

Ennoconn Corporation
Parent Company Only Financial Statements and Independent
Auditors' Report
2025 and 2024

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Notice to Reader

For the convenience of readers, this report has been translated into English from the original Chinese version. The English version has not been audited or reviewed by independent auditors. If there is any conflict between the English version and the original Chinese version or any difference in the interpretation of the two versions, the Chinese-language independent auditors' report and consolidated financial statements shall prevail.

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Independent Auditors' Report

Board of Directors, Ennoconn Corporation:

Audit Opinions

We have audited the balance sheets of Ennoconn Corporation as of December 31, 2025 and 2024, and the related statements of comprehensive income, changes in equity and cash flows for the years then ended, and notes to the parent company only financial statements (including summary of significant accounting policies).

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

Basis of audit opinion

The CPAs have performed the audit in accordance with the Regulations Governing Financial Statement Audit and Attestation Engagements of Certified Public Accountants and auditing standards. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Parent Company Only Financial Statements section of our report. The CPAs are independent of the Ennoconn Corporation in accordance with The Norm of Professional Ethics for Certified Public Accountant of the Republic of China and have fulfilled other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key Audit Matters

Key audit matters refer to those matters that, in the professional judgment of the CPA, were of most significance in the audit of the Parent Company Only Financial Statements of Ennoconn Corporation for the year 2025. These matters have been addressed in the context of our audit of the Parent Company Only Financial Statements as a whole and in forming our audit opinion thereon. Accordingly, we do not express a separate opinion on these matters. The key audit matters that the CPA judged should be communicated in the audit report are as follows:

1. Income recognition

For accounting policies on revenue recognition, please refer to Note 4(13) Revenue Recognition in the Parent Company Only Financial Statements. For related disclosures on revenue recognition, please refer to Note 6(19) in the Parent Company Only Financial Statements.

Explanation of key audit items:

Ennoconn Corporation's primary business activities include the manufacturing and sales of data storage, processing equipment and industrial motherboards. Sales revenue is recognized when control of goods or services is transferred to customers. Sales revenue is a key operational performance indicator that investors focus on highly. Therefore, revenue recognition is a matter requiring high attention from us in performing the audit of Ennoconn Corporation's financial statements.

The corresponding audit procedures:

Our main audit procedures for the above key audit matter included: understanding the main types of revenue; testing relevant controls over the sales and collection cycles to ensure the reliability of revenue records; reviewing customer sales terms and revenue recognition; conducting variance analysis for major sales customers to identify any significant anomalies; and testing shipments before and after the balance sheet date, verifying supporting documents to ensure that revenue was recognized in the appropriate accounting period.

2. Impairment assessment for investments accounted for using the equity method

For explanations of accounting policies, accounting estimates, and uncertainties in assumptions regarding impairment assessment of investments accounted for using the equity method, please refer to Note 4(12) and Note 5(3) of the Parent Company Only Financial Statements, respectively; for information related to investments accounted for using the equity method, please refer to Note 6(6) of the Parent Company Only Financial Statements.

Explanation of key audit items:

Ennoconn Corporation has equity-method investees to expand its sales network and broaden its product offerings. Management conducts impairment assessments in accordance with IAS 36 Impairment of Assets, using fair value less costs of disposal or value in use as the recoverable amount. Given the significant impact of these assessments on the financial statements and the high degree of subjectivity and uncertainty involved in management's judgments, the impairment assessment of investments accounted for using the equity method is identified as a key audit matter.

The corresponding audit procedures:

For the above key audit matters, the principal audit procedures performed by the CPAs include understanding the design and implementation of relevant internal controls by the management, reviewing and verifying the accuracy of the calculations for the recoverable amount and carrying value, and performing sensitivity analysis to comprehensively evaluate the reasonableness of the impairment assessment of investments accounted for using the equity method.

Management and Governance Units' Responsibility for the Parent Company Only Financial Statements

Management is responsible for preparing Parent Company Only Financial Statements that present fairly, in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers. Management is also responsible for maintaining internal control as deemed necessary to ensure that the Parent Company Only Financial Statements are free from material misstatement, whether due to fraud or error.

In preparing the Parent Company Only Financial Statements, management's responsibility also includes assessing Ennoconn Corporation's ability to continue as a going concern, disclosing relevant matters, and using the going concern basis of accounting, unless management either intends to liquidate Ennoconn Corporation or to cease operations, or has no realistic alternative but to do so.

Ennoconn Corporation's governance units (including the Audit Committee) are responsible for overseeing the financial reporting process.

Auditor's Responsibility for the Audit of the Parent Company Only Financial Statements

The objective of our audit of the Parent Company Only Financial Statements is to obtain reasonable assurance about whether the Parent Company Only Financial Statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report. Reasonable assurance is a high level of assurance. However, an audit conducted in accordance with the auditing standards does not guarantee that any material misstatement in the Parent Company Only Financial Statements will be detected. Misstatements may arise from fraud or error. A misstatement is considered material, if, individually or in aggregate, it could reasonably be expected to influence the economic decisions of users taken on the basis of the Parent Company Only Financial Statements. When conducting audits in accordance with auditing standards, we exercise professional judgment and maintain professional skepticism. The CPA also performed the following tasks:

1. Identify and assess the risks of material misstatement in individual financial statements arising from fraud or error; design and implement appropriate responses to the assessed risks; and obtain sufficient and appropriate audit evidence to provide a basis for the audit opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
2. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control of Ennoconn Corporation.
3. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
4. Based on the audit evidence obtained, we conclude whether there is material uncertainty regarding events or circumstances that may cast significant doubt on the ability of Ennoconn Corporation to continue as a going concern based on the appropriateness of management's use of the going concern basis of accounting. If we conclude that material uncertainty exists in these events or conditions, we are required to highlight the related disclosures in the Parent Company Only Financial Statements in audit report. If such disclosures are deemed inadequate, the CPA is required to modify the opinion accordingly. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause Ennoconn Corporation to cease to continue its operations.
5. Evaluate the overall presentation, structure and content of the individual financial statements, including the disclosures, and whether the individual financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
6. Obtain sufficient and appropriate audit evidence regarding the financial information of the investee companies accounted for using the equity method to express an opinion on the individual financial statements. The CPAs are responsible for guiding, supervising and executing the audit cases of Ennoconn Corporation, as well as forming the audit opinion on Ennoconn Corporation.

The matters that we communicate with those charged with governance include the planned scope and timing of the audit, as well as significant audit findings (including any significant deficiencies in internal control that we identify during our audit).

The CPAs also provide the governance unit with a statement confirming that the personnel of the CPA firm have complied with relevant ethical requirements regarding independence. They further communicate with the governance unit all relationships and other matters that could reasonably be considered to affect on the CPA's independence, along with any applicable safeguards.

From the matters communicated with those charged with governance, we determined those matters that were of most significance in our audit of Ennoconn Corporation's 2025 Parent Company Only Financial Statements. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the specific matter or when, in extremely rare circumstances, we determine that a specific matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

PMG Taiwan

Certified Public Accountant/CPA

Financial Supervisory Commission Approval Document:
Financial Supervisory Commission Approval Letter No. 1040003949
Securities and Futures Commission Approval Letter No.
0920122026
March 27, 2026

Ennoconn Corporation
Balance Sheet
December 31, 2025 and 2024

Unit: NT\$ thousand

		2025.12.31		2024.12.31				2025.12.31		2024.12.31	
Assets		Amount	%	Amount	%	Liabilities and Equity		Amount	%	Amount	%
Current Assets:						Current Liabilities:					
1100	Cash and Cash Equivalents (Notes 6(1) and (22))	\$ 875,635	2	184,864	1	2100	Short-Term Borrowings (Notes 6(12))	\$ 3,730,000	11	2,470,000	8
1136	Current financial assets measured at amortized cost (Notes 6(3) (22) and 8)	14,358	-	4,368	-	2170	Accounts Payable (Note 6(22))	557,547	2	761,086	2
1172	Net Accounts Receivable (Notes 6(4), (19) and (22))	1,574,831	5	1,216,508	4	2180	Accounts Payable - Related Parties (Notes 6(22) and 7)	141,036	-	201,424	1
1180	Net Accounts Receivable - Related Parties (Notes 6(4), (19) and (22))	176,163	-	494,704	2	2200	Other Payables (Including Related Parties) (Note 6(22))	639,742	2	569,780	2
130X	Inventories (Notes 6(6))	1,359,139	4	1,336,453	4	2230	Current Income Tax Liabilities	125,128	-	127,648	-
1470	Other Current Assets (Note 6(11) (5) and 7)	182,420	1	421,172	-	2280	Lease Liabilities - Current (Notes 6(14) and (22))	877	-	2,315	-
Total current assets		4,182,546	12	3,658,069	11	2321	Current portion of convertible corporate bonds payable within one year or one operating cycle (Notes 6(13) and (22))	2,966,786	8	-	-
Non-Current Assets:						2399	Other Current Liabilities	100,758	-	34,069	-
1510	Financial Liabilities at Fair Value through Profit or Loss - Current (Notes 6(2) and (22))	-	-	3,940	-	Total current liabilities		8,261,874	23	4,166,322	13
1550	Investments Accounted for Using Equity Method (Note 6(7))	31,102,508	87	28,442,352	87	Non-Current Liabilities:					
1600	Property, Plant and Equipment (Note 6(8))	484,138	1	489,130	1	2530	Corporate Bonds Payable (Notes 6(13) and (22))	-	-	4,425,932	13
1755	Right-of-use assets (Note 6(14))	906	-	2,416	-	2570	Deferred Income Tax Liabilities (Note 6(16))	7,381	-	3,355	-
1821	Other Intangible Assets (Note 6(9))	44,845	-	39,272	-	Total non-current liabilities		7,381	-	4,429,287	13
1840	Deferred Income Tax Assets (Note 6(10))	25,727	-	33,138	-	Total liabilities		8,269,255	23	8,595,609	26
1990	Other Current Assets (Note 6(11) and (15))	154,126	-	197,997	1	Equity (Notes 6 (17) and (22))					
Total Non-Current Assets		31,812,250	88	29,208,225	89	3110	Common Share Capital	1,458,864	4	1,375,372	4
Total Assets		\$ 35,994,796	100	32,866,294	100	3200	Additional Paid-in Capital	17,161,079	48	15,663,929	49
						Retained Earnings:					
						3310	Legal Reserve	1,652,323	5	1,380,526	4
						3320	Special Reserve	607,389	2	1,039,929	3
						3350	Undistributed Earnings	7,165,962	19	5,418,318	16
						3300	Subtotal Retained Earnings	9,425,674	26	7,383,773	23
						3490	Other Equity	(320,076)	(1)	(607,389)	(2)
						Total Equity		27,725,541	77	24,270,685	74
Total Assets		\$ 35,994,796	100	32,866,294	100	Liabilities and Equity		\$ 35,994,796	100	32,866,294	100

(Please refer to the accompanying notes to the Parent Company Only Financial Statements)

Chairman: Chu Fu-Chuan

Managerial Officer: Tsai Neng-Chi

Accounting Supervisor: Chuang Tsung-Hsien

Ennoconn Corporation
Statement of Comprehensive Income
For the Years Ended December 31, 2025 and 2024

Unit: NT\$ thousand

	2025		2024	
	Amount	%	Amount	%
4100 Net operating revenue (Notes 6(19) and 7)	\$ 8,522,399	100	\$ 5,334,540	100
5110 Cost of goods sold (Notes 6(6), (8), (9), (10), (15) and 7)	7,017,937	83	4,215,695	79
5900 Gross Profit	1,504,462	17	1,118,845	21
5910 Less: Unrealized Profit on Sales	10,573	-	26,474	-
5920 Add: Realized gain or loss on sales	26,474	-	60,139	1
Net gross operating profit	1,520,363	17	1,152,510	22
Operating expenses (Notes 6(4), (5), (8), (9), (10), (15) and 7):				
Selling Expenses				
6100	87,740	2	81,701	2
6200 Management Expenses	420,011	5	303,658	6
6300 Research and Development Expenses	268,473	3	212,974	4
6450 Expected credit impairment loss (gains)	25,836	-	(25,338)	-
6000 Total Operating Expenses	802,060	10	572,995	12
6900 Net Operating Income	718,303	7	579,515	10
Other Operating Income and Expenses (Notes 6(7), (21))				
7100 Interest Income	25,314	-	22,387	-
7190 Other Income	3,155	-	3,532	-
7020 Other Gains and Losses	(38,654)	-	115,590	2
7050 Financial Costs	(117,580)	-	(91,121)	(1)
7060 Share of profit of subsidiaries accounted for using the equity method	2,880,487	34	2,369,421	44
7000 Total Non-Operating Income and Expenses	2,752,722	34	2,419,809	45
7900 Profit before tax	3,471,025	41	2,999,324	55
7950 Less: Income tax expense (Note 6)	257,711	3	259,549	5
8200 Net profit for the period	3,213,314	38	2,739,775	50
Other comprehensive income:				
8310 Items that Will not be Reclassified to Profit or Loss				
8311 Remeasurement of defined benefit plans (Note 15)	141	-	234	-
8320 Share of other comprehensive income of subsidiaries accounted for using the equity method	4,973	-	(451,999)	(8)
8349 Less: Income tax relating to items that will not be reclassified(Note 6)(16))	29	-	47	-
Total items not reclassified to profit or loss	5,085	-	(451,812)	(8)
8360 Items that May Be Reclassified Subsequently to Profit or Loss				
8361 Exchange Differences on Translation of Foreign Financial Statements	272,581	3	853,969	16
8380 Share of other comprehensive income of subsidiaries accounted for using the equity method	61,219	1	8,573	-
Total items that may be reclassified subsequently to profit or loss	333,800	4	862,542	16
8300 Other Comprehensive Income for the Fiscal Year	338,885	4	410,730	8
8500 Total Comprehensive Income (Loss) for the Period	\$ 3,552,199	42	3,150,505	58
9750 Basic Earnings per Share (NT\$) (Note 6(18))	\$ 23.26		20.03	
9850 Diluted Earnings per Share (NT\$) (Note 6(18))	\$ 20.74		17.88	

(Please refer to the accompanying notes to the Parent Company Only Financial Statements)

Chairman: Chu Fu-Chuan

Managerial Officer: Tsai Neng-Chi

Accounting Supervisor: Chuang Tsung-Hsien

Ennoconn Corporation
Statement of Changes in Equity
For the Years Ended December 31, 2025 and 2024

Unit: NT\$ thousand

	Retained Earnings					Other Equity Items				
	Share Capital	Additional Paid-in Capital	Legal Reserve	Special Reserve	Undistributed Earnings	Total	Exchange Differences on Translation of Foreign Financial Statements	Unrealized Valuation Gains (Losses) on Financial Assets at Fair Value through Other Comprehensive Income	Total	Total Equity
Balance as of January 1, 2024		14,940,752	1,161,514	905,934	4,612,432	6,679,880	(1,081,452)	41,523	(1,039,929)	21,900,702
Net profit for the period		-	-	-	2,739,775	2,739,775	-	-	-	2,739,775
Other comprehensive income (loss) for the period		-	-	-	5,736	5,736	862,542	(457,548)	404,994	410,730
Total Comprehensive Income (Loss) for the Period		-	-	-	2,745,511	2,745,511	862,542	(457,548)	404,994	3,150,505
Surplus allocation and distribution: Legal Reserve		-	219,012	-	(219,012)	-	-	-	-	-
Special Reserve		-	-	133,995	(133,995)	-	-	-	-	-
Cash Dividends on Common Share		-	-	-	(1,559,072)	(1,559,072)	-	-	-	(1,559,072)
Changes in Ownership Interests in Subsidiaries		(339,286)	-	-	-	-	-	-	-	(339,286)
Convertible Corporate Bond Conversion	55,373	1,062,463	-	-	-	-	-	-	-	1,117,836
Disposal of equity instruments measured at fair value through other comprehensive income		-	-	-	(27,546)	(27,546)	-	27,546	27,546	-
Balance as of December 31, 2024	\$1,375,372	15,663,929	1,380,526	1,039,929	5,418,318	7,838,773	(218,910)	(388,479)	(607,389)	24,270,685
Balance as of January 1, 2025		15,663,929	1,380,526	1,039,929	5,418,318	7,838,773	(218,910)	(388,479)	(607,389)	24,270,685
Net profit for the period		-	-	-	3,213,314	3,213,314	-	-	-	3,213,314
Other Comprehensive Income (Loss) After Tax for the Period		-	-	-	18,699	18,699	333,800	(13,614)	320,186	338,885
Total Comprehensive Income (Loss) for the Period		-	-	-	3,232,013	3,232,013	333,800	(13,614)	320,186	3,552,199
Surplus allocation and distribution: Legal Reserve		-	271,797	-	(271,797)	-	-	-	-	-
Special Reserve		-	-	(432,540)	432,540	-	-	-	-	-
Cash Dividends on Common Share		-	-	-	(1,677,985)	(1,677,985)	-	-	-	(1,677,985)
Changes in Ownership Interests in Subsidiaries		67,161	-	-	-	-	-	-	-	67,161
Convertible Corporate Bond Conversion	83,492	1,429,989	-	-	-	-	-	-	-	1,513,481
Disposal of equity instruments measured at fair value through other comprehensive income		-	-	-	32,873	32,873	-	(32,873)	(32,873)	-
Balance as of December 31, 2025	\$ 1,458,864	17,161,079	1,652,323	607,389	7,165,962	9,425,674	114,890	(434,966)	(320,076)	27,725,541

(Please refer to the accompanying notes to the Parent Company Only Financial Statements)

Chairman: Chu Fu-Chuan

Managerial Officer: Tsai Neng-Chi

Accounting Supervisor: Chuang Tsung-Hsien

Ennoconn Corporation
Statement of Cash Flows
For the Years Ended December 31, 2025 and 2024

Unit: NT\$ thousand

	<u>2025</u>	<u>2024</u>
Cash Flows From Operating Activities:		
Net Profit Before Tax for the Period	\$ 3,471,025	2,999,324
Adjustments for:		
Income and Expense Items:		
Depreciation Expense	12,522	14,808
Amortization expenses	9,717	4,082
Expected credit impairment loss (gains)	25,836	(25,338)
Net (gains) losses on financial assets and liabilities at fair value through profit or loss	3,106	(2,382)
Interest Expense	117,580	91,121
Interest Income	(25,314)	(22,387)
Share of profit of subsidiaries accounted for using the equity method	(2,880,487)	(2,369,421)
Gain on disposal of property, plant and equipment	-	(76)
Gain from Price Recovery (reversal gain) of Inventory	(58,132)	10,100
Loss on Inventory Scrap	545	2,246
Unrealized Profit on Sales	10,573	26,474
Realized gain or loss on sales	(26,474)	(60,139)
Total Revenue Expenses and Losses	<u>(2,810,528)</u>	<u>(2,330,912)</u>
Changes in Assets/Liabilities Related to Operating Activities:		
Accounts Receivable (Including Related Parties)	(60,560)	(329,503)
Inventories	34,902	(597,873)
Other Current Assets	238,951	(382,463)
Accounts Payable (Including Related Parties)	(255,978)	329,512
Other Payables	67,722	(37,110)
Other Current Liabilities	66,690	(280,689)
Total Adjustments	<u>(2,718,801)</u>	<u>(3,629,038)</u>
Cash inflow from operations	752,224	(629,714)
Interest Received	24,297	22,855
Interest Paid	(59,437)	(29,697)
Income Taxes Paid	(248,823)	(438,527)
Net cash inflows (outflows) from operating activities	<u>468,261</u>	<u>(1,075,083)</u>
Cash Flows from Investing Activities:		
Acquisition Financial Assets Measured at Amortized Cost	(9,991)	(62)
Acquisition investment using the equity method	(609,520)	(395,232)
Acquisition of Property, Plant and Equipment	(3,301)	(4,350)
Disposal of Property, Plant and Equipment	-	76
Acquisitions of Intangible Assets	(242)	(6,696)
Acquisition Right-of-Use Assets	(104)	-
Other Non-Current Assets	25,014	(66,224)
Dividends Received	1,251,686	1,514,743
Net Cash Outflow from Investing Activities	<u>653,542</u>	<u>1,042,255</u>
Cash Flows from Financing Activities:		
Short-Term Borrowings	1,260,000	1,099,000
Repayment of Convertible Corporate Bonds	-	(300)
Guarantee deposits received	-	(40,555)
Repayment of the Principal Portion of Lease Liabilities	(4,053)	(6,896)
Distribute cash dividends	(1,677,985)	(1,559,072)
Net Cash Outflow from Financing Activities	<u>(422,038)</u>	<u>(507,823)</u>
The Effects of Changes in Foreign Exchange Rates on Cash and Cash Equivalents	(8,994)	(44,087)
Net (Decrease) Increase in Cash and Cash Equivalents for the Period	690,771	(584,738)
Beginning Balance of Cash and Cash Equivalents	184,864	769,602
Ending Balance of Cash and Cash Equivalents	<u>\$ 875,635</u>	<u>184,864</u>

(Please refer to the accompanying notes to the Parent Company Only Financial Statements)

Chairman: Chu Fu-Chuan

Managerial Officer: Tsai Neng-Chi

Accounting Supervisor: Chuang Tsung-Hsien

Ennoconn Corporation
Notes to the individual financial statements
2025 and 2024
(Unless otherwise specified, all amounts are in NT\$ thousand)

1. Company History

Ennoconn Corporation (hereinafter referred to as "the Company") was approved for establishment by the Ministry of Economic Affairs on July 12, 1999. The registered address is 3F-6F, No. 10, Jiankang Road, Zhonghe District, New Taipei City. The principal business activities include the manufacturing and sales of industrial computers and IoT devices, smart manufacturing system integration, artificial intelligence and information software development services, data processing and cloud computing services, electronic component design and manufacturing, as well as international trade and import/export of telecommunications and radio frequency equipment.

