaries and associates accounted for using the equity method	(184,822)	(100,516)
Loss (gain) on disposal of property, plant and equipment	(527)	257
Write-down of inventories and loss on disposal of scrap inventories	84,693	23,448
Unrealized (gain) loss on foreign currency exchange	(49,859)	(13,288)
Recognition of provisions	55,675	1,023,838
Other items	4,434	(738)
Changes in operating assets and liabilities		
Notes receivable	(32,249)	(6,062)
Trade receivables	939,596	1,806,744
Receivables from related parties	(109,458)	(106,436)
Other receivables	353,204	(1,024,453)
Inventories	(1,650,677)	4,164,365
Prepayments	(60,556)	(29,874)
Other current assets	11,862	(12,598)
Notes and trade payables	(4,293,581)	(2,796,980)
Other payables	171,991	39,882
Payables to related parties	17,763	(2,015)
Other current liabilities	90,139	163,123
Cash (used in) generated from operations	(2,873,978)	3,759,780
Interest paid	(1,056,191)	(1,377,995)
Income tax paid	(87,962)	(63,907)
Net cash (used in) generated from operating activities	(4,018,131)	2,317,878
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of financial assets at amortized cost	(16,364)	(310,200)
Proceeds from sale of financial assets at amortized cost	-	89,901
Purchase of financial assets at fair value through other comprehensive income	-	(278,578)
Purchase of financial assets at fair value through profit or loss	(260,091)	(223,949)
Proceeds from sale of financial assets at fair value through profit or loss	64,870	120,063
Acquisition of an associate	(4,800)	-
Payments for property, plant and equipment	(18,102)	(41,602)

(Continued)

EDOM TECHNOLOGY CO., LTD.

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

	2025	2024
Proceeds from disposal of property, plant and equipment	$ 1,125	$ 3,156
Increase in refundable deposits	(316)	(38,489)
Payments for intangible assets	(5,328)	(5,712)
Increase in prepayment for equipment	-	(5,183)
Interest received	15,603	19,378
Dividends received	67,646	3,232
Net cash used in investing activities	(155,757)	(667,983)
CASH FLOWS FROM FINANCING ACTIVITIES		
Proceeds from (repayments of) short-term borrowings	1,087,090	(978,674)
Proceeds from short-term bills payable	200,293	168,897
Proceeds from long-term borrowings	3,000,000	-
Repayments of long-term borrowings	(807,024)	(6,897)
Proceeds from (repayments of) guarantee deposits received	93,129	(72,148)
Repayments of the principal portion of leases liabilities	(33,004)	(33,338)
Dividends paid to owners of the Company	-	(269,830)
Net cash used in financing activities	3,540,484	(1,191,990)
EFFECTS OF EXCHANGE RATE CHANGES ON THE BALANCE OF CASH HELD IN FOREIGN CURRENCIES	(40,260)	66,401
NET (DECREASE) INCREASE IN CASH AND CASH EQUIVALENTS	(673,664)	524,306
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR	1,535,792	1,011,486
CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR	$ 862,128	$ 1,535,792

The accompanying notes are an integral part of the parent company only financial statements. (Concluded)

EDOM TECHNOLOGY CO., LTD.

NOTES TO PARENT COMPANY ONLY 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 parent company only financial statements of the Company are presented in the Company's functional currency, the New Taiwan dollar.

2. APPROVAL OF FINANCIAL STATEMENTS

The parent company only 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

New, Amended and Revised Standards and Interpretations	Effective Date Announced by IASB
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 parent company only financial statements were authorized for issue, the Company has assessed that the application of above standards will not have a material impact on the Company'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" (including the 2025 amendments to IFRS 19)	January 1, 2027
Annual Improvements to IFRS Accounting Standards - Volume 11	January 1, 2026
Amendments to IFRS 9 and IFRS 7 "Contracts Referencing Nature-dependent Electricity"	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 included in the statement of profit or loss shall be classified 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 Company 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 Company shall disaggregate items with dissimilar characteristics in the primary financial statements and in the notes. The Company 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 Company as a whole, the Company 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 parent company only financial statements were authorized for issue, the Company is continuously assessing the other impacts of the above amended standards and interpretations on the Company'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 parent company only financial statements have been prepared in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers.

b. Basis of preparation

The parent company only 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 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.

When preparing these parent company only financial statements, the Company used the equity method to account for its investments in subsidiaries and associates. In order for the amounts of the net profit for the year, other comprehensive income for the year and total equity in the parent company only financial statements to be the same with the amounts attributable to the owners of the Company in its consolidated financial statements, adjustments arising from the differences in accounting treatments between the parent company only basis and the consolidated basis were made to investments accounted for using the equity method, the share of profit or loss of subsidiaries and associates, the share of other comprehensive income of subsidiaries and associates and the related equity items, as appropriate, in these parent company only financial statements.

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 Company 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. Foreign currencies

In preparing the Company's parent company only financial statements, transactions in currencies other than the Company'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 parent company only 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.

e. 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 Company 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 weighted-average cost on the balance sheet date.

f. Investment in subsidiaries

The Company uses the equity method to account for its investments in subsidiaries.

A subsidiary is an entity that is controlled by the Company.

Under the equity method, an investment in a subsidiary is initially recognized at cost and adjusted thereafter to recognize the Company's share of the profit or loss and other comprehensive income of the subsidiary. The Company also recognizes the changes in the Company's share of the equity of subsidiaries attributable to the Company.

Any excess of the cost of acquisition over the Company's share of the net fair value of the identifiable assets and liabilities of a subsidiary that constitutes a business at the date of acquisition is recognized as goodwill, which is included within the carrying amount of the investment and is not amortized.

The Company assesses its investment for any impairment by comparing the carrying amount with the estimated recoverable amount as assessed based on the investee's financial statements as a whole. Impairment loss is recognized when the carrying amount exceeds the recoverable amount. If the recoverable amount of the investment subsequently increases, the Company recognizes a reversal of the impairment loss; the adjusted post-reversal carrying amount should not exceed the carrying amount that would have been recognized (net of amortization or depreciation) had no impairment loss been recognized in prior years. An impairment loss recognized on goodwill cannot be reversed in a subsequent period.

Profit or loss resulting from downstream transactions is eliminated in full only in the parent company only financial statements. Profit and loss resulting from upstream transactions and transactions between subsidiaries is recognized only in the parent company only financial statements and only to the extent of interests in the subsidiaries that are not related to the Company.

g. Investment in associates

An associate is an entity over which the Company has significant influence and which is not a subsidiary.

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

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

Any excess of the cost of acquisition over the Company'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.

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. 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.

j. Impairment of property, plant and equipment, right-of-use assets and intangible assets

At the end of each reporting period, the Company reviews the carrying amounts of its property, plant and equipment, right-of-use asset and intangible assets, 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 Company estimates the recoverable amount of the cash-generating unit to which the asset belongs. Corporate assets are allocated to the smallest Company 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.

k. Financial instruments

Financial assets and financial liabilities are recognized when in the Company 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 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 28.

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 Company 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 Company'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 Company 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 Company always recognizes lifetime expected credit losses (ECLs) for trade receivables and operating lease receivables. For all other financial instruments, the Company 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 Company 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 Company considers the following situations indicate that a financial asset is in default (without taking into account any collateral held by the Company):

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 Company 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 Company 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.

On derecognition of a financial asset other than in its entirety, the Company allocates the previous carrying amount of the financial asset between the part it continues to recognize and the part it no longer recognizes on the basis of the relative fair values of those parts on the date of the transfer. The difference between the carrying amount allocated to the part that is no longer recognized and the sum of the consideration received for the part that is no longer recognized is treated in the same way as when the financial asset is derecognized in entirety. A cumulative gain or loss that had been recognized in other comprehensive income is allocated between the part that continues to be recognized and the part that is no longer recognized on the basis of the relative fair values of those parts.

