EDOM Technology Co., Ltd. and Subsidiaries

Consolidated Financial Statements for the Three Months Ended March 31, 2026 and 2025 and Independent Auditors' Review Report

INDEPENDENT AUDITORS' REVIEW REPORT

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

Introduction

We have reviewed the accompanying consolidated balance sheets of EDOM Technology Co., Ltd. (the "Company") and its subsidiaries (collectively, the "Group") as of March 31, 2026 and 2025, and the related consolidated statements of comprehensive income, the consolidated statements of changes in equity and cash flows for the three months then ended, and the related notes to the consolidated financial statements, including material accounting policy information (collectively referred to as the "consolidated financial statements"). Management is responsible for the preparation and fair presentation of the consolidated financial statements in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers, and International Accounting Standard 34 "Interim Financial Reporting" endorsed and issued into effect by the Financial Supervisory Commission of the Republic of China. Our responsibility is to express a conclusion on the consolidated financial statements based on our reviews.

Scope of Review

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

Basis for Qualified Conclusion

As disclosed in Note 12 to the consolidated financial statements, the financial statements of some non-significant subsidiaries included in the consolidated financial statements referred to in the first paragraph were not reviewed. As of March 31, 2026 and 2025, the combined total assets of these non-significant subsidiaries were NT$5,144,867 thousand and NT$2,479,599 thousand, respectively, representing 14.58% and 10.11%, respectively, of the consolidated total assets, and the combined total liabilities of these subsidiaries were NT$3,006,024 thousand and NT$759,934 thousand, respectively, representing 10.21% and 3.82%, respectively, of the consolidated total liabilities; for the three months ended March 31, 2026 and 2025, the amounts of combined comprehensive income of these subsidiaries were NT$191,383 thousand and NT$47,065 thousand, respectively, representing 77.78% and 72.31%, respectively, of the consolidated total comprehensive income. In addition, as disclosed in Note 13 to the consolidated financial statements, as of March 31, 2026 and 2025, the carrying amount of the associates accounted for using the equity method were NT$35,405 thousand and NT$43,411 thousand, respectively. For the three months ended March 31, 2026 and 2025, the amount of comprehensive income recognized on investments accounted for using the equity method were NT$(841) thousand and NT$(2,601) thousand, respectively. As disclosed in Note 34 to the consolidated financial statements, the related investment amounts as well as additional disclosures are based on these investees' unreviewed financial statements for the same reporting periods as those of the Group.

Qualified Conclusion

Based on our reviews, except for adjustments, if any, as might have been determined to be necessary had the financial statements of the non-significant subsidiaries as described in the preceding paragraph been reviewed, nothing has come to our attention that caused us to believe that the accompanying consolidated financial statements do not present fairly, in all material respects, the consolidated financial position of the Group as of March 31, 2026 and 2025, and of its consolidated financial performance and its consolidated cash flows for the three months ended March 31, 2026 and 2025 in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers, and International Accounting Standard 34 "Interim Financial Reporting" endorsed and issued into effect by the Financial Supervisory Commission of the Republic of China.

The engagement partners on the reviews resulting in this independent auditors' review report are Meng-Chieh Chiu and Chien-Wei Chen.

Deloitte & Touche
Taipei, Taiwan
Republic of China

May 13, 2026

Notice to Readers

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

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

EDOM TECHNOLOGY CO., LTD. AND SUBSIDIARIES

CONSOLIDATED BALANCE SHEETS
(In Thousands of New Taiwan Dollars)

	March 31, 2026		December 31, 2025		March 31, 2025	
ASSETS	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
CURRENT ASSETS						
Cash and cash equivalents (Note 6)	$ 2,818,677	8	$ 2,313,389	8	$ 2,303,481	9
Financial assets at fair value through profit or loss - current (Note 7)	1,981	-	2,040	-	3,688	-
Financial assets at amortized cost - current (Notes 9 and 31)	254,576	1	215,785	1	172,303	1
Notes receivable (Note 10)	80,122	-	79,220	-	73,317	-
Trade receivables (Note 10)	3,840,664	11	1,444,103	5	1,337,849	6
Trade receivables - related parties (Note 30)	135,863	-	78,611	-	-	-
Other receivables (Note 10)	11,360,996	32	9,394,417	34	8,289,191	34
Current tax assets (Notes 4 and 25)	4,778	-	5,799	-	5,586	-
Inventories (Note 11)	11,771,440	33	10,168,201	36	8,830,169	36
Other current assets (Note 17)	1,295,590	4	462,073	2	479,375	2
Total current assets	31,564,687	89	24,163,638	86	21,494,959	88
NON-CURRENT ASSETS						
Financial assets at fair value through profit or loss - non-current (Note 7)	940,386	3	838,064	3	780,694	3
Financial assets at fair value through other comprehensive income - non-current (Note 8)	779,820	2	967,389	4	308,758	1
Financial assets at amortized cost - non-current (Notes 9 and 31)	310,200	1	310,200	1	310,200	1
Investments accounted for using the equity method (Note 13)	35,405	-	37,019	-	43,411	-
Property, plant and equipment (Notes 14 and 31)	688,371	2	690,293	3	707,414	3
Right-of-use assets (Note 15)	117,642	-	125,021	-	36,712	-
Investment properties (Note 16)	25,068	-	25,316	-	26,058	-
Goodwill	199,801	1	199,801	1	199,801	1
Other intangible assets	27,512	-	29,553	-	49,247	-
Deferred tax assets (Notes 4 and 25)	347,742	1	334,166	1	322,711	2
Net defined benefit assets - non-current (Notes 4 and 22)	28,562	-	28,380	-	32,469	-
Other non-current assets (Note 17)	224,452	1	211,751	1	223,582	1
Total non-current assets	3,724,961	11	3,796,953	14	3,041,057	12
TOTAL	$ 35,289,648	100	$ 27,960,591	100	$ 24,536,016	100
LIABILITIES AND EQUITY						
CURRENT LIABILITIES						
Short-term borrowings (Notes 18 and 31)	$ 6,138,128	17	$ 6,513,615	23	$ 5,358,218	22
Short-term bills payable (Note 18)	1,357,590	4	1,357,953	5	1,158,256	5
Notes and trade payables (Notes 19 and 30)	14,792,123	42	8,010,324	29	9,738,444	40
Other payables (Note 20)	1,005,110	3	1,026,721	4	822,623	3
Current tax liabilities (Notes 4 and 25)	211,389	-	106,031	-	95,191	-
Lease liabilities - current (Note 15)	43,674	-	43,471	-	27,514	-
Current portion of long-term borrowings (Notes 18 and 31)	7,215	-	7,176	-	327,060	1
Other current liabilities (Note 20)	1,405,464	4	832,095	3	487,954	2
Total current liabilities	24,960,693	70	17,897,386	64	18,015,260	73
NON-CURRENT LIABILITIES						
Long-term borrowings, net of current portion (Notes 18 and 31)	3,041,933	9	3,043,751	11	529,148	2
Provisions - non-current (Notes 21 and 32)	1,103,849	3	1,072,172	4	1,093,388	5
Deferred tax liabilities (Notes 4 and 25)	153,592	1	138,222	1	188,315	1
Lease liabilities - non-current (Note 15)	76,385	-	83,622	-	11,275	-
Guarantee deposits received	118,858	-	137,144	-	46,567	-
Total non-current liabilities	4,494,617	13	4,474,911	16	1,868,693	8
Total liabilities	29,455,310	83	22,372,297	80	19,883,953	81
EQUITY ATTRIBUTABLE TO OWNERS OF THE COMPANY						
Share capital	2,698,298	8	2,698,298	10	2,698,298	11
Capital surplus	736,939	2	736,939	3	736,939	3
Retained earnings						
Legal reserve	673,110	2	673,110	2	880,332	3
Unappropriated earnings (deficit to be compensated)	875,297	2	545,291	2	(85,130)	-
Total retained earnings	1,548,407	4	1,218,401	4	795,202	3
Other equity	850,694	3	934,656	3	421,624	2
Total equity	5,834,338	17	5,588,294	20	4,652,063	19
TOTAL	$ 35,289,648	100	$ 27,960,591	100	$ 24,536,016	100

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

(With Deloitte & Touche auditors' review report dated May 13, 2026)

EDOM TECHNOLOGY CO., LTD. AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME
(In Thousands of New Taiwan Dollars, Except Earnings Per Share)

	For the Three Months Ended March 31			
	2026		2025	
	Amount	%	Amount	%
OPERATING REVENUE (Note 30)				
Sales	$ 33,502,124	100	$ 28,582,407	100
Service revenue	113	-	346	-
Total operating revenue	33,502,237	100	28,582,753	100
OPERATING COSTS (Notes 11, 24 and 30)	32,166,902	96	27,593,415	97
GROSS PROFIT	1,335,335	4	989,338	3
OPERATING EXPENSES (Notes 24 and 30)				
Selling and marketing expenses	460,746	1	402,305	1
General and administrative expenses	197,475	1	138,545	1
Expected credit gain	(231)	-	(179)	-
Total operating expenses	657,990	2	540,671	2
PROFIT FROM OPERATIONS	677,345	2	448,667	1
NON-OPERATING INCOME AND EXPENSES (Notes 13, 24, 30 and 32)				
Interest income	5,243	-	6,629	-
Other income	29,210	-	20,985	-
Other gains and losses	(7,220)	-	(17,479)	-
Foreign exchange gains	27,936	-	10,987	-
Finance costs	(316,417)	(1)	(309,293)	(1)
Share of profit or loss of associates accounted for using the equity method	(841)	-	(2,601)	-
Total non-operating income and expenses	(262,089)	(1)	(290,772)	(1)
PROFIT BEFORE TAX	415,256	1	157,895	-
INCOME TAX EXPENSE (Notes 4 and 25)	85,250	-	35,803	-
NET PROFIT FOR THE PERIOD	330,006	1	122,092	-
OTHER COMPREHENSIVE INCOME (LOSS)				
Items that will not be reclassified subsequently to profit or loss:				
Unrealized gain on investments in equity instruments at fair value through other comprehensive income (Note 23)	(187,569)	-	(78,275)	-

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EDOM TECHNOLOGY CO., LTD. AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME
(In Thousands of New Taiwan Dollars, Except Earnings Per Share)

	For the Three Months Ended March 31			
	2026		2025	
	Amount	%	Amount	%
Items that may be reclassified subsequently to profit or loss:				
Exchange differences on translation of the financial statements of foreign operations (Note 23)	$ 128,792	-	$ 84,972	-
Unrealized loss on investments in debt instruments at fair value through other comprehensive income (Note 23)	(156)	-	(46,915)	-
Share of the other comprehensive income of associates accounted for using the equity method (Note 23)	(773)	-	364	-
Income tax related to items that may be reclassified subsequently to profit or loss (Notes 4 and 25)	(24,256)	-	(17,150)	-
	103,607	-	21,271	-
Other comprehensive loss for the period, net of income tax	(83,962)	-	(57,004)	-
TOTAL COMPREHENSIVE INCOME FOR THE PERIOD	$ 246,044	1	$ 65,088	-
EARNINGS PER SHARE (Note 26)				
Basic	$ 1.22		$ 0.45	
Diluted	$ 1.22		$ 0.45	

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

(With Deloitte & Touche auditors' review report dated May 13, 2026) (Concluded)

EDOM TECHNOLOGY CO., LTD. AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY
(In Thousands of New Taiwan Dollars)

	Share Capital (Note 23)			Retained Earnings (Note 23)		Other Equity (Note 23)		
	Shares (In Thousands)	Amount	Capital Surplus (Note 23)	Legal Reserve	Unappropriated Earnings (Deficit to Be Compensated)	Exchange Differences on Translation of the Financial Statements of Foreign Operations	Unrealized Valuation Gain (Loss) on Financial Assets at Fair Value Through Other Comprehensive Income	Total Equity
BALANCE ON JANUARY 1, 2025	269,830	$ 2,698,298	$ 736,939	$ 880,332	$ (207,222)	$ 298,765	$ 179,863	$ 4,586,975
Net profit for the three months ended March 31, 2025	-	-	-	-	122,092	-	-	122,092
Other comprehensive income (loss) for three months ended March 31, 2025, net of income tax	-	-	-	-	-	68,186	(125,190)	(57,004)
Total comprehensive income (loss) for the three months ended March 31, 2025	-	-	-	-	122,092	68,186	(125,190)	65,088
BALANCE ON MARCH 31, 2025	269,830	$ 2,698,298	$ 736,939	$ 880,332	$ (85,130)	$ 366,951	$ 54,673	$ 4,652,063
BALANCE ON JANUARY 1, 2026	269,830	$ 2,698,298	$ 736,939	$ 673,110	$ 545,291	$ 180,237	$ 754,419	$ 5,588,294
Net profit for the three months ended March 31, 2026	-	-	-	-	330,006	-	-	330,006
Other comprehensive income (loss) for the three months ended March 31, 2026, net of income tax	-	-	-	-	-	103,763	(187,725)	(83,962)
Total comprehensive income (loss) for the three months ended March 31, 2026	-	-	-	-	330,006	103,763	(187,725)	246,044
BALANCE ON MARCH 31, 2026	269,830	$ 2,698,298	$ 736,939	$ 673,110	$ 875,297	$ 284,000	$ 566,694	$ 5,834,338