The Company conducted its initial public offering on November 21, 2012. On December 18 of the same year, its emerging stocks began trading on the Taipei Exchange (TPEX). Subsequently, the Company's stocks were listed and began trading on the Taiwan Stock Exchange Corporation on March 28, 2014.

2. Financial statements approval dates and procedures

The Parent Company Only Financial Statements were approved by the Board of Directors and authorized for issue on March 27, 2026

3. Adoption of newly issued and revised regulations and interpretations

- (1) The impact of the International Financial Reporting Standards ("IFRSs") endorsed by the Financial Supervisory Commission, R.O.C. ("FSC") which have already been adopted.

The Company have evaluated the newly revised International Financial Reporting Standards (IFRSs) applicable from January 1, 2025, and determined that their adoption will not have a material impact on the parent company only financial statements.

- Amendments to IAS 21 "Lack of Exchangeability"

- (2) Effect of not adopting IFRSs recognized by the FSC

The Company adopts the amendments to the International Financial Reporting Standards (IFRS) from January 1, 2026, which did not result in significant changes on the Parent Company Only Financial Statements.

- IFRS 17 "Insurance Contracts", including the amendment to IFRS
- Amendments to IFRS 9 and IFRS 7 "Classification and Measurement of Financial Instruments"
- Annual Improvements to IFRS Accounting Standards
- Amendments to International Financial Reporting Standard 9 and International Financial Reporting Standard 7 "Contracts involving Nature-dependent Electricity"

(3) The impact of IFRSs issued by the IASB but not yet endorsed by the FSC

The International Accounting Standards Board has issued and amended standards and interpretations that have not yet been endorsed by the Financial Supervisory Commission, which may be relevant to the Company as follows:

Newly issued or amended standards	Main amendments	Effective date issued by the International Accounting Standards Board (IASB)
IFRS 18 “Presentation and Disclosure in Financial Statements”	<p>The new guidelines introduce three types of income and expenses, two subtotals in the income statement, and one note related to Management-defined Performance Measures. These three amendments and enhancements to the guidance on how information is disaggregated in financial statements provide a basis for better and more consistent information for users and will impact all companies.</p> <p>A more structured income statement: Under the current standards, companies use different formats to present their operating results, making it difficult for investors to compare financial performance across different companies. The new standards adopt a more structured income statement, introducing a newly defined subtotal for "operating profit" and requiring all income and expenses to be categorized into three new distinct types based on the company's main operating activities.</p> <p>Management-defined Performance Measure (MPM): The new standards introduce a Management-defined Performance Measures and require companies to explain in a single note in the financial statements why each measure provides useful information, how it is calculated, and how it reconciles to amounts recognized under IFRS accounting standards.</p> <p>More disaggregated information: The new standards include guidance for companies on how to enhance the disaggregation of information in financial statements. This includes guidance on whether information should be included in the primary financial statements or further disaggregated in the notes.</p>	<p>January 01, 2027 Note: The Financial Supervisory Commission issued a press release on September 25, 2025, announcing that Taiwan will adopt IFRS 18 in the fiscal year 2028. If the company has a need for early adoption, it may also choose to adopt early after the approval of the FSC.</p>

The Company is currently evaluating the impact of the aforementioned standards and interpretations on its financial position and operating results. The relevant impacts will be disclosed upon completion of the assessment.

The Company expects that the following newly issued and amended standards not yet endorsed will not have a significant impact on the parent company only financial statements.

- Amendments to IFRS 10 and IAS 28 “Sale or Contribution of Assets between an Investor and its Associate or Joint Venture”
- IFRS 19 "Subsidiaries without Public Accountability: Disclosures" and Amendments to IFRS 19

4. Summary of significant accounting policies

Significant accounting policies adopted during the preparation of the parent company only financial statements are described as follows: The following accounting policies have been consistently applied to all expression periods of this Parent Company Only Financial Statements.

(1) Statement of Compliance

The Parent Company Only Financial Statements have been prepared in conformity with the Regulation of Financial Reports by Securities Issuers.

(2) Basis of Preparation

1. Measurement bases

The Parent Company Only Financial Statements have been prepared on the historical cost basis except for significant items in the balance statement:

- (1) Financial assets measured at fair value through profit or loss;
- (2) Net defined benefit assets are measured based on the fair value of pension fund assets less the present value of defined benefit obligations and the effect of the ceiling as described in Note 4(14).

2. Functional currency and presentation currency

The functional currency of the Company is the currency of the primary economic environment in which it operates. The Parent Company Only Financial Statements is expressed in the functional currency of the Company, i.e. new Taiwan dollars. Unless otherwise stated, all financial information expressed in New Taiwan Dollars is presented in thousands of New Taiwan Dollars.

(3) Foreign Currency

1. Foreign currency transaction

Foreign currency is converted into functional currency according to exchange rate on the date of transaction. At the end of each subsequent reporting period (hereinafter referred to as the Reporting Date), foreign currency monetary items are converted into functional currency at the exchange rate prevailing on that day. Non-monetary items measured at fair value in foreign currency are translated into the functional currency using the exchange rates prevailing at the date of fair value measurement, while non-monetary items measured at historical cost in foreign currency are translated at the exchange rate prevailing on the date of the transaction.

The foreign currency exchange difference resulting from the conversion is recognized to be other comprehensive income excepting for the following situations, otherwise, recognized to be gains and losses:

- (1) Equity instruments designated as measured at fair value through other comprehensive income;
- (2) Financial liabilities designated as hedges of a net investment in a foreign operation to the extent that the hedge is effective; or

For qualifying cash flow hedges, within the effective portion of the hedge.

2. Foreign operation organization

The assets and liabilities of foreign operating organizations, including goodwill and fair value adjustment during the acquisition, are converted to be TWD according to exchange rate on the report day; gains and losses are converted into TWD according to exchange rate in the current period, and the resultant conversion difference is recognized to be other comprehensive income.

In case of the loss of control, joint control or material influences arising from the disposal of foreign operating organizations, the accumulated conversion differences related to the foreign operating organizations shall be fully reclassified as gains and losses. When there is a partial disposal of investments in associates or joint ventures that include foreign operations, the corresponding accumulated exchange differences are reclassified to profit or loss proportionally.

As to the receivable and payable monetary items of foreign operating organizations, if without the repayment plan or the possibility of repayment in foreseeable future, the resultant gains and losses from foreign currency conversion shall be regarded as a part of net investments to the foreign operating organizations as recognized as other comprehensive income.

(4) Standards for classifying current and non-current assets and liabilities

Assets meeting one of the following conditions are recognized as current assets, and other assets not belonging to current assets are recognized as non-current assets:

1. Those that are expected to be realized during the normal operating period of the Consolidated Company or intended to be sold or consumed;
2. The asset is held primarily for the purpose of transaction;
3. Expected to realize the asset within twelve months after the reporting period; or
4. The asset is cash or a cash equivalent (defined by the IAS 17), unless the asset is to be used for an exchange or to settle a liability, or otherwise remains restricted, at more than 12 months after the balance sheet date.

Assets meeting one of the following conditions are recognized as current liabilities, and other liabilities not belonging to current liabilities are recognized as non-current liabilities:

1. Expected to settle the liability within twelve months after the reporting period; or
2. The liabilities is held primarily for the purpose of transaction;
3. The liability will be repaid within twelve months after the reporting period; or
4. At the end of the reporting period, it does not have the right to defer settlement of the liability for at least twelve months after the reporting period.

(5) Cash and Cash Equivalents

Cash includes cash on hand, checks on deposit, and demand deposits. Cash equivalents are the investments which are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value and short-term high liquidity. Certificate of deposit which satisfy the foregoing definition and are held for the purpose of meeting short-term cash commitments rather than for investment or other purposes.

(6) Financial instruments

Account receivables and debt securities issued are initially recognized when they are originated. All other financial assets and financial liabilities were initially recognized when the Company became a party to the terms of the financial instrument agreement. Financial assets that are not measured at fair value through profit or loss (except for accounts receivable, which do not contain a significant financial component) or financial liabilities are measured at fair value plus the transaction cost directly attributable to the acquisition or issuance. Accounts receivable, which do not contain significant financial components, are initially measured at transaction prices.

1. Financial asset

The purchase or sale of financial assets by a conventional trader, the company shall treat all purchases and sales of financial assets classified in the same manner in accordance with the transaction date or the settlement date.

At the time of the initial recognition, financial assets were classified as: financial assets measured at amortized cost, debt instrument investments measured at fair value through other comprehensive income, equity instrument investments measured at fair value through other comprehensive income, or financial assets measured at fair value through gains and losses. The Company will only change its business model for managing financial assets from the first day of the next reporting period to classify all affected financial assets.

(1) Financial assets at amortized cost

Financial assets are measured at amortized cost when they simultaneously meet the following conditions and are not specified to be measured at fair value through profit or loss:

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

The cumulative amortization of such assets is subsequently calculated by the effective interest method plus or minus the initial amount recognized, and the amortized cost of any loss allowance is adjusted. Interest income, foreign exchange gains and losses and impairment losses are recognized as gains and losses. When derecognized, the profit or loss shall be included in the profit or loss.

(2) Financial assets measured at fair value through other comprehensive income

When the debt instrument investment simultaneously meets the following conditions and is not specified to be measured at fair value through profit and loss, it is measured at fair value through other consolidated profit and loss:

- The financial asset is held within a business model whose objective is achieved by both collecting contractual cash flows and selling.

- The contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

The Company holds part of the accounts receivable under the “hold to collect and sell” business model to collect and sell the contractual cash flow, so these accounts are measured at fair value through other comprehensive profits and losses. However, it is reported under accounts receivable.

The Company may, at the time of its initial recognition, irrevocably choose to report the subsequent changes in their fair value of its non-tradable equity instrument investments to other consolidated profits and losses. The foregoing selection is made on an item-by-item tool basis.

Debt instrument investors are measured by fair value afterwards. Interest income, foreign exchange gains and losses and impairment losses calculated by the effective interest method are recognized as gains and losses calculated by the effective interest method are recognized as gains and losses, while the remaining net gains or losses are recognized as other comprehensive income. When derecognizing, the accumulated amount of other comprehensive income shall be reclassified into comprehensive income.

Equity instrument investors are measured by fair value afterwards. Dividend income (unless it clearly represents the recovery of a portion of the investment cost) is recognized as a profit or loss. The remaining net benefits or losses are recognized as other comprehensive income and are not reclassified into gains and losses.

Dividend income from equity investments is recognized on the date (usually ex-dividend date) when the Company becomes entitled to receive dividends.

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

Financial assets that are not measured at fair value at the above amortized cost or through other comprehensive income are measured at fair value through gains and losses, including derivative financial assets. The Company intends to sell accounts receivable immediately or in the near term is measured at fair value through profit or loss, but included in accounts receivable. The Company, at initial recognition, irrevocably designates the financial asset as at FVTPL to eliminate or significantly reduce an accounting mismatch that would otherwise arise. Financial assets measured at amortized cost or at fair value through other comprehensive profit or loss are designated as financial assets measured at fair value through profit or loss.

Such assets are subsequently measured at fair value and their net gains or losses (including any dividends and interest income) are recognized as gains or losses.

(4) Impairment of financial assets

The Company recognizes a loss allowance for expected credit losses on financial assets measured at amortized cost (including cash and cash equivalents, financial assets measured at amortized cost, accounts receivable, other receivables, and refundable deposits), debt instrument investments measured at fair value through other comprehensive income, and accounts receivable.

The following financial assets are measured against losses according to the expected credit loss amount of 12 months, and the rest are measured according to the expected credit loss amount of the existing period:

- determine that the credit risk of the debt securities on the reporting date is low; and
- the credit risk of other debt securities and bank deposits (i.e. the risk of default during the expected life of financial instruments) has not increased significantly since the initial recognition.

The loss allowance for accounts receivable is measured based on lifetime expected credit losses.

In determining whether credit risk that increased significantly since the initial recognition, the Company considers reasonable and verifiable information (available at no excessive cost or investment), including qualitative and quantitative information, as well as analysis based on the Consolidated Company's historical experience, credit assessment and forward-looking information.

Expected credit loss during the lifetime of a financial instrument refers to the expected credit losses that result from all possible default events over the life of the financial instrument.

12-month expected credit loss refers to the expected credit loss arising from the possible default of the financial instrument within 12 months after the date of the report (or a shorter period, if the expected duration of the financial instrument is shorter than 12 months).

The longest contract period during which the expected credit loss is measured is the longest contract period during which the Company is exposed to credit risk.

The expected credit loss is the probabilistic weighted estimate of the credit loss during the expected life of the financial instrument. Credit losses are measured in terms of the present value of all cash shortfalls, the difference between the cash flows that the Company can collect under the contract and the cash flows that the Company expects to collect. The expected credit loss is discounted at the effective interest rate of the financial asset.

On each reporting date, the Company evaluates whether there is a credit impairment in the debt securities on which financial assets are measured at amortized cost and on which fair value is measured through other comprehensive income. When one or more events have occurred that adversely affect the estimated future cash flow of a financial asset, the financial asset has suffered a credit impairment. Evidence of credit impairment of financial assets includes observable information relating to:

- Major financial difficulties of the borrower or issuer;
- Default, such as delay or delay
- For economic or contractual reasons related to the borrower's financial difficulties, the Company gives the borrower concessions that the borrower would not have considered;
- The borrower is likely to file for bankruptcy or other financial restructuring; or
- The active market for the financial asset disappears due to financial difficulties.

The loss allowance for a financial asset measured at its amortized cost is deducted from carrying amount of the asset. The allowance for losses on debt instrument investment is measured at fair value through other comprehensive income. It is adjusted and recognized as other comprehensive income (without reducing the carrying amount of the assets).

When the Company cannot reasonably expect to recover the financial assets as a whole or in part, it will directly reduce the total book amount of its financial assets. For individual accounts, the Company's policy is to write off the total book amount when the financial assets are overdue for more than one year based on the past recovery experience of similar assets. For corporate accounts, the Company shall analyze the date and amount of the write-off on the basis of whether it is reasonable to expect recovery. The Company does not expect a significant reversal of the write-off. However, financial assets that have been written off may still be enforced to comply with the procedures of the Company for recovering overdue amounts.

(5) Derecognition of Financial Assets

When the Company terminates the contractual rights from the cash flow of such assets or has transferred the financial assets and almost all risks and returns of the asset ownership have been transferred to other enterprises, the Company has neither transferred nor retained substantially all the risks and rewards and the control of the financial asset is not retained, the financial assets shall be de-recognized.

Transactions in which the Company enters into transfers of financial assets that retain all or substantially all of the risks and rewards of ownership of the transferred assets continue to be recognized on the balance sheet.

2. Financial liabilities and equity instruments

(1) Classification of liabilities or equity

The debt and equity instruments issued by the Company are classified as financial liabilities or equity according to the contract agreement and the definition of financial liabilities and equity instruments.

(2) Equity transaction

An equity instrument is any contract that evidences a residual interest in the assets of an entity after deducting all of its liabilities. Equity instruments issued by the Company shall be recognized at the amount equal to the consideration received less the direct flotation costs.

(3) Treasury stock

When repurchasing the equity instruments recognized by the Company, the consideration paid (including directly attributable costs) is recognized as a decrease in equity. The repurchased shares are classified as treasury stocks. For subsequent sale or reissue of treasury stocks, the amount received is recognized as an increase in equity, and the surplus or loss generated by the transaction is recognized as capital reserve or retained surplus (if the capital reserve is insufficient to offset).

(4) Compound financial instrument

The compound financial instruments issued by the Company are convertible corporate bonds (denominated in New Taiwan dollars) with the option to be converted into share capital, and the number of shares issued will not vary with the change of their fair value.

The initially recognized amount of the liability component of composite financial instruments is measured by the fair value of similar liabilities excluding equity conversion rights. The initially recognized amount of the equity component is measured by the difference between the fair value of the overall compound financial instrument and the fair value of the liability component. Any directly attributable

transaction costs are allocated to the liabilities and equity components in proportion to the book value of the initial liabilities and equity.

After the initial recognition, the liability component of compound financial instruments is measured at amortized cost using the effective interest method. The equity components of compound financial instruments shall not be re measured after the initial recognition.

Interest related to financial liabilities is recognized as profit or loss. Financial liabilities are reclassified as equity at the time of conversion, and the conversion is not recognized as profit or loss.