2) Equity instruments

Debt and equity instruments issued by the Company 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 Company 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.

l. 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.

m. Revenue recognition

For contracts where the period between the date on which the Company 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 Company 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 receivables 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 Company 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.

n. Leasing

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

1) The Company 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 Company as lessee

The Company 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 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. 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 Company 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 balance sheets.

o. 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 service 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) represent the actual deficit (surplus) in the Company'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.

p. 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 Company 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 Company 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 Company's accounting policies, management is required to make judgments, estimations 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	$ 289	$ 298
Checking accounts and demand deposits	840,339	1,153,359
Cash equivalents (investments with original maturities of less than 3 months)		
Time deposits	21,500	152,640
Repurchase agreements collateralized by bonds	-	229,495
	$ 862,128	$ 1,535,792

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%-3.700%	0.005%-4.400%
Repurchase agreements collateralized by bonds	-	4.620%

7. FINANCIAL INSTRUMENTS AT FAIR VALUE THROUGH PROFIT OR LOSS

	December 31	
	2025	2024
Financial assets at FVTPL - current		
Financial assets mandatorily classified as at FVTPL		
Non-derivative financial assets		
Mutual funds	$ 2,040	$ 1,964
Financial assets at FVTPL - non-current		
Financial assets mandatorily classified as at FVTPL		
Non-derivative financial assets		
Domestic unlisted ordinary shares	$ 91,337	$ 22,361
Foreign unlisted preference shares	236,560	240,277
Foreign unlisted ordinary shares	116	17,719
Domestic emerging market private ordinary shares	1,748	9,648
Domestic limited partnership	20,386	25,332

(Continued)

	December 31	
	2025	2024
Foreign private funds	$ 416,631	$ 344,487
Foreign convertible bonds	1,629	3,257
Others	66,696	29,069
	$ 835,103	$ 692,150

(Concluded)

8. FINANCIAL ASSETS AT FAIR VALUE THROUGH OTHER COMPREHENSIVE INCOME

	December 31	
	2025	2024
Non-current		
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.	950,162	360,730
	$ 967,389	$ 387,033

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 Company's strategy of holding these investments for long-term purposes.

In July 2024, the Company 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
Current		
Domestic investments		
Reserve accounts and restricted deposits	$ 45,534	$ 29,170
Non-current		
Domestic investments		
Restricted deposits	$ 310,200	$ 310,200

Refer to Note 30 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
Notes receivable		
At amortized cost		
Gross carrying amount	$ 53,218	$ 21,595
Less: Allowance for impairment loss	(51)	(9)
	$ 53,167	$ 21,586
Trade receivables		
At amortized cost		
Gross carrying amount	$ 274,540	$ 266,219
Less: Allowance for impairment loss	(2,341)	(11,290)
	272,199	254,929
At FVTOCI	710,331	1,654,768
	$ 982,530	$ 1,909,697
Other receivables		
Tax refund receivables	$ 16,891	$ 67
Others	1,439	982
	18,330	1,049
At FVTOCI	9,021,833	9,801,293
	$ 9,040,163	$ 9,802,342

a. Notes receivable and trade receivables

1) At amortized cost

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

The Company 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 GDP growth forecasts and unemployment rate forecasts. As the Company'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 Company's different customer base.

The Company writes off a trade receivable when there is information 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 Company 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 Company's provision matrix.

December 31, 2025

	Normal Credit Quality	Abnormal Credit Quality	Total
Expected credit loss rate	0%-10%	100%	
Gross carrying amount	$ 327,428	$ 330	$ 327,758
Loss allowance (Lifetime ECLs)	(2,062)	(330)	(2,392)
Amortized cost	$ 325,366	$ -	$ 325,366

December 31, 2024

	Normal Credit Quality	Abnormal Credit Quality	Total
Expected credit loss rate	0%-10%	100%	
Gross carrying amount	$ 278,634	$ 9,180	$ 287,814
Loss allowance (Lifetime ECLs)	(2,119)	(9,180)	(11,299)
Amortized cost	$ 276,515	$ -	$ 276,515

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	$ 11,299	$ 8,397
Add: Net remeasurement of loss allowance	389	2,285
Less: Reversal of loss allowance	(8,817)	-
Foreign exchange gains and losses	(479)	617
Balance at December 31	$ 2,392	$ 11,299

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

	December 31 2025	December 31 2024
0-60 days	$ 230,327	$ 171,138
61-90 days	36,719	59,448
91-120 days	52,768	20,628
Over 120 days	7,944	36,600
	$ 327,758	$ 287,814

The above aging schedule was based on the invoice date.

2) At FVTOCI

For trade receivables that are probably factored, the Company 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 Company's provision matrix.

December 31, 2025

	Normal Credit Quality	Abnormal Credit Quality	Total
Expected credit loss rate	0%-10%	100%	
Gross carrying amount	$ 710,331	$ -	$ 710,331
Loss allowance (Lifetime ECLs)	(49,418)	-	(49,418)
FVTOCI	$ 660,913	$ -	$ 660,913

December 31, 2024

	Normal Credit Quality	Abnormal Credit Quality	Total
Expected credit loss rate	0%-10%	100%	
Gross carrying amount	$ 1,654,768	$ -	$ 1,654,768
Loss allowance (Lifetime ECLs)	(51,977)	-	(51,977)
FVTOCI	$ 1,602,791	$ -	$ 1,602,791

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	$ 51,977	$ 50,869
Less: Reversal of loss allowance	(407)	(2,291)
Foreign exchange gains and losses	(2,152)	3,399
Balance at December 31	$ 49,418	$ 51,977

The aging of trade receivables was as follows:

	December 31	
	2025	2024
0-60 days	$ 481,036	$ 1,585,377
61-90 days	188,943	11,010
91-120 days	33,421	40,916
Over 120 days	6,931	17,465
	$ 710,331	$ 1,654,768

The above aging schedule was based on the invoice date.

b. Other receivables

As of December 31, 2025 and 2024, other receivables of the Company 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 according to the agreement were as follows:

	For the Year Ended December 31	
	2025	2024
Balance of January 1	$ 21,550	$ 20,177
Add: Net remeasurement of loss allowance	18	6
Foreign exchange gains and losses	(890)	1,367
Balance of December 31	$ 20,678	$ 21,550

11. INVENTORIES

	December 31	
	2025	2024
Merchandise	$ 9,003,672	$ 7,702,962

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

	For the Year Ended December 31	
	2025	2024
Cost of inventories sold	$ 101,482,293	$ 101,179,854
Write-down of inventories and loss on disposal of scrap inventories	84,693	23,448
	$ 101,566,986	$ 101,203,302

12. INVESTMENTS ACCOUNTED FOR USING THE EQUITY METHOD

	December 31	
	2025	2024
Investments in subsidiaries	$ 2,238,185	$ 2,105,022
Investments in associates	25,644	28,531
	$ 2,263,829	$ 2,133,553

a. Investments in subsidiaries

	December 31	
	2025	2024
Unlisted shares		
ACCU Technologies Ltd.	$ 464,826	$ 432,963
Sunjet Components Corp.	409,009	421,894
iPro Technology, Inc.	167,656	184,419
Goldenflash Electronics Co., Ltd.	271,168	175,242
Promaster Technology Corp.	906,438	874,586
EDOM Technology Japan Co., Ltd.	19,088	15,918
	$ 2,238,185	$ 2,105,022

	Proportion of Ownership and Voting Rights	
	December 31	
Name of Subsidiaries	2025	2024
ACCU Technologies Ltd.	100.00	100.00
Sunjet Components Corp. (1)	100.00	100.00
iPro Technology, Inc. (2)	100.00	100.00
Goldenflash Electronics Co., Ltd. (1)	100.00	100.00
Promaster Technology Corp. (2)	100.00	100.00
EDOM Technology Japan Co., Ltd.	100.00	100.00

Remarks:

1) The board of directors of the Company 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.

2) The board of directors of the Company 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 proposed merger base date is January 1, 2026.

3) Considering the Company'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.

Refer to Tables 6 and 7 for the details of the subsidiaries indirectly held by the Company.

The investments in subsidiaries accounted for using the equity method and the share of profit or loss and other comprehensive income of those investments for the years ended December 31, 2025 and 2024 was based on the subsidiaries' financial statements which have been audited for the same years.

b. Investment in associates

	December 31	
	2025	2024
Associates that are not individually material		
ILDO Korea Co., Ltd.	$ 20,128	$ 19,920
KingHold Technology Co., Ltd.	1,354	8,611
Fernbasic Technology Co., Ltd	4,162	-
	$ 25,644	$ 28,531

Aggregate information of associates that are not individually material

	For the Year Ended December 31	
	2025	2024
The Company's share of:		
(Loss) profit from continuing operations	$ (7,427)	$ 5,053
Other comprehensive income	-	-
Total comprehensive income (loss) for the year	$ (7,427)	$ 5,053

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

Investments accounted for using the equity method and the share of profit or loss and other comprehensive income (loss) of KingHold Technology, ILDO Korea Co., Ltd and Fernbasic Technology Co., Ltd. were calculated based on the financial statements that have not been audited. Management believes that there is no material impact on the financial statements of investees that have been audited.