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

(With Deloitte & Touche auditors' review report dated May 13, 2026)

EDOM TECHNOLOGY CO., LTD. AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF CASH FLOWS
(In Thousands of New Taiwan Dollars)

	For the Three Months Ended March 31	
	2026	**2025**
CASH FLOWS FROM OPERATING ACTIVITIES		
Income before income tax	$ 415,256	$ 157,895
Adjustments for:		
Depreciation expenses	22,374	23,940
Amortization expenses	10,058	8,097
Expected credit loss reversed on trade receivables	(231)	(179)
Net gain on fair value changes of financial assets at fair value through profit or loss	(5,610)	(1,992)
Finance costs	316,417	309,293
Interest income	(5,243)	(6,629)
Dividend income	-	(110)
Share of profit or loss of associates accounted for using the equity method	841	2,601
Loss on disposal of property, plant and equipment	579	63
Write-down of inventories	176	-
Unrealized loss on foreign currency exchange	75,074	30,510
Recognition of provisions	12,240	19,395
Other items	(182)	(390)
Changes in operating assets and liabilities		
Increase in notes receivable	(25)	(21,929)
(Increase) decrease in trade receivables	(2,406,341)	1,033,628
Increase in trade receivables - related parties	(57,252)	-
(Increase) decrease in other receivables	(1,797,264)	1,865,005
(Increase) decrease in inventories	(1,456,991)	66,662
(Increase) decrease in other current assets	(828,787)	35,486
Increase (decrease) in notes and trade payables	6,615,178	(3,303,025)
Decrease in other payables	(47,802)	(29,035)
Increase (decrease) in other current liabilities	564,045	(61,028)
Cash generated from operations	1,426,510	128,258
Interest paid	(300,392)	(323,053)
Income tax paid	(1,333)	(14,098)
Net cash generated from (used in) operating activities	1,124,785	(208,893)
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of financial assets at amortized cost	(48,975)	(16,528)
Proceeds from sale of financial assets at amortized cost	10,184	9,981
Purchase of financial assets at fair value through profit or loss	(98,722)	(89,212)
Proceeds from sale of financial assets at fair value through profit or loss	2,069	5,967
Payments for property, plant and equipment	(5,241)	(5,107)
Proceeds from disposal of property, plant and equipment	103	143
Decrease (increase) in refundable deposits	773	(72)

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EDOM TECHNOLOGY CO., LTD. AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF CASH FLOWS
(In Thousands of New Taiwan Dollars)

	For the Three Months Ended March 31	
	2026	**2025**
Payments for intangible assets	$ (8,004)	$ (2,384)
Increase in prepayments for equipment	(11,033)	(1,700)
Interest received	5,243	6,629
Dividends received	-	110
Net cash used in investing activities	(153,603)	(92,173)
CASH FLOWS FROM FINANCING ACTIVITIES		
Repayments of short-term borrowings	(405,299)	(71,632)
(Repayments of) proceeds from short-term bills payable	(363)	30,737
Repayments of long-term borrowings	(1,779)	(1,743)
Refund of guarantee deposits received	(20,646)	(11,344)
Repayment of the principal portion of lease liabilities	(11,715)	(13,675)
Net cash used in financing activities	(439,802)	(67,657)
EFFECTS OF EXCHANGE RATE CHANGES ON THE BALANCE OF CASH HELD IN FOREIGN CURRENCIES	(26,092)	120,042
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	505,288	(248,681)
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	2,313,389	2,552,162
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	$ 2,818,677	$ 2,303,481

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

(With Deloitte & Touche auditors’ review report dated May 13, 2026) (Concluded)

EDOM TECHNOLOGY CO., LTD. AND SUBSIDIARIES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE THREE MONTHS ENDED MARCH 31, 2026 AND 2025
(In Thousands of New Taiwan Dollars, Unless Stated Otherwise)

1. GENERAL INFORMATION

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

The consolidated financial statements of the Company and its subsidiaries (collectively, the "Group") are presented in the Company's functional currency, the New Taiwan dollar.

2. APPROVAL OF FINANCIAL STATEMENTS

The consolidated financial statements were approved by the Company's board of directors and authorized for issue on May 13, 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.

   The initial application of the IFRS Accounting Standards endorsed and issued into effect by the FSC did not have a material impact on the Group's accounting policies.

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

New, Amended and Revised Standards and Interpretations	Effective Date Announced by IASB (Note 1)
Amendments to IFRS 10 and IAS 28 "Sale or Contribution of Assets between an Investor and its Associate or Joint Venture"	To be determined by IASB
IFRS 18 "Presentation and Disclosure in Financial Statements"	January 1, 2027 (Note 2)
IFRS 19 "Subsidiaries without Public Accountability: Disclosures"	January 1, 2027
Amendments to IAS 21 "Translation to a Hyperinflationary Presentation Currency"	January 1, 2027

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

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

IFRS 18 "Presentation and Disclosure in Financial Statements" and consequential amendments

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

- To classify items of income and expenses presented in the statement of profit or loss into the operating, investing, financing, income taxes and discontinued operations categories, the Group shall assess whether it has specified main business activities of investing in particular types of assets and providing financing to customers.

- The statement of profit or loss shall present totals and subtotals for operating profit or loss, profit or loss before financing and income taxes and profit or loss.

- Provides guidance to enhance the requirements of aggregation and disaggregation: The Group shall identify the assets, liabilities, equity, income, expenses and cash flows that arise from individual transactions or other events and shall classify and aggregate them into groups based on shared characteristics, so as to result in the presentation in the primary financial statements of line items that have at least one similar characteristic. The Group shall disaggregate items with dissimilar characteristics in the primary financial statements and in the notes. The Group labels items as "other" only if it cannot find a more informative label.

- Disclosures on Management-defined Performance Measures (MPMs): When in public communications outside financial statements and communicating to users of financial statements management's view of an aspect of the financial performance of the Group as a whole, the Group shall disclose related information about its MPMs in a single note to the financial statements, including the description of such measures, calculations, reconciliations to the subtotal or total specified by IFRS Accounting Standards and the income tax and non-controlling interests effects of related reconciliation items.

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

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

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

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

4. SUMMARY OF MATERIAL ACCOUNTING POLICY INFORMATION

a. Statement of compliance

These interim consolidated financial statements have been prepared in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and IAS 34 "Interim Financial Reporting" as endorsed and issued into effect by the FSC. Disclosure information included in these interim consolidated financial statements is less than the disclosure information required in a complete set of annual consolidated financial statements.

b. Basis of preparation

The consolidated financial statements have been prepared on the historical cost basis except for financial instruments which are measured at fair value, and net defined benefit assets 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.

c. Basis of consolidation

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

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

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

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

d. Other material accounting policies

Except for the following, please refer to the consolidated financial statements for the year ended December 31, 2025.

1) Retirement benefits

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

2) Income tax expense

   Income tax expense represents the sum of the tax currently payable and deferred tax. Interim period income taxes are assessed on an annual basis and calculated by applying to an interim period's pre-tax income the tax rate that would be applicable to expected total annual earnings.

5. MATERIAL ACCOUNTING JUDGMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY

The estimates and underlying assumptions are reviewed on an ongoing basis. Refer to the statements of material accounting judgments and key sources of estimation uncertainty to the consolidated financial statements for the year ended December 31, 2025.

6. CASH AND CASH EQUIVALENTS

	March 31, 2026	December 31, 2025	March 31, 2025
Cash on hand	$ 482	$ 492	$ 575
Checking accounts and demand deposits	2,209,655	1,867,925	1,790,382
Cash equivalents (investment with original maturities of less than 3 months)			
Time deposits	508,540	444,972	440,689
Repurchase agreements collateralized by bonds	100,000	-	71,835
	$ 2,818,677	$ 2,313,389	$ 2,303,481

7. FINANCIAL INSTRUMENTS AT FAIR VALUE THROUGH PROFIT OR LOSS

	March 31, 2026	December 31, 2025	March 31, 2025
Financial assets at FVTPL - current			
Financial assets mandatorily classified as at FVTPL			
Non-derivative financial assets			
Mutual funds	$ 1,981	$ 2,040	$ 3,688
Financial assets at FVTPL - non-current			
Financial assets mandatorily classified as at FVTPL			
Non-derivative financial assets			
Domestic unlisted ordinary shares	$ 92,558	$ 91,337	$ 49,331
Foreign unlisted ordinary shares	8,582	116	3,211
Foreign unlisted preference shares	208,013	239,521	255,038
Domestic emerging market private ordinary shares	-	1,748	8,816
Domestic limited partnership	65,138	20,386	25,747
Foreign private funds	463,205	416,631	396,351
Foreign convertible bonds	30,289	1,629	3,257
Others	72,601	66,696	38,943
	$ 940,386	$ 838,064	$ 780,694

8. FINANCIAL ASSETS AT FAIR VALUE THROUGH OTHER COMPREHENSIVE INCOME

	March 31, 2026	December 31, 2025	March 31, 2025
Non-current			
Investments in equity instruments at FVTOCI			
Listed shares			
Ordinary shares - Aewin Technologies Co., Ltd	$ 14,166	$ 17,227	$ 20,395
Ordinary shares - Honey Hope Honesty Enterprise Co., Ltd.	765,654	950,162	288,363
	$ 779,820	$ 967,389	$ 308,758

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

9. FINANCIAL ASSETS AT AMORTIZED COST

	March 31, 2026	December 31, 2025	March 31, 2025
Current			
Domestic investments			
Reverse and restricted deposits	$ 254,576	$ 215,785	$ 162,303
Time deposits with original maturities of more than 3 months	-	-	10,000
	$ 254,576	$ 215,785	$ 172,303
Non-current			
Domestic investments			
Reverse and restricted deposits	$ 310,200	$ 310,200	$ 310,200

Refer to Note 31 for information relating to investments in financial assets at amortized cost pledged as security.

10. NOTES RECEIVABLE, TRADE RECEIVABLES AND OTHER RECEIVABLES

	March 31, 2026	December 31, 2025	March 31, 2025
Notes receivable			
At amortized cost			
Gross carrying amount	$ 80,136	$ 79,280	$ 73,453
Less: Allowance for impairment loss	(14)	(60)	(136)
	$ 80,122	$ 79,220	$ 73,317
Trade receivables			
At amortized cost			
Gross carrying amount	$ 935,915	$ 590,241	$ 1,223,889
Less: Allowance for impairment loss	(7,117)	(5,753)	(63,180)
	928,798	584,488	1,160,709
At FVTOCI	2,911,866	859,615	177,140
	$ 3,840,664	$ 1,444,103	$ 1,337,849
Other receivables			
Tax refund receivables	$ 3,297	$ 16,896	$ 17,185
Others	23,855	15,975	1,593
	27,152	32,871	18,778
At FVTOCI	11,333,844	9,361,546	8,270,413
	$ 11,360,996	$ 9,394,417	$ 8,289,191

a. Notes receivable and trade receivables

1) At amortized cost

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

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

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

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

March 31, 2026

	Normal Credit Quality	Abnormal Credit Quality	Total
Expected credit loss rate	0%-10%	100%	
Gross carrying amount	$ 1,015,302	$ 749	$ 1,016,051
Loss allowance (Lifetime ECLs)	(6,382)	(749)	(7,131)
Amortized cost	$ 1,008,920	$ -	$ 1,008,920

December 31, 2025

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

March 31, 2025

	Normal Credit Quality	Abnormal Credit Quality	Total
Expected credit loss rate	0%-10%	100%	
Gross carrying amount	$ 1,287,630	$ 9,712	$ 1,297,342
Loss allowance (Lifetime ECLs)	(53,604)	(9,712)	(63,316)
Amortized cost	$ 1,234,026	$ -	$ 1,234,026

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

	For the Three Months Ended March 31	
	2026	**2025**
Balance on January 1	$ 5,813	$ 15,471
Add: Net remeasurement of loss allowance	1,188	47,233
Foreign exchange gains and losses	130	612
Balance on March 31	$ 7,131	$ 63,316

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

	March 31, 2026	**December 31, 2025**	**March 31, 2025**
Not past due	$ 696,872	$ 511,656	$ 964,429
1 to 60 days	309,024	143,742	278,740
61-90 days	584	3,324	-
91-120 days	2	-	31,938
Over 120 days	9,569	10,799	22,235
	$ 1,016,051	$ 669,521	$ 1,297,342

The above aging schedule was based on the invoice date.