(5) Financial liability

Financial liabilities are classified as amortized costs or measured at fair value through profit or loss. Financial liabilities which are held for trading, derivatives or specified at the time of their original recognition are classified as being measured at fair value through profit or loss. Financial liabilities, measured at fair value through profit and loss, are measured at fair value, and the associated net benefits and losses, including any interest expense, are recognized as profit and loss.

The effective subsequent interest method for other financial liabilities is measured at the amortized cost. Interest expenses and exchange gains and losses are recognized as gains and losses. Any benefit or loss at the time of discounting is also considered as profit or loss.

(6) Derecognition of Financial Liabilities

The Company derecognizes financial liabilities when contractual obligations have been fulfilled, canceled or matured. When the terms of a financial liability are modified and the cash flows of the modified liability differ materially, the original financial liability is derecognized and a new financial liability is recognized at fair value based on the modified terms.

When de-recognizing financial liabilities, the difference between carrying amount and the sum of paid or payable considerations (including any transferred non-cash capital or assumed liabilities) shall be recognized as gains and losses.

(7) Offset between financial assets and liabilities

Financial assets and financial liabilities can be offset with each other and represented on the balance sheet with net value only when the Company has legal rights to offset and has the intention to deliver with net value as well as realize capital and liquidate the liabilities.

(8) Financial guarantee contract

Financial guarantee contract refers to a contract in which the issuer must make specified payments to reimburse the holder for a loss it incurs if a specified debtor fails to repay according to the terms of the debt instrument.

For financial guarantee contracts issued by the Company and not designated as measured at fair value through profit or loss, the initial measurement is based on its fair value minus the directly attributable transaction costs, and the subsequent measurement is based on the higher of the following: (a) Amount of allowance for loss in accordance with IFRS 9; and (b) where appropriate, the amount initially recognized shall be deducted from the amount of accumulated income recognized in accordance with the following income principles.

3. Derivative financial instruments

Derivative instruments are initially recognized at fair value and subsequently measured at fair value, and the resulting gain or loss is recognized directly in profit or loss.

(7) Inventories

Inventory shall be measured with the lower of the costs and net realizable value. The costs include the acquisition, production or processing costs, and other costs incurred in bringing the inventories to their present location and condition, and are calculated using the weighted average method. The costs of the inventory of finished products and products in process include the manufacturing costs amortized based on normal production capacity according to proper percentage.

Net realizable value refers to the estimated prices under normal operation deducting estimated costs to be needed for estimated completion and estimated costs to be needed for competing selling.

(8) Investment in subsidiaries

When preparing the Parent Company Only Financial Statements, the Company adopts the equity method to assess the investee controlled over. Under the equity method, the current gain or loss and other comprehensive income in the Parent Company Only Financial Statements shall be the same as the allocation of other comprehensive income attributable to the parent company owners in the consolidated financial report, and the owners' equity in the Parent Company Only Financial Statements shall be the same as the equity attributable to the parent company's owners in the consolidated financial report.

Where the change in the company's ownership interest in the subsidiary does not result in the loss of control, it shall be treated as an equity transaction.

(9) Property, plant, and equipment

1. Recognition and measurement

Items of property, plant and equipment are measured at cost (including capitalized borrowing costs) less accumulated depreciation and any accumulated impairment.

Significant components of property, plant and equipment are treated as separate items (major components) when they have different life cycles.

Gain or loss on disposal of property, plant and equipment is recognized in profit or loss.

2. Subsequent costs

Subsequent expenses are capitalized only when it is probable that future economic benefits will flow into the Company.

3. Depreciation

Depreciation is calculated based on the cost of the asset less its residual value and is recognized in profit or loss using the straight-line method over the estimated useful life of each component.

The land is not subject to depreciation.

The estimated useful lives for the current and comparative periods are as follows:

(1) Buildings	2-55 years
(2) Machinery	3-15 years
(3) Leasehold improvement	2-9 years
(4) Other equipments	2-10 years

The Company reviews the method of depreciation, durability and residual value at each reporting date and makes appropriate adjustments as necessary.

(10) Lease

The Company shall assess whether the contract is a lease or includes a lease on the date of formation of the contract. If the contract transfers control over the use of the identified assets for a period of time in exchange for consideration, the contract shall be a lease or includes a lease.

1. Lessee

The Company recognizes the right-of-use assets and lease liabilities on the beginning date of the lease. Right-of-use are initially measured in terms of cost, which includes the initial measured amount of lease liabilities, adjusts the lease beginning date or before payment of any rent payment, and the initial direct costs, and applied to removing the asset and restoring its locating or the estimated cost of the underlying assets. It minuses the charge of any lease incentives at the same time. Depreciation of right-of-use assets following the commencement of the lease shall be carried out by the straight-line method at the end of the useful life of right-of-use assets or earlier at the end of the lease term. In addition, the Company will periodically evaluate whether there is any loss of right-of-use assets and deal with any loss that has occurred, and adjust the right-of-use assets in the case of lease liabilities.

Lease liabilities are defined as the present value of lease benefits not yet paid at lease commencement date. If the implied lease rate is easy to determine, the discount rate will be that rate, and if not, the incremental borrowing rate of the Company will be used. Generally speaking, the Company adopts its incremental borrowing rate as the discount rate.

Lease benefits measured in lease liabilities include:

- (1) Fixed payments, including substantive fixed payments;
- (2) Depending on the variation of a certain index or rate of rent payment, the index or rate on the commencement date of the lease shall be used as the original measurement;
- (3) The guaranteed amount of salvage value expected to be paid; and
- (4) The price at which the option to exercise the option to purchase or terminate the lease will be reasonably determined or the penalty to be paid.

Lease liabilities is then calculated using effective interest method, and the amount was measured when:

- (1) Changes in the index or rate used to determine lease payments result in changes in future lease payments;
- (2) Changes to the guaranteed amount of salvage value expected to be paid; and
- (3) The evaluation of the underlying asset purchase option has changed;
- (4) The estimate of whether to exercise the option of extension or termination has changed, which leads to the change of the assessment of the lease period;
- (5) Modification of the subject matter, scope or other terms of the lease.

Lease liabilities are remeasured due to the aforementioned changes in the index or rate used to determine lease payments, changes in the residual value guarantee amount, and changes in the evaluation of purchases, extensions or termination options, the book value of right-of-use assets should be adjusted accordingly. When the book value of

right-of-use assets is reduced to zero, the remaining re-measured amount is recognized in profit or loss.

For the lease modifications about the reduced coverage, the book amount of right-of-use assets will be reduced to reflect partial or total termination of lease, and the difference between the figure and the remeasured amount of lease liabilities will be included in the profit and loss.

The Company will express the right-of-use assets and lease liabilities that do not conform to the definition of investment real estate in the form of single line items in the balance sheet.

If the agreement includes lease and non lease components, the Company allocates the consideration in the contract to individual lease components based on a relatively separate price. However, when leasing land and buildings, the Company chooses not to distinguish between non-leasing components and treats the leasing components and non-leasing components as a single leasing component.

For short-term leases and asset leases with low value targets, the Company chooses not to recognize the right-of-use assets and lease liabilities, but recognized the relevant lease payments as expenses within the lease period on a straight-line basis.

2. Lessor

The transaction in which the Company is a lessor shall be classified as a financial lease or an operating lease on the date of establishment of the lease, depending on whether or not the lease contract is transferred to almost all the risks and rewards attached to the ownership of the underlying asset. In the evaluation, the Company shall consider certain indicators, including whether the lease term covers the principal part of the underlying asset's economic life.

If the agreement includes lease and non-lease components, the Company applies the provisions of IFRS 15 to apportion the consideration in the contract.

Assets held under finance leases are expressed as finance lease receivables in the amount of net lease investment. The initially direct costs arising from the negotiation and arrangement of the lease are included in the net investment in the lease. Net lease investment is amortized and recognized as interest income during the lease period in a pattern reflecting a constant periodic rate of return in each period. For operating leases, the Company recognizes the lease payments received as rental income on a straight-line basis during the lease period.

(11) Intangible assets

1. Recognition and measurement

Goodwill arising from the acquisition of subsidiaries is measured at cost less accumulated impairment.

Expenditures related to research activities are recognized as profit or loss as incurred.

Development expenditure is capitalized only when it can be reliably measured, the technical or commercial feasibility of products or processes has been achieved, the future economic benefits are likely to flow into the consolidated company, and the Company intends and has sufficient resources to complete the development and use or sell the assets. Other development expenditures are recognized in profit or loss as incurred. After the initial recognition, the capitalized development expenditure is measured by the amount of its cost less accumulated amortization and accumulated impairment.

Other intangible assets with a limited useful life obtained by the Company, including patent rights and computer software rights, are measured by the amount of cost less accumulated amortization and accumulated impairment.

2. Subsequent expenditure

The subsequent expenditure can be capitalized only when they can increase the future economic benefits of relevant specific assets. All of other expenditures are recognized as gains and losses when they occur.

3. Amortisation

Amortization is calculated based on the cost of the asset less its estimated residual value, and is recognized in profit or loss using the straight-line method over the estimated useful lives of the intangible assets from a ready-for-use condition.

The estimated useful lives for the current and comparative periods are as follows:

- (1) Patents 17 years
- (2) Computer software cost: 1-4 years

The Company reviews the method for amortization of intangible assets, durability and residual value at each reporting date and makes appropriate adjustments as necessary.

(12) Impairment of Non-Financial Assets

The Company evaluates on each reporting date whether there is any indication that the carrying amount of non-financial assets (excluding inventories and deferred tax assets) may be impaired. If any indication exists, the recoverable amount of the asset is estimated.

For the purpose of impairment test, one group of assets whose cash inflow is largely independent of other individual assets or asset groups is regarded as the smallest identifiable asset group.

The recoverable amount is the higher of an asset's or cash generating unit fair value less costs of disposal and its value in use. When assessing the value in use, the estimated future cash flow is converted to the present value at the pre-tax discount rate, which should reflect the current market assessment of the time value of money and the specific risk of the asset or cash generating unit.

If the recoverable amount of an individual asset or cash generating unit is lower than the book amount, an impairment loss is recognized.

(13) Income recognition

1. Revenue from Contracts with Customers

Income is measured in consideration for the expected entitlement to transfer goods or services. The Company recognizes revenue from the transfer of control of goods or services. The Company's main revenues are from the following items:

- (1) The sales revenue of commodities mainly comes from the sales of industrial motherboards, information system integration products and network communication products. The Company recognizes revenue when control of products is transferred to customers. The transfer of control over the product means that the product has been delivered to the customer, the customer has full discretion over the channel and price to sell the products and there is no unfulfilled obligation that could affect the customer's acceptance of the product. Delivery occurs when the products have been shipped to the specific location, the risks of obsolescence and loss have been transferred to the customer, and either the customer has accepted the products in accordance with the sales contract, the

acceptance provisions have lapsed, or the Company has objective evidence that all criteria for acceptance have been satisfied.

(2) Service revenue

The Company provides product maintenance and services, and recognizes relevant income during the financial reporting period of providing services. Under a fixed price contract, the customer pays a fixed amount of money according to the agreed schedule. When the service provided exceeds the payment, it shall be recognized as contract assets; if the payment exceeds the services provided, it shall be recognized as contract liabilities.

If the contract is priced according to the number of hours of providing services, the revenue is recognized based on the amount that the Company has the right to issue invoices. The Company asks for payment from customers every month and can receive consideration after issuing invoices.

(14) Employee benefits

1. Defined contribution plans

The contribution obligation of the defined contribution pension plan is recognized as an expense in the period in which the employees render service to the Company. The amount of advance appropriation will be recognized as an asset to the extent that it will lead to the return of cash or the reduction of future payments.

2. Defined benefit plan

The Company's net obligation to a defined benefit plan is measured by discounting the present value of future benefits earned by the employee's current or prior period of service, less the fair value of the plan assets.

The defined benefit obligation is actuated annually by a qualified actuary using the projected unit benefit method. When the results of the calculation are probable to be favorable to the Company, an asset is recognized to the extent of the present value of any economic benefits that may be obtained by returning a contribution from the plan or reducing future contributions to the plan. Any minimum funding requirement is taken into account in calculating the present value of economic benefits.

The remeasurement of the net defined benefit obligation, including actuarial gains and losses, compensation for plan assets (excluding interest), and any change in the impact of asset limits (excluding interest) is recognized immediately in other comprehensive income and accumulated in retained earnings. The Company determines net interest expense (income) for net defined benefit liabilities (assets) using the net defined benefit liabilities (assets) and discount rate determined at the beginning of the annual reporting period. Net interest expense and other costs for defined benefit plans are recognized in profit or loss.

When a plan is revised or curtailed, changes in benefits related to prior period service costs or curtailment gains or losses are recognized immediately in profit or loss. The Company recognizes gain or loss on the settlement of defined benefit plans when the settlement occurs.

3. Short-term employee benefits

Short-term employee benefit obligations are recognized as an expense when services are provided. If the Company has a present legal or constructive obligation to pay for services rendered by employees in the past and the obligation can be estimated reliably, the amount is recognized as a liability.

(15) Income tax

Income taxes include current and deferred income tax. Except for those related to enterprise consolidation and items directly recognized as equities or other comprehensive income, current tax and deferred income tax asset shall be recognized as gains and losses.

The Company has determined that the top-up tax payable under the Global Anti-Base Erosion (GloBE) rules falls within the scope of IAS 12 "Income Taxes", and has applied the temporary mandatory exemption from applying deferred tax accounting for the top-up tax. Any actual top-up tax incurred will be recognized as current income tax.

Current income taxes include estimated income taxes payable or refund receivable based on current year taxable income (loss) and any adjustments to prior years' income taxes payable or refund receivable.

The amounts that reflect the uncertainty (if any) related to income tax are measured at the best estimate of the amount expected to be paid or received at the statutory or substantive legislative rates in effect on the reporting date.

Deferred income tax is recognized for temporary differences between the carrying amounts of assets and liabilities at the reporting date and their tax bases. In case of any of the following situations, the temporary differences will not be recognized as deferred income tax:

1. The transaction is not a business combination, and at the time of the transaction, (i) it does not affect accounting profit or taxable income (loss), and (ii) it does not create equal taxable and deductible temporary differences on initial recognition of an asset or liability
2. Those temporary differences generated due to investment subsidiary company and joint equities, controlled by the Company and likely to not to be reversed in the foreseeable future; and
3. Taxable temporary differences arising from the original recognition of goodwill.

For unused tax losses and unused income tax credits at the later stage of transfer, and deductible temporary differences, to the extent that there is likely to be future taxable income available for use, they are recognized as deferred income tax assets. It shall be reassessed on each reporting day, and the relevant income tax benefits shall be reduced if they are not likely to be realized; or the reduced amount shall be reversed to the extent that there is likely to be sufficient taxable income.

Deferred income tax is measured at the tax rate when the expected temporary difference is reversed, based on the statutory tax rate or substantive legislative tax rate on the reporting date, and has reflected the uncertainty related to income tax (if any).

Only when the Company meets the following conditions, the deferred income tax can offset the deferred tax liabilities:

1. Having the legal execution right to make the current income tax assets and the current tax liabilities offset with each other; and
2. Deferred income tax assets and deferred tax liabilities are related to one of the subjects of tax payment from which the same tax authority levies income tax;
 - (1) Same subject of tax payment; or
 - (2) Different subjects of tax payment, but all subjects intend to liquidate the current tax liabilities and assets based on net amount or at the same time realize assets and liquidate liabilities in each of the future periods when deferred income tax assets of major amounts are expected to be recovered and deferred income tax liabilities expected to be liquidated.

(16) Earnings per share

The Company lists the basic and diluted earnings per share of holders of common stock equity of the Company. The basic earnings per share of the Company shall be calculated with the gains and losses of the holders of common stock equity of the Company divided by the weighted mean of current outstanding common shares. Diluted earnings per share shall be calculated after adjusting the influence of all potential diluted common shares of the gains and losses of the holders of common stock equity of the Company and the weighted mean of current outstanding common shares. The potential diluted common shares of the Company include convertible corporate bonds and stock options for employees.

(17) Department information

The Company has disclosed segment information in the consolidated financial statements, so no segment information is disclosed in the Parent Company Only Financial Statements.

5. Significant accounting judgments, estimates and major sources of estimation uncertainty

When the management prepares the Parent Company Only Financial Statements, the management is required to make judgments, estimates and assumptions in preparing this Individual Financial Statements, which will affect the adoption of accounting policies and the reported amounts of assets, liabilities, revenues and expenses. Actual results may differ from estimates.

Management continuously reviews estimates and basic assumptions, which are consistent with the Company's risk management and climate-related commitments. Changes in estimates are recognized prospectively in the period of change and affected future periods.

The uncertainty of the following assumptions and estimates has a significant risk of causing significant adjustments to the book amounts of assets and liabilities in the next financial year, the relevant information is as follows:

(1) Allowance for losses on accounts receivable and finance lease receivables

The allowance for losses on the Company's accounts receivable and finance lease receivables is estimated based on assumptions of default risk and expected loss rates. The Company considers the historical experience, current market conditions and forward-looking estimates on each reporting day to judge the assumptions and selected input values to be used in calculating impairment. Please see Note 6(4) and (5) for details on the provision for impairment.

(2) Subsequent measurement of inventory

Since inventory must be measured at the lower of cost or net realizable value, the Company estimates the reported amount of inventory due to normal wear and tear, obsolescence, or no market sale value on a daily basis and reduces the cost of inventory to net realizable value. The inventory is evaluated mainly based on the product demand in a specific period in the future, and may change significantly due to rapid changes in the industry and the introduction of new products. Please refer to Note 6(6) for details of the inventory valuation assessment.

(3) Impairment assessment for investments accounted for using the equity method

The impairment assessment process for investments accounted for using the equity method relies on the Company's subjective judgment, including identifying cash-generating units and determining the recoverable amount of the related cash-generating units.

6. Explanation of significant accounts

(1) Cash and Cash Equivalents

	<u>2025.12.31</u>	<u>2024.12.31</u>
Cash on Hand	\$ 754	684
Demand Deposits and Check Deposits	656,301	184,180
Deposit Account	218,580	-
Cash and cash equivalents listed in the cash flow statement	<u>\$ 875,635</u>	<u>184,864</u>

Please refer to Note 6(22) for the disclosure of interest rate risk and sensitivity analysis of the financial assets and liabilities of the Company.

(2) Financial Assets at Fair Value Through Profit or Loss

	<u>2025.12.31</u>	<u>2024.12.31</u>
Financial assets mandatorily measured at fair value through profit or loss: Hybrid Instruments Redemption Right for Convertible Corporate Bond	<u>\$ -</u>	<u>3,940</u>

(3) Financial assets at amortized cost

	<u>2025.12.31</u>	<u>2024.12.31</u>
Domestic unsecured financial debentures	\$ 9,923	-
Domestic certificate deposit	4,435	4,368
Total	<u>\$ 14,358</u>	<u>4,368</u>

The Company's assessment is to hold these assets to the maturity date to collect the contractual cash flow, and the cash flow of these financial assets is entirely the payment of principal and interest on the amount of outstanding principal, so they are reported as financial assets measured at amortized cost.

In June 2025, the Company purchased domestic unsecured financial debentures at face value of NT\$10,000 thousand, with an effective interest rate of 1.36%.