13. PROPERTY, PLANT AND EQUIPMENT

	Land	Buildings	Transportation Equipment	Office Equipment	Leasehold Improvements	Total
Cost						
Balance at January 1, 2025	$ 305,440	$ 157,148	$ 35,425	$ 251,626	$ 5,144	$ 754,783
Additions	-	2,909	5,680	7,269	2,244	18,102
Disposals	-	-	(3,200)	-	-	(3,200)
Reclassification	-	-	1,500	3,683	-	5,183
Effects of foreign currency exchange differences	-	-	-	(1,709)	2	(1,707)
Balance at December 31, 2025	$ 305,440	$ 160,057	$ 39,405	$ 260,869	$ 7,390	$ 773,161
Accumulated depreciation						
Balance at January 1, 2025	$ -	$ 66,098	$ 23,043	$ 178,269	$ 4,245	$ 271,655
Depreciation expenses	-	4,764	4,443	21,396	900	31,503
Disposals	-	-	(2,602)	-	-	(2,602)
Effects of foreign currency exchange differences	-	-	-	(1,705)	2	(1,703)
Balance at December 31, 2025	$ -	$ 70,862	$ 24,884	$ 197,960	$ 5,147	$ 298,853
Carrying amounts at December 31, 2025	$ 305,440	$ 89,195	$ 14,521	$ 62,909	$ 2,243	$ 474,308
Cost						
Balance at January 1, 2024	$ 305,440	$ 157,148	$ 38,835	$ 210,716	$ 5,115	$ 717,254
Additions	-	-	1,426	40,176	-	41,602
Disposals	-	-	(4,836)	(1,926)	-	(6,762)
Effects of foreign currency exchange differences	-	-	-	2,660	29	2,689
Balance at December 31, 2024	$ 305,440	$ 157,148	$ 35,425	$ 251,626	$ 5,144	$ 754,783
Accumulated depreciation						
Balance at January 1, 2024	$ -	$ 61,546	$ 20,766	$ 160,844	$ 3,326	$ 246,482
Depreciation expenses	-	4,552	4,284	16,174	908	25,918
Disposals	-	-	(2,007)	(1,342)	-	(3,349)
Effects of foreign currency exchange differences	-	-	-	2,593	11	2,604
Balance at December 31, 2024	$ -	$ 66,098	$ 23,043	$ 178,269	$ 4,245	$ 271,655
Carrying amounts at December 31, 2024	$ 305,440	$ 91,050	$ 12,382	$ 73,357	$ 899	$ 483,128

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 Company and pledged as collateral for bank borrowings are set out in Note 30.

14. LEASE ARRANGEMENTS

a. Right-of-use assets

	December 31	
	2025	2024
Carrying amounts		
Buildings	$ 86,411	$ 13,462

	For the Year Ended December 31	
	2025	2024
Additions to right-of-use assets	$ 108,704	$ -
Depreciation charge for right-of-use assets		
Buildings	$ 33,729	$ 32,775

b. Lease liabilities

	December 31	
	2025	2024
Carrying amounts		
Current	$ 33,164	$ 12,934
Non-current	$ 54,294	$ 905

Range of discount rates for lease liabilities was as follows:

	December 31	
	2025	2024
Buildings	1.40%-5.70%	1.40%-6.00%

c. Material leasing activities and terms

The Company leases several buildings with lease terms of 2 to 5 years. The Company does not have bargain options to acquire the leasehold buildings 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	$ 1,250	$ 120
Expenses relating to variable lease payments not included in the measurement of lease liabilities	$ 13,053	$ 14,744
Total cash outflow for leases	$ (49,911)	$ (48,781)

15. OTHER INTANGIBLE ASSETS

	Computer Software
Cost	
Balance at January 1, 2025	$ 76,674
Additions	5,328
Effects of foreign currency exchange differences	(9)
Balance at December 31, 2025	$ 81,993
Accumulated amortization	
Balance at January 1, 2025	$ 70,380
Amortization expenses	6,128
Effects of foreign currency exchange differences	(9)
Balance at December 31, 2025	$ 76,499
Carrying amounts at December 31, 2025	$ 5,494
Cost	
Balance at January 1, 2024	$ 70,948
Additions	5,712
Effects of foreign currency exchange differences	14
Balance at December 31, 2024	$ 76,674
Accumulated amortization	
Balance at January 1, 2024	$ 63,094
Amortization expenses	7,272
Effects of foreign currency exchange differences	14
Balance at December 31, 2024	$ 70,380
Carrying amounts at December 31, 2024	$ 6,294

The other intangible assets are amortized on a straight-line basis over 3 to 5 years.

16. OTHER ASSETS

	December 31	
	2025	2024
Current		
Prepayments	$ 158,764	$ 99,317
Excess VAT paid	43,178	31,558
Others	17,448	41,096
	$ 219,390	$ 171,971
Non-current		
Refundable deposits	$ 159,451	$ 164,972
Prepayments for equipment	-	5,183
	$ 159,451	$ 170,155

17. BORROWINGS

a. Short-term borrowings

	December 31	
	2025	2024
Secured borrowings (Note 30)		
Bank loans (1)	$ 1,170,946	$ 428,000
Unsecured borrowings		
Line of credit borrowings (2)	$ 4,586,118	$ 4,233,925

1) The effective weighted average interest rates for bank loans were 2.10%-4.66% and 2.13%-2.20% 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%-5.66% per annum as of December 31, 2025 and 2024, respectively.

b. Short-term bills payable

	December 31	
	2025	2024
Commercial paper	$ 1,150,000	$ 950,000
Less: Unamortized discount on short-term bills payable	1,832	2,125
	$ 1,148,168	$ 947,875
Interest rates	1.55%-2.17%	1.46%-2.18%

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
Commercial papers					
Mega Bills Finance Co., Ltd.	$ 100,000	$ 126	$ 99,874	-	$ -
China Bills Finance Corporation	150,000	51	149,949	-	-
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	100,000	33	99,967	-	-
	$ 1,150,000	$ 1,832	$ 1,148,168		$ -

December 31, 2024

Promissory Institutions	Nominal Amount	Discount Amount	Carrying Value	Collateral	The Carrying Value of Collateral
Commercial papers					
Mega Bills Finance Co., Ltd.	$ 100,000	$ 509	$ 99,491	-	$ -
China Bills Finance Corporation	150,000	96	149,904	-	-
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	100,000	44	99,956	-	-
	$ 950,000	$ 2,125	$ 947,875		$ -

c. Long-term borrowings

	December 31	
	2025	2024
Secured borrowings (Note 30)		
Loans from bank (1)	$ 50,927	$ 57,951
Unsecured borrowings		
Line of credit borrowings from bank (2)(3)	3,000,000	800,000
	3,050,927	857,951
Less: Current portion	7,176	807,034
Long-term borrowings	$ 3,043,751	$ 50,917

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

1) On August 11, 2017, the Company 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 Company's freehold land and buildings (refer to Note 30) 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 Company 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 Company entered into a syndicated credit facility agreement with a total limit of NT$3,000,000 thousand. The first drawdown was made on October 28, 2025, and the credit period is five years commencing from October 2025. Starting from October 2028, the principal will be repaid in five equal installments on a semiannual basis. As of December 31, 2025, the effective annual interest rate was 2.6797%.

   The interest rates of the Company's TAIBOR-based floating-rate borrowings were reset quarterly on March 11, June 11, September 11, and December 11 each year.

   The Company's loan agreements for the bank loans of NT$3,000,000 thousand in 2025 and NT$800,000 thousand in 2024 require compliance with specified covenants, which are based on financial ratios at the end of the second quarter and at year-end each year. If the Company is not in compliance with the covenants for two consecutive times, the bank has the right to require the Company 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 Company had failed to meet the financial ratio covenants for long-term syndicated borrowings for two consecutive periods. Although the Company'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. As of December 31, 2024, the Company did not have the right to defer the repayment of the borrowings to at least 12 months after the balance sheet date; accordingly, the borrowings were classified as current liabilities. In January 2025, the Company obtained approval from the syndicated banks to waive the 2024 financial ratio covenants. As a result, as of December 31, 2025, the borrowings are classified as current liabilities in accordance with their contractual maturities. The Company will continue to assess the impact of subsequent operating conditions on compliance with the aforementioned financial ratio covenants.