2) At FVTOCI

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

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

March 31, 2026

	Normal Credit Quality	**Abnormal Credit Quality**	**Total**
Expected credit loss rate	0%-10%	100%	
Gross carrying amount	$ 2,911,866	$ -	$ 2,911,866
Loss allowance (Lifetime ECLs)	(50,316)	-	(50,316)
FVTOCI	$ 2,861,550	$ -	$ 2,861,550

December 31, 2025

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

March 31, 2025

	Normal Credit Quality	Abnormal Credit Quality	Total
Expected credit loss rate	0%-10%	100%	
Gross carrying amount	$ 177,140	$ -	$ 177,140
Loss allowance (Lifetime ECLs)	(7,334)	-	(7,334)
FVTOCI	$ 169,806	$ -	$ 169,806

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

	For the Three Months Ended March 31	
	2026	2025
Balance on January 1	$ 50,065	$ 54,504
Less: Reversal of loss allowance	(615)	(47,391)
Foreign exchange gains and losses	866	221
Balance on March 31	$ 50,316	$ 7,334

The aging of trade receivables was as follows:

	March 31, 2026	December 31, 2025	March 31, 2025
Not past due	$ 2,606,005	$ 698,537	$ 152,641
1 to 60 days	303,198	160,965	24,490
61-90 days	2,310	-	1
91-120 days	-	113	-
Over 120 days	353	-	8
	$ 2,911,866	$ 859,615	$ 177,140

The above aging schedule was based on the invoice date.

b. Other receivables

As of March 31, 2026, December 31, 2025 and March 31, 2025, other receivables of the Group mainly included receivables which were factored but not used and tax refund receivables.

At FVTOCI

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

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

	For the Three Months Ended March 31	
	2026	2025
Balance on January 1	$ 22,575	$ 23,936
Less: Reversal of loss allowance	(804)	(21)
Foreign exchange gains and losses	397	276
Balance on March 31	$ 22,168	$ 24,191

11. INVENTORIES

	March 31, 2026	December 31, 2025	March 31, 2025
Merchandise	$ 11,771,440	$ 10,168,201	$ 8,830,169

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

	For the Three Months Ended March 31	
	2026	2025
Cost of inventories sold	$ 32,166,726	$ 27,593,415
Inventory write-downs	176	-
	$ 32,166,902	$ 27,593,415

12. SUBSIDIARIES

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

			Proportion of Ownership (%)			
Investor	Investee	Nature of Activities	March 31, 2026	December 31, 2025	March 31, 2025	Remark
The Company	ACCU	General trade and investment in manufacturing and service industries	100.00	100.00	100.00	a
The Company	Sunjet Components Corp.	General trade of electronic components	-	100.00	100.00	b
The Company	iPro Technology, Inc.	General trade of electronic components	-	100.00	100.00	c
The Company	Goldenflash Electronics Co., Ltd.	General trade of electronic components	100.00	100.00	100.00	a, b
The Company	Promaster Technology Corp.	General trade of electronic components	100.00	100.00	100.00	a, c
The Company	EDOM Technology Japan Co., Ltd.	General trade of electronic components	100.00	100.00	100.00	a

(Continued)

Investor	Investee	Nature of Activities	Proportion of Ownership (%) March 31, 2026	December 31, 2025	March 31, 2025	Remark
ACCU Technologies Ltd. (ACCU)	Sunshine Global	General trade and investment in manufacturing and service industries	100.00	100.00	100.00	a
ACCU	Honest Rich	General trade and investment in manufacturing and service industries	100.00	100.00	100.00	a
ACCU	Massive Strong	General trade and investment in manufacturing and service industries	100.00	100.00	100.00	a
Honest Rich	EDOM (Shenzhen)	Trade of computer peripherals	100.00	100.00	100.00	a
Massive Strong	EDOM (Shanghai)	Trade, research and development of computer peripherals	100.00	100.00	100.00	a
Goldenflash Electronics Co., Ltd.	Sunjet (HK) Components	General trade and investment in manufacturing and service industries	100.00	-	-	a, b
Sunjet Components Corp.	Sunjet (HK) Components	General trade and investment in manufacturing and service industries	-	100.00	100.00	b
Sunjet (HK) Components	Sunjet Components Corp. (Dongguan)	Trade of electric power equipment and computer peripherals	-	-	100.00	d
Promaster Technology Corp.	Promaster (Brunei) Technology Corp.	General trade of electronic components	100.00	100.00	100.00	a
Promaster (Brunei) Technology Corp.	Promaster Technology Corporation (Shanghai)	General trade of electronic components	100.00	100.00	100.00	a

(Concluded)

Remarks:

a. Except for Promaster Technology Corp., as of March 31, 2025, the remaining subsidiaries were immaterial subsidiaries; their financial statements have not been reviewed.

b. The board of directors of the combined 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.

c. The board of directors of the combined 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.

d. Sunjet Components Corp. (Dongguan) was liquidated and dissolved in December 2025.

e. Considering the Group’s overseas business development and operational needs, the Board of Directors resolved in February 2026 to establish a U.S. subsidiary and make subsequent capital injections thereto, with the total investment amount capped at US$3,000 thousand.

13. INVESTMENTS ACCOUNTED FOR USING THE EQUITY METHOD

	March 31, 2026	December 31, 2025	March 31, 2025
Associates that are not individually material	$ 35,405	$ 37,019	$ 43,411

For the three months ended March 31, 2026 and 2025, investments accounted for using the equity method and the share of profit or loss and other comprehensive income of those investments were calculated based on the financial statements that have not been reviewed.

14. PROPERTY, PLANT AND EQUIPMENT

	March 31, 2026	December 31, 2025	March 31, 2025
Assets used by the Group			
Land	$ 374,509	$ 374,509	$ 374,509
Buildings	218,339	217,264	222,377
Transportation equipment	17,723	19,002	18,019
Office equipment	69,993	74,917	88,115
Leasehold improvements	7,807	4,601	4,394
	$ 688,371	$ 690,293	$ 707,414

Except for depreciation recognized, the Group had no significant addition, disposal, or impairment of property, plant and equipment during the three months ended March 31, 2026 and 2025. Property, plant and equipment are depreciated on a straight-line basis over their estimated useful lives as follows:

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

Property, plant and equipment used by the Group and pledged as collateral for bank borrowings are set out in Note 31.

15. LEASE ARRANGEMENTS

a. Right-of-use assets

	March 31, 2026	December 31, 2025	March 31, 2025
Carrying amounts			
Buildings	$ 117,642	$ 125,021	$ 36,712

	For the Three Months Ended March 31	
	2026	2025
Additions to right-of-use assets	$ 2,400	$ 7,171
Depreciation charge for right-of-use assets		
Buildings	$ 11,965	$ 13,131

Except for the aforementioned addition and recognized depreciation, the Group did not have significant sublease or impairment of right-of-use assets during three months ended March 31, 2026 and 2025.

b. Lease liabilities

	March 31, 2026	December 31, 2025	March 31, 2025
Carrying amount			
Current	$ 43,674	$ 43,471	$ 27,514
Non-current	$ 76,385	$ 83,622	$ 11,275

Range of discount rates for lease liabilities was as follows:

	March 31, 2026	December 31, 2025	March 31, 2025
Buildings	1.48%-4.75%	1.40%-5.70%	1.40%-6.00%

c. Material leasing activities and terms

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

d. Other lease information

	For the Three Months Ended March 31	
	2026	2025
Expenses relating to short-term leases	$ 1,624	$ 516
Expenses relating to variable lease payments not included in the measurement of lease liabilities	$ 3,111	$ 3,806
Total cash outflow for leases	$ (17,725)	$ (18,397)

16. INVESTMENT PROPERTIES

	March 31, 2026	December 31, 2025	March 31, 2025
Investment properties	$ 25,068	$ 25,316	$ 26,058

Except for depreciation recognized, the Group had no significant addition, disposal, or impairment of investment properties during the three months ended March 31, 2026 and 2025. Investment properties are depreciated using the straight-line method over their estimated useful lives as follows:

Main buildings	43 years

The fair values of investment properties as of December 31, 2025 and 2024 was NT$103,812 thousand and NT$103,396 thousand, respectively. Management of the Company had assessed and determined that there were no significant changes in the fair value as of March 31, 2026 and 2025, as compared to that of December 31, 2025 and 2024.

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

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

The maturity analysis of lease payments receivable under operating leases of investment properties is as follows:

	March 31, 2026	December 31, 2025	March 31, 2025
Year 1	$ 1,741	$ 2,477	$ 3,316
Year 2	-	-	1,719
	$ 1,741	$ 2,477	$ 5,035

17. OTHER ASSETS

	March 31, 2026	December 31, 2025	March 31, 2025
Current			
Excess VAT paid	$ 115,060	$ 106,575	$ 75,803
Prepayments for purchases	1,056,675	221,992	281,846
Prepayments	85,762	107,256	58,507
Others	38,093	26,250	63,219
	$ 1,295,590	$ 462,073	$ 479,375
Non-current			
Refundable deposits	$ 213,419	$ 211,751	$ 221,882
Prepayments for equipment	11,033	-	1,700
	$ 224,452	$ 211,751	$ 223,582

18. BORROWINGS

a. Short-term borrowings

	March 31, 2026	December 31, 2025	March 31, 2025
Secured borrowings (Note 31)			
Bank loans (1)	$ 2,236,131	$ 1,699,449	$ 1,114,951
Unsecured borrowings			
Line of credit borrowings (2)	3,901,997	4,814,166	4,243,267
	$ 6,138,128	$ 6,513,615	$ 5,358,218

1) The effective weighted average interest rates for bank loans were 2.10%-5.03%, 2.10%-5.02% and 2.13%-5.72% per annum at March 31, 2026, December 31, 2025 and March 31, 2025, respectively.

2) The effective weighted average interest rates for credit loans were 2.04%-4.84%, 2.04%-4.99% and 2.04%-5.45% per annum at March 31, 2026, December 31, 2025 and March 31, 2025, respectively.

b. Short-term bills payable

	March 31, 2026	December 31, 2025	March 31, 2025
Commercial paper	$ 1,360,000	$ 1,360,000	$ 1,160,000
Less: Unamortized discount on bills payable	2,410	2,047	1,744
	$ 1,357,590	$ 1,357,953	$ 1,158,256

Interest rates of the outstanding short-term bills payable were 1.60%-2.25%, 1.55%-2.22% and 1.50%-2.22% per annum as of March 31, 2026, December 31, 2025 and March 31, 2025, respectively.

c. Long-term borrowings

	March 31, 2026	December 31, 2025	March 31, 2025
Secured borrowings (Note 31)			
Loans from bank (1)	$ 49,148	$ 50,927	$ 56,208
Unsecured borrowings			
Line of credit borrowings from bank (2)	3,000,000	3,000,000	800,000
	3,049,148	3,050,927	856,208
Less: Current portion	7,215	7,176	327,060
Long-term borrowings	$ 3,041,933	$ 3,043,751	$ 529,148

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

1) On August 11, 2017, the Group acquired new bank borrowing facilities in the amount of NT$107,000 thousand. As of March 31, 2026, December 31, 2025 and March 31, 2025, the weighted average effective interest rates of the bank borrowings secured by the Group’s freehold land and buildings (refer to Note 31) was 2.1780% per annum, and the principal and interests will be repayable monthly until August 11, 2032.

2) In July 2022, the Group signed a NT$2,500,000 thousand syndicated loan agreement, and initial appropriation of this loan was on August 8, 2022. The credit period is five years from August 2022. The loan is repayable in five semiannual installments from August 2025. As of March 31, 2026, December 31, 2025 and March 31, 2025, the interest rate was 2.6721% per annum, the loan was repaid in advance on October 28, 2025.

3) In October 2025, the Group signed a NT$3,000,000 thousand syndicated loan agreement, and initial appropriation of this loan was on October 28, 2025. The credit period is five years from October 2025. The loan is repayable in five semiannual installments from October 2028. As of March 31, 2026 and December 31, 2025, the interest rate was 2.6797% per annum.

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

As of March 31, 2026 and December 31, 2025, the Group's loan agreement in respect of the bank loan of NT$3,000,000 thousand and NT$800,000 thousand requires compliance with specified covenants, which are related to the financial ratios at the end of each second quarter and at the end of each year. If the Group is not in compliance with the covenants for two consecutive times, the bank has the right to require the Group to immediately repay the loan, except for the bank's approval to waive its right to test the financial ratios. The Group will continue to monitor the impact of its future operating performance on compliance with the aforementioned financial covenants.