The Company holds domestic time certificates of deposit, with annual interest rates of 1.44%~1.70% for both 2025 and 2024, maturing in December 2026 and November 2025, respectively.

Please refer to note 8 for details of the above financial assets as guarantees for loans and financing lines.

(4) Accounts Receivable

	2025.12.31	2024.12.31
Accounts Receivable	\$ 1,598,454	\$ 1,217,993
Accounts Receivable - Related Parties	176,163	494,704
Less: Allowance for Loss	(23,623)	(1,485)
	\$ 1,750,994	1,711,212

For all accounts receivable, the Company adopts the simplified approach to estimate expected credit losses, which uses the lifetime expected credit losses. For this purpose, these receivables are assessed by grouping customers based on shared credit risk characteristics that represent the ability to pay all amounts due in accordance with the contractual terms. The Company's expected credit loss analysis for accounts receivable is as follows:

	2025.12.31		
	Carrying Amount of Accounts and Notes Receivable	Weighted average expected credit loss rate	Expected credit loss during the allowance
Not Past Due	\$ 1,323,772	0.13%	1,682
1–60 days past due	441,829	3.23%	14,291
61–150 days past due	4,713	71.08%	3,350
151–270 days past due	201	98.85%	199
271–365 days past due	2,383	100.00%	2,383
Over 1 years past due	1,719	100.00%	1,719
	\$ 1,774,617		23,623

	2024.12.31		
	Carrying Amount of Accounts and Notes Receivable	Weighted average expected credit loss rate	Expected credit loss during the allowance
Not Past Due	\$ 1,414,901	0.00%	-
1–60 days past due	295,486	0.00%	-
61–150 days past due	326	29.70%	97
151–270 days past due	814	0.00%	397
271–365 days past due	592	0.00%	413
Over 1 years past due	578	100.00%	578
	\$ 1,712,697		1,485

The change in the credit loss of the Company's accounts receivable is as follows:

	2025	2024
Beginning Balance	\$ 1,485	61,561
Impairment Losses Recognized (Reversal gain)	22,138	(25,338)
The Amount Written Off as Uncollectible for the Fiscal Year	-	(34,738)
Ending Balance	<u>\$ 23,623</u>	<u>1,485</u>

As of December 31, 2025 and 2024, the Company did not use its accounts receivable asset as collateral on a loan.

For other credit risk information, please refer to Note 6(22)

(5) Financial lease receivables

In 2024, the Company subleased its own inventory to Tengxue Advertising Technology Co., Ltd. The sublease period covers the entire remaining period of the main lease, and is therefore classified as a finance lease.

The maturity analysis of lease payments presents the undiscounted lease payments to be received after the reporting date as shown in the following table:

	2025.12.31	2024.12.31
Less than one year	\$ 7,920	7,920
One to two years	6,600	7,920
Two to three years	-	6,600
Total lease investment	14,520	22,440
Unearned finance income	(266)	(623)
Present value of lease payments receivable	<u>\$ 14,254</u>	<u>21,817</u>

The Company applies the simplified approach to estimate expected credit losses for all finance lease receivables, measuring them using lifetime expected credit losses. For this measurement purpose, the finance lease receivables are assessed based on shared credit risk characteristics representing customers' ability to pay all amounts due under the contractual terms. The analysis of the Company's expected credit losses on finance lease receivables is as follows:

	2025.12.31		
	Carrying amount of finance lease receivables	Weighted average expected credit loss rate	Expected credit loss during the allowance
Not Past Due	15,840	0.13%	20
1-60 days past due	2,057	17.16%	353
61-150 days past due	68	82.35%	56
151-270 days past due	1,246	99.20%	1,236
271-365 days past due	1,373	100.00%	1,373
Over 1 years past due	660	100.00%	660
	<u>\$ 21,244</u>		<u>3,698</u>

The movement in the allowance for losses on the Company's finance lease receivables is as follows:

	<u>2025</u>
Beginning Balance	-
Impairment Losses Recognized	<u>3,698</u>
Ending Balance	<u><u>3,698</u></u>

As of December 31, 2025 and 2024, the Company had no finance lease receivables pledged as collateral for borrowings.

For other credit risk information, please refer to Note 6(22)

(6) Inventories

	<u>2025.12.31</u>	<u>2024.12.31</u>
Raw Materials	\$ 1,096,521	847,390
Work in Process	118,661	436,595
Semi-Finished Products	117,422	155,779
Finished Goods	93,058	21,344
Less: Allowance for Inventory Market Price Decline	<u>(66,523)</u>	<u>(124,655)</u>
	<u>\$ 1,359,139</u>	<u>1,336,453</u>

The details of the inventory costs recognized as operating costs and expenses for the years 2025 and 2024 are as follows:

	<u>2025</u>	<u>2024</u>
Inventory sold transferred to cost of sales	\$ 7,075,524	4,203,349
Loss (reversal of loss) on inventory valuation and obsolescence	(57,587)	12,346
Total	<u>\$ 7,017,937</u>	<u>4,215,695</u>

As of December 31, 2025 and 2024, the Company had no inventory used as pledge guarantee.

(7) Investments Accounted for Using Equity Method

The investments of the Company using the equity method on the reporting date are listed as follows:

	<u>2025.12.31</u>	<u>2024.12.31</u>
Subsidiary	<u>\$ 31,102,508</u>	<u>28,442,352</u>

Please refer to the consolidated financial statement for the year ended December 31, 2025.

(8) Property, plant, and equipment

The details of changes in the cost and depreciation of the Company's property, plant and equipment in 2025 and 2024 are as follows:

	Land	Buildings	Machinery	Leasehold Improvement	Other equipment	Total
Cost:						
January 1, 2025	\$ 251,536	289,486	679	12	67,736	609,449
Additions	-	644	-	-	2,657	3,301
Disposal	-	-	-	(6)	(1,965)	(1,971)
December 31, 2025	\$ 251,536	290,130	679	6	68,428	610,779
January 1, 2024	\$ 251,536	288,190	679	12	65,709	606,126
Additions	-	1,296	98	-	3,054	4,350
Disposal	-	-	-	-	(1,027)	(1,027)
December 31, 2024	\$ 251,536	289,486	679	12	67,736	609,449
Depreciation:						
January 1, 2025	\$ -	57,769	430	12	62,108	120,319
Depreciation of the Current Year	-	6,033	40	-	2,220	8,293
Disposal	-	-	-	(6)	(1,965)	(1,971)
December 31, 2025	\$ -	63,802	470	6	62,363	126,641
January 1, 2024	\$ -	51,978	390	11	61,408	113,787
Depreciation of the Current Year	-	5,791	40	1	1,727	7,559
Disposal	-	-	-	-	(1,027)	(1,027)
December 31, 2024	\$ -	57,769	430	12	62,108	120,319
Book value:						
December 31, 2025	\$ 251,536	226,328	209	-	6,065	484,138
December 31, 2024	\$ 251,536	231,717	249	-	5,628	489,130

As of December 31, 2025 and 2024, the Company did not provide any of its property, plant and equipment as collateral for long-term borrowings or credit facilities.

(9) Right-of-Use Assets

The relevant information of the leased houses and buildings of the Company is as follows:

	Buildings
Cost:	
January 1, 2025	\$ 19,935
Additions	2,719
Less:	(19,935)
December 31, 2025	\$ 2,719
Balance as of December 31, 2024 (Beginning balance)	\$ 19,935
Depreciation:	
January 1, 2025	\$ 17,519
Depreciation of the Current Year	4,229
Less:	(19,935)
December 31, 2025	\$ 1,813
January 1, 2024	\$ 10,270
Depreciation of the Current Year	7,249
December 31, 2024	\$ 17,519
Book value:	
December 31, 2025	\$ 906
January 1, 2024	\$ 9,665
December 31, 2024	\$ 2,416

(10) Intangible assets

The details of changes in the cost, amortization and depreciation of the Company's intangible assets in 2025 and 2024 are as follows:

	Patents	Computer software cost	Total
Cost or Deemed Cost:	\$ 42,857	19,537	62,394
Balance as of January 1, 2025			
Obtain Individually	-	242	242
Reclassification	-	15,048	15,048
Balance as of December 31, 2025	\$ 42,857	34,827	77,684
Balance as of January 1, 2024	\$ 42,857	12,841	55,698
Obtain Individually	-	6,696	6,696
Balance as of December 31, 2024	\$ 42,857	19,537	62,394
Amortization:			
Balance as of January 1, 2025	\$ 9,433	13,689	23,122
Current Amortization	2,460	7,257	9,717
Balance as of December 31, 2025	\$ 11,893	20,946	32,839
Balance as of January 1, 2024	\$ 6,972	12,068	19,040
Current Amortization	2,461	1,621	4,082
Balance as of December 31, 2024	\$ 9,433	13,689	23,122
Book value:			
December 31, 2025	\$ 30,964	13,881	44,845
January 1, 2024	\$ 35,885	773	36,658
December 31, 2024	\$ 33,424	5,848	39,272

As of December 31, 2025 and 2024, none of the Company's intangible assets were pledged as collateral for long-term borrowings or credit facilities.

(11) Other current assets and other non-current assets

	2025.12.31	2024.12.31
Other Receivables	\$ 63,593	37,711
Other receivables – related parties	20,965	307,741
Other receivables – related parties - Non-Current	81,961	85,890
Prepayments	87,124	66,836
Prepayments for Business Facilities	3,422	15,234
Refundable deposits	1,528	2,289
Finance lease receivables (Note 6(5))	14,254	21,817
Defined benefit assets (Note 6(15))	1,293	1,136
Others	62,406	80,495
	\$ 336,546	619,149
Current	\$ 182,420	421,172
Non-Current	154,126	197,977
	\$ 336,546	619,149

(12) Short-term borrowings

	2025.12.31	2024.12.31
Unsecured Bank Borrowings	\$ 3,730,000	2,470,000
Unused Quota	\$ 13,241,500	12,401,250
Interest Rate Range	1.75%~1.85%	1.92%~2.05%

(13) Bonds payable

The Company has the following balance of corporate bonds payable:

	<u>2025.12.31</u>	<u>2024.12.31</u>
The 4th Domestic Unsecured Convertible Corporate Bonds	\$ -	23,164
The 5th Domestic Unsecured Convertible Corporate Bonds	2,966,786	2,914,701
The 6th Domestic Unsecured Convertible Corporate Bonds	-	1,488,067
Less: Listed as the portion due within one year or redeemable within one year	<u>(2,966,786)</u>	<u>-</u>
Ending Balance of Corporate Bonds Payable	<u>\$ -</u>	<u>4,425,932</u>
Embedded derivatives - Call and put options (reported as financial assets at fair value through profit or loss)	<u>\$ -</u>	<u>3,940</u>
Equity component - Conversion right (reported under capital surplus - stock options)	<u>\$ 166,177</u>	<u>202,739</u>

1. To meet the needs of working capital and repayment of long-term borrowings, the Company issued the fourth domestic unsecured convertible corporate bonds on November 16, 2021

- (1) Total issuance: NT\$1,000,000 thousand
- (2) Face value: NT\$100 thousand each
- (3) Coupon rate: 0%
- (4) Effective interest rate: 0.9994%
- (5) Book value at issuance: NT\$951,494 thousand
- (6) Term: November 16, 2021~November 16, 2026
- (7) Conversion Period:

Except for the suspension period of conversion, the creditors may at any time request that the convertible corporate bonds held be converted into the common shares of the Company from the following day after three month of issuance date (February 17, 2022) to the expiration date November 16, 2026, in accordance with the regulations on corporate bond conversion. The suspension period of conversion is as follows:

- A. During the book closure period, the transfer of common stocks is suspended in accordance with the law.
- B. The Company will negotiate with Taipei Exchange on the period from the 15 business days before the book closure date of issuance of bonus shares, the book closure date of cash dividend or the book closure date of the issuance of common shares for cash to the record date of rights distribution.
- C. The date of capital reduction is cut off one day before the commencement of capital reduction.
- D. Other suspension periods of stock transfer by law.

(8) Conversion Price and Its Adjustment:

The conversion price at the time of initial issuance was set at NT\$221.1. Due to an increase in the number of the Company's issued common shares, the conversion price was adjusted in accordance with Article 12 of the Company's regulations on the domestic issuance and conversion of unsecured convertible corporate bonds. As of December 31, 2025, the conversion price was adjusted to NT\$ 187.8.

(9) Redemption rights of creditors:

30 days prior to 3 years after the issuance of corporate bonds (November 16, 2024), bondholders may notify the Company in written based on the regulations of corporate bonds conversion method to request redeem convertible corporate bonds in cash by the carrying amount.

(10) The Company's Redemption Right:

From the issuance of corporate bonds for 3 months (November 17, 2024) to 40 days before the maturity date (October 7, 2026), if the closing price of the Company's common shares exceeds the current conversion price for 30 consecutive business days for up to 30%, or the outstanding balance of the convertible corporate bonds is less than 10% of the original total amount of the issuance, the Company may notify the bondholders in accordance with the regulations of conversion method and call back all the corporate bonds by cash at par value.

(11) Repayment upon maturity of bonds:

Unless the bonds have been redeemed, repurchased, and written-off or the bondholder has exercised the conversion right, the issuer will repay the bonds in full cash on the maturity date according to the nominal amount of the bonds. These convertible corporate bonds comprise liabilities and equity component.

This convertible corporate bonds comprise liabilities and equity component. The equity component is presented in equity as a capital surplus - stock warrants. The liability components are the liabilities of embedded derivative financial products and non-derivative financial products. The measured amount of derivative financial liabilities on December 31, 2025 is a gain of NT\$23 thousand at fair value cost and non-derivative financial liabilities on December 31, 2025 is NT\$0 thousand at amortized cost, and its effective interest rate initially recognized is 0.9994%.

Issue proceeds (less transaction costs of NT\$3,480 thousand)	\$ 1,001,520
Equity Components	(49,428)
Current portion of long-term liabilities (including payable corporate bonds of NT\$951,494 thousand and non-current financial liabilities at fair value through profit or loss of NT\$598 thousand)	952,092
Interest calculated at effective interest rate of 0.9994%	18,873
Gain on Valuation of Financial Product	(23)
Converting Corporate Bonds Payable into Common Share	(970,442)
The liability components as of December 31, 2025	\$ -

2. To meet the needs of working capital and reinvestment, the Company issued the fifth domestic unsecured convertible corporate bonds on August 16, 2023, the issuance conditions are as follows:

- (1) Total issuance: NT\$3,000,000 thousand
- (2) Face value: NT\$100 thousand each
- (3) Coupon rate: 0%
- (4) Effective interest rate: 1.787%
- (5) Book value at issuance: NT\$2,844,753 thousand
- (6) Term: August 16, 2023~ August 16, 2026
- (7) Conversion Period:

Except for the suspension period of conversion, the creditors may at any time request that the convertible corporate bonds held be converted into the common shares of the Company from the following day after three month of issuance date (November 17, 2023) to the expiration date August 16, 2026, in accordance with the regulations on corporate bond conversion. The suspension period of conversion is as follows:

- A. During the book closure period, the transfer of common stocks is suspended in accordance with the law.
 - B. The Company will negotiate with Taipei Exchange on the period from the 15 business days before the book closure date of issuance of bonus shares, the book closure date of cash dividend or the book closure date of the issuance of common shares for cash to the record date of rights distribution.
 - C. The date of capital reduction is cut off one day before the commencement of capital reduction.
 - D. Other suspension periods of stock transfer by law.
- (8) Conversion Price and Its Adjustment:

The conversion price at the time of initial issuance was set at NT\$295. Due to an increase in the number of the Company's issued common shares, the conversion price was adjusted in accordance with Article 12 of the Company's regulations on the domestic issuance and conversion of unsecured convertible corporate bonds. As of December 31, 2025, the conversion price was adjusted to NT\$ 273.6.

- (9) The Company's Redemption Right:

From the day after the issuance of corporate bonds for 3 months (November 17, 2023) to 40 days before the maturity date (July 7, 2026), if the closing price of the Company's common stocks exceeds the current conversion price for 30 consecutive business days for up to 30%, or the outstanding balance of the convertible corporate bonds is less than 10% of the original total amount of the issuance, the Company may notify the bondholders in accordance with the regulations of conversion method and call back all the corporate bonds by cash at par value.

- (10) Redemption upon maturity of bonds:

Unless the bonds have been redeemed, repurchased, and written-off or the bondholder has exercised the conversion right, the issuer will repay the bonds in full cash on the maturity date according to the nominal amount of the bonds. These convertible corporate bonds comprise liabilities and equity component.

This convertible corporate bonds comprise liabilities and equity component. The equity component is presented in equity as a capital surplus - stock warrants. The liability components are classified separately as the embedded derivative financial instrument component and the non-derivative liability component. As of December 31, 2025, the embedded derivative financial instrument component was measured at fair value at a loss of NT\$1,497 thousand, while the non-derivative liability component was measured at amortized cost at NT\$2,966,786 thousand, with an initial effective interest rate of 1.787%.

Issue proceeds (less transaction costs of NT\$5,550 thousand)	\$ 3,009,450
Equity Components	<u>(166,194)</u>
Liability components on the date of issuance (including corporate bonds payable of NT\$2,844,753 thousand and financial liabilities at fair value through profit or loss - non-current of NT\$1,497 thousand)	2,843,256
Interest calculated at effective interest rate of 1.787%	122,321
Loss from financial product evaluation	1,497
Converting Corporate Bonds Payable into Common Share	<u>(288)</u>
The liability components as of December 31, 2025	<u>\$ 2,966,786</u>

3. In order to strengthen operational development and plan for the introduction of long-term strategic investment partners, the Company issued its first domestic privately placed unsecured convertible corporate bonds on September 2, 2021. The Board Of Directors resolved on August 26, 2025 to supplement the public offering of the first domestic privately placed unsecured convertible corporate bonds as the Company's sixth domestic unsecured convertible corporate bonds, which commenced trading at securities dealers' business premises on September 30, 2025. The issuance conditions are as follows:

- (1) Total issuance: NT\$1,500,000 thousand
- (2) Face value: NT\$100 thousand each
- (3) Coupon rate: 0%
- (4) Effective interest rate: 0.479%
- (5) Book value at issuance: NT\$1,464,589 thousand
- (6) Term: September 02, 2021- September 02, 2026
- (7) Conversion Period:

Except for the suspension period of conversion, the creditors may at any time request that the convertible corporate bonds held be converted into the common shares of the Company from the following day after three-month of issuance date (December 3, 2021) to the expiration date September 2, 2026, in accordance with the regulations on corporate bond conversion. The suspension period of conversion is as follows:

- A. During the book closure period, the transfer of common stocks is suspended in accordance with the law.
- B. The period of 15 business days before the book closure date of issuance of bonus shares, the book closure date of cash dividend or the book closure date of the issuance of common stocks for cash to the record date of rights distribution.

C. The date of capital reduction is cut off one day before the commencement of capital reduction.

D. Other suspension periods of stock transfer by law.

(8) Conversion Price and Its Adjustment:

The conversion price at the time of initial issuance was set at NT\$220.7. Due to an increase in the number of the Company's issued common shares, the conversion price was adjusted in accordance with Article 11 of the Company's regulations on the domestic issuance and conversion of unsecured convertible corporate bonds. As of December 31, 2025, the conversion price was adjusted to NT\$ 184.2.