Long-term borrowings of the Company are listed below:

	Maturity Date	Major Terms	Effective Interest Rate	December 31 2025	December 31 2024
Floating-rate borrowings					
Unsecured borrowings	2027.08.08 (prepaid on 2025.10.28)	The loan is repayable in five semiannual installments starting from the end of the 36th month after the first drawdown date.	-	$ -	$ 800,000
Unsecured borrowings	2030.10.28	The loan is repayable in five semiannual installments starting from the end of the 36th month after the first drawdown date.	2.6705%	3,000,000	-
Secured borrowings	2032.08.11	The loan is repayable starting from the first drawdown date.	2.1280%	50,927	57,951
				$ 3,050,927	$ 857,951

18. NOTES AND TRADE PAYABLES

	December 31	
	2025	2024
Notes and trade payables		
Operating	$ 7,484,845	$ 12,327,062

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

19. OTHER LIABILITIES

	December 31	
	2025	2024
Current		
Other payables		
Payables for salaries and bonuses	$ 293,438	$ 174,268
Payables for interest	70,192	76,954
Payables for freights	237,296	157,599
Payables for annual leave	31,048	27,628
Payables for commissions	53,040	9,637
Others	208,613	302,064
	$ 893,627	$ 748,149
Other liabilities		
Refund liabilities	$ 525,964	$ 452,833
Others	7,426	6,899
	$ 533,390	$ 459,732

20. PROVISIONS

	December 31	
	2025	2024
Non-current		
Provisions for loss on lawsuit	$ 1,072,172	$ 1,060,351

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 31.

21. RETIREMENT BENEFIT PLANS

a. Defined contribution plans

The Company adopted a pension plan under the Labor Pension Act (LPA), which is 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.

b. Defined benefit plans

The defined benefit plans adopted by the Company in accordance with the Labor Standards Act are 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 Company contributes amounts equal to 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 Company 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 Company 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 Company has no right to influence the investment policy and strategy.

The amounts included in the balance sheets in respect of the Company's defined benefit plans were as follows:

	December 31	
	2025	**2024**
Present value of defined benefit obligation	$ 51,859	$ 48,105
Fair value of plan assets	(80,239)	(75,849)
Net defined benefit assets	$ (28,380)	$ (27,744)

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

	Present Value of the Defined Benefit Obligation	**Fair Value of the Plan Assets**	**Net Defined Benefit Liabilities (Assets)**
Balance at January 1, 2024	$ 54,338	$ (72,557)	$ (18,219)
Service cost			
Current service cost	302	-	302
Net interest expense (income)	664	(897)	(233)
Recognized in profit or loss	966	(897)	69
Remeasurement			
Return on plan assets (excluding amounts included in net interest)	-	(6,390)	(6,390)
Actuarial gain			
Changes in financial assumptions	(903)	-	(903)
Experience adjustments	(1,494)	-	(1,494)
Recognized in other comprehensive income	(2,397)	(6,390)	(8,787)
Contributions from the employer	-	(807)	(807)
Benefits paid	(4,802)	4,802	-
Balance at December 31, 2024	48,105	(75,849)	(27,744)

(Continued)

	Present Value of the Defined Benefit Obligation	Fair Value of the Plan Assets	Net Defined Benefit Liabilities (Assets)
Service cost			
Current service cost	$ 308	$ -	$ 308
Net interest expense (income)	700	(1,122)	(422)
Recognized in profit or loss	1,008	(1,122)	(114)
Remeasurement			
Return on plan assets (excluding amounts included in net interest)	-	(5,374)	(5,374)
Actuarial gain			
Changes in financial assumptions	(356)	-	(356)
Experience adjustments	660	-	660
Recognized in other comprehensive income	304	(5,374)	(5,070)
Contributions from the employer	-	(740)	(740)
Benefits paid	(2,846)	2,846	-
Effect of reclassifications	5,288	-	5,288
Balance at December 31, 2025	$ 51,859	$ (80,239)	$ (28,380)

(Concluded)

Through the defined benefit plans under the Labor Standards Act, the Company 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	3.750%	4.000%

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)	$ (876)
0.25% decrease	$ 947	$ 903
Expected rate(s) of salary increase		
0.25% increase	$ 911	$ 867
0.25% decrease	$ (889)	$ (846)

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
The expected contributions to the plans for the next year	$ 686	$ 749
The average duration of the defined benefit obligation	7.2 years	7.4 years

22. EQUITY

a. Share capital - ordinary shares

	December 31	
	2025	2024
Number of shares authorized (in thousands)	400,000	400,000
Shares authorized	$ 4,000,000	$ 4,000,000
Number of shares issued and fully paid (in thousands)	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
	$ 736,939	$ 736,939

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 23 (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	$ 247
Cash dividends	$ 269,830
Dividends Per Share (NT$)	$ 1.0

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

	Amount
Legal reserve	$ 207,222

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	$ 54,529
Cash dividends	$ 269,830
Dividends Per Share (NT$)	$ 1.0

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	$ 298,765	$ (58,758)
Recognized for the year		
Exchange differences on the translation of the financial statements of foreign operations	(142,020)	420,483
Share from subsidiaries and associates accounted for using the equity method	(4,554)	23,308
Income tax related to exchange differences on the translation of the financial statements of foreign operations	28,404	(84,097)
Income tax related to share from subsidiaries and associates accounted for using the equity method	(358)	(2,171)
Other comprehensive income (loss) recognized for the year	(118,528)	357,523
Balance at December 31	$ 180,237	$ 298,765

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

	For the Year Ended December 31	
	2025	2024
Balance at January 1	$ 179,863	$ 86,430
Recognized for the year		
Unrealized gain		
Equity instruments	580,356	90,018
Net remeasurement of loss allowance	(3,431)	2,481
Share from subsidiaries accounted for using the equity method	(2,369)	934
Other comprehensive income recognized for the year	574,556	93,433
Balance at December 31	$ 754,419	$ 179,863

23. NET PROFIT (LOSS)

a. Other income

	For the Year Ended December 31	
	2025	2024
Rental income	$ 5,661	$ 6,113
Dividend income	15,223	3,232
Others	110,380	77,919
	$ 131,264	$ 87,264

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	$ (52,192)	$ 23,121
Gain (loss) on disposal of property, plant and equipment	527	(257)
Net foreign exchange (losses) gains	(23,290)	25,943
Loss on compensation	(55,675)	(1,023,838)
	$ (130,630)	$ (975,031)

c. Finance costs

	For the Year Ended December 31	
	2025	2024
Interest on bank loans	$ 1,046,825	$ 1,342,286
Interest on lease liabilities	2,604	579
	$ 1,049,429	$ 1,342,865

d. Impairment losses recognized

	For the Year Ended December 31	
	2025	2024
Inventories (included in operating costs)	$ 60,682	$ -

e. Depreciation and amortization

	For the Year Ended December 31	
	2025	2024
Property, plant and equipment	$ 31,503	$ 25,918
Right-of-use assets	33,729	32,775
Intangible assets	6,128	7,272
	$ 71,360	$ 65,965
An analysis of depreciation by function		
Operating expenses	$ 65,232	$ 58,693
An analysis of amortization by function		
Operating expenses	$ 6,128	$ 7,272

f. Employee benefits expense

	For the Year Ended December 31	
	2025	2024
Post-employment benefits (Note 21)		
Defined contribution plan	$ 30,198	$ 30,195
Defined benefit plans	(114)	69
	30,084	30,264
Other employee benefits		
Salary expenses	678,388	560,919
Labor and health insurance	46,246	44,609
Remuneration of directors	17,866	620
Others	18,355	17,694
	760,855	623,842
Total employee benefits expense	$ 790,939	$ 654,106

(Continued)

	For the Year Ended December 31	
	2025	2024
An analysis of employee benefits expense by function		
Operating expenses	$ 790,939	$ 654,106

(Concluded)

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 the 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. Pursuant to the amendments to the Securities and Exchange Act in August 2024, the Company amended its Articles of Incorporation at the Annual General Meeting of Shareholders in 2025 to stipulate that, if the Company reports a profit for the year, the Board of Directors shall propose appropriations of no less than 2% for employee compensation and no more than 3% for directors' remuneration, as well as no less than 1% for compensation of general-level employees, to be reported to the Shareholders' Meeting. The estimated employee compensation and directors' remuneration for the year 2025 were resolved by the Board of Directors on March 11, 2026, 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 Company 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 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.