19. NOTES AND TRADE PAYABLES

	March 31, 2026	December 31, 2025	March 31, 2025
Notes and trade payables			
Operating	$ 14,792,123	$ 8,010,324	$ 9,738,444

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

20. OTHER LIABILITIES

	March 31, 2026	December 31, 2025	March 31, 2025
Current			
Other payables			
Payables for salaries and bonuses	$ 294,406	$ 379,525	$ 236,367
Accrued interest payable	93,788	77,763	68,508
Accrued commissions	60,671	53,040	14,772
Accrued freights	278,955	241,812	185,455
Payables for annual leave	39,382	41,751	36,259
Others	237,908	232,830	281,262
	$ 1,005,110	$ 1,026,721	$ 822,623
Other liabilities			
Refund liabilities	$ 591,478	$ 531,608	$ 458,601
Contract liabilities	794,362	281,411	10,947
Others	19,624	19,076	18,406
	$ 1,405,464	$ 832,095	$ 487,954

21. PROVISIONS

	March 31, 2026	December 31, 2025	March 31, 2025
Non-current			
Provisions for loss on lawsuit	$ 1,103,849	$ 1,072,172	$ 1,093,388

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 32.

22. RETIREMENT BENEFIT PLANS

For the three months ended March 31, 2026 and 2025, the pension (gain) expenses of defined benefit plans were NT$(61) thousand and NT$(45) thousand, respectively, and these were calculated based on the pension cost rate determined by the actuarial calculation on December 31, 2025 and 2024, respectively.

23. EQUITY

a. Share capital - ordinary shares

	March 31, 2026	December 31, 2025	March 31, 2025
Shares authorized (in thousands of shares)	400,000	400,000	400,000
Shares authorized	$ 4,000,000	$ 4,000,000	$ 4,000,000
Shares issued and fully paid (in thousands of shares)	269,830	269,830	269,830
Shares issued and fully paid	$ 2,698,298	$ 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

	March 31, 2026	December 31, 2025	March 31, 2025
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	$ 723,652
Arising from treasury share transactions	10,010	10,010	10,010

(Continued)

	March 31, 2026	December 31, 2025	March 31, 2025
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	$ 2,081
May only be used to offset a deficit			
Share of in capital surplus of associates (2)	1,152	1,152	1,152
Changes in percentage of ownership interest in subsidiaries (3)	44	44	44
	$ 736,939	$ 736,939	$ 736,939

(Concluded)

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 to once a year).

2) Such capital surplus arises from the effects of changes in ownership interests in associates resulting from equity transactions other than actual disposals or acquisitions.

3) Such capital surplus arises from the effects 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 dividends policy as set forth in the Articles, where the Company made a 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 24 (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 appropriations for offsetting the deficit for the year ended 2024 as approved at the shareholders' meeting on June 13, 2025 is as follows:

	Amount
Legal reserve	$ 207,222

The appropriations of earnings for the year ended 2025 as proposed by the board meeting on March 11, 2026 was as follows:

	Appropriation of Earnings	**Dividends Per Share (NT$)**
	For the Year Ended December 31, 2025	**For the Year Ended December 31, 2025**
Legal reserve	$ 54,529	
Cash dividends	269,830	$ 1.0

The appropriation of earnings for 2025 is pending the resolution of 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 Three Months Ended March 31	
	2026	**2025**
Balance on January 1	$ 180,237	$ 298,765
Recognized for the period		
Exchange differences on the translation of the financial statements of foreign operations	128,792	84,972
Share from associates accounted for using the equity method	(773)	364
Income tax related to exchange differences on the translation of the financial statements of foreign operations	(24,434)	(17,090)
Income tax related to share from associates accounted for using the equity method	178	(60)
Other comprehensive income recognized for the period	103,763	68,186
Balance on March 31	$ 284,000	$ 366,951

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

	For the Three Months Ended March 31	
	2026	2025
Balance on January 1	$ 754,419	$ 179,863
Recognized for the period		
Unrealized gain - equity instruments	(187,569)	(78,275)
Net remeasurement of loss allowance	(156)	(46,915)
Other comprehensive income recognized for the period	(187,725)	(125,190)
Balance on March 31	$ 566,694	$ 54,673

24. NET PROFIT

a. Other income

	For the Three Months Ended March 31	
	2026	2025
Rental income	$ 1,198	$ 2,167
Dividend income	-	110
Others	28,012	18,708
	$ 29,210	$ 20,985

b. Other gains and losses

	For the Three Months Ended March 31	
	2026	2025
Fair value changes of financial assets		
Financial assets mandatorily classified as at FVTPL	$ 5,610	$ 1,992
Loss on disposal of property, plant and equipment	(579)	(63)
Loss on compensation	(12,240)	(19,395)
Others	(11)	(13)
	$ (7,220)	$ (17,479)

c. Finance costs

	For the Three Months Ended March 31	
	2026	2025
Interest on bank loans	$ 315,142	$ 308,893
Interest on lease liabilities	1,275	400
	$ 316,417	$ 309,293

d. Impairment losses recognized (reversed)

	For the Three Months Ended March 31	
	2026	2025
Notes receivable and trade receivables	$ (231)	$ (179)
Inventories (included in operating costs)	$ 176	$ -

e. Depreciation and amortization

	For the Three Months Ended March 31	
	2026	2025
Property, plant and equipment	$ 10,161	$ 10,562
Right-of-use assets	11,965	13,131
Investment properties	248	247
Intangible assets	10,058	8,097
	$ 32,432	$ 32,037
An analysis of depreciation by function		
Operating expenses	$ 22,126	$ 23,693
Non-operating expenses	248	247
	$ 22,374	$ 23,940
An analysis of amortization by function		
Operating expenses	$ 10,058	$ 8,097

f. Employee benefits expense

	For the Three Months Ended March 31	
	2026	2025
Post-employment benefits (refer to Note 22)		
Defined contribution plan	$ 16,622	$ 15,988
Defined benefit plans	(61)	(45)
	16,651	15,943
Other employee benefits	385,128	298,839
Total employee benefits expense	$ 401,689	$ 314,782
An analysis of employee benefits expense by function		
Operating expenses	$ 401,689	$ 314,782

g. Compensation of employees and remuneration of directors

According to the Company's Articles, the Company accrues compensation of employees and remuneration of directors at rates of no less than 3% and no higher than 3%, respectively, of net profit before income tax, compensation of employees, and remuneration of directors. In accordance with the amendments to the Securities and Exchange Act in August 2024, the shareholders of the Company resolve the amendments to the Company's Articles at their 2025 regular meeting. Under the proposed revision, if the Company records a profit for the year, the board of directors shall resolve to accrue no less than 2% and no higher than 3%, respectively, of net profit before income tax, compensation of employees, and remuneration of directors. Additionally, no less than 1% of net profit before income tax shall be specifically accrued for non-executive employees. The compensation of employees and remuneration of directors will be reported to the shareholders' meeting. The compensation of employees (including non-executive employees) and the remuneration of directors for the three months ended March 31, 2026 and 2025 are as follows:

Accrual rate

	For the Three Months Ended March 31	
	2026	**2025**
Compensation of employees	5.0%	5.0%
Remuneration of directors	2.5%	2.5%

Amount

	For the Three Months Ended March 31	
	2026	**2025**
Compensation of employees	$ 19,948	$ 7,730
Remuneration of directors	$ 9,974	$ 3,865

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

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

The appropriations of employees' compensation and remuneration of directors for 2025 that was resolved by the board of directors on March 11, 2026 is as shown below:

Amount

	For the Year Ended December 31, 2025
	Cash
Compensation of employees	$ 34,391
Remuneration of directors	17,196

There is no difference between the actual amounts of compensation of employees and remuneration of directors paid and the amounts recognized in the consolidated financial statements for the year ended December 31, 2025.

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.

25. INCOME TAXES

a. Income tax recognized in profit or loss

Major components of income tax expense are as follows:

	For the Three Months Ended March 31	
	2026	2025
Current tax		
In respect of the current period	$ 107,712	$ 45,000
Deferred tax		
In respect of current period	(22,462)	(9,197)
Income tax expense recognized in profit or loss	$ 85,250	$ 35,803

b. Income tax recognized in other comprehensive income (loss)

	For the Three Months Ended March 31	
	2026	2025
Deferred tax		
In respect of current period		
Exchange differences on the translation of the financial statements of foreign operations	$ (24,434)	$ (17,090)
Shares of other comprehensive income (loss) of associates accounted for using the equity method	178	(60)
Total income tax recognized in other comprehensive loss	$ (24,256)	$ (17,150)

c. Income tax assessments

The tax returns of Promaster Technology Corp. and iPro Technology Inc. through 2024 have been assessed and cleared by the tax authorities. The tax returns of the Company and its subsidiaries Sunjet Components Corp. and Goldenflash Electronic Co., Ltd. through 2023 have been assessed and cleared by the tax authorities.

26. EARNINGS PER SHARE

	For the Three Months Ended March 31	
	2026	2025
Basic earnings per share	$ 1.22	$ 0.45
Diluted earnings per share	$ 1.22	$ 0.45

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

Net Profit for the Period

	For the Three Months Ended March 31	
	2026	2025
Profit for the period attributable to owners of the Company	$ 330,006	$ 122,092
Effect of potentially dilutive ordinary shares	-	-
Earnings used in the computation of diluted earnings per share	$ 330,006	$ 122,092

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

	For the Three Months Ended March 31	
	2026	2025
Weighted average number of ordinary shares used in the computation of basic earnings per share	269,830	269,830
Effect of potentially dilutive ordinary shares		
Compensation of employees	758	298
Weighted average number of ordinary shares used in the computation of diluted earnings per share	270,588	270,128

The Group may settle the compensation of employees in cash or shares; therefore, the Group assumes that the entire amount of the compensation will be settled in shares, and the resulting potential shares are 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.

27. CASH FLOW INFORMATION

Changes in liabilities arising from financing activities:

For the three months ended March 31, 2026

	Opening Balance	Cash Flows	Non-cash Changes: New Leases	Non-cash Changes: Exchange Rate Change	Non-cash Changes: Unrealized Exchange Gains and Losses	Non-cash Changes: Others	Closing Balance
Short-term borrowings	$ 6,513,615	$ (405,299)	$ -	$ -	$ 29,812	$ -	$ 6,138,128
Short-term bills payables	1,357,953	(363)	-	-	-	-	1,357,590
Long-term borrowings	3,050,927	(1,779)	-	-	-	-	3,049,148
Guarantee deposits received	137,144	(20,646)	-	2,360	-	-	118,858
Lease liabilities	127,093	(11,715)	2,400	2,281	-	-	120,059
	$ 11,186,732	$ (439,802)	$ 2,400	$ 4,641	$ 29,812	$ -	$ 10,783,783

For the three months ended March 31, 2025

	Opening Balance	Cash Flows	Non-cash Changes: New Leases	Non-cash Changes: Exchange Rate Change	Non-cash Changes: Unrealized Exchange Gains and Losses	Non-cash Changes: Others	Closing Balance
Short-term borrowings	$ 5,423,604	$ (71,632)	$ -	$ -	$ 6,246	$ -	$ 5,358,218
Short-term bills payables	1,127,519	30,737	-	-	-	-	1,158,256
Long-term borrowings	857,951	(1,743)	-	-	-	-	856,208
Guarantee deposits received	57,413	(11,344)	-	498	-	-	46,567
Lease liabilities	44,563	(13,675)	7,171	618	112	-	38,789
	$ 7,511,050	$ (67,657)	$ 7,171	$ 1,116	$ 6,358	$ -	$ 7,458,038

28. CAPITAL MANAGEMENT

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

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

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

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

29. FINANCIAL INSTRUMENTS

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

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

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

1) Fair value hierarchy

March 31, 2026

	Level 1	Level 2	Level 3	Total
Financial assets at FVTPL				
Investments in equity instruments				
Domestic unlisted shares	$ -	$ -	$ 92,558	$ 92,558
Foreign unlisted shares	-	-	216,595	216,595
Other instruments				
Mutual funds	1,981	-	-	1,981
Domestic limited partnership	-	-	65,138	65,138
Foreign private funds	-	-	463,205	463,205
Foreign convertible bonds	-	-	30,289	30,289
Others	-	-	77,601	77,601
	$ 1,981	$ -	$ 940,386	$ 942,367
Financial assets at FVTOCI				
Investments in equity instruments				
Domestic listed shares	$ 779,820	$ -	$ -	$ 779,820
Investments in debt instruments				
Trade receivables	-	-	2,911,866	2,911,866
Other receivables	-	-	11,333,844	11,333,844
	$ 779,820	$ -	$ 14,245,710	$ 15,025,530