(9) Redemption rights of creditors:

30 days prior to the issuance of corporate bonds for three years (September 2, 2024), the bondholders may notify the Company in writing based on the regulations of corporate bonds conversion method to require the Company to redeem the convertible corporate bonds held by them in cash based on the nominal amount of the corporate bonds.

(10) The Company's Redemption Right:

From the issuance of corporate bonds for 3 years (September 3, 2024) to 40 days before the maturity date (July 24, 2026), if the closing price of the Company's common stocks exceeds the current conversion price for 30 consecutive business days for up to 30%, or the outstanding balance of the convertible corporate bonds is less than 10% of the original total amount of the issuance, the Company may notify the bondholders in accordance with the regulations of conversion method and call back all the corporate bonds by cash at par value.

(11) Repayment upon maturity of bonds:

Unless the bonds have been redeemed, repurchased, and written-off or the bondholder has exercised the conversion right, the issuer will repay the bonds in full cash on the maturity date according to the nominal amount of the bonds. These convertible corporate bonds comprise liabilities and equity component.

The equity component is presented in equity as a additional paid-in capital - stock warrants. The liability components are separately listed as embedded derivative financial instruments and non-derivative liabilities.

Issue Proceeds (Less Transaction Costs of NT\$165 thousand)	\$ 1,499,835
Equity Components	<u>(35,396)</u>
Liability components on the date of issuance (including corporate bonds payable of NT\$1,464,589 thousand and financial liabilities at fair value through profit or loss - non-current of NT\$150 thousand)	1,464,439
Interest calculated at effective interest rate of 0.479%	29,727
Converting Corporate Bonds Payable into Common Share	<u>(1,494,166)</u>
The liability components as of December 31, 2025	<u>\$ -</u>

(14) Lease liabilities

The Company's carrying amount of lease liabilities:

	2025.12.31	2024.12.31
Current	\$ 877	2,315
Non-Current	\$ -	-

For maturity analysis, please refer to Note 6(22) Financial Instruments.

Recognized lease profit/loss is below:

	2025	2024
Interest Expense on Lease Liabilities	\$ 27	64
Short-Term Lease Expenses	\$ 268	229

Recognized lease on the cash flow statement is below:

	2025	2024
Total Cash Outflow for Lease	\$ 4,348	7,189

Leases of buildings and structures

The Company leases buildings and structures, with lease terms typically for three years. Some leases include options to extend for the same period as the original contract when the lease term expires. Some contracts also stipulate that the Company will advance the lessor's tax and insurance expenses related to the real estate, which are usually incurred once a year.

Additionally, the Company's leases of office equipment are either short-term leases or leases of low-value assets. The Company has elected to apply the recognition exemption and does not recognize right-of-use assets and lease liabilities for these leases.

(15) Employee benefits

1. Defined benefit plan

The adjustment between the present value of benefit obligations and the fair value of plan assets determined by the Company is as follows:

	2025.12.31	2024.12.31
Present Value of a Defined Benefit Obligation	\$ 1,367	1,315
Fair Value of Plan Assets	(2,660)	(2,451)
Net defined benefit asset (listed under other non-current assets)	\$ (1,293)	(1,136)

The Company's defined benefit plan is contributed to the labor retirement reserve account at the Bank of Taiwan. The payment of the employee's pension is based on the length of service and the average salary of six months before the approved retirement date.

(1) Plan asset composition

The Company contributes the pension fund under the “Labor Standard Act”, which is administered by the Bureau of Labor Funds of the Ministry of Labor. In accordance with the Regulations for Revenues, Expenditures, Safeguard and Utilization of the Labor Retirement Fund, the annual return of the Fund shall not be lower than the average interest rate of a 2-year-term time deposit of local banks.

As of the reporting date, the balance of the Company's Labor Retirement Reserve Account with Taiwan Bank amounted to NT\$2,660 thousand. Please visit the website of the Bureau of Labor Funds of the Ministry of Labor for the use of labor retirement fund, including fund return and asset allocation.

(2) Changes in the present value of defined benefit obligations

The changes in defined benefit liabilities of the Company in 2025 and 2024 are as follows:

	2025	2024
Present Value of Defined Benefit Obligations on January 1	\$ 1,315	1,334
Current Service Cost and Interest	19	17
Remeasurements of net defined benefit asset		
— Actuarial gains (losses) - changes in financial assumptions	(4)	(25)
— Actuarial gains (losses) - experience adjustments	37	(11)
Present Value of Defined Benefit Obligations on December 31	\$ 1,367	1,315

(3) Changes in Fair Value of Plan Assets

The changes in the fair value of defined benefit plan of the Company in 2025 and 2024 are as follows:

	2025	2024
Fair value of plan assets on January 1	\$ 2,451	2,225
Interest Income	35	28
Remeasurements of the net defined benefit liability (asset) — Plan asset remuneration (excluding current interest)	174	198
Fair Value of Plan Assets on December 31	\$ 2,660	2,451

(4) Expenses recognized as profit or loss

The details of recognized costs of the Company in 2025 and 2024 are as follows:

	2025	2024
Net interest expense (income) on net defined benefit liability (asset)	\$ (16)	\$ (11)

- (5) Net remeasurement of defined benefit liabilities recognized in other comprehensive income

The remeasurements of net defined benefit liabilities recognized by the Company in other comprehensive income were gains of NT\$141 thousand and NT\$234 thousand for the years ended December 31, 2025 and 2024, respectively.

- (6) Actuarial Assumptions

The material actuarial assumptions used by the Company to determine the present value of defined benefit obligations as of the reporting date are as follows:

	2025.12.31	2024.12.31
Discount Rate	1.48%	1.45%
Increase in Future Salary	3%	3%
Mortality Rate	90% of 6th Period Taiwan Life Tables	90% of 6th Period Taiwan Life Tables
Turnover Rate	0%~34%	0%~34%

The Company is expected that the amount of appropriation for defined benefit plans within 1 year after the reporting date for the year ended on December 31, 2025 is NT\$536 thousand. The weighted average duration of defined benefit plans is 3 years.

- (7) Sensitivity analysis

The effects of changes in the main actuarial assumptions adopted on Dec. 31, 2025 and 2024 on the present value of defined benefit obligations are as follows:

	Effects on Defined Benefit Obligations	
	Increased by 0.25%	Decreased by 0.25%
December 31, 2025 Discount Rate	\$ (32)	33
Increase in Future Salary	29	(28)
December 31, 2024 Discount Rate	\$ (33)	34
Increase in Future Salary	31	(30)

The sensitivity analysis above was based on the analysis of the effects of changes in a single hypothesis with other assumptions unchanged. Changes in many assumptions in practice may be interlinked. Sensitivity analysis is consistent with the method used to calculate the net pension liabilities on the balance sheet.

The methodology and assumptions used in the sensitivity analysis are the same.

2. Defined contribution plans

The Company shall contribute the retirement funds of employees to the individual accounts for labor retirement funds of the Bureau of Labor Insurance according to 6% of the monthly salaries of labors under the provisions of Labor Pension Act. Under this plan, after contributing fixed amount to the Bureau of Labor Insurance, the Company will not assume the legal or constructive obligations of paying extra amount.

The Company's pension expenses under the defined contribution pension plan were \$10,730 thousand and \$9,987 thousand for the years 2025 and 2024, respectively, which have been contributed to the Bureau of Labor Insurance.

(16) Income tax

1. Income tax expense

The details of the income tax expense of the Company in 2025 and 2024 are as follows:

	<u>2025</u>	<u>2024</u>
Income tax expenses for the period		
Current corporate income tax	\$ 242,050	239,337
Adjustment of the income tax in the previous year	4,253	(2,250)
	<u>246,303</u>	<u>237,087</u>
Deferred income tax expenses		
The occurrence (reversal) of temporary differences	11,408	22,462
Income Tax Expense	<u><u>\$ 257,711</u></u>	<u><u>259,549</u></u>

The details of income tax expenses (benefits) recognized in other comprehensive income by the Company for 2025 and 2024 are as follows:

	<u>2025</u>	<u>2024</u>
Items that Will not be Reclassified to Profit or Loss		
Remeasurement of Defined Benefit Plan	<u><u>\$ 29</u></u>	<u><u>47</u></u>

The details of income tax expenses under recognized other comprehensive profits/losses of the Company in 2025 and 2024 are as follows:

	<u>2025</u>	<u>2024</u>
Profit before tax	<u><u>\$ 3,471,025</u></u>	<u><u>\$ 2,999,324</u></u>
Income Tax Calculated at Domestic Tax Rate	694,206	599,865
Non-Deductible Expenses	(207,189)	(80,556)
Changes in Unrecognized Temporary Differences	(293,595)	(271,412)
Early (Over)Underestimation	4,253	(2,250)
Surtax on Undistributed Retained Earnings	60,036	13,902
Income Tax Expense	<u><u>\$ 257,711</u></u>	<u><u>\$ 259,549</u></u>

2. Deferred income tax assets and liabilities

(1) Unrecognized deferred income tax liabilities

As for the temporary differences related to investment subsidiaries as of December 31, 2025 and 2024, the Company can control the time point of the reversal of the temporary differences and is likely not to reverse in the foreseeable future, so the deferred income tax liabilities are not recognized. Related amounts are:

	<u>2025.12.31</u>	<u>2024.12.31</u>
Summary Amount of Temporary Differences Related to Investment in Subsidiaries	<u><u>\$ 1,676,923</u></u>	<u><u>\$ 1,383,328</u></u>

(2) Recognized deferred income tax assets and liabilities

Changes in deferred income tax assets and liabilities:

Deferred income tax assets:

	Defined benefit plan	Inventory evaluation profit and loss	Unrealized gross margin	Others	Total
January 1, 2025	\$ 204	24,931	5,295	2,708	33,138
Debit/(credit) income statement	(3)	(11,517)	(3,181)	7,290	(7,411)
December 31, 2025	\$ 201	13,414	2,114	9,998	25,727
January 1, 2024	\$ 206	22,911	12,028	17,788	52,933
Debit/(credit) income statement	(2)	2,020	(6,733)	(15,080)	(19,795)
December 31, 2024	\$ 204	24,931	5,295	2,708	33,138

Deferred income tax liabilities:

	Defined benefit plan	Unrealized exchange gains	Total
January 1, 2025	\$ 688	2,667	3,355
Debit/(credit) income statement	-	3,997	3,997
Debit/(credit) other comprehensive profit and loss	29	-	29
December 31, 2025	\$ 717	6,664	7,381
January 1, 2024	\$ 641	-	641
Debit/(credit) income statement	-	2,667	2,667
Debit/(credit) other comprehensive profit and loss	47	-	47
December 31, 2024	\$ 688	2,667	3,355

3. Income tax assessments

The approval on the filing of final income tax return of the Company has lasted till the year 2023 as required by the taxing authority. In addition, the Company disagreed with the tax assessments for the years 2015 to 2018 and filed an appeal with the Supreme Administrative Court. However, in February 2024, the final judgment required the Company to pay the relevant taxes. The Company has paid the said taxes in full. Since these taxes had been estimated in previous years' income tax, they do not affect the income tax expense for the current year.

4. The lowest tax burden globally

The Company recognizes supplementary tax as current income tax when it actually occurs, and for the deferred income tax accounting treatment related to supplementary tax, a temporary mandatory exemption is applied. Please refer to Note (4) for the accounting policy.

(17) Capital and other equity

As of December 31, 2025 and 2024, the total authorized share capital of the Company was NT\$2,500,000 thousand with a par value of NT\$10, with 250,000 thousand shares. The total amount of the above-mentioned share capital is common shares, and the issued shares are 145,886 thousand common shares and 137,537 thousand common shares respectively.

1. Issuance of common stock

In the year 2025, the Company issued 8,349 thousand new shares at par value totaling NT\$83,492 thousand due to the exercise of conversion rights by holders of convertible corporate bonds. The issuance of the aforementioned new shares has completed the statutory registration procedures, and the paid-in capital has been changed to NT\$1,458,864 thousand after the issuance.

In the year 2024, the Company issued 5,537 thousand new shares at par value totaling NT\$55,373 thousand due to the exercise of conversion rights by holders of convertible corporate bonds. The issuance of the aforementioned new shares has completed the statutory registration procedures, and the paid-in capital has been changed to NT\$1,375,372 thousand after the issuance.

2. Capital surplus

The components of the Company's additional paid-in capital are as follows:

	<u>2025.12.31</u>	<u>2024.12.31</u>
Premium of Issued Shares	\$ 5,036,365	5,039,717
Issuance of New Shares for Other Company's Shares	1,372,670	1,372,670
Premium on Conversion of Convertible Corporate Bonds	9,853,843	8,383,940
Share Options for Convertible Corporate Bonds	166,177	202,739
Expired Stock Options	385,278	385,278
Changes in percentage of ownership in subsidiaries	346,746	279,585
	<u>\$ 17,161,079</u>	<u>15,663,929</u>

In accordance with the Company Act, the additional paid-in capital is required to cover losses first before new shares or cash can be issued in proportion to the shareholders' original shares. Realized additional paid-in capital referred to in the preceding paragraph includes premiums from the issuance of shares in excess of par value and proceeds from gifts received. In accordance with the Regulations Governing the Issuer's Offerings and Issuance of Marketable Securities, the aggregate amount of additional paid-in capital that may be capitalized each year shall not exceed 10% of the paid-in capital.

3. Retained earnings

In accordance with the Company's Articles of Incorporation, the Company shall, after the final settlement of each year's earnings, first complete tax contributions, make up for prior years' deficits and set aside 10% as legal reserve, except when the legal reserve has reached the level of total capital; the Company is required by law to set aside or reverse special reserve. In the case of unappropriated earnings for the same period, the Board of Directors shall put forward a proposal for the distribution of earnings to the shareholders for resolution.

The Company lies in a growth stage of industrial development, and there will be plans to expand production lines and funding needs in the coming years. Therefore, a residual dividend policy is adopted. The remaining surplus shall be paid in the form of cash dividends after the reserve surplus is used to finance the required funds. The percentage of cash dividend for the year should not be less than 10% of the total dividend for the year.

(1) Legal reserve

If the Company has no deficit, it may, by resolution of the shareholders in general meeting, issue new shares or cash out of the legal reserve to the extent that such reserve exceeds 25% of the paid-in capital.

(2) Special Reserve

In accordance with FSC regulations, when distributing the distributable surplus, the Company shall set aside a special surplus reserve for the difference between the net amount of other shareholders' equity deductions occurring in the current year and the balance of the special surplus reserve mentioned in the preceding paragraph. This reserve shall be appropriated from the current year's net income after tax plus other items included in the undistributed earnings for the current period and the undistributed earnings from the previous period. For the accumulated amount of other shareholders' equity deductions from previous periods, a special surplus reserve shall be appropriated from the previous period's undistributed earnings and shall not be distributed.

If there is a subsequent reversal in the amount of other decreases in shareholders' equity, the reversal may be distributed in the form of a surplus.

(3) Earnings distribution

The cash dividend amounts for the earnings distribution proposals for 2024 and 2023 were resolved at the Shareholders' Meetings held on May 29, 2025 and May 31, 2024, respectively. The dividends distributed to owners are as follows:

	2024		2023	
	Share Allotment (NT\$)	Amount	Share Allotment (NT\$)	Amount
Distributed to Owners of Common Shares: Cash	\$ 12.20	<u>1,677,985</u>	\$ 11.41	<u>1,559,072</u>

At the board meeting held on March 27, 2026, the Company resolved on the distribution of profits for the fiscal year 2025, with the amount of dividends to be distributed to shareholders as follows:

	2025	
	Stock dividend (NT\$)	Amount
Distributed to Owners of Common Shares: Cash	\$ 14.00	<u>2,042,410</u>

4. Other equity (net after-tax)

	Exchange Differences on Translation of Foreign Financial Statements	Unrealized Gain or Loss on Financial Assets at Fair Value Through Other Comprehensive Income	Total
Balance as of January 1, 2025	\$ (218,910)	(388,479)	(607,389)
Exchange differences on translating the net assets of foreign operations	272,581	-	272,581
Share of other comprehensive income of subsidiaries accounted for using the equity method	61,219	728	61,947
Unrealized Gain or Loss on Financial Assets at Fair Value Through Other Comprehensive Income	-	(14,342)	(14,342)
Disposal of equity instruments measured at fair value through other comprehensive income		(32,873)	(32,873)
Balance as of December 31, 2025	\$ 114,890	(434,966)	(320,076)

	Exchange Differences on Translation of Foreign Financial Statements	Unrealized Gain or Loss on Financial Assets at Fair Value Through Other Comprehensive Income	Total
Balance as of January 1, 2025	\$ (1,081,452)	41,523	(1,039,929)
Exchange differences on translating the net assets of foreign operations	853,969	-	853,969
Share of other comprehensive income of subsidiaries accounted for using the equity method	8,573	728	9,301
Unrealized Gain or Loss on Financial Assets at Fair Value Through Other Comprehensive Income	-	(458,276)	(458,276)
Disposal of equity instruments measured at fair value through other comprehensive income	-	27,546	27,546
Balance as of December 31, 2025	\$ (218,910)	(388,479)	(607,389)

(18) Earnings per share

The relevant calculations of the Company's basic earnings per share and diluted earnings per share are as follows:

1. Issuance of common stock

	<u>2025</u>	<u>2024</u>
(1) Net profit attributable to the holders of common share equity of the Company	<u>\$ 3,213,314</u>	<u>2,739,775</u>

(2) Weighted average outstanding common shares

	<u>2025</u>	<u>2024</u>
Weighted average outstanding common shares	<u>\$ 138,140</u>	<u>136,768</u>

(3) Basic earnings per share

	<u>2025</u>	<u>2024</u>
Basic earnings per share (NT\$)	<u>\$ 23.26</u>	<u>20.03</u>

2. Diluted earnings per share

	<u>2025</u>	<u>2024</u>
Attributable to the holders of common share equity of the Company Net income (Basic)	3,213,314	2,739,775
After tax interest expenses and financial evaluation gains and losses of convertible corporate bonds	49,302	46,196
Attributable to the holders of common share equity of the Company Net Income (Diluted)	<u>\$ 3,262,616</u>	<u>2,785,971</u>
Weighted average number of outstanding common shares (basic)	138,140	136,768
Effect of Conversion of Convertible Corporate Bonds	18,710	18,690
Effect of Employee Remuneration	459	383
Weighted average outstanding common shares (diluted) as of December 31	<u>157,309</u>	<u>155,841</u>
Diluted earnings per share (NT\$)	<u>\$ 20.74</u>	<u>17.88</u>

(19) Revenue from Contracts with Customers

1. Income Statement

The income details of the Company are as follows:

	<u>2025</u>	<u>2024</u>
Main products/service lines	\$ 8,501,083	5,323,490
Revenue from sales of goods	21,316	11,050
Service revenue	<u>\$ 8,522,399</u>	<u>5,334,540</u>

2. Balance of contracts

	<u>2025.12.31</u>	<u>2024.12.31</u>
Accounts Receivable	\$ 1,774,617	1,712,697
Less: Allowance for Loss	23,623	1,485
Total	<u>\$ 1,750,994</u>	<u>1,711,212</u>

For accounts receivable and their impairment, please refer to Note 6(4)

	<u>2025.12.31</u>	<u>2024.12.31</u>
Contract liability - sales contract (recognized as other current liabilities)	<u>\$ 267</u>	<u>-</u>

The changes in contract assets and contract liabilities mainly arise from the difference between the time when the Company transfers goods or services to customers to meet performance obligations and the time when customers make payments.