24. 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	$ 92,577	$ 34,448
Adjustments for prior years	23,714	(1,027)
	116,291	33,421
Deferred tax		
In respect of current year	9,116	(200,120)
Adjustments for prior years	(30,403)	452
	(21,287)	(199,668)
Income tax expense (benefit) recognized in profit or loss	$ 95,004	$ (166,247)

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	$ 636,239	$ (732,016)
Income (loss) tax expense calculated at the statutory rate	$ 127,248	$ (146,403)
Non-deductible expenses in determining taxable income	(25,555)	(18,159)
Unrecognized deductible temporary differences	-	(1,110)
Adjustments for prior years' tax	(6,689)	(575)
Income tax expense (benefit) recognized in profit or loss	$ 95,004	$ (166,247)

b. Income tax recognized in other comprehensive income

	For the Year Ended December 31	
	2025	2024
Deferred tax		
In respect of current year		
Exchange differences on the translation of the financial statements of foreign operations	$ 28,404	$ (84,097)
Shares of other comprehensive income (loss) of subsidiaries and associates accounted for using the equity method	(358)	(2,171)
Remeasurement of defined benefit plans	(1,014)	(1,758)
Total income tax recognized in other comprehensive (loss) income	$ 27,032	$ (88,026)

c. Current tax assets and liabilities

	December 31	
	2025	2024
Current tax assets		
Tax refund receivable	$ 3,976	$ 3,967
Current tax liabilities		
Income tax payable	$ 61,993	$ 33,664

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
Deferred tax assets				
Temporary differences				
Refund liabilities	$ 5,350	$ 1,175	$ -	$ 6,525
Payables for annual leave	5,160	709	-	5,869
Allowance for write-down of inventories	16,581	(244)	-	16,337
Accumulated loss from subsidiaries	12,561	(5,843)	-	6,718
Share of other comprehensive income of subsidiaries and associates accounted for using the equity method	3,201	-	(358)	2,843
Unrealized loss on foreign exchange	2,692	(2,692)	-	-
Unrealized loss on compensation	204,768	11,135	-	215,903
Others	30,886	21,072	-	51,958
	$ 281,199	$ 25,312	$ (358)	$ 306,153
Deferred tax liabilities				
Temporary differences				
Associates	$ 3,103	$ 94	$ -	$ 3,197
Unappropriated earnings from subsidiaries	2,378	752	-	3,130
Defined benefit obligations	3,026	-	1,014	4,040
Exchange differences on translating the financial statements of foreign operations	70,526	-	(28,404)	42,122
Financial assets at FVTPL	28,365	(12,505)	-	15,860
Unrealized gain on foreign exchange	-	15,684	-	15,684
	$ 107,398	$ 4,025	$ (27,390)	$ 84,033

For the year ended December 31, 2024

	Opening Balance	Recognized in Profit or Loss	Recognized in Other Comprehensive Income	Closing Balance
Deferred tax assets				
Temporary differences				
Refund liabilities	$ 3,889	$ 1,461	$ -	$ 5,350
Payables for annual leave	4,793	367	-	5,160
Allowance for write-down of inventories	14,905	1,676	-	16,581
Accumulated loss from subsidiaries	12,418	143	-	12,561
Exchange differences on translating the financial statements of foreign operations	13,571	-	(13,571)	-
Share of other comprehensive income of subsidiaries and associates accounted for using the equity method	5,372	-	(2,171)	3,201
Unrealized loss on foreign exchange	5,716	(3,024)	-	2,692
Unrealized loss on compensation	-	204,768	-	204,768
Others	22,932	7,954	-	30,886
	$ 83,596	$ 213,345	$ (15,742)	$ 281,199
Deferred tax liabilities				
Temporary differences				
Associates	$ 3,178	$ (75)	$ -	$ 3,103
Unappropriated earnings from subsidiaries	174	2,204	-	2,378
Defined benefit obligations	1,268	-	1,758	3,026
Exchange differences on translating the financial statements of foreign operations	-	-	70,526	70,526
Financial assets at FVTPL	16,817	11,548	-	28,365
	$ 21,437	$ 13,677	$ 72,284	$ 107,398

e. Deductible temporary differences for which no deferred tax assets have been recognized in the balance sheets

	December 31	
	2025	2024
Deductible temporary differences		
Financial assets at FVTPL	$ 95,918	$ 95,918

f. Income tax assessments

The Company's income tax returns through 2023 have been assessed by the tax authorities.

25. EARNINGS (LOSS) PER SHARE

Unit: NT$ Per Share

	For the Year Ended December 31	
	2025	**2024**
Basic earnings (loss) per share	$ 2.01	$ (2.10)
Diluted earnings (loss) per share	$ 2.00	$ (2.10)

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**
Profit (loss) used in the computation of basic earnings (loss) per share	$ 541,235	$ (565,769)
Effect of potentially dilutive ordinary shares	-	-
Profit (loss) used in the computation of diluted earnings (loss) per share	$ 541,235	$ (565,769)

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	828	-
Weighted average number of ordinary shares used in the computation of diluted earnings (loss) per share	270,658	269,830

The Company may settle the compensation of employees in cash or shares; therefore, the Company 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 Company 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.

26. CASH FLOW INFORMATION

Changes in liabilities arising from financing activities:

For the year ended December 31, 2025

			Non-cash Changes				
	Opening Balance	Cash Flows	New Leases	Exchange Rate Change	Unrealized Exchange Gains and Losses	Others	Closing Balance
Short-term borrowings	$ 4,661,925	$ 1,087,090	$ -	$ -	$ 8,049	$ -	$ 5,757,064
Short-term bills payables	947,875	200,293	-	-	-	-	1,148,168
Long-term borrowings	857,951	2,192,976	-	-	-	-	3,050,927
Guarantee deposits received	44,585	93,129	-	(1,088)	-	-	136,626
Lease liabilities	13,839	(33,004)	108,704	(2,081)	-	-	87,458
	$ 6,526,175	$ 3,540,484	$ 108,704	$ (3,169)	$ 8,049	$ -	$ 10,180,243

For the year ended December 31, 2024

			Non-cash Changes				
	Opening Balance	Cash Flows	New Leases	Exchange Rate Change	Unrealized Exchange Gains and Losses	Others	Closing Balance
Short-term borrowings	$ 5,612,118	$ (978,674)	$ -	$ -	$ 28,481	$ -	$ 4,661,925
Short-term bills payables	778,978	168,897	-	-	-	-	947,875
Long-term borrowings	864,848	(6,897)	-	-	-	-	857,951
Guarantee deposits received	113,565	(72,148)	-	3,168	-	-	44,585
Lease liabilities	45,414	(33,338)	-	1,516	247	-	13,839
	$ 7,414,923	$ (922,160)	$ -	$ 4,684	$ 28,728	$ -	$ 6,526,175

27. CAPITAL MANAGEMENT

The Company manages its capital to ensure that the Company 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 Company consists of net debt (borrowings offset by cash and cash equivalents) and equity (comprising issued capital, reserves, retained earnings and other equity).

The Company is subject to capital requirements such as financial ratios etc. imposed by bank loan agreements.

Key management personnel of the Company 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 Company 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.