December 31, 2025

	Level 1	Level 2	Level 3	Total
Financial assets at FVTPL				
Investments in equity instruments				
Domestic unlisted shares	$ -	$ -	$ 91,337	$ 91,337
Foreign unlisted shares	-	-	239,637	239,637
Domestic private emerging market shares	-	-	1,748	1,748
Other instruments				
Mutual funds	2,040	-	-	2,040
Domestic limited partnership	-	-	20,386	20,386
Foreign private funds	-	-	416,631	416,631
Foreign convertible bonds	-	-	1,629	1,629
Others	-	-	66,696	66,696
	$ 2,040	$ -	$ 838,064	$ 840,104
Financial assets at FVTOCI				
Investments in equity instruments				
Domestic listed shares	$ 967,389	$ -	$ -	$ 967,389
Investments in debt instruments				
Trade receivables	-	-	859,615	859,615
Other receivables	-	-	9,361,546	9,361,546
	$ 967,389	$ -	$ 10,221,161	$ 11,188,550

March 31, 2025

	Level 1	Level 2	Level 3	Total
Financial assets at FVTPL				
Investments in equity instruments				
Domestic unlisted shares	$ -	$ -	$ 49,331	$ 49,331
Foreign unlisted shares	-	-	258,249	258,249
Domestic private emerging market shares	-	-	8,816	8,816
Other instruments				
Mutual funds	3,688	-	-	3,688
Domestic limited partnership	-	-	25,747	25,747
Foreign private funds	-	-	396,351	396,351
Foreign convertible bonds	-	-	3,257	3,257
Others	-	-	38,943	38,943
	$ 3,688	$ -	$ 780,694	$ 784,382
Financial assets at FVTOCI				
Investments in equity instruments				
Domestic listed shares	$ 308,758	$ -	$ -	$ 308,758
Investments in debt instruments				
Trade receivables	-	-	177,140	177,140
Other receivables	-	-	8,270,413	8,270,413
	$ 308,758	$ -	$ 8,447,553	$ 8,756,311

There were no transfers between Levels 1 and 2 in the current and prior periods.

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

For the three months ended March 31, 2026

	Financial Assets at FVTPL		Financial Assets at FVTOCI	
Financial Assets	Equity Instruments	Other Instruments	Debt Instruments	Total
Balance on January 1, 2026	$ 332,722	$ 505,342	$ 10,221,161	$ 11,059,225
Recognized in profit or loss (included in other gains and losses)	(48,051)	53,651	-	5,600
Recognized in profit or loss (included in expected credit gain)	-	-	1,149	1,149
Recognized in other comprehensive income (included in unrealized valuation gain on financial assets at FVTOCI)	-	-	(156)	(156)
Purchases	24,482	72,240	-	96,722
Net change in trade receivables and other receivables (included exchange differences on foreign currency)	-	-	4,023,286	4,023,286
Balance on March 31, 2026	$ 309,153	$ 631,233	$ 14,245,710	$ 15,186,096

(Continued)

Financial Assets	Financial Assets at FVTPL		Financial Assets at FVTOCI	Total
	Equity Instruments	Other Instruments	Debt Instruments	
Unrealized gain (loss) for the current year included in profit or loss relating to assets held at the end of the period	$ (48,051)	$ 53,651		$ 5,600

(Concluded)

For the three months ended March 31, 2025

Financial Assets	Financial Assets at FVTPL		Financial Assets at FVTOCI	Total
	Equity Instruments	Other Instruments	Debt Instruments	
Balance on January 1, 2025	$ 293,072	$ 402,145	$ 11,959,600	$ 12,654,817
Recognized in profit or loss (included in other gains and losses)	(56,014)	58,246	-	2,232
Recognized in profit or loss (included in expected credit gain)	-	-	47,412	47,412
Recognized in other comprehensive income (included in unrealized valuation gain on financial assets at FVTOCI)	-	-	(46,915)	(46,915)
Purchases	79,338	9,874	-	89,212
Sales/settlements	-	(5,967)	-	(5,967)
Net change in trade receivables and other receivables (included exchange differences on foreign currency)	-	-	(3,512,544)	(3,512,544)
Balance on March 31, 2025	$ 316,396	$ 464,298	$ 8,447,553	$ 9,228,247
Unrealized gain (loss) for the current year included in profit or loss relating to assets held at the end of the period	$ (56,014)	$ 58,246		$ 2,232

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

	March 31, 2026	December 31, 2025	March 31, 2025
Financial assets			
FVTPL			
Mandatorily classified as at FVTPL	$ 942,367	$ 840,104	$ 784,382
Financial assets at amortized cost (1)	4,552,091	3,597,668	4,021,603
Financial assets at FVTOCI			
Equity instruments	779,820	967,389	308,758
Debt instruments	14,245,710	10,221,161	8,447,553
Financial liabilities			
Financial liabilities at amortized cost (2)	26,008,311	19,538,264	17,661,123

1) The balances include financial assets at amortized cost, which comprise cash and cash equivalents, debt investments, notes receivable, trade receivables, trade receivables - related parties and other receivables.

2) The balances include financial liabilities at amortized cost, which comprise short-term and long-term loans, short-term bills payable, notes and trade payables, trade payables - related parties and other payables.

d. Financial risk management objectives and policies

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

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

1) Market risk

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

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

a) Foreign currency risk

The carrying amounts of the Group's foreign currency denominated monetary assets and monetary liabilities (including those eliminated on consolidation) at the end of the year are set out in Note 33.

Sensitivity analysis

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

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

	USD Impact	
	For the Three Months Ended March 31	
	2026	**2025**
Profit or loss	$ (65,939)	$ 54,181

* 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 period.

The Group's sensitivity to foreign currency increased during the current period mainly due to the increased of net assets 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 reporting period did not reflect the exposure during the period.

b) Interest rate risk

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

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

	March 31, 2026	**December 31, 2025**	**March 31, 2025**
Fair value interest rate risk			
Financial assets	$ 1,031,927	$ 804,030	$ 863,024
Financial liabilities	120,059	127,093	38,789
Cash flow interest rate risk			
Financial assets	2,240,753	1,928,847	1,784,102
Financial liabilities*	29,718,999	33,103,718	26,889,434

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

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

Sensitivity analysis

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

If interest rates had been 100 basis points higher/lower and all other variables were held constant, the Group's pre-tax profits or loss for the three months ended March 31, 2026 and 2025 would have decreased/increased by NT$68,696 thousand and NT$62,763 thousand, respectively, which was mainly because of the Group's exposure to interest rates on its floating-rate bank borrowings.

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

2) Credit risk

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

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

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

The Group did not have significant credit risk exposure to any single counterparty or any group of counterparties having similar characteristics, except for customer A, B and C. The Group defines counterparties as having similar characteristics if they are related entities. From the balance of trade receivables on March 31, 2026, December 31, 2025 and March 31, 2025, the exposure amounts were NT$1,564,221 thousand, NT$1,901,441 thousand and NT$661,474 thousand, respectively. During for the three months ended March 31, 2026 and 2025, the concentration of credit risk did not exceed 8.16% and 5.15% of the total monetary assets of each period, respectively.

3) Liquidity risk

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

The Group relies on bank borrowings as a significant source of liquidity. As of March 31, 2026, December 31, 2025 and March 31, 2025, the Group's unused short-term bank loan facilities are set out in (b) below.

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

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

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

March 31, 2026

	On Demand or Less than 1 Month	**1-3 Months**	**3 Months to 1 Year**	**1-5 Years**	**Over 5 Years**
Noninterest bearing	$ 14,254,506	$ 1,181,860	$ 360,867	$ -	$ -
Lease liabilities	4,136	8,272	35,611	71,950	-
Floating interest rate liabilities	2,457,192	3,267,396	1,908,911	3,235,310	11,635
	$ 16,715,834	$ 4,457,501	$ 2,305,389	$ 3,307,260	$ 11,635

December 31, 2025

	On Demand or Less than 1 Month	**1-3 Months**	**3 Months to 1 Year**	**1-5 Years**	**Over 5 Years**
Noninterest bearing	$ 6,887,827	$ 1,800,628	$ 384,590	$ -	$ -
Lease liabilities	4,766	8,041	35,266	79,401	10,627
Floating interest rate liabilities	1,172,769	3,688,484	3,158,218	3,255,132	13,689
	$ 8,065,362	$ 5,497,153	$ 3,542,074	$ 3,334,533	$ 24,316

March 31, 2025

	On Demand or Less than 1 Month	**1-3 Months**	**3 Months to 1 Year**	**1-5 Years**	**Over 5 Years**
Noninterest bearing	$ 8,019,245	$ 2,289,529	$ 252,293	$ -	$ -
Lease liabilities	4,683	4,523	14,818	16,616	-
Floating interest rate liabilities	1,157,927	4,709,332	1,025,420	524,661	19,849
	$ 9,181,855	$ 7,003,384	$ 1,292,531	$ 541,277	$ 19,849

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 March 31, 2026, December 31, 2025 and March 31, 2025, the aggregate undiscounted principal amounts of these bank loans were NT$2,447,296 thousand, NT$1,165,592 thousand and NT$1,155,582 thousand, respectively. Taking into account the Group's financial position, management does not believe that it is probable that the banks will exercise their discretionary rights to demand immediate repayment. Management believes that such bank loans will be repaid after the reporting date in accordance with the scheduled repayment dates set out in the loan agreements. At that time, the aggregate principal and interest cash outflows will amount to NT$10,880,417 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 period.

b) Financing facilities

	March 31, 2026	December 31, 2025	March 31, 2025
Unsecured bank borrowings and trade receivables overdraft facilities and payable on demand, reviewed annually:			
Amount used	$ 24,226,130	$ 28,145,389	$ 24,710,019
Amount unused	33,019,759	30,557,168	40,658,817
	$ 57,245,889	$ 58,702,557	$ 65,368,836
Secured bank overdraft facilities:			
Amount used	$ 2,446,131	$ 1,909,449	$ 1,324,951
Amount unused	1,611,104	2,904,755	3,836,951
	$ 4,057,235	$ 4,814,204	$ 5,161,902
Unsecured bank loan facilities which may be extended by mutual agreement:			
Amount used	$ 3,000,000	$ 3,000,000	$ 800,000
Amount unused	-	-	-
	$ 3,000,000	$ 3,000,000	$ 800,000
Secured bank loan facilities which may be extended by mutual agreement:			
Amount used	$ 49,148	$ 50,927	$ 56,208
Amount unused	-	-	-
	$ 49,148	$ 50,927	$ 56,208

e. Transfers of financial assets

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

March 31, 2026

Counterparties	Receivables Factoring Proceeds	Amount Reclassified to Other Receivables	Advances Received - Unused	Advances Received - Used	Annual Interest Rates on Advances Received (Used) (%)	Credit Lines
Mega International Commercial Bank	$ 10,398,042	$ 5,370,272	$ 4,850,370	$ 5,027,770	4.78-5.40	$ 10,462,365
Taishin International Bank	562,955	116,401	60,105	446,554	4.69-5.07	1,259,035
Chang Hwa Bank	2,306,965	778,894	582,405	1,517,183	4.76-5.01	3,839,400
Taipei Fubon Bank	994,337	799,511	708,741	186,364	4.97-5.09	1,452,573
CitiBank	162,346	102,050	102,050	60,296	5.10	3,199,500
DBS Bank	5,399,636	357,146	362,668	5,028,529	4.56-4.66	7,134,885
KGI Bank	6,583,624	2,753,693	1,130,924	3,829,931	4.57-4.83	6,710,951
Bank SinoPac	2,204,448	561,934	342,141	1,641,862	4.64-4.99	4,095,360
HSBC Bank	847,214	317,654	233,381	529,112	4.68	1,983,690
Cathay United Bank	28,589	12,181	9,323	16,408	4.49	95,985
Shin Kong Bank	1,054,232	164,108	58,685	890,124	4.61-4.97	1,279,800
	$ 30,542,388	$ 11,333,844	$ 8,440,793	$ 19,174,133		$ 41,513,544

December 31, 2025

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

March 31, 2025

Counterparties	Receivables Factoring Proceeds	Amount Reclassified to Other Receivables	Advances Received - Unused	Advances Received - Used	Annual Interest Rates on Advances Received (Used) (%)	Credit Lines
Mega International Commercial Bank	$ 9,336,987	$ 2,617,534	$ 2,151,518	$ 6,718,620	5.47-5.76	$ 10,393,165
Taishin International Bank	663,199	149,762	83,762	513,117	5.49-5.78	1,299,086
Chang Hwa Bank	2,150,872	695,712	517,775	1,452,626	5.44-5.47	3,320,500
Taipei Fubon Bank	720,837	175,225	103,162	545,611	5.49-5.56	2,065,351
CitiBank	31,291	6,807	6,807	24,484	5.78	3,320,500
DBS Bank	6,374,001	1,176,721	1,184,206	5,189,795	5.29-5.39	9,861,885
KGI Bank	5,482,605	2,661,821	563,567	2,817,922	5.35-5.60	8,998,555
Bank SinoPac	2,241,733	381,883	163,322	1,854,238	5.39-5.74	5,096,967
HSBC Bank	335,644	260,186	226,761	75,318	5.54-5.70	2,224,735
Cathay United Bank	39,056	13,644	9,738	25,412	5.08	69,731
Far Eastern International Bank	3	3	3	-	-	90,000
Shin Kong Bank	440,924	131,115	97,223	299,609	5.42-5.51	498,075
	$ 27,817,152	$ 8,270,413	$ 5,107,844	$ 19,516,752		$ 47,238,550

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

The Group signed trade receivables factoring contracts with several banks. That is, the Group sold trade receivables on non-letter of credit transactions to banks without recourse. In these transactions, the credit risk on trade receivables was transferred to the banks, and the Group paid the banks a specific percentage of trade receivables as a handling charge. The Group asked for the advances of 50% to 100% of the trade receivables by paying interest. Because the trade receivables factoring was without recourse, the Group was free from credit risk, and banks assumed the risk of losses on the receivables.