The amounts of the beginning balance of contract liabilities as of January 1, 2025 and 2024 that were recognized as revenue are as follows:

	<u>2025</u>	<u>2024</u>
Sales of goods	<u>\$ -</u>	<u>122,336</u>

(20) Employee bonus and director compensation:

On May 29, 2025, the Shareholders' Meeting resolved to amend the Company's Articles of Incorporation. According to the amended Articles, if the Company has profits for the year, no less than 2% shall be allocated as employee compensation, of which no less than 10% of the total employee compensation shall be allocated to base-level employees. The Board of Directors shall resolve whether to distribute such compensation in the form of stock or cash, and the relevant procedures shall be authorized by the Board of Directors. The Company may, from the aforementioned profit amount, allocate no more than 2% as Directors' compensation by resolution of the Board of Directors. Before the amendment, the Company's Articles of Incorporation provided that if there is profit for the year, the Company shall allocate no less than 2% of the Company's annual profits shall be appropriated to the compensation of employees and no more than 2% to the compensation of directors and supervisors. However, where the Company has accumulated losses, the Company shall first reserve certain amount of the profit to recover the losses. Parties eligible to receive the said compensation in the form of stock or cash shall include employees in the controlling and associates who met certain conditions.

For the years ended December 31, 2025 and 2024, the Company estimated employee compensation at NT\$105,000 thousand and NT\$90,200 thousand, respectively, and director remuneration at NT\$6,000 thousand for both years. These amounts were estimated based on the Company's pre-tax net income for the respective periods, before deducting employee compensation and director remuneration, multiplied by the appropriation ratios stipulated in the Company's Articles of Incorporation, and are recognized as operating costs or operating expenses for the respective periods. If there is a difference between the actual amount distributed and the estimated amount in the following year, it will be treated as a change in accounting estimate, and the difference will be recognized as profit or loss for the following year. There was no difference between the amount approved by the board of directors for employees and directors' remuneration and the amount estimated in the financial statements for the year 2025 and 2024. The related information is available on the Market Observation Post System (MOPS).

(21) Non-operating income and expenses

1. Interest income

The details of interest income of the Company in 2025 and 2024 are as follows:

	2025.12.31	2024.12.31
Bank deposit interest	\$ 22,122	18,332
Interest Income from Fund Lending	2,779	-
Other interest income	413	4,055
	\$ 25,314	22,387

2. Other income

The details of other income of the Company in 2025 and 2024 are as follows:

	2025	2024
Rent Revenue/Income	\$ 3,155	3,532

3. Other Gains and Losses

The details of other gains and losses of the Company in 2025 and 2024 are as follows:

	<u>2025</u>	<u>2024</u>
Gain on disposal of property, plant and equipment	\$ -	76
Gains (Losses) on Foreign Exchange	(62,360)	52,869
Net Benefits (loss) on Financial Assets and Liabilities	(3,106)	2,382
Others	26,812	60,263
	<u>\$ (38,654)</u>	<u>115,590</u>

4. Financial Cost

The details of the financial cost of the Company in 2025 and 2024 are as follows:

	<u>2025</u>	<u>2024</u>
Interest on Bank Loans	\$ 59,032	30,930
Interest on Lease Liabilities	27	64
Accrued Interest on Corporate Bonds Payable	58,521	60,127
	<u>\$ 117,580</u>	<u>91,121</u>

(22) Financial instruments

1. Credit risk

The carrying amount of a financial asset represents the maximum amount of credit risk.

As the Company has a large customer base, does not significantly concentrate transactions with a single customer, and the sales areas are distributed widely, there is no risk of significant concentration of credit risk of accounts receivable. To reduce credit risk, the policies adopted by the Company are to trade only with well-reputed counterparties, the Company regularly and continuously evaluates the financial status of customers, and obtain sufficient guarantee if necessary, so as to reduce the risk of financial losses caused by default.

For information on credit risk exposure of accounts receivable, please refer to Note 6(4); for information on credit risk exposure of finance lease receivables, please refer to Note 6(5).

2. Liquidity risk

The contracts of financial liabilities are sorted by their maturity dates as follows. The estimated interests are included, but the effect of net value agreement is excluded.

	Carrying Amount	Contractual cash flows	Within 6 months	6-12 Month	More than 1 year
December 31, 2025					
Non-Derivative Financial Liabilities					
Non-Interest Bearing Liabilities	\$ 1,338,325	1,338,325	1,338,325	-	-
Lease Liabilities	877	877	877	-	-
Floating Rate Instruments	3,730,000	3,731,572	3,073,675	657,897	-
Instruments with Fixed Interest Rates	2,966,786	2,966,786	2,966,786	-	-
	\$ 8,035,988	8,037,560	7,379,663	-	657,897
December 31, 2024					
Non-Derivative Financial Liabilities					
Non-Interest Bearing Liabilities	\$ 1,532,290	1,532,290	1,532,290	-	-
Lease Liabilities	2,315	2,320	2,320	-	-
Floating Rate Instruments	2,470,000	2,471,950	2,471,950	-	-
Instruments with Fixed Interest Rates	4,425,932	4,425,932	-	-	4,425,932
	\$ 8,430,537	8,432,492	4,006,560	-	4,425,932

The Company does not expect the cash flows included in the maturity analysis to occur significantly earlier or at significant different amounts.

If the interest rate increases or decreases by 1%, with all other variables remaining constant, the Company's pre-tax net profit for 2025 and 2024 will decrease or increase by NT\$37,300 thousand and NT\$24,700 thousand, respectively.

5. Fair value information

(1) Classification and fair value of financial instruments

The Company's financial assets and liabilities at fair value through profit or loss are measured at fair value on a recurring basis. Regarding non-FVPL financial assets and liabilities, the Company considers their carrying amounts to be equal to or approximating their fair values, or their fair values cannot be reliably measured. The carrying amounts and fair value hierarchy information of financial assets and liabilities measured at fair value through profit or loss are presented as follows:

	2024.12.31				Total
	Carrying Amount	Level 1	Level 2	Level 3	
Financial Assets at Fair Value Through Profit or Loss					
Hybrid instrument - Call option of convertible bonds	3,940	-	-	3,940	3,940
Total	3,940	-	-	3,940	3,940

(2) Fair value measurement techniques for financial instruments at fair value

A. Derivative financial instruments

It is evaluated based on the evaluation model widely accepted by market players, such as discount method and option pricing model. Structured interest rate derivative financial instruments are priced based on an appropriate option pricing model (e.g. Black-Scholes model).

(3) Quantitative Information on Fair Value Measurement of Significant Unobservable Inputs (Level 3)

Item	Valuation Technique	Significant unobservable input	Significant unobservable inputs and their relationship to fair value
Hybrid Instrument - Call and Put Options of Convertible Corporate Bonds	Binomial Tree Valuation Model	<ul style="list-style-type: none"> • Volatility 	<ul style="list-style-type: none"> • Higher stock price volatility leads to higher fair value

(23) Financial risk management

1. Overview

The Company is exposed to the following risks the use of financial instruments:

- (1) Credit risk
- (2) Liquidity risk
- (3) Market risk

This note discloses the Company's exposure to the aforementioned risks, as well as the Company's objectives, policies, and procedures for measuring and managing risks. For further quantitative disclosures, please refer to the respective notes to the Parent Company Only Financial Statements.

2. Risk management structure

The Board of Directors has overall responsibility for establishing and overseeing the Company's risk management framework. The financial management department of the Company provides services to each business unit, coordinates access to domestic and international financial markets, and supervises and manages the financial risks related to the operations of the Company by analyzing exposures by degree and magnitude of risks. The Company must comply with the relevant financial operation procedures on overall financial risk management and segregation of duties. Internal auditors continuously review policy compliance and exposure limits, and regularly report to the Board of Directors on the operation.

3. Credit risk

Credit risk is the risk of financial loss arising from the failure of the Company's customers or trading partners to fulfill their contractual obligations, mainly from the Company's accounts receivable from customers and investments in securities.

(1) Accounts receivable and other receivables

The Company has established a credit policy and appointed a dedicated team responsible for determining credit limits, credit approvals and other monitoring procedures to ensure that appropriate actions are taken to recover overdue receivables. In addition, the Company reviews the recoverable amount of each receivable at the balance sheet date to ensure that adequate allowance for impairment losses is made for irrecoverable amounts.

The Company does not hold any collateral or other credit enhancement to avoid the credit risk of financial assets.

(2) Investment

The credit risk of bank deposits, fixed income investments and other financial instruments is measured and monitored by the financial department of the Company. Due to the fact that the counterparties and obligors in the company's transactions are creditworthy banks and corporate organizations, there is no significant doubt about their performance, and thus no significant credit risk.

(3) Guarantee

The company policy stipulates that financial guarantees can only be provided to wholly-owned subsidiaries. As of December 31, 2025 and 2024, the details of the endorsements and guarantees provided by the Company are disclosed in Note 7.

4. Liquidity risk

Liquidity risk refers to the risk that the Consolidated Company is unable to deliver cash or other financial assets to pay off financial liabilities and fails to perform relevant obligations. The Company's method of managing liquidity is to ensure, as far as possible, that the Company always has sufficient liquidity to meet its liabilities when due, under both normal and stressed conditions, without incurring unacceptable losses or risking damage to the Company's reputation.

5. Market risk

Market risk refers to the risk arisen from market price changes, such as exchange rate, interest rate and equity instrument price changes, which will affect the Consolidated Company's income or the value of financial instruments held. The market risk management aims to control the market risk within an acceptable level and optimize the return on investment.

(1) Exchange Rate Risks

The Company is exposed to foreign currency risk arising from sales, purchases and borrowings that are denominated in a currency other than the functional currency of the group entities. The functional currency of the group entities is primarily New Taiwan dollars, with some entities using Euros, USD, and RMB. These transactions are traded in NTD, Euro, USA and RMB.

The Company holds cash and accounts receivable denominated in foreign currencies other than the functional currency, and the resulting exchange gains or losses from exchange rate fluctuations are offset by exchange gains or losses from foreign currency-denominated accounts payable. Therefore, the risk exposed to the Company is reduced due to exchange rate.

The Company keeps abreast of changes in exchange rates at all times, takes a stable and conservative exchange rate as the basis for quotation, carefully considers the changes of current and future exchange rates, and uses hedging instruments in a timely manner such as forward foreign exchange to avoid the impact of exchange rate changes.

(2) Interest Rate Risks

The company holds assets and liabilities with floating interest rates and exposes to cash flow interest rate. The details of the company's financial assets and financial liabilities with floating interest rates are described in the liquidity risk management of this note.

(24) Capital Management

Based on the current operational industry characteristics and the company's future development situation, as well as considering factors such as changes in the external environment, the Company plans the operating capital and dividend expenditures needed for the future period to ensure the Company's continued operation and maintain an optimal capital structure, in order to maximize shareholder returns and enhance shareholder value in the long run. To maintain or adjust the capital structure, the Company may adjust the amount of dividends paid to shareholders or issue new shares. In addition, the Company is not required to comply with other external capital requirements.

(25) Investment and financing activities of non-cash transactions

The non-cash investing and financing activities of the Company for the years ended December 31, 2025 and 2024 were as follows:

	2025.1.1	Cash flows	Non-cash changes	2025.12.31
Lease Liabilities	\$ 2,315	(4,053)	2,615	877
Corporate Bonds Payable	4,425,932	-	(1,459,146)	2,966,786
Total liabilities from financing activities	\$4,428,247	(4,053)	(1,456,531)	2,967,663

	2024.01.1	Cash flows	Non-cash changes	2024.12.31
Lease Liabilities	\$ 9,211	(6,896)	-	2,315
Corporate Bonds Payable	5,484,591	(300)	(1,058,359)	4,425,932
Total liabilities from financing activities	\$5,493,802	(7,196)	(1,058,359)	4,428,247

7. Related party transaction

(1) Name and relationship of related party

The related parties that had transactions with the Company during the coverage period of these Parent Company Only Financial Statements are as follows:

Name of related party	Relationship with the Company
AIS Cayman Technology Group.	Subsidiary
American Industrial Systems, Inc.	Subsidiary
DuDoo Ltd.	Subsidiary
Ennoconn Australia Pty. Ltd.	Subsidiary
Ennoconn Hungary Kft.	Subsidiary
Ennoconn India Co. Ltd	Subsidiary
Ennoconn Investment Holdings Co.,Ltd	Subsidiary
Ennoconn Japan Co., Ltd.	Subsidiary
Ennoconn New Zealand Limited	Subsidiary
Ennoconn Solutions Singapore Pte. Ltd.	Subsidiary
Ennotech Vietnam Company Limited	Subsidiary
HighAim Technology INC.	Subsidiary
Kontron AG	Subsidiary
Kontron America Inc.	Subsidiary
Kontron Canada Inc.	Subsidiary
Kontron Europe GmbH	Subsidiary
Kontron Modular Computers S.A.S.	Subsidiary
Kontron Asia Technology Inc.	Subsidiary
Marketch International Corp.	Subsidiary
Goldtek Technology Co., Ltd.	Subsidiary
POSLAB Technology Corp.	Subsidiary
Victor Plus Holdings Ltd.	Subsidiary

Name of related party	Relationship with the Company
Vecow Co., Ltd.	Subsidiary
CASwell, Inc.	Subsidiary
RENOWN INFORMATION TECHNOLOGY CORP	Subsidiary
Ennoconn International Investment Co., Ltd.	Subsidiary
EnnoRise Corporation	Subsidiary
EnnoMech Precision Co., Ltd.	Subsidiary
Dexatek Technology Ltd.	Subsidiary
ENNOWYSE CORPORATION	Subsidiary
Ennoconn (Suzhou) Technology Co., Ltd.	Subsidiary
Foxconn Interconnect Technology Limited	Associate
Jusda International Logistics (Taiwan) Co., Ltd.	Associate
Shenzhen Futaihong Precision Industry Co., Ltd.	Associate
Foxconn Technology Group Ltd.	Associate
FIH (Hong Kong) Ltd.	Associate
Foxconn Global Network	Associate
Chiun Mai Communication Systems, Inc.	Associate
AMobile Solutions Corp.	Associate
ARBOR Technology Corporation	Associate
Ennowell Co., Ltd.	Associate
Hon Hai Precision Industry Co., Ltd.	Associate
Hon-Ling Technology Co., Ltd.	Associate
Fortune Electric Co., Ltd.	Associate
Key Management Personnel	All Directors and Key Management Personnel of the Company

(2) Significant transactions with related parties

1. Operating revenue

The Company has the following major sales with related parties:

Recorded under	Category of related party/Name	2025	2024
Sales revenue	Subsidiary:		
	American Industrial Systems Inc.	\$ 999,015	1,948,199
	Others	249,532	117,278
	Subtotal	1,248,547	2,231,626
	Associates:		
	Others	2,548	2,002
	Total	\$ 1,251,095	2,233,628

The Company's sales transaction prices with related parties are determined by mutual agreement.

2. Purchases

The purchase of the Company from related parties is as follows:

Category of related party/Name	2025	2024
Subsidiary:		
Victor Plus Holdings Ltd.	\$ 1,228,273	1,516,633
Others	646,192	490,195
Subtotal	<u>1,874,465</u>	<u>2,006,828</u>
Associates:		
Others	105,302	41,269
Total	<u>\$ 1,979,767</u>	<u>2,048,097</u>

The sales transaction price of the Company to the related parties according to the agreement of both parties, and the payment policy is 1-2 months of monthly settlement.

3. Receivables from related parties (excluding loans to related parties)

Details of accounts receivable from related parties of the Company are as follows:

Recorded under	Category of related party/Name	2025.12.31	2024.12.31
Accounts Receivable - Related Parties	Subsidiary:		
	American Industrial Systems, Inc.	\$ 125,574	446,254
	Others	50,274	48,189
	Subtotal	<u>175,848</u>	<u>494,443</u>
	Associates: Others	315	261
	Total	<u>\$ 176,163</u>	<u>494,704</u>
Other receivables – related parties	Subsidiary:		
	ENNOWYSE CORPORATION	\$ 81,961	85,890
	Others	20,965	17,888
	Subtotal	<u>102,926</u>	<u>103,778</u>
	Associates:		
	Hon Hai Precision Industry Co., Ltd.	-	292
	Total	<u>\$ 102,926</u>	<u>\$104,070</u>

The outstanding receivables from related parties have not been secured. No allowance for losses was provided for receivables from related parties in 2025 and 2024

4. Payables to related parties (excluding loans from related parties)

Details of the Company's payables to related parties are as follows:

Recorded under	Category of related party/Name	2025.12.31	2024.12.31
Accounts payable - related parties	Subsidiary: Others	137,487	192,736
	Subtotal	<u>137,487</u>	<u>192,736</u>
	Associates:		
	Others	3,549	8,688
	Total	<u>\$ 141,036</u>	<u>201,424</u>
Expenses payable (classified under other accounts payable)	Subsidiary:		
	Victor Plus Holdings Ltd.	\$ 5,730	88,722
	Others	20,086	9,408
	Subtotal	25,816	98,130
	Associates:		
	Others	7,177	11,808
	Subtotal	7,177	11,808
	Total	<u>\$ 32,993</u>	<u>109,938</u>

The balance of the outstanding payables to related parties is not guaranteed and will be settled in cash.

5. Endorsements/guarantees

Category of related party/Name	2025	2024
Subsidiary:		
American Industrial Systems, Inc.	\$ 785,750	-
Ennoconn Japan Co., Ltd.	150,000	150,000
Ennoconn Solutions Singapore Pte. Ltd.	68,203	-
Ennoconn Australia Pty. Ltd.	40,545	-
Ennoconn New Zealand Limited	5,972	-
Ennoconn India Co. Ltd	1,572	-
	<u>\$1,052,042</u>	<u>150,000</u>

6. Loans to related parties

The Company's actual expenses for loans to related parties is as follows:

Category of related party/Name	2025	2024
Subsidiary:		
Ennoconn Solutions Singapore Pte. Ltd.	\$ -	<u>289,560</u>

The Company's loans to related parties accrue interest at the average interest rate of the Company's short-term borrowings from financial institutions in the current year. The loans to related parties are unsecured. There are no provisions for impairment loss required after management's assessment.