28. 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 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	-	-	236,676	236,676
Domestic private emerging market shares	-	-	1,748	1,748
Other instruments				
Domestic limited partnership	-	-	20,386	20,386
Foreign private funds	-	-	416,631	416,631
Foreign convertible bonds	-	-	1,629	1,629
Mutual funds	2,040	-	-	2,040
Others	-	-	66,696	66,696
	$ 2,040	$ -	$ 835,103	$ 837,143
Financial assets at FVTOCI				
Investments in equity instruments				
Domestic listed shares	$ 967,389	$ -	$ -	$ 967,389
Investments in debt instruments				
Trade receivables	-	-	710,331	710,331
Other receivables	-	-	9,021,833	9,021,833
	$ 967,389	$ -	$ 9,732,164	$ 10,699,553

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	-	-	257,996	257,996
Domestic private emerging market shares	-	-	9,648	9,648
Other instruments				
Domestic limited partnership	-	-	25,332	25,332

(Continued)

	Level 1	Level 2	Level 3	Total
Foreign private funds	$ -	$ -	$ 344,487	$ 344,487
Foreign convertible bonds	-	-	3,257	3,257
Mutual funds	1,964	-	-	1,964
Others	-	-	29,069	29,069
	$ 1,964	$ -	$ 692,150	$ 694,114
Financial assets at FVTOCI				
Investments in equity instruments				
Domestic listed shares	$ 387,033	$ -	$ -	$ 387,033
Investments in debt instruments				
Trade receivables	-	-	1,654,768	1,654,768
Other receivables	-	-	9,801,293	9,801,293
	$ 387,033	$ -	$ 11,456,061	$ 11,843,094

(Concluded)

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

For the year ended December 31, 2025

	Financial Assets at FVTPL		Financial Assets at FVTOCI	
Financial Assets	Equity Instruments	Other Instruments	Debt Instruments	Total
Balance at January 1, 2025	$ 290,005	$ 402,145	$ 11,456,061	$ 12,148,211
Recognized in profit or loss (included in other gains and losses)	(117,620)	65,546	-	(52,074)
Recognized in profit or loss (included in reversal of expected credit loss)	-	-	389	389
Recognized in other comprehensive income (included in unrealized gain (loss) on financial assets at FVTOCI)	-	-	(3,431)	(3,431)
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)	-	-	(1,720,855)	(1,720,855)
Balance at December 31, 2025	$ 329,761	$ 505,342	$ 9,732,164	$ 10,567,267

(Continued)

Financial Assets	Financial Assets at FVTPL		Financial Assets at FVTOCI	
	Equity Instruments	Other Instruments	Debt Instruments	Total
Unrealized gain (loss) for the current year included in profit or loss relating to assets held at the end of the year	$ (117,620)	$ 65,546		$ (52,074)

(Concluded)

For the year ended December 31, 2024

Financial Assets	Financial Assets at FVTPL		Financial Assets at FVTOCI	
	Equity Instruments	Other Instruments	Debt Instruments	Total
Balance at January 1, 2024	$ 83,527	$ 483,580	$ 11,710,417	$ 12,277,524
Recognized in profit or loss (included in other gains and losses)	(33,905)	57,062	-	23,157
Recognized in profit or loss (included in reversal of expected credit loss)	-	-	2,285	2,285
Recognized in other comprehensive income (included in unrealized gain (loss) on financial assets at FVTOCI)	-	-	2,481	2,481
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)	-	-	(259,122)	(259,122)
Reclassification	54,661	(54,661)	-	-
Balance at December 31, 2024	$ 290,005	$ 402,145	$ 11,456,061	$ 12,148,211
Unrealized gain (loss) for the current year included in profit or loss relating to assets held at the end of the year	$ (33,905)	$ 57,062		$ 23,157

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**
Financial assets		
FVTPL		
Mandatorily classified as at FVTPL	$ 837,143	$ 694,114
Financial assets at amortized cost (1)	1,851,250	2,357,544
Financial assets at FVTOCI		
Equity instruments	967,389	387,033
Debt instruments	9,732,164	11,456,061
Financial liabilities		
Financial liabilities at amortized cost (2)	18,067,449	19,380,823

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 loans, short-term bills payable, notes payable, trade payables, payables to related parties, other payables and long-term loans.

d. Financial risk management objectives and policies

The Company's major financial instruments include equity and debt investments, trade receivables, trade payables, borrowings, lease liabilities and short-term bills payable. The Company'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 Company, 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 function reports quarterly to the Company regarding the risks and policies implemented to mitigate risk exposures.

1) Market risk

The Company'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 Company'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 Company's foreign currency denominated monetary assets and monetary liabilities at the end of the year are set out in Note 32.

Sensitivity analysis

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

The following table details the Company'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	$ (173,366)	$ 77,047

* 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 Company'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 Company is exposed to interest rate risk because entities in the Company borrow funds at both fixed and floating interest rates.

The carrying amounts of the Company'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	$ 361,700	$ 717,335
Financial liabilities	87,458	13,839
Cash flow interest rate risk		
Financial assets	753,004	1,014,586
Financial liabilities*	30,300,453	27,530,325

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

The Company is exposed to cash flow interest rate risk in relation to floating-rate bank borrowings. The Company's policy is to keep its borrowings at floating interest rates to minimize the fair value interest rate risk. The Company'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 Company's New Taiwan dollar and USD-denominated borrowings.

Sensitivity analysis

The sensitivity analysis below was determined based on the Company'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 Company's pre-tax profits or loss for the years ended December 31, 2025 and 2024 would have decreased/increased by NT$295,474 thousand and NT$265,157 thousand, respectively, which was mainly because of the Company's exposure to interest rates on its floating-rate bank borrowings.

The increase in the Company'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 Company. At the end of the year, the Company's maximum exposure to credit risk, which would cause a financial loss to the Company 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 Company 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 Company uses other publicly available financial information and its own trading records to rate its major customers. The Company's credit exposures and the credit ratings of its counterparties are continually monitored and the total amount of transactions concluded is spread among approved counterparties. Credit exposure is controlled by counterparty credit limit that are reviewed and approved by finance and accounting department annually.

The Company'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 Company did not have significant credit risk exposure to any single counterparty or any Company of counterparties having similar characteristics, except for customer A,B and C. The Company 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 16.09% and 26.59% of the total monetary assets of each year, respectively.

3) Liquidity risk

The Company manages liquidity risk by maintaining and monitoring a level of cash and cash equivalents deemed adequate to finance the Company'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 Company relies on bank borrowings as a significant source of liquidity. As of December 31, 2025 and 2024, the Company'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 Company'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 Company 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-derivative financial liabilities					
Non-interest bearing liabilities	$ 7,456,620	$ 653,163	$ 325,993	$ -	$ -
Lease liabilities	3,033	6,100	27,039	57,019	-
Floating interest rate instruments	887,692	3,352,250	2,804,980	3,255,132	13,689
Financial guarantee liabilities	1,513,721	-	-	-	-
	$ 9,861,066	$ 4,011,513	$ 3,158,012	$ 3,312,151	$ 13,689

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-derivative financial liabilities					
Non-interest bearing liabilities	$ 11,527,605	$ 1,396,251	$ 191,112	$ -	$ -
Lease liabilities	2,861	5,567	4,545	910	-
Floating interest rate instruments	1,216,223	1,171,360	4,083,528	32,796	21,864
Financial guarantee liabilities	1,363,392	-	-	-	-
	$ 14,110,081	$ 2,573,178	$ 4,279,185	$ 33,706	$ 21,864

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$880,592 thousand and NT$1,213,580 thousand, respectively. Taking into account the Company'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$10,313,743 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.

The amounts included above for financial guarantee contracts are the maximum amounts the Company could be required to settle under the arrangement with an option to demand the full guaranteed amount if that amount is claimed by the counterparty to the financial guarantee contract. Based on expectations at the end of the year, the Company considers that it is more likely than not that no amount will be payable under the arrangement.

b) Financing facilities

	December 31	
	2025	2024
Unsecured bank borrowings and factored trade receivables facilities, reviewed annually		
Amount used	$ 26,080,412	$ 26,246,499
Amount unused	28,247,407	34,085,656
	$ 54,327,819	$ 60,332,155
Secured bank credit facilities		
Amount used	$ 1,170,946	$ 428,000
Amount unused	1,618,258	2,554,198
	$ 2,789,204	$ 2,982,198

(Continued)

	December 31	
	2025	2024
Unsecured bank long-term credit facilities which may be extended by mutual agreements		
Amount used	$ 3,000,000	$ 800,000
Amount unused	-	-
	$ 3,000,000	$ 800,000
Secured bank long-term credit facilities which may be extended by mutual agreements		
Amount used	$ 50,927	$ 57,951
Amount unused	-	-
	$ 50,927	$ 57,951