As of March 31, 2026, December 31, 2025 and March 31, 2025, the Group's exposure to credit risk from defaults amounted to US$703 in each case. Management had set up sufficient allowance to cover possible losses.

30. TRANSACTIONS WITH RELATED PARTIES

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

a. Related party name and category

Related Party Name	Related Party Category
Fernbasic Technology Co., Ltd.	Associate
Otowahr Technology Inc.	Subsidiary of associate
Yosun Industrial Corp.	Subsidiaries of significant investors *
Yosun Hong Kong Corporation Limited	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

		For the Three Months Ended March 31	
Line Item	**Related Party Category/Name**	**2026**	**2025**
Sales	Subsidiaries of significant investors	$ 361,736	$ -

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

c. Purchases

	For the Three Months Ended March 31	
Related Party Category/Name	**2026**	**2025**
Subsidiaries of significant investors	$ 14,887	$ -

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

d. Receivables from related parties

Line Item	Related Party Category/Name	March 31, 2026	December 31, 2025	March 31, 2025
Trade receivable	Subsidiaries of significant investors	$ 135,860	$ 78,611	$ -
Other receivable	Associate	3	-	-
		$ 135,863	$ 78,611	$ -

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

e. Payables to related parties

Line Item	Related Party Category/Name	March 31, 2026	December 31, 2025	March 31, 2025
Trade payable	Subsidiaries of significant investors	$ 14,061	$ 18,760	$ -

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

f. Others

Line Item	Related Party Category/Name	For the Three Months Ended March 31	
		2026	2025
Rent income	Associate	$ 9	$ -
	Subsidiary of associate	$ 9	$ 9

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

g. Remuneration of key management personnel

	For the Three Months Ended March 31	
	2026	2025
Short-term employee benefits	$ 15,072	$ 12,432
Post-employment benefits	254	354
	$ 15,326	$ 12,786

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

31. ASSETS PLEDGED AS COLLATERAL OR FOR SECURITY

The Group's assets mortgaged or pledged as collaterals for long-term and short-term borrowings, the trade receivables factoring, and the deposits in current accounts:

	March 31, 2026	December 31, 2025	March 31, 2025
Properties, plant and equipment, net	$ 405,196	$ 406,109	$ 408,608
Financial assets at amortized cost	564,776	525,985	472,503
	$ 969,972	$ 932,034	$ 881,111

32. SIGNIFICANT CONTINGENT LIABILITIES AND UNRECOGNIZED COMMITMENTS

The significant commitments of the Group as of March 31, 2026, December 31, 2025 and March 31, 2025 were as follows:

a. Significant commitments

1) Unused letters of credit amounted to NT$571,111 thousand, NT$573,598 thousand and NT$648,258 thousand, respectively.

2) Checks that had been issued as guarantees for the Group's loans and purchases amounted to NT$62,798,067 thousand, NT$67,424,864 thousand and NT$72,420,427 thousand, respectively.

3) The ceiling amounts of guarantees were NT$1,400,000 thousand, NT$1,400,000 thousand and NT$1,600,000 thousand, respectively. Guarantees amounting to NT$733,918 thousand, NT$590,017 thousand and NT$616,063 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.

4) The ceiling amounts of guarantees were NT$1,600,000 thousand, NT$1,600,000 thousand and NT$3,200,000 thousand, respectively. Guarantees amounting to NT$533,933 thousand, NT$923,704 thousand and NT$623,265 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.

5) The ceiling amounts of guarantees were all NT$135,000 thousand. Guarantees amounting to all NT$0 thousand was provided for the loans by EDOM Electronic Technology (Shanghai) 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 all NT$135,000 thousand. 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.

7) The ceiling amounts of guarantees were NT$360,000 thousand, NT$360,000 thousand and NT$0 thousand, respectively. Guarantees amounting to all NT$0 thousand was provided for the loans obtained by Promaster (Brunei) Technology Corp. The Company did not recognize any loss and offer any cash or other assets for the guarantees.

b. Contingencies

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

As of March 31, 2026, December 31, 2025 and March 31, 2025, the Group has assessed the potential economic impact, including compensation and interest, and recognized a related litigation provision of NT$1,103,849 thousand, NT$1,072,172 thousand and NT$1,093,388 thousand (recorded as provisions). On April 13, 2026, the Group received the civil judgment rendered by the Taiwan Shilin District Court in Case No. 1 of Year 2024, whereby the court of first instance ruled that the aforementioned arbitral award should be set aside in the action seeking revocation of the arbitral award. The Group will discuss appropriate responsive measures with legal counsel in light of Pegatron's subsequent course of action. As of the date the consolidated financial statements were approved for release, the case is still under trial, and the Group will take further legal actions to protect the interests of its shareholders.

33. SIGNIFICANT ASSETS AND LIABILITIES DENOMINATED IN FOREIGN CURRENCIES

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

March 31, 2026

	Foreign Currency (In Thousands)	Exchange Rate	Carrying Amount
Financial assets			
Monetary items			
USD	$ 124,101	31.9950 (USD:NTD)	$ 3,970,623
USD	8,483	6.9194 (USD:RMB)	271,405
USD	3,975	1.2901 (USD:SGD)	127,177
USD	22,761	159.5761 (USD:JYP)	728,240
Non-monetary items			
Investments accounted for using the equity method			
KRW	1,022,406	0.0211 (KRW:NTD)	21,593

(Continued)

	Foreign Currency (In Thousands)	Exchange Rate	Carrying Amount
Financial liabilities			
Monetary items			
USD	$ 171,333	31.9950 (USD:NTD)	$ 5,481,814
USD	10,008	6.9194 (USD:RMB)	320,195
USD	4,266	1.2901 (USD:SGD)	136,490
USD	14,931	159.5761 (USD:JYP)	477,719

(Concluded)

December 31, 2025

	Foreign Currency (In Thousands)	Exchange Rate	Carrying Amount
Financial assets			
Monetary items			
USD	$ 87,701	31.4300 (USD:NTD)	$ 2,756,532
USD	9,151	7.0288 (USD:RMB)	287,606
USD	3,407	1.2855 (USD:SGD)	107,083
USD	7,946	156.5239 (USD:JPY)	249,756
Non-monetary items			
Investments accounted for using the equity method			
KRW	914,510	0.0220 (KRW:NTD)	20,128
Financial liabilities			
Monetary items			
USD	199,822	31.4300 (USD:NTD)	6,280,399
USD	10,017	7.0288 (USD:RMB)	314,825
USD	2,990	1.2855 (USD:SGD)	93,979
USD	265	156.5239 (USD:JPY)	8,322

March 31, 2025

	Foreign Currency (In Thousands)	Exchange Rate	Carrying Amount
Financial assets			
Monetary items			
USD	$ 121,427	33.2050 (USD:NTD)	$ 4,031,998
USD	7,615	7.1782 (USD:RMB)	252,851
USD	9,163	1.3405 (USD:SGD)	304,257
USD	1,870	149.1019 (USD:JYP)	62,093

(Continued)

	Foreign Currency (In Thousands)	Exchange Rate	Carrying Amount
Non-monetary items			
Investments accounted for using the equity method			
KRW	$ 898,875	0.0228 (KRW:NTD)	$ 20,495
Financial liabilities			
Monetary items			
USD	94,267	33.2050 (USD:NTD)	3,130,150
USD	11,620	7.1782 (USD:RMB)	385,839
USD	1,554	149.1019 (USD:JYP)	51,585

(Concluded)

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

	For the Three Months Ended March 31			
	2026		2025	
Foreign Currency	Exchange Rate	Net Foreign Exchange Gain (Losses)	Exchange Rate	Net Foreign Exchange Gain (Losses)
NTD	1 (NTD:NTD)	$ 14,521	1 (NTD:NTD)	$ 7,578
USD	31.8595 (USD:NTD)	242	32.8947 (USD:NTD)	340
RMB	4.6182 (RMB:NTD)	367	4.5117 (RMB:NTD)	2,837
SGD	23.2464 (SGD:NTD)	(1,059)	24.3867 (SGD:NTD)	3,944
JPY	0.2009 (JPY:NTD)	13,865	0.2156 (JPY:NTD)	(3,712)
		$ 27,936		$ 10,987

34. SEPARATELY DISCLOSED ITEMS

a. Information on significant transactions:

1) Financing provided to others: Table 1

2) Endorsements/guarantees provided: Table 2

3) Significant marketable securities held (excluding investments in subsidiaries and associates): Table 3

4) Total purchases from or sales to related parties amounting to at least NT$100 million or 20% of the paid-in capital: Table 4

5) Receivables from related parties amounting to at least NT$100 million or 20% of the paid-in capital: Table 5

6) Intercompany relationships and significant intercompany transactions: Table 6

b. Information on investees: Table 7

c. Information on investments in mainland China

1) Information on any investee company in mainland China, showing the name, principal business activities, paid-in capital, method of investment, inward and outward remittance of funds, ownership percentage, net income of investees, investment income or loss, carrying amount of the investment at the end of the year, repatriations of investment income, and limit on the amount of investment in the mainland China area: Table 8

2) Any of the following significant transactions with investee companies in mainland China, either directly or indirectly through a third party, and their prices, payment terms, and unrealized gains or losses:

a) The amount and percentage of purchases and the balance and percentage of the related payables at the end of the year: Table 6

b) The amount and percentage of sales and the balance and percentage of the related receivables at the end of the year: Table 6

c) The amount of property transactions and the amount of the resultant gains or losses: None

d) The balance of negotiable instrument endorsements or guarantees or pledges of collateral at the end of the year and the purposes: Table 2

e) The highest balance, the end balance, the interest rate range, and total current period interest with respect to financing of funds: Table 1

f) Other transactions that have a material effect on the profit or loss for the year or on the financial position, such as the rendering or receiving of services: Table 6

35. SEGMENT INFORMATION

Information reported to the chief operating decision maker for the purposes of resource allocation and assessment of segment performance focuses on financial information of industries, and each of the investees have similar economic attributes and sell the same types of products in a uniform management approach; thus, the Company is a single reportable segment. The measurement basis of the information provided to the chief operating decision maker is the same as the information and amounts shown in the financial statements, so the consolidated statements of comprehensive income for the three months ended March 31, 2026 and 2025 can be compared with reportable segment revenue and operating outcome for these periods. In addition, the information on operating segment assets was not periodically reported to the chief operating decision maker, so the reportable amount is zero.

EDOM TECHNOLOGY CO., LTD. AND SUBSIDIARIES

FINANCING PROVIDED TO OTHERS
FOR THE THREE MONTHS ENDED MARCH 31, 2026
(In Thousands of New Taiwan Dollars, Unless Stated Otherwise)

No.	Lender	Borrower	Financial Statement Account	Related Parties	Highest Balance for the Period	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)
													Item	Value		
0	EDOM Technology Co., Ltd.	Goldenflash Electronics Co., Ltd.	Other receivables	Yes	$ 300,000	$ 300,000	$ -	-	For business operation	$ -	For business operation	$ -	-	-	$ 583,434	$2,333,735
		Promaster Technology Corp.	Other receivables	Yes	60,000	60,000	-	-	For business operation	-	For business operation	-	-	-	583,434	2,333,735

Note 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.

Note 2: The maximum financing amount is 40% of the Company's net asset value.