(3) Transactions with key management personnel

	2025	2024
Remuneration for major managers include:		
Short-term employee benefits	\$ 112,952	94,392
Post-employment benefits	216	216
	\$ 113,168	94,608

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

8. Assets pledged as security

The carrying value of the assets pledged as collateral by the Company was as follows:

Name of asset	Subject of pledge guarantee	2025.12.31	2024.12.31
Financial assets at amortized cost	Tariff guarantee	<u>\$ 4,435</u>	<u>4,368</u>

9. Material contingent liabilities and unrecognized contractual commitments: None.

10. Losses due to major disasters: None.

11. Subsequent events after the balance sheet date None.

12. Others

Summary of employee benefits, depreciation, and amortization expenses by function for the current period:

By function By nature	2025			2024		
	Attributable to Operating Costs	Attributable to Operating Expenses	Total	Attributable to Operating Costs	Attributable to Operating Expenses	Total
Employee benefits expenses						
Wages and salaries	-	430,359	430,359	-	337,975	337,975
Labor Insurance and National Health Insurance expenses	-	22,893	22,893	-	20,781	20,781
Pension costs	-	10,714	10,714	-	9,975	9,975
Remuneration to directors	-	9,945	9,945	-	9,875	9,875
Other Employee Benefit Expenses	-	20,675	20,675	-	15,257	15,257
Depreciation Expense	5,484	7,038	12,522	8,755	6,053	14,808
Amortization expenses	-	9,717	9,717	-	4,082	4,082

Additional information regarding the number of employees and employee benefit expenses of the Company for the years 2025 and 2024 is as follows:

	2025	2024
Numbers of Employees	206	193
Directors who did not concurrently serve as employees	6	6
Average employee benefits expense	\$ 2,423	2,053
Average employee salary expense	\$ 2,152	1,807
Adjustment to average employee salary expense	19.09%	-4.14%
Supervisor remuneration	\$ -	-

The Company's salary and remuneration policies (including directors, supervisors, managers and employees) are as follows:

The Company's salary policy aims to institutionalize the Company's salary. These salary measure is hereby formulated as the basis. The salary of all colleagues employed by the Company shall be determined according to their educational background, experience, skills, potential and the function of the position. At the end of the year, if there is profit, employee remuneration shall be appropriated according to the Company's Articles of Incorporation. The remuneration received by the directors of the Company is determined in accordance with the provisions of the company's articles of incorporation. The Board of Directors proposes a remuneration distribution plan, which is then reported to the shareholders' meeting. The remuneration of directors and managers are paid after being reviewed by the Remuneration Committee and approved by the Board of Directors. The remuneration of the Company's managers mainly consists of salaries, bonuses and employee remuneration. Salaries and bonuses are reviewed by the Remuneration Committee and approved by the Board of Directors. Employee remuneration is appropriated according to the Company's operating conditions and the proportion specified in the Articles of Incorporation, and is approved by the Board of Directors and reported to the shareholders' meeting. The assessment items for the remuneration of the Company's directors and managers include target achievement rate, company profitability, contribution, and whether any ethical risk events have occurred.

13. Other disclosures

(1) Information on significant transactions

According to the requirements of the Regulations Governing the Preparation of Financial Reports by Securities Issuers, the Company should disclose the following information related to material transactions in 2025:

1. Loans to others: Please refer to Appendix
2. Endorsements and guarantees for others: Please refer to the attached Table
3. Circumstances of holding marketable securities at the end of the period (excluding investments in subsidiaries, affiliated companies, and equity of joint ventures): Please refer to attached table 3.
4. For purchases or sales with related parties involving an amount of NT\$100 million or more, or 20% of the paid-in capital: Please refer to the attached table 4.
5. Receivables from related parties reaching NT\$100 million or 20% of the paid-in capital: Please refer to the attached table 5.
6. The relationship between the parent and subsidiary companies and the details of important transactions: Please refer to the attached table 6.

- (2) Information regarding reinvested businesses (excluding investees in Mainland China): Please refer to attached table 7.
- (3) Information on investment in Mainland China :
1. Name, major businesses, and related information about investees in Mainland China: Please refer to the attached table 8(1).-
 2. Investment limit in mainland China: Please refer to the attached table 8(2).-
 3. Major transactions with investees in mainland China:
Please refer to the explanation of the “Information on Significant Transactions” in the consolidated financial statement for the significant or indirect transactions between the Company and the investees in mainland China in 2025 (already write-off during the preparation of the consolidated report).

14. Department information

Please refer to the consolidated financial statement for the year ended December 31, 2025.

Ennoconn Corporation — Loans to Others

December 31, 2025

Table 1

Unit: NT\$ thousand

No.	Company providing loan	Borrower	Intercompany Accounts	Whether a Related Party	Highest balance for this period	Ending Balance	Actual amount drawn down	Interest Rate Range	Nature for loan	Amount of business transactions	Reasons for the need for short-term financing	Allowance for bad debt	Collateral		Individual limit of loans to others	Aggregate limit of loans to others
													Name	Value		
0	Ennoconn Corporation	Ennoconn Solutions Singapore Pte. Ltd.	Other receivables – related parties	Yes	293,400	-	-	0.00%	2	-	Operating turnover	-	None	-	2,772,554	11,090,216
1	CASwell, Inc.	Apligo GmbH	Other Receivables - Related parties	Yes	59,717	45,574	45,574	5.65%	2	-	Operating turnover	-	None	-	359,446	718,893
2	KONTRON AG	Kontron Romania S.R.L., Romania	Other receivables – related parties	Yes	479,895	369,150	369,150	3.00%	2	-	Operating turnover	-	None	-	10,945,304	10,945,304
2	KONTRON AG	Kontron Austria GmbH	Other Receivables - Related parties	Yes	184,575	184,575	184,575	1.50%	2	-	Operating turnover	-	None	-	10,945,304	10,945,304
2	KONTRON AG	Kontron electronics AG	Other Receivables - Related parties	Yes	48,728	32,485	32,485	3.00%	2	-	Operating turnover	-	None	-	10,945,304	10,945,304
2	KONTRON AG	Kontron AIS GmbH	Other Receivables - Related parties	Yes	78,260	57,587	20,672	2.00%	2	-	Operating turnover	-	None	-	10,945,304	10,945,304
2	KONTRON AG	Kontron Electronics Kft.	Other Receivables - Related parties	Yes	184,575	178,115	58,141	1.75%	2	-	Operating turnover	-	None	-	10,945,304	10,945,304
2	KONTRON AG	Kontron Transportation GmbH	Other Receivables - Related parties	Yes	538,959	538,959	538,140	1.50%	2	-	Operating turnover	-	None	-	10,945,304	10,945,304
2	KONTRON AG	Kontron Europe GmbH	Other Receivables - Related parties	Yes	147,660	147,660	73,830	1.50%	2	-	Operating turnover	-	None	-	10,945,304	10,945,304
2	KONTRON AG	S&T MEDTECH S.R.L.	Other Receivables - Related parties	Yes	49,296	36,915	36,915	3.00%	2	-	Operating turnover	-	None	-	10,945,304	10,945,304
2	KONTRON AG	Kontron d.o.o.(former Iskratel)	Other Receivables - Related parties	Yes	210,416	185,313	185,313	1.75%	2	-	Operating turnover	-	None	-	10,945,304	10,945,304
2	KONTRON AG	Kontron Canada Inc.	Other Receivables - Related parties	Yes	73,830	-	-	0.00%	2	-	Operating turnover	-	None	-	10,945,304	10,945,304

No.	Company providing loan	Borrower	Intercompany Accounts	Whether a Related Party	Highest balance for this period	Ending Balance	Actual amount drawn down	Interest Rate Range	Nature for loan	Amount of business transactions	Reasons for the need for short-term financing	Allowance for bad debt	Collateral		Individual limit of loans to others	Aggregate limit of loans to others
													Name	Value		
2	KONTRON AG	Kontron Solar GmbH	Other Receivables - Related parties	Yes	812,130	-	-	0.00%	2	-	Operating turnover	-	None	-	10,945,304	10,945,304
2	KONTRON AG	Suntastic.solar GmbH	Other Receivables - Related parties	Yes	221,490	-	-	0.00%	2	-	Operating turnover	-	None	-	10,945,304	10,945,304
2	KONTRON AG	Kontron eSystems GmbH	Other Receivables - Related parties	Yes	1,543,047	1,539,725	1,539,725	1.75%	2	-	Operating turnover	-	None	-	10,945,304	10,945,304
2	KONTRON AG	Nextek Inc.	Other Receivables - Related parties	Yes	73,790	-	-	0.00%	2	-	Operating turnover	-	None	-	10,945,304	10,945,304
2	KONTRON AG	Kontron Modular Computers S.A.S.	Other receivables – related parties	Yes	166,118	-	-	0.00%	2	-	Operating turnover	-	None	-	10,945,304	10,945,304
2	KONTRON AG	Katek Leipzig GmbH	Other Receivables - Related parties	Yes	243,639	73,830	73,830	1.75%	2	-	Operating turnover	-	None	-	10,945,304	10,945,304
2	KONTRON AG	Kontron DOOEL Skopje	Other Receivables - Related parties	Yes	36,915	18,458	18,458	1.75%	2	-	Operating turnover	-	None	-	10,945,304	10,945,304
2	KONTRON AG	Kontron America Modules LLC	Other Receivables - Related parties	Yes	942,000	-	-	0.00%	2	-	Operating turnover	-	None	-	10,945,304	10,945,304
2	KONTRON AG	Kontron Beteiligungs GmbH	Other Receivables - Related parties	Yes	221,490	221,490	136,940	1.00%	2	-	Operating turnover	-	None	-	10,945,304	10,945,304
2	KONTRON AG	Kontron Solar Bulgaria EOOD	Other Receivables - Related parties	Yes	7,383	-	-	0.00%	2	-	Operating turnover	-	None	-	10,945,304	10,945,304
2	KONTRON AG	beflex electronics GmbH	Other Receivables - Related parties	Yes	221,490	221,490	103,362	1.75%	2	-	Operating turnover	-	None	-	10,945,304	10,945,304
3	Kontron Europe GmbH	Kontron Asia Pacific Design Sdn. Bhd.	Other receivables – related parties	Yes	149,091	149,091	47,575	1.20%	2	-	Operating turnover	-	None	-	2,142,378	2,142,378
4	ENNOMECH PRECISION (CAYMAN) CO.,LTD	Ennoconn Solutions Singapore Pte. Ltd.	Other receivables – related parties	Yes	172,865	172,865	-	0.00%	2	-	Operating turnover	-	None	-	738,278	738,278
5	ENNOCONN INVESTMENT HOLDINGS CO., LTD.	Ennoconn Solutions Singapore Pte. Ltd.	Other receivables – related parties	Yes	157,150	157,150	-	0.00%	2	-	Operating turnover	-	None	-	1,511,696	6,046,783
6	Nanjing Asiatek Technology Co., Ltd.	Ennoconn (Foshan) Investment Co., Ltd.	Other Receivables - Related parties	Yes	179,840	179,840	124,989	2.90%	2	-	Operating turnover	-	None	-	204,710	204,710
7	Marketech International Corp.	Marketech International Sdn.	Other Receivables	Yes	69,731	-	-	0.00%	2	-	Operating turnover	-	None	-	6,427,034	6,427,034

No.	Company providing loan	Borrower	Intercompany Accounts	Whether a Related Party	Highest balance for this period	Ending Balance	Actual amount drawn down	Interest Rate Range	Nature for loan	Amount of business transactions	Reasons for the need for short-term financing	Allowance for bad debt	Collateral		Individual limit of loans to others	Aggregate limit of loans to others
													Name	Value		
7	Marketch International Corp.	Bhd. Marketch International Corporation USA	Other Receivables	Yes	1,992,300	-	-	0.00%	2	-	Operating turnover	-	None	-	6,427,034	6,427,034
7	Marketch International Corp.	Marketch International Corp. Japan	Other Receivables	Yes	44,840	-	-	0.00%	2	-	Operating turnover	-	None	-	6,427,034	6,427,034
7	Marketch International Corp.	Marketch Integrated Pte. Ltd.	Other Receivables	Yes	97,955	92,719	92,719	5.38%	2	-	Operating turnover	-	None	-	6,427,034	6,427,034
8	MIC-Tech Electronics Engineering Corp.	Shanghai Maohua Electronics Engineering Co., Ltd.	Other Receivables	Yes	45,119	17,983	17,983	4.35%	2	-	Operating turnover	-	None	-	153,557	307,114
8	MIC-Tech Electronics Engineering Corp.	MIC-Tech (WuXi) Co., Ltd.	Other Receivables	Yes	114,322	89,917	89,917	4.35%	2	-	Operating turnover	-	None	-	307,114	307,114
9	Ennoconn International Investment Co., Ltd.	Thecus Technology Corp.	Other receivables – related parties	Yes	75,000	75,000	75,000	2.20%	2	-	Operating turnover	-	None	-	1,077,177	4,308,710
10	MIC-Tech Viet Nam Co., Ltd.	Marketch Co., Ltd.	Other Receivables	Yes	23,600	23,600	23,600	4.50%	2	-	Operating turnover	-	None	-	166,430	166,430
11	Goldtek Technology Co., Ltd.	Goldtek Technology (Shenzhen) Co., Ltd.	Other receivables – related parties	Yes	141,435	-	-	1.83%	1	-	Operating turnover	-	None	-	122,406	122,406
12	Ennoconn (Suzhou) Technology Co., Ltd.	Ennoconn Malaysia Sdn. Bhd.	Other receivables – related parties	Yes	89,920	89,920	-	0.00%	2	-	Operating turnover	-	None	-	200,380	801,520
12	Ennoconn (Suzhou) Technology Co., Ltd.	Suzhou Heguangshidu Intelligent Equipment Co., Ltd.	Other receivables – related parties	Yes	89,920	89,920	8,992	3.00%	2	-	Operating turnover	-	None	-	200,380	801,520
12	Ennoconn (Suzhou) Technology Co., Ltd.	Ennoconn Smart Link (Suzhou) Technology Co., Ltd.	Other receivables – related parties	Yes	89,920	89,920	-	0.00%	2	-	Operating turnover	-	None	-	200,380	801,520
12	Ennoconn (Suzhou) Technology Co., Ltd.	Zhongsheng Huachi New Energy (Suzhou) Co., Ltd.	Other receivables – related parties	Yes	179,840	179,840	44,960	3.00%	2	-	Operating turnover	-	None	-	200,380	801,520
13	Ennoconn Solutions Singapore Pte. Ltd.	Ennoconn Philippines Corporation	Other receivables – related parties	Yes	37,716	37,716	-	0.00%	2	-	Operating turnover	-	None	-	109,635	438,540
14	Ennoconn (Foshan) Investment Co., Ltd.	Ennoconn (Suzhou) Technology Co., Ltd.	Other receivables – related parties	Yes	224,800	224,800	206,816	2.00%	2	-	Operating turnover	-	None	-	501,425	501,425

Note 1: (1) Issuer fills in 0.

(2) The invested companies are numbered sequentially with Arabic numerals starting from 1 according to each company.

Note 2: Methods for filling in the nature of financing are as follows:

(1) Business transactions are filled in as

(2) Short-term financing is filled in as

Note 3: The limits for lending of funds approved by the Board of Directors.

Ennoconn Corporation — Endorsements and Guarantees for Others

December 31, 2025

Table 2

Unit: NT\$ thousand

No.	Endorser/guarantees Company Name	Endorsed/guarantee subject		Maximum endorsement/ guarantee amount for an enterprise	Highest balance of endorsement / guarantee during the period	Ending balance of endorsement /guarantee	Actual amount drawn down	Amount of property pledged for endorsement /guarantee	Ratio of accumulated endorsement/guaran tee amount to net worth on the latest financial statements	Maximum amount of endorsement/ guarantee	Endorsement /guarantee provided by parent company to subsidiary	Endorsement /guarantee provided by subsidiary to parent company	Endorsemen t/guarantee provided to China
		Company Name	Relationship										
0	Ennoconn Corporation	Ennoconn Japan Co., Ltd.	2	41,588,312	150,000	150,000	16,573	-	0.54%	55,451,082	Y	N	N
0	Ennoconn Corporation	American Industrial Systems Inc	2	41,588,312	785,750	785,750	-	-	2.83%	55,451,082	Y	N	N
0	Ennoconn Corporation	Ennoconn Australia Pty Ltd.	2	41,588,312	40,545	40,545	-	-	0.15%	55,451,082	Y	N	N
0	Ennoconn Corporation	Ennoconn New Zealand Ltd	2	41,588,312	5,972	5,972	-	-	0.02%	55,451,082	Y	N	N
0	Ennoconn Corporation	Ennoconn Solutions Singapore PTE LTD.	2	41,588,312	68,203	68,203	12,572	-	0.25%	55,451,082	Y	N	N
0	Ennoconn Corporation	Ennoconn India Corp Pvt Ltd	2	41,588,312	1,572	1,572	-	-	0.01%	55,451,082	Y	N	N
		Ennoconn Corporation subtotal				1,052,042							
1	KONTRON AG	Kontron Bulgaria e.o.o.d.	2	12,476,493	47,990	47,990	-	-	0.18%	24,952,987	Y	N	N
1	KONTRON AG	Kontron Services Romania SRL	2	12,476,493	341,321	119,082	117,237	-	0.44%	24,952,987	Y	N	N
1	KONTRON AG	Kontron Hungary Kft.	2	12,476,493	607,204	507,983	43,965	-	1.86%	24,952,987	Y	N	N
1	KONTRON AG	Kontron Europe GmbH	2	12,476,493	184,575	42,194	-	-	0.15%	24,952,987	Y	N	N
1	KONTRON AG	diverse / Factoring DACH	2	12,476,493	701,385	590,640	-	-	2.16%	24,952,987	Y	N	N
1	KONTRON AG	Kontron electronics GmbH	2	12,476,493	11,075	11,075	-	-	0.04%	24,952,987	Y	N	N
1	KONTRON AG	Kontron Public Transportation	2	12,476,493	106,852	5,452	-	-	0.02%	24,952,987	Y	N	N
1	KONTRON AG	Kontron Transportation GmbH	2	12,476,493	3,464,512	3,286,375	36,915	-	12.01%	24,952,987	Y	N	N
1	KONTRON AG	Kontron AIS GmbH	2	12,476,493	29,532	1,846	-	-	0.01%	24,952,987	Y	N	N
1	KONTRON AG	Kontron AG/ Kontron Transportation GmbH/ Kontron Transportation s.r.o./ Comlab/	2	12,476,493	490,009	198,875	-	-	0.73%	24,952,987	Y	N	N
1	KONTRON AG	Kontron Transportation France	2	12,476,493	9,229	-	-	-	0.00%	24,952,987	Y	N	N
1	KONTRON AG	Kontron Austria GmbH	2	12,476,493	28,425	28,425	-	-	0.10%	24,952,987	Y	N	N
1	KONTRON AG	Kontron Solar Bulgaria EOOD	2	12,476,493	222,324	222,324	-	-	0.81%	24,952,987	Y	N	N
1	KONTRON AG	Kontron Public Transport Arce S.A.U.	2	12,476,493	92,288	92,288	-	-	0.34%	24,952,987	Y	N	N
1	KONTRON AG	Kontron SI d.o.o.	2	12,476,493	73,830	73,830	-	-	0.27%	24,952,987	Y	N	N
1	KONTRON AG	Kontron eSystems GmbH	2	12,476,493	590,640	590,640	-	-	2.16%	24,952,987	Y	N	N
1	KONTRON AG	Factoring Katek GmbH/ Kontron Solar GmbH/ Kontron Leipzig GmbH/ Katek GmbH	2	12,476,493	1,845,750	1,845,750	-	-	6.75%	24,952,987	Y	N	N