(Concluded)

e. 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	$ 9,846,511	$ 1,929,294	$ 1,436,968	$ 7,917,217	4.77-5.17	$ 9,900,450
Taishin International Bank	19,884	19,882	17,895	-	-	200,000
Chang Hwa Bank	1,894,076	497,785	342,145	1,396,034	4.95-5.16	3,771,600
Taipei Fubon Bank	778,012	372,326	295,063	405,148	4.80-4.98	1,206,912
CitiBank	113,043	18,544	18,544	94,499	5.24	3,143,000
DBS Bank	5,638,069	914,499	816,217	4,712,408	4.81-4.92	7,228,900
KGI Bank	8,800,400	4,805,744	979,922	3,994,657	4.57-4.90	8,800,400
Bank SinoPac	2,027,208	391,538	190,242	1,634,245	4.70-5.18	3,551,590
HSBC Bank	262,572	72,221	59,358	190,086	4.92	1,948,660
	$ 29,379,775	$ 9,021,833	$ 4,156,354	$ 20,344,294		$ 39,751,512

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	$ 9,438,400	$ 3,609,227	$ 3,137,307	$ 5,829,173	5.71-5.96	$ 9,835,500
Taishin International Bank	51,047	51,047	45,942	-	-	200,000
Chang Hwa Bank	2,109,742	529,710	359,285	1,579,941	5.73-5.94	3,278,500
Taipei Fubon Bank	655,986	197,965	133,272	457,293	5.58-5.95	1,514,667
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	8,688,025	3,899,027	45,785	4,788,998	5.70-5.96	8,688,025
Bank SinoPac	2,446,092	641,991	397,696	1,803,787	5.63-6.13	4,688,255
HSBC Bank	414,936	283,796	242,302	131,140	5.73-5.89	2,196,595
	$ 30,872,617	$ 9,801,293	$ 4,957,736	$ 21,062,574		$ 43,023,767

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

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

The Company's exposure to credit risk from defaults amounted to US$663 thousand on December 31, 2025 and 2024, respectively. Management had set up sufficient allowance to cover possible losses.

29. TRANSACTIONS WITH RELATED PARTIES

Besides as disclosed elsewhere in the other notes, details of transactions between the Company and other related parties are disclosed as follows.

a. Related party name and category

Related Party Name	Related Party Category
Sunjet Components Corp. (Sunjet)	Subsidiary
iPro Technology, Inc. (iPro)	Subsidiary
Goldenflash Electronics Co., Ltd. (Goldenflash)	Subsidiary
EDOM Trading (Shenzhen) Ltd. (EDOM Shenzhen)	Subsidiary
EDOM Technology (Shanghai) Co., Ltd. (EDOM Shanghai)	Subsidiary
Sunjet Component Corp. (Dongguan)	Subsidiary (disposed by subsidiaries on December 2025)
Promaster Technology Corp. (Promaster)	Subsidiary
Promaster (Brunei) Technology Corp. (Brunei Promaster)	Subsidiary
Promaster Technology Corporation (Shanghai) (Promaster Shanghai)	Subsidiary
EDOM Technology Japan Co., Ltd. (EDOM Japan)	Subsidiary
KingHold Technology (KingHold)	Associate
ILOO KOREA CO., LTD.(ILOO)	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	Subsidiaries	$ 997,282	$ 1,262,422
	Associates	47	415
	Subsidiaries of significant investors	336,005	-
		$ 1,333,334	$ 1,262,837

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

c. Purchases

Line Item	Related Party Category/Name	For the Year Ended December 31 2025	For the Year Ended December 31 2024
Purchases	Subsidiaries	$ 30,324	$ 121,869
	Subsidiaries of significant investors	32,980	-
		$ 63,304	$ 121,869

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

d. Receivables from related parties

Line Item	Related Party Category/Name	December 31 2025	December 31 2024
Receivables from related parties			
Trade receivables	Subsidiaries	$ 220,318	$ 202,329
	Subsidiaries of significant investors	78,611	-
		298,929	202,329
Other receivables	Subsidiaries	7,654	2,556
		$ 306,583	$ 204,885

The outstanding receivables from related parties are unsecured. For the years ended December 31, 2025 and 2024, no impairment losses were recognized for receivables from related parties.

e. Payables to related parties

Line Item	Related Party Category/Name	December 31 2025	December 31 2024
Payables to related parties			
Trade payables	Subsidiaries	$ 7,200	$ 12,204
	Subsidiaries of significant investors	18,760	-
		25,960	12,204
Other payables	Subsidiaries	31,344	27,553
		$ 57,304	$ 39,757

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

f. Disposal of property, plant and equipment

Related Party Category/Name	Proceeds For the Year Ended December 31 2025	Proceeds For the Year Ended December 31 2024	(Loss) Gain on Disposal For the Year Ended December 31 2025	(Loss) Gain on Disposal For the Year Ended December 31 2024
Associates				
KingHold Technology	$ -	$ 385	$ -	$ (217)

g. Others

Line Item	Related Party Category/Name	For the Year Ended December 31 2025	For the Year Ended December 31 2024
Service fees	Subsidiaries		
	EDOM Shenzhen	$ 187,272	$ 206,231
	EDOM Shanghai	147,348	155,881
	Others	13,150	12,189
		$ 347,770	$ 374,301
Rental expenses	Subsidiaries	$ 326	$ 478
Rental income	Subsidiaries		
	Sunjet	$ 1,785	$ 3,000
	iPro	942	942
	Promaster	984	984
	Goldenflash	861	-
		$ 4,572	$ 4,926
Other income	Subsidiaries		
	Goldenflash	$ 13,907	$ 11,663
	Promaster	11,532	13,950
	Others	1,485	1,608
		$ 26,924	$ 27,221
Interest revenue	Subsidiaries		
	Goldenflash	$ 4,846	$ 3,534

Subsidiaries provided part of the Company's business promotion services, the Company recognized and paid service fees, that shall be appropriately allocated to the relevant departments the costs were incurred.

The Company leased buildings to subsidiaries under operating leases, with lease term of one year. As of December 31, 2025 and 2024, the total lease payments to be collected in the future are NT$1,599 thousand and NT$1,665 thousand, respectively. In the leasing contract between the Company and its subsidiaries, the rents are set according to market trends, and conforms to normal payments terms.

The Company provided subsidiaries financing and endorsements/guarantees, and collected interest income and fee income based on actual borrowing amount at rates comparable to market interest rates.

h. Remuneration of key management personnel

	For the Year Ended December 31	
	2025	2024
Short-term employee benefits	$ 61,287	$ 20,532
Post-employment benefits	854	850
	$ 62,141	$ 21,382

The remuneration of directors and key executives was determined by the remuneration committee on the basic of performance of individuals and market trends.

30. ASSETS PLEDGED AS COLLATERAL OR FOR SECURITY

The Company's assets mortgaged or pledged as collaterals 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	$ 386,927	$ 390,207
Financial assets at amortized cost	355,734	339,370
	$ 742,661	$ 729,577

31. SIGNIFICANT CONTINGENT LIABILITIES AND UNRECOGNIZED COMMITMENTS

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

a. Significant commitments

1) Unused letters of credit amounted to approximately NT$353,588 thousand and NT$385,879 thousand, respectively.

2) Checks that had been issued as guarantees for the Company's loans and purchases amounted to NT$65,578,960 thousand and NT$49,760,833 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, respectively. 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, respectively. 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 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 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.

b. Contingencies

The Company 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 Company in connection with an anomaly in a product manufactured by Pegatron that contained components of an electronic product distributed by the Company 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 Company 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 Company 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 Company 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 Company 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 parent company only financial statements were approved for release, the case is still under trial, and the Company will take further legal actions to protect the interests of its shareholders.

32. SIGNIFICANT ASSETS AND LIABILITIES DENOMINATED IN FOREIGN CURRENCIES

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

December 31, 2025

	Foreign Currency	Exchange Rate	Carrying Amount
Financial assets			
Monetary items			
USD	$ 49,319	31.4300	$ 1,550,107

(Continued)

	Foreign Currency	Exchange Rate	Carrying Amount
Non-monetary items			
Investments accounted for using the equity method			
KRW	$ 914,510	0.0220	$ 20,128
JPY	95,057	0.2008	19,088
Financial liabilities			
Monetary items			
USD	159,638	31.4300	5,017,427
			(Concluded)

December 31, 2024

	Foreign Currency	Exchange Rate	Carrying Amount
Financial assets			
Monetary items			
USD	$ 97,402	32.7850	$ 3,193,332
Non-monetary items			
Investments accounted for using the equity method			
KRW	886,912	0.0225	19,920
JPY	75,835	0.2099	15,918
Financial liabilities			
Monetary items			
USD	50,401	32.7850	1,652,400

The significant realized and unrealized foreign exchange gains (losses) were as follows:

	For the Year Ended December 31			
	2025		2024	
Foreign Currency	**Exchange Rate**	**Net Foreign Exchange Gain (Loss)**	**Exchange Rate**	**Net Foreign Exchange Gain (Loss)**
NTD	1 (NTD:NTD)	$ (44,352)	1 (NTD:NTD)	$ 41,942
USD	31.1798 (USD:NTD)	114	32.1121 (USD:NTD)	2,533
SGD	23.8467 (SGD:NTD)	20,948	24.0358 (SGD:NTD)	(18,532)
		$ (23,290)		$ 25,943

33. 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

b. Information on investees: Table 6

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 7

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: None

TABLE 1

EDOM TECHNOLOGY CO., LTD.