TABLE 2

EDOM TECHNOLOGY CO., LTD. AND SUBSIDIARIES

ENDORSEMENTS/GUARANTEES PROVIDED
FOR THE THREE MONTHS ENDED MARCH 31, 2026
(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 Period	Outstanding Endorsement/ Guarantee at the End of the Period	Actual Borrowing Amount	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.	Goldenflash Electronics Co., Ltd.	Subsidiary	$ 5,834,338	$ 1,400,000	$ 1,400,000	$ 733,918	$ -	24.00	$ 11,668,676	Y	N	N
		Promaster Technology Corp.	Subsidiary	5,834,338	1,600,000	1,600,000	533,993	-	27.42	11,668,676	Y	N	N
		EDOM Electronic Technology (Shanghai) Co., Ltd.	Subsidiary	5,834,338	135,000	135,000	-	-	2.31	11,668,676	Y	N	Y
		EDOM Trading (Shenzhen) Ltd.	Subsidiary	5,834,338	135,000	135,000	-	-	2.31	11,668,676	Y	N	Y
	Promaster Technology Corp.	Promaster (Brunei) Technology Corp.	Subsidiary	561,169	360,000	360,000	-	-	51.32	701,461	N	N	N

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

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

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

TABLE 3

EDOM TECHNOLOGY CO., LTD. AND SUBSIDIARIES

SIGNIFICANT MARKETABLE SECURITIES HELD
MARCH 31, 2026
(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	March 31, 2026				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 fair value through other comprehensive income - non-current	355,923	$ 14,166	0.60	$ 14,166	Note 1
	Honey Hope Honesty Enterprise Co., Ltd.	-	Financial assets at fair value through other comprehensive income - non-current	11,048,398	765,654	13.38	765,654	Note 1
	Largan Health AI-Tech Co., Ltd.	-	Financial assets at fair value through profit or loss - non-current	320,000	1,394	4.00	1,394	Note 2
	Upbeat Technology Co., Ltd.	-	Financial assets at fair value through profit or loss - non-current	1,250,000	1,483	2.19	1,483	Note 2
	Metanola Communication Inc.	-	Financial assets at fair value through profit or loss - non-current	513,520	179	0.34	179	Note 2
	Excelsius Medical Co., Ltd.	-	Financial assets at fair value through profit or loss - non-current	1,500,000	3,072	7.50	3,072	Note 2
	Ark Semiconductor Inc.	-	Financial assets at fair value through profit or loss - non-current	185,880	356	1.48	356	Note 2
	Qbit Semiconductor Ltd.	-	Financial assets at fair value through profit or loss - non-current	375,000	30,000	0.83	30,000	Note 2
	AcSip Technology Co., Ltd.	-	Financial assets at fair value through profit or loss - non-current	418,489	2,417	2.73	2,417	Note 2
	Himalaya VC Management Corp.	-	Financial assets at fair value through profit or loss - non-current	2,500,000	24,013	4.76	24,013	Note 2
	Trust Bio-Sonics Inc.	-	Financial assets at fair value through profit or loss - non-current	1,200,000	30,000	3.09	30,000	Note 2
	Jemm’s Labs, Inc.	-	Financial assets at fair value through profit or loss - non-current	1,000,000	8,226	5.10	8,226	Note 2
	Preference shares							
	XMEMS Labs, Inc.	-	Financial assets at fair value through profit or loss - non-current	1,937,287	56,221	1.29	56,221	Note 2
	CyteSi, Inc.	-	Financial assets at fair value through profit or loss - non-current	215,572	606	1.53	606	Note 2
	Reed Semiconductor Corp.	-	Financial assets at fair value through profit or loss - non-current	319,458	16,407	0.42	16,407	Note 2
	Zentera Systems Inc.	-	Financial assets at fair value through profit or loss - non-current	1,523,007	127,496	5.41	127,496	Note 2
	Lumotive Inc.	-	Financial assets at fair value through profit or loss - non-current	16,259	1,021	0.27	1,021	Note 2
	Multibeam corporation	-	Financial assets at fair value through profit or loss - non-current	230,877	3,301	0.69	3,301	Note 2
	Private funds							
	BRV Lotus Growth Fund	-	Financial assets at fair value through profit or loss - non-current	-	211,982	1.29	211,982	Note 2
	PHI Fund, L.P.	-	Financial assets at fair value through profit or loss - non-current	-	142,974	6.90	142,974	Note 2
	AMED Ventures II Limited Partnership	-	Financial assets at fair value through profit or loss - non-current	-	38,097	4.72	38,097	Note 2
	M.I.F L.P.	-	Financial assets at fair value through profit or loss - non-current	-	70,152	5.32	70,152	Note 2
	Limited partnership							
	Mesh Cooperative Ventures Fund LP	-	Financial assets at fair value through profit or loss - non-current	-	16,362	1.23	16,362	Note 2
	Longmen I L.P.	-	Financial assets at fair value through profit or loss - non-current	-	36,776	4.73	36,776	Note 2
	Amed Ventures	-	Financial assets at fair value through profit or loss - non-current	-	12,000	1.99	12,000	Note 2
	Convertible bonds							
	Sportsbox.AI Inc.	-	Financial assets at fair value through profit or loss - non-current	-	1,629	-	1,629	Note 2
	Novel Treasure Investment Limited	-	Financial assets at fair value through profit or loss - non-current	-	28,660	-	28,660	Note 2

(Continued)

Holding Company Name	Type and Issuer of Marketable Securities	Relationship with the Holding Company	Financial Statement Account	March 31, 2026				Note
				Shares	Carrying Value	Percentage of Ownership (%)	Market Value or Net Asset Value	
ACCU Technologies Ltd.	<u>Mutual funds</u>							
	Fidelity Funds - Global Multi Asset Dynamic Fund	-	Financial assets at fair value through profit or loss - current	200,000	$ 1,981	-	$ 1,981	Note 3
	<u>Preference shares</u>							
	Largan Health Technology, Inc.	-	Financial assets at fair value through profit or loss - 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 the period.

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

Note 3: The amounts are based on the net asset value at the end of the period.

Note 4: Refer to Tables 7 and 8 for information on investments in subsidiaries and associates.

(Concluded)

TABLE 4

EDOM TECHNOLOGY CO., LTD. AND SUBSIDIARIES

TOTAL PURCHASE FROM OR SALE TO RELATED PARTIES AMOUNTING TO AT LEAST NT$100 MILLION OR 20% OF THE PAID-IN CAPITAL
FOR THE THREE MONTHS ENDED MARCH 31, 2026
(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) Ltd.	Subsidiary	Sales	$ (208,225)	(0.70)	180 days after monthly closing	Conducted as per the agreed terms	180 days after monthly closing	$ 21,043	0.59	-
EDOM Technology Japan Co., Ltd.	Sunjet Components Corp.	Fellow subsidiary	Purchases	208,225	96.72	30 days after monthly closing	Conducted as per the agreed terms	30 days after monthly closing	(21,043)	(99.45)	-
EDOM Technology Co., Ltd.	Asian Information Technology Inc.	Subsidiaries of significant investors	Sales	(340,793)	(1.15)	30 days after monthly closing	Conducted as per the agreed terms	30 days after monthly closing	134,747	3.80	-

TABLE 5

EDOM TECHNOLOGY CO., LTD. AND SUBSIDIARIES

RECEIVABLES FROM RELATED PARTIES AMOUNTING TO AT LEAST NT$100 MILLION OR 20% OF THE PAID-IN CAPITAL
MARCH 31, 2026
(In Thousands of New Taiwan Dollars, Unless Stated Otherwise)

Company Name	Related Party	Relationship	Ending Balance	Turnover Rate	Overdue		Amounts Received in Subsequent Period	Allowance for Impairment Loss
					Amount	Actions Taken		
EDOM Technology Co., Ltd.	EDOM Trading (Shenzhen) Ltd.	Subsidiary	$ 151,211	2.1 (times)	$ -	Determined by operating conditions	$ 6,135	$ -
	Asian Information Technology Inc.	Subsidiaries of significant investors	134,747	12.8 (times)	-	Determined by operating conditions	68,024	-
Promaster Technology Corp.	Promaster Technology Corporation (Shanghai)	Subsidiary	101,997	2.1 (times)	-	Determined by operating conditions	28,757	-

EDOM TECHNOLOGY CO., LTD. AND SUBSIDIARIES

INTERCOMPANY RELATIONSHIPS AND SIGNIFICANT TRANSACTIONS
FOR THE THREE MONTHS ENDED MARCH 31, 2026
(In Thousands of New Taiwan Dollars)

No. (Note 1)	Investee Company	Counterparty	Flow of Transactions (Note 2)	Transaction Details			
				Financial Statement Account	Amount	Payment Terms	% to Total Sales or Assets (Note 3)
0	EDOM Technology Co., Ltd.	EDOM Trading (Shenzhen) Ltd.	a	Sales	$ 81,060	Transaction terms are not significantly different from those of third parties	-
		EDOM Trading (Shenzhen) Ltd.	a	Operating expenses - service charge	65,669	Transaction terms are not significantly different from those of third parties	-
		EDOM Trading (Shenzhen) Ltd.	a	Other income	1	Transaction terms are not significantly different from those of third parties	-
		EDOM Trading (Shenzhen) Ltd.	a	Trade receivables	151,211	180 days after monthly closing	-
		EDOM Trading (Shenzhen) Ltd.	a	Other receivable	18	180 days after monthly closing	-
		EDOM Trading (Shenzhen) Ltd.	a	Other payables	15,678	30 days after monthly closing	-
		EDOM Trading (Shenzhen) Ltd.	a	Other advance receipts	17	Advance receipt	-
		EDOM Electronic Technology (Shanghai) Co., Ltd.	a	Sales	43,300	Transaction terms are not significantly different from those of third parties	-
		EDOM Electronic Technology (Shanghai) Co., Ltd.	a	Operating expenses - service charge	47,068	Transaction terms are not significantly different from those of third parties	-
		EDOM Electronic Technology (Shanghai) Co., Ltd.	a	Trade receivables	64,604	180 days after monthly closing	-
		EDOM Electronic Technology (Shanghai) Co., Ltd.	a	Other receivables	8	180 days after monthly closing	-
		EDOM Electronic Technology (Shanghai) Co., Ltd.	a	Other payables	12,542	30 days after monthly closing	-
		EDOM Electronic Technology (Shanghai) Co., Ltd.	a	Other income	6	Transaction terms are not significantly different from those of third parties	-
		EDOM Technology Japan Co., Ltd.	a	Sales	208,225	Transaction terms are not significantly different from those of third parties	1
		EDOM Technology Japan Co., Ltd.	a	Operating expenses - service charge	2,499	Transaction terms are not significantly different from those of third parties	-
		EDOM Technology Japan Co., Ltd.	a	Trade receivables	21,043	30 days after monthly closing	-
		EDOM Technology Japan Co., Ltd.	a	Trade payables	1,170	30 days after monthly closing	-
		EDOM Technology Japan Co., Ltd.	a	Other payables	1,631	30 days after monthly closing	-
		EDOM Technology Japan Co., Ltd.	a	Contract liabilities	264,311	Advance receipts	1
		Goldenflash Electronics Co., Ltd.	a	Purchases	26,675	Transaction terms are not significantly different from those of third parties	-
		Goldenflash Electronics Co., Ltd.	a	Rental income	369	Transaction terms are not significantly different from those of third parties	-
		Goldenflash Electronics Co., Ltd.	a	Other income	5,015	Transaction terms are not significantly different from those of third parties	-
		Goldenflash Electronics Co., Ltd.	a	Interest income	1,617	Transaction terms are not significantly different from those of third parties	-
		Goldenflash Electronics Co., Ltd.	a	Trade receivables	255	30 days after monthly closing	-
		Goldenflash Electronics Co., Ltd.	a	Other receivables	7,200	30 days after monthly closing	-
		Goldenflash Electronics Co., Ltd.	a	Other advance receipts	2,312	Advance receipt	-
		Goldenflash Electronics Co., Ltd.	a	Payment on behalf of others	15	Payment of behalf	-
		Goldenflash Electronics Co., Ltd.	a	Trade payables	7,985	30 days after monthly closing	-

(Continued)