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.

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

No.	Endorser/Guarantor	Endorsee/Guarantee		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.	Subsidiary	$ 5,588,294	$ 320,000	$ -	$ -	$ -	-	$ 11,176,588	Y	N	N
		iPro Technology, Inc.	Subsidiary	5,588,294	64,000	-	-	-	-	11,176,588	Y	N	N
		Goldenflash Electronics Co., Ltd.	Subsidiary	5,588,294	1,600,000	1,400,000	590,017	-	25.05	11,176,588	Y	N	N
		Promaster Technology Corp.	Subsidiary	5,588,294	3,200,000	1,600,000	923,704	-	28.63	11,176,588	Y	N	N
		EDOM Electronic Technology (Shanghai) Co., Ltd.	Subsidiary	5,588,294	135,000	135,000	-	-	2.42	11,176,588	Y	N	Y
		EDOM Trading (Shenzhen) Ltd	Subsidiary	5,588,294	135,000	135,000	-	-	2.42	11,176,588	Y	N	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 can not surpass the approved total amount.

TABLE 3

EDOM TECHNOLOGY CO., LTD.

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							
	AEWIN Technologies Co., Ltd.	-	Financial assets at FVTOCI - non-current	355,923	$ 17,227	0.60	$ 17,227	Note 1
	Honey Hope Honesty Enterprise Co., Ltd.	-	Financial assets at FVTOCI - non-current	11,048,398	950,162	13.83	950,162	Note 1
	Largan Health AI-Tech Co., Ltd.	-	Financial assets at FVTPL - non-current	320,000	1,394	4.00	1,394	Note 2
	Upbeat Technology Co., Ltd.	-	Financial assets at FVTPL - non-current	1,250,000	2,391	2.19	2,391	Note 2
	Metanola Communication Inc.	-	Financial assets at FVTPL - non-current	492,758	392	0.40	392	Note 2
	Excelsius Medical Co., Ltd.	-	Financial assets at FVTPL - non-current	1,500,000	3,147	7.50	3,147	Note 2
	Ark Semiconductor Inc	-	Financial assets at FVTPL - non-current	185,880	116	1.48	116	Note 2
	Qbit Semiconductor Ltd.	-	Financial assets at FVTPL - non-current	375,000	30,000	0.87	30,000	Note 2
	Himalaya VC Management Corp.	-	Financial assets at FVTPL - non-current	2,500,000	24,013	4.76	24,013	Note 2
	Trust Bio-Sonics Inc.	-	Financial assets at FVTPL - non-current	1,200,000	30,000	3.09	30,000	Note 2
	Preference shares							
	XMEMS Labs, Inc.	-	Financial assets at FVTPL - non-current	1,937,287	56,221	1.29	56,221	Note 2
	CyteSi, Inc.	-	Financial assets at FVTPL - non-current	215,572	3,017	1.53	3,017	Note 2
	Reed Semiconductor Corp.	-	Financial assets at FVTPL - non-current	250,000	488	0.44	488	Note 2
	Zentera Systems Inc.	-	Financial assets at FVTPL - non-current	1,523,007	127,496	5.41	127,496	Note 2
	Lumotive Inc.	-	Financial assets at FVTPL - non-current	16,259	16,338	0.27	16,338	Note 2
	Multibeam Corporation	-	Financial assets at FVTPL - non-current	230,877	33,000	0.80	33,000	Note 2
	Private ordinary shares							
	AcSip Technology Co., Ltd.	-	Financial assets at FVTPL - non-current	418,489	1,748	2.73	1,748	Note 3
	Private funds							
	BRV Lotus Growth Fund	-	Financial assets at FVTPL - non-current	-	185,005	1.29	185,005	Note 2
	PHI Fund, L.P.	-	Financial assets at FVTPL - non-current	-	142,602	6.90	142,602	Note 2
	AMED Ventures II Limited Partnership	-	Financial assets at FVTPL - non-current	-	35,535	1.33	35,535	Note 2
	M.I.F L.P.	-	Financial assets at FVTPL - non-current	-	53,489	5.32	53,489	Note 2
	Limited partnership							
	Mesh Cooperative Ventures Fund LP	-	Financial assets at FVTPL - non-current	-	14,698	1.23	14,698	Note 2
	Longmen I L.P.	-	Financial assets at FVTPL - non-current	-	5,688	4.73	5,688	Note 2
	Convertible bonds							
	Sportsbox.AI Inc.	-	Financial assets at FVTPL - non-current	-	1,629	-	1,629	Note 2
	Mutual funds							
	Amundi TW-Multi Asset Growth and Income Fund	-	Financial assets at FVTPL - current	200,000	2,040	-	2,040	Note 4

(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.	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 6 and 7 for information on investments in subsidiaries and associates.

(Concluded)

TABLE 4

EDOM TECHNOLOGY CO., LTD.

TOTAL PURCHASE FROM OR SALE TO RELATED PARTIES AMOUNTING TO AT LEAST $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	Payment Terms	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	180 days after monthly closing	$ 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	180 days after monthly closing	(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	180 days after monthly closing	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	180 days after monthly closing	(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	30 days after monthly closing	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	30 days after monthly closing	(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	180 days after monthly closing	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	180 days after monthly closing	(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	90 days after monthly closing	-	-	-
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	90 days after monthly closing	-	-	-
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	30 days after monthly closing	78,754	5.90	-

TABLE 5

EDOM TECHNOLOGY CO., LTD.

RECEIVABLES FROM RELATED PARTIES AMOUNTING TO AT LEAST $100 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	$ -	Determined by operating conditions	$ 16,626	$ -

TABLE 6

EDOM TECHNOLOGY CO., LTD.

INFORMATION ON INVESTEES
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	$ 29,218	Subsidiary (Notes 3 and 5)
	ILDO Korea Co., Ltd.	Korea	Trade of computer peripherals	13,618 (₩ 619,012 thousand)	13,618 (₩ 619,012 thousand)	74,083	25.00	20,128 (₩ 914,510 thousand)	1,873 (₩ 84,822 thousand)	468 (₩ 21,206 thousand)	Note 4
	Sunjet Components Corp.	Taipei	General trade of electronic components	299,108	299,108	34,767,559	100.00	409,009	21,284	21,284	Subsidiary (Notes 3 and 5)
	KingHold Technology	New Taipei	General trade of electronic components	43,771	43,771	2,716,000	33.95	1,354	(19,168)	(7,257)	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	2,331	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	96,265	Subsidiary (Notes 3 and 5)
	Promaster Technology Corp.	New Taipei	General trade of electronic components	816,646	816,646	58,690,000	100.00	906,438	58,354	39,387	Subsidiary (Notes 3 and 5)
	EDOM Technology Japan Co., Ltd.	Japan	General trade of electronic components	4,016 (¥ 20,000 thousand)	4,016 (¥ 20,000 thousand)	2,000	100.00	19,088 (¥ 95,057 thousand)	3,764 (¥ 19,222 thousand)	3,764 (¥ 19,222 thousand)	Subsidiary (Notes 3 and 5)
	Fernbasic Technology Co., Ltd	Taipei	General trade of electronic components	4,800	-	480,000	48.00	4,162	(1,330)	(638)	Note 4
ACCU Technologies Ltd.	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	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	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	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	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)	(4,812)	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	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 7 for information on investment in mainland China.

TABLE 7

EDOM TECHNOLOGY CO., LTD.

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 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	Accumulated Outward 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 in December 2025; however, the remaining capital has not yet been remitted to Taiwan.

Note 6: Investment from Promaster (Brunei) Technology Corp. (Seychelles). Items referred to under to Rule No. 091028908, Rule No. 0900275290, Rule No. 10000138510 and Rule No. 10500139960 by the Investment Commission, MOEA.