No. (Note 1)	Investee Company	Counterparty	Flow of Transactions (Note 2)	Transaction Details			
				Financial Statement Account	Amount	Payment Terms	% to Total Sales or Assets (Note 3)
		Promaster Technology Corp.	a	Sales	$ 29,236	Transaction terms are not significantly different from those of third parties	-
		Promaster Technology Corp.	a	Purchases	2,552	Transaction terms are not significantly different from those of third parties	-
		Promaster Technology Corp.	a	Rental income	267	Transaction terms are not significantly different from those of third parties	-
		Promaster Technology Corp.	a	Rental expenses	82	Transaction terms are not significantly different from those of third parties	-
		Promaster Technology Corp.	a	Other income	2,973	Transaction terms are not significantly different from those of third parties	-
		Promaster Technology Corp.	a	Trade receivables	31,617	30 days after monthly closing	-
		Promaster Technology Corp.	a	Other receivables	749	30 days after monthly closing	-
		Promaster Technology Corp.	a	Trade payables	3,695	30 days after monthly closing	-
		Promaster Technology Corp.	a	Other payables	27	30 days after monthly closing	-
		Promaster Technology Corp.	a	Other advance receipts	116	Advance receipts	-
1	Goldenflash Electronics Co., Ltd.	Promaster Technology Corp.	b	Trade payable	240	30 days after monthly closing	-
		Promaster Technology Corp.	b	Other expenses	229	Transaction terms are not significantly different from those of third parties	-
		Sunjet (HK) Components Ltd.	b	Trade receivable	36,522	120 days after monthly closing	-
2	EDOM Technology (Shanghai) Co., Ltd.	EDOM Trading (Shenzhen) Ltd.	b	Sales	55	Transaction terms are not significantly different from those of third parties	-
		EDOM Trading (Shenzhen) Ltd.	b	Purchase	3,962	Transaction terms are not significantly different from those of third parties	-
		EDOM Trading (Shenzhen) Ltd.	b	Trade receivables	58	30 days after monthly closing	-
		EDOM Trading (Shenzhen) Ltd.	b	Trade payables	3,283	30 days after monthly closing	-
		Promaster Technology Corporation (Shanghai)	b	Rental income	529	Transaction terms are not significantly different from those of third parties	-
3	EDOM Trading (Shenzhen) Ltd.	Promaster Technology Corporation (Shanghai)	b	Rental income	409	Transaction terms are not significantly different from those of third parties	-
		Promaster Technology Corporation (Shanghai)	b	Guarantee deposits received	301	Note 5	-
4	Promaster Technology Corp.	Promaster (Brunei) Technology Corp.	b	Purchase	1,603	Transaction terms are not significantly different from those of third parties	-
		Promaster (Brunei) Technology Corp.	b	Trade payables	2,462	180 days after monthly closing	-
		Promaster Technology Corporation (Shanghai)	b	Sales	51,831	Transaction terms are not significantly different from those of third parties	-
		Promaster Technology Corporation (Shanghai)	b	Purchases	9	Transaction terms are not significantly different from those of third parties	-
		Promaster Technology Corporation (Shanghai)	b	Operating expenses - service charge	26,529	Transaction terms are not significantly different from those of third parties	-
		Promaster Technology Corporation (Shanghai)	b	Trade receivables	101,997	180 days after monthly closing	-
		Promaster Technology Corporation (Shanghai)	b	Trade payables	7,701	180 days after monthly closing	-
5	Promaster (Brunei) Technology Corp.	Promaster Technology Corporation (Shanghai)	b	Temporary collection	495	Temporary collection	-

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

a. “0” for the parent company.
b. Subsidiaries are numbered from “1”.

(Continued)

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

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

Note 3: Balance sheet items are shown as a percentage to consolidated total assets as of March 31, 2026, while income statement items are shown as a percentage to consolidated total operating revenue for the nine months ended March 31, 2026.

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

Note 5: The above transaction amounts were guarantee deposits for leasing contract.

(Concluded)

EDOM TECHNOLOGY CO., LTD. AND SUBSIDIARIES

INFORMATION ON INVESTEES
FOR THE THREE MONTHS ENDED MARCH 31, 2026
(In Thousands of New Taiwan Dollars, Unless Stated Otherwise)

Investor Company	Investee Company	Location	Main Businesses and Products	Investment Amount: March 31, 2026 (Note 1)	Investment Amount: December 31, 2025 (Note 1)	As of March 31, 2026: Shares	As of March 31, 2026: Percentage of Ownership	As of March 31, 2026: Carrying Amount	Net Income (Loss) of the Investee (Note 2)	Share of Profit (Loss)	Note
EDOM Technology Co., Ltd.	ACCU Technologies Ltd.	B.V.I	General trade and investment in manufacturing and service industries	$ 503,857 (US$ 15,748 thousand)	$ 503,857 (US$ 15,748 thousand)	15,748,179	100.00	$ 486,967	$ 9,604	$ 9,604	Subsidiary (Notes 3 and 6)
	ILDO Korea Co., Ltd.	Korea	Trade of computer peripherals	13,061 (₩ 619,012 thousand)	13,061 (₩ 619,012 thousand)	74,083	25.00	21,593 (₩ 1,022,406 thousand)	9,434 (₩ 431,586 thousand)	2,359 (₩ 107,897 thousand)	Note 3
	Sunjet Components Corp.	Taipei	General trade of electronic components	-	299,108	-	-	-	-	-	Note 4
	KingHold Technology	New Taipei	General trade of electronic components	43,771	43,771	2,716,000	33.95	3,018	4,901	1,664	Note 3
	iPro Technology, Inc.	Hsinchu City	General trade of electronic components	-	159,890	-	-	-	-	-	Note 5
	Goldenflash Electronics Co., Ltd.	Taipei	General trade of electronic components	403,608	104,500	53,584,742	100.00	804,326	123,946	123,946	Subsidiary (Notes 3, 4 and 6)
	Promaster Technology Corp.	New Taipei	General trade of electronic components	976,536	816,646	74,114,786	100.00	1,100,166	23,657	18,977	Subsidiary (Notes 3, 5 and 6)
	EDOM Technology Japan Co., Ltd.	Japan	General trade of electronic components	4,010 (¥ 20,000 thousand)	4,010 (¥ 20,000 thousand)	2,000	100.00	33,429 (¥ 166,730 thousand)	14,413 (¥ 71,673 thousand)	14,413 (¥ 71,673 thousand)	Subsidiary (Notes 3 and 6)
	Fernbasic Technology Co., Ltd	Taipei	General trade of electronic components	4,800	4,800	4,800	48.00	658	(7,300)	(3,504)	Note 3
ACCU Technologies Ltd.	Sunshine Global International Ltd.	Western Samoa	General trade and investment in manufacturing and service industries	63,190 (US$ 1,975 thousand)	62,190 (US$ 1,975 thousand)	1,975,000	100.00	39,378	986	986	Subsidiary (Notes 3 and 6)
	Honest Rich Trading Ltd.	Western Samoa	General trade and investment in manufacturing and service industries	176,004 (US$ 5,501 thousand)	176,004 (US$ 5,501 thousand)	5,501,000	100.00	163,856	7,645	7,645	Subsidiary (Notes 3 and 6)
	Massive Strong Investment Ltd.	Western Samoa	General trade and investment in manufacturing and service industries	319,950 (US$ 10,000 thousand)	319,950 (US$ 10,000 thousand)	10,000,000	100.00	286,411	1,388	1,388	Subsidiary (Notes 3 and 6)
Sunjet Components Corp.	Sunjet (HK) Components Ltd.	Hong Kong	General trade and investment in manufacturing and service industries	-	102,490 (HK$ 25,114 thousand)	-	-	-	200	-	Note 4
iPro Technology, Inc.	Otowahr Inc.	Western Samoa	Electronic parts and components manufacturing	-	23,996 (US$ 750 thousand)	-	-	-	(5,323)	-	Note 5
Goldenflash Electronics Co., Ltd.	Sunjet (HK) Components Ltd.	Hong Kong	General trade and investment in manufacturing and service industries	102,490 (HK$ 25,114 thousand)	-	25,113,810	100.00	6,029	200	200	Subsidiary (Notes 3, 4 and 6)
Promaster Technology Corp.	Promaster (Brunei) Technology Corp.	Seychelles	General trade of electronic components	83,305	83,305	2,550,001	100.00	316,730	8,823	8,823	Subsidiary (Notes 3, 5 and 6)
	Otowahr Inc.	Western Samoa	Electronic parts and components manufacturing	23,996 (US$ 750 thousand)	-	3,150,000	25.54	10,136	(5,323)	(1,360)	Subsidiary (Notes 3 and 5)

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

Note 2: The amounts are based on the average exchange rate for the three months ended March 31, 2026.

Note 3: The amounts are calculated based on the unaudited financial statements for the period from January 1, 2026 to March 31, 2026.

Note 4: In November 2025, the Board of Directors of the Group approved the simplified merger of Goldenflash Electronics Co., Ltd. and Sunjet Components Corp. On the merger effective date of January 1, 2026, Goldenflash Electronics Co., Ltd. issued 37,416,742 ordinary shares as consideration and absorbed Sunjet Components Corp. through a share exchange merger, resulting in the dissolution of Sunjet Components Corp. The original investment amount of Goldenflash Electronics Co., Ltd. included the investment amount in Sunjet Components Corp. of NT$299,108 thousand. The shares in subsidiaries previously held by Sunjet Components Corp. were accordingly transferred to the ownership of Goldenflash Electronics Co., Ltd.

Note 5: In November 2025, the Board of Directors of the Group approved the simplified merger of Promaster Technology Corp. and iPro Technology, Inc. On the merger effective date of January 1, 2026, Promaster Technology Corp. issued 15,424,786 ordinary shares as consideration and absorbed iPro Technology, Inc. through a share exchange merger, resulting in the dissolution of iPro Technology, Inc. The original investment amount of Promaster Technology Corp. included the investment amount in iPro Technology, Inc. of NT$159,890 thousand. The shares in subsidiaries previously held by iPro Technology, Inc. were accordingly transferred to the ownership of Promaster Technology Corp.

Note 6: The above transaction amounts were eliminated upon consolidation.

Note 7: Refer to Table 8 for information on investment in mainland China.

EDOM TECHNOLOGY CO., LTD. AND SUBSIDIARIES

INFORMATION ON INVESTMENTS IN MAINLAND CHINA
FOR THE THREE MONTHS ENDED MARCH 31, 2026
(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, 2026	Remittance of Funds		Accumulated Outward Remittance for Investment from Taiwan as of March 31, 2026	Net Income (Losses) of the Investee	% Ownership of Direct or Indirect Investment	Investment Gain (Loss) (Note 2)	Carrying Amount as of March 31, 2026	Accumulated Repatriation of Investment Income as of March 31, 2026
						Outward	Inward						
EDOM Technology Co., Ltd.	EDOM Trading (Shenzhen) Ltd.	Trade of computer peripherals	$ 175,973 (US$ 5,500 thousand)	b (Note 3)	$ 175,973 (US$ 5,500 thousand)	$ -	$ -	$ 175,973 (US$ 5,500 thousand)	$ 7,644	100	$ 7,644	$ 163,825	$ -
	EDOM Electronic Technology (Shanghai) Co., Ltd.	Trade, research and development of computer peripherals	319,950 (US$ 10,000 thousand)	b (Note 4)	319,950 (US$ 10,000 thousand)	-	-	319,950 (US$ 10,000 thousand)	1,388	100	1,388	286,441	-
Goldenflash Electronics Co., Ltd.	Sunjet Components Corp. (Dongguan)	Trade of electric power equipment and computer peripherals	- (Note 5)	b (Note 5)	100,688 (US$ 3,147 thousand)	-	-	100,688 (US$ 3,147 thousand)	-	-	-	-	-
Promaster Technology Corp.	Promaster Technology Corporation (Shanghai)	Trade of electric power equipment and computer peripherals	197,729 (US$ 6,180 thousand)	b (Note 6)	71,241	-	-	71,241	7,504	100	7,504	93,080	-

Investment Company	Accumulated Outward Remittance for Investment in Mainland China as of March 31, 2026	Investment Amounts Authorized by Investment Commission, MOEA	Limit on the Amount of Investment Stipulated by Investment Commission, MOEA
EDOM Technology Co., Ltd.	$ 495,923 (US$ 15,500 thousand)	$ 527,918 (US$ 16,500 thousand)	$5,834,338 × 60% = $3,500,603
Goldenflash Electronics Co., Ltd. (Note 7)	100,688 (US$ 3,147 thousand)	114,542 (US$ 3,580 thousand)	$266,009 × 60% = $159,605
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 financial statements which has not been reviewed for the three months ended March 31, 2026.

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).

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.

Note 7: Sunjet Components Corp. and Goldenflash Electronics Co., Ltd. were merged on January 1, 2026, with Sunjet Components Corp. as the dissolved entity and Goldenflash Electronics Co., Ltd. as the surviving entity. As the investee company in Mainland China had completed its liquidation in December 2025, the related investment amount in Mainland China will be amended with the Investment Commission of the Ministry of Economic Affairs upon remittance of the funds back to Taiwan.