No.	Endorser/guarantees Company Name	Endorsed/guarantee subject		Maximum endorsement/ guarantee amount for an enterprise	Highest balance of endorsement / guarantee during the period	Ending balance of endorsement /guarantee	Actual amount drawn down	Amount of property pledged for endorsement /guarantee	Ratio of accumulated endorsement/guaran tee amount to net worth on the latest financial statements	Maximum amount of endorsement/ guarantee	Endorsement /guarantee provided by parent company to subsidiary	Endorsement /guarantee provided by subsidiary to parent company	Endorsemen t/guarantee provided to China
		Company Name	Relationship										
1	KONTRON AG	Kontron Hartmann-Wiener GmbH/ beflex electronics GmbH	2	12,476,493	46,144	46,144	-	-	0.17%	24,952,987	Y	N	N
1	KONTRON AG	Kontron Canada Inc/ Kontron Canada Systems	2	12,476,493	598,708	596,588	-	-	2.18%	24,952,987	Y	N	N
1	KONTRON AG	Kontron Europe GmbH / Kontron d.o.o.	2	12,476,493	553,725	553,725	-	-	2.02%	24,952,987	Y	N	N
1	KONTRON AG	Katek GmbH / Kontron eSystems GmbH	2	12,476,493	545,250	553,725	-	-	2.02%	24,952,987	Y	N	N
1	KONTRON AG	Kontron Europe GmbH / Kontron America Inc.	2	12,476,493	478,753	471,255	-	-	1.72%	24,952,987	Y	N	N
1	KONTRON AG	Kontron Transportation sro	2	12,476,493	597,485	553,884	-	-	2.02%	24,952,987	Y	N	N
1	KONTRON AG	Factoring Kontron Europe / Kontron Modular Computer S.A.S.	2	12,476,493	2,584,050	2,584,050	118,230	-	9.44%	24,952,987	Y	N	N
1	KONTRON AG	Iskra Technologii AS	2	12,476,493	28,077	-	-	-	0.00%	24,952,987	Y	N	N
1	KONTRON AG	Kontron Leipzig GmbH	2	12,476,493	649,583	618,521	-	-	2.26%	24,952,987	Y	N	N
1	KONTRON AG	beflex electronic GmbH KonTron AG subtotal	2	12,476,493	55,373	55,373	-	-	0.20%	24,952,987	Y	N	N
						13,698,034							
2	Marketech International Corp.	Marketech International Corporation USA	2	8,033,793	1,215,245	1,037,190	785,750	-	6.46%	16,067,585	Y	N	N
2	Marketech International Corp.	MIC-Tech Viet Nam Co., Ltd.	2	8,033,793	149,423	141,435	72,101	-	0.88%	16,067,585	Y	N	N
2	Marketech International Corp.	Marketech Co., Ltd.	2	8,033,793	49,808	47,145	2,501	-	0.29%	16,067,585	Y	N	N
2	Marketech International Corp.	Marketech International Corp. Japan	2	8,033,793	119,520	60,240	-	-	0.37%	16,067,585	Y	N	N
2	Marketech International Corp.	MIC-Tech Electronics Engineering Corp.	2	8,033,793	2,829,080	911,162	280,386	-	5.67%	16,067,585	Y	N	Y
2	Marketech International Corp.	Marketech Integrated Pte. Ltd.	2	8,033,793	133,864	-	-	-	0.00%	16,067,585	Y	N	N
2	Marketech International Corp.	Mic-Tech (Shanghai) Corp.	2	8,033,793	972,455	217,823	-	-	1.36%	16,067,585	Y	N	Y
2	Marketech International Corp.	MIC-Tech (WuXi) Co., Ltd.	2	8,033,793	656,620	357,276	71,633	-	2.22%	16,067,585	Y	N	Y
2	Marketech International Corp.	Marketech International Sdn. Bhd.	2	8,033,793	131,140	62,860	-	-	0.39%	16,067,585	Y	N	N
2	Marketech International Corp.	eZoom Information, Inc.	2	8,033,793	70,000	70,000	11,201	-	0.44%	16,067,585	Y	N	N
2	Marketech International Corp.	Te Chang Construction Co., Ltd	5	8,033,793	46,496	46,496	46,496	-	0.29%	16,067,585	N	N	N
2	Marketech International Corp.	Tatung Co., Ltd.	5	8,033,793	93,450	93,450	93,450	-	0.58%	16,067,585	N	N	N
		Marketech International Corp. Subtotal				3,045,077							
3	MIC-Tech Electronics Engineering Corp	Marketech International Corp.	3	1,151,676	164,002	25,051	25,051	-	6.53%	1,919,460	N	Y	N
3	MIC-Tech Electronics Engineering Corp.	China Electronic Systems Engineering Second Construction Co., Ltd.	5	1,151,676	1,164	1,145	1,145	-	0.30%	1,919,460	N	N	Y

No.	Endorser/guarantees Company Name	Endorsed/guarantee subject		Maximum endorsement/ guarantee amount for an enterprise	Highest balance of endorsement / guarantee during the period	Ending balance of endorsement /guarantee	Actual amount drawn down	Amount of property pledged for endorsement /guarantee	Ratio of accumulated endorsement/guaran tee amount to net worth on the latest financial statements	Maximum amount of endorsement/ guarantee	Endorsement /guarantee provided by parent company to subsidiary	Endorsement /guarantee provided by subsidiary to parent company	Endorsemen t/guarantee provided to China
		Company Name	Relationship										
3	MIC-Tech Electronics Engineering Corp.	Mic-Tech (Shanghai) Corp.	4	1,151,676	105,467	99,830	99,830	-	26.00%	1,919,460	N	N	Y
		MIC-Tech Electronics Engineering Corp. Subtotal				126,026							
4	Mic-Tech (Shanghai) Corp.	MIC-Tech Electronics Engineering Corp.	4	1,886,040	317,284	311,939	311,939	-	49.62%	3,143,400	N	N	Y

Note 1: The description of the number column is as follows:

(1) Issuer fills in 0.

(2) The invested companies are numbered sequentially with Arabic numerals starting from 1 according to each company. The same company should have the same number.

Note 2: The relationship between the endorser/guarantor and the endorsed/guaranteed entity is as follows:

(1) Companies with business dealings.

(2) Companies in which the Company directly or indirectly holds more than 50% of the voting shares.

(3) Companies that directly or indirectly hold more than 50% of the voting shares of the Company.

(4) Companies in which the company directly and indirectly holds 90% of the voting shares.

(5) Companies that mutually endorse/guarantee each other's liabilities based on the needs of contracted projects or joint builders in accordance with contractual requirements.

(6) Companies endorsed/guaranteed by all contributing shareholders in proportion to their shareholding due to a joint investment relationship.

(7) Peer companies providing joint and several liability guarantees for pre-sale housing sales contracts in accordance with the Consumer Protection Act.

Note 3: The total amount of the company's accumulated external endorsements/guarantees shall not exceed 150% of the net value of the company's most recent financial statements.

Note 4: The limit of the company's endorsement/guarantee for a single enterprise shall not exceed 200% of the net value of the company's most recent financial statements.

Ennoconn Corporation

Securities Held at the End of the Period (Excluding Investments in Subsidiaries, Associates, and Joint Ventures)

December 31, 2025

Table 3

Unit: thousand shares / NT\$ thousand

Companies held	Type of marketable securities	Name of marketable securities	Relations with securities practitioners	Recorded Account	End of period				Remarks
					Number of shares/units	Carrying Amount	Shareholding %	Fair Value	
Ennoconn International Investment Co., Ltd.	Common share	Gold Rain Enterprises Co., Ltd.	None	Financial assets measured at fair value through other comprehensive income - Non-Current	5,000	160,400	6.38%	160,400	
Vecow Co., Ltd.	Common share	Array Networks Inc.	None	Financial assets measured at fair value through other comprehensive income - Non-Current	6,000	107,846	10.32%	107,846	
Ennoconn (Foshan) Investment Co., Ltd.	Fund beneficiary certificates / Private equity fund	Guangdong Hongfu Xinghe Hongtu Venture Capital Fund Partnership Enterprise (Limited Partnership)	None	Financial assets measured at fair value through other comprehensive income - Non-Current	-	48,293	11.11%	48,293	
Ennoconn (Foshan) Investment Co., Ltd.	Fund beneficiary certificates / Private equity fund	Foshan City Zhaoke Innovative Intelligent Industry Investment Fund Partnership Enterprise (Limited Partnership)	None	Financial assets measured at fair value through other comprehensive income - Non-Current	-	219,126	18.57%	219,126	
Ennoconn (Suzhou) Technology Co., Ltd.	Common share	Guoqi Zhiduan (Chengdu) Technology Co., Ltd.	None	Financial assets measured at fair value through other comprehensive income - Non-Current	-	134,532	5.95%	134,532	
Marketech International Corp.	Common share	Taiwan Puritic Corp.	None	Financial Assets Measured at Fair Value through Profit or Loss - Current	3,454	1,376,215	4.04%	1,376,215	
Marketech International Corp.	Common share	TCSC Co., Ltd.(Original Investment Acquisition)	None	Financial Assets Measured at Fair Value through Profit or Loss - Current	1,681	531,209	1.26%	531,209	
Marketech International Corp.	Common share	Mega Union Technology Inc.	None	Financial Assets Measured at Fair Value through Profit or Loss - Current	726	502,267	0.95%	502,267	
Goldtek Technology Co., Ltd.	Fund beneficiary certificates / Private equity fund	Phi 2 Capital Limited Partnership	None	Financial Assets Measured at Fair Value through Profit or Loss - Current	-	216,680	-%	216,680	
Marketech International Corp.	Common share	Lasertec Corporation	None	Financial Assets Measured at Fair Value through Profit or Loss - Current	20	119,054	-%	119,054	

Note 1: None of the above securities were provided as collateral, pledged, or restricted in use based on agreements as of December, 2025

Note 2: For information on investments in subsidiaries, please refer to the attached table 7 and 8.

Note 3: For those measured at fair value, the carrying amount is the book balance after fair value valuation adjustment and deduction of accumulated impairment; for those not measured at fair value, the carrying amount is the book balance of initial acquisition cost or post-sale cost after deduction of accumulated impairment.

Note 4: Securities for which the amount of a single security exceeds 5% of the relevant financial statement line item shall be disclosed.

Ennoconn Corporation

Purchases from or Sales to Related Parties Reaching NT\$100 Million or 20% of Paid-in Capital or More

For the Year Ended December 31, 2025

Table 4

Unit: NT\$ thousand

Company with purchases (sales)	Counterparty	Relationship	Transaction details				Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)		Remarks
			Purchases (sales)	Amount	Percentage of total purchases (sales)	Credit period	Unit price	Credit period	Balances	Percentage of total notes/accounts receivable (payable)	
American Industrial Systems, Inc.	Ennoconn Corporation	Second-tier subsidiary to parent company	Purchases	999,015	0.87%	Net 90 days	-	No significant deviation	(125,574)	(0.49)%	
American Industrial Systems, Inc.	Ennoconn Corporation	Second-tier subsidiary to parent company	Sales	(102,164)	(0.07)%	Net 90 days	-	No significant deviation	5,149	0.02%	
HighAim Technology Inc.	ANDRIX INTERNATIONAL LIMITED	Second-tier subsidiary to second-tier subsidiary	Purchases	682,591	0.60%	Net 150 EOM	-	No significant deviation	(341,189)	(1.32)%	
HighAim Technology Inc.	FUNOLOGY INVESTMENT INC.	Second-tier subsidiary to second-tier subsidiary	Purchases	143,124	0.12%	Net 150 EOM	-	No significant deviation	(59,299)	(0.23)%	
HighAim Technology Inc.	ANDRIX INTERNATIONAL LIMITED	Second-tier subsidiary to second-tier subsidiary	Sales	(735,923)	(0.52)%	Net 150 EOM	-	No significant deviation	338,847	1.43%	
HighAim Technology Inc.	FUNOLOGY INVESTMENT INC.	Second-tier subsidiary to second-tier subsidiary	Sales	(165,474)	(0.12)%	Net 150 EOM	-	No significant deviation	58,509	0.25%	
Ennoconn Corporation	Victor Plus Holdings Ltd.	Parent Company to second-tier subsidiary	Purchases	1,228,273	1.07%	Net 60 EOM	-	No significant deviation	(45,443)	(0.18)%	
Ennoconn Corporation	HighAim Technology INC.	Parent Company to second-tier subsidiary	Purchases	196,665	0.17%	Net 90 days by T/T	-	No significant deviation	(10,197)	(0.04)%	
Ennoconn Corporation	ENNOCONN HUNGARY KFT.	Parent Company to second-tier subsidiary	Sales	(203,482)	(0.14)%	Net 60 days by T/T	-	No significant deviation	39,583	0.17%	
Marketech International Corp.	Marketech International Corporation USA	Second-tier subsidiary to second-tier subsidiary	Engineering Contracting	(712,294)	(0.62)%	Payments are made in installments according to the contract	-	No significant deviation	32,892	0.13%	
Marketech International Corp.	Hon Hai Precision Industry Co., Ltd.	Second-Tier Subsidiary to associates	Engineering Contracting	(371,298)	(0.32)%	Payments are made in installments according to the contract	-	No significant deviation	4,477	0.02%	

Company with purchases (sales)	Counterparty	Relationship	Transaction details				Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)		Remarks
			Purchases (sales)	Amount	Percentage of total purchases (sales)	Credit period	Unit price	Credit period	Balances	Percentage of total notes/accounts receivable (payable)	
Marketch International Corp.	Altus Technology Inc.	Second-Tier Subsidiary to associates	Engineering Contracting	(212,378)	(0.19)%	Payments are made in installments according to the contract	-	No significant deviation	-	-%	
eZoom Information, Inc.	Marketch International Corp.	Second-tier subsidiary to second-tier subsidiary	Engineering/Labor Contracting	(488,110)	(0.43)%	Payments are made in installments according to the contract	-	No significant deviation	141,878	0.55%	
EnnoMech Precision Co., Ltd.	Kontron Europe GmbH	Second-tier subsidiary to second-tier subsidiary	Sales	(171,925)	(0.12)%	Net 120 EOM	-	No significant deviation	16,716	0.07%	
EnnoMech Precision Co., Ltd.	Victor Plus Holdings Ltd.	Second-tier subsidiary to second-tier subsidiary	Purchases	1,026,880	0.90%	Net 60 EOM	-	No significant deviation	(55,698)	(0.22)%	
EnnoMech Precision Co., Ltd.	Kontron Canada Inc.	Second-tier subsidiary to second-tier subsidiary	Sales	(131,987)	(0.09)%	Net 120 EOM	-	No significant deviation	(28,174)	(0.12)%	
Techno Precision Co., Ltd.	Techno Precision (Shenzhen) Co., Ltd.	Second-tier subsidiary to second-tier subsidiary	Purchases	365,744	0.32%	Net 60 EOM	-	No significant deviation	(157,747)	(0.61)%	
Goldtek Technology Co., Ltd.	Keenest Electronic Corp.	Second-tier subsidiary to second-tier subsidiary	Sales	(193,715)	(0.14)%	Net 45	-	No significant deviation	42,446	0.18%	
CASwell, Inc.	CASO, inc.	Subsidiaries Company to second-tier subsidiary	Sales	(230,067)	(0.16)%	O/A 70 days	-	No significant deviation	43,774	0.18%	
CASwell, Inc.	Caswell Americas Inc.	Subsidiaries Company to second-tier subsidiary	Sales	(133,104)	(0.09)%	O/A 90 days	-	No significant deviation	52,308	0.22%	
CASO, inc.	CASwell, Inc.	Parent Company	Purchases	225,955	0.20%	O/A 70 days	-	No significant deviation	(52,488)	(0.20)%	
Caswell Americas Inc.	CASwell, Inc.	Parent Company	Purchases	132,982	0.12%	O/A 90 days	-	No significant deviation	(52,784)	(0.20)%	
Ennoconn (Suzhou) Technology Co., Ltd.	Victor Plus Holdings Ltd.	Second-tier subsidiary to second-tier subsidiary	Sales	(2,756,665)	(1.94)%	Net 30 EOM	-	No significant deviation	219,781	0.92%	
Ennoconn (Suzhou) Technology Co., Ltd.	Kontron Asia Technology Inc.	Second-tier subsidiary to second-tier subsidiary	Purchases	508,554	0.44%	Net 45 EOM	-	No significant deviation	(138,606)	(0.54)%	
Ennoconn (Suzhou) Technology Co., Ltd.	HighAim Technology Inc.	Second-tier subsidiary to second-tier subsidiary	Purchases	220,643	0.19%	Net 30 EOM	-	No significant deviation	(13,841)	(0.05)%	
JUMPtac GmbH	Kontron America Modules, LLC	Second-tier subsidiary to second-tier subsidiary	Sales	(119,453)	(0.08)%	Net 30 EOM	-	No significant deviation	-	-%	
JUMPtac GmbH	EnnoMech Precision Co., Ltd.	Second-tier subsidiary to second-tier subsidiary	Purchases	332,913	0.29%	Net 30 EOM	-	No significant deviation	-	-%	
KATEK Czech Republic s.r.o.	Katek GmbH	Second-tier subsidiary to second-tier subsidiary	Sales	(786,142)	(0.55)%	Net 30 EOM	-	No significant deviation	57,363	0.24%	

Company with purchases (sales)	Counterparty	Relationship	Transaction details				Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)		Remarks
			Purchases (sales)	Amount	Percentage of total purchases (sales)	Credit period	Unit price	Credit period	Balances	Percentage of total notes/accounts receivable (payable)	
KATEK Czech Republic s.r.o.	Kontron eSystems GmbH(formerly eSystems MTG GmbH)	Second-tier subsidiary to second-tier subsidiary	Sales	(468,999)	(0.33)%	Net 30 EOM	-	No significant deviation	181	-%	
Katek Hungary Kft.	Katek GmbH	Second-tier subsidiary to second-tier subsidiary	Sales	(1,305,678)	(0.92)%	Net 30 EOM	-	No significant deviation	186,703	0.79%	
Kontron Asia Technology Inc.	Kontron Austria GmbH	Second-tier subsidiary to second-tier subsidiary	Sales	(204,728)	(0.14)%	Net 30 EOM	-	No significant deviation	21,101	0.09%	
Kontron Asia Technology Inc.	Kontron Canada Systems Inc.	Second-tier subsidiary to second-tier subsidiary	Sales	(110,229)	(0.08)%	Net 30 EOM	-	No significant deviation	5,197	0.02%	
Kontron Asia Technology Inc.	Kontron Europe GmbH	Second-tier subsidiary to second-tier subsidiary	Sales	(450,140)	(0.32)%	Net 30 EOM	-	No significant deviation	71,502	0.30%	
Kontron Austria GmbH	Kontron Europe GmbH	Second-tier subsidiary to second-tier subsidiary	Sales	(240,804)	(0.17)%	Net 30 EOM	-	No significant deviation	30,474	0.13%	
Kontron Austria GmbH	JUMPtEC GmbH	Second-tier subsidiary to second-tier subsidiary	Sales	(120,039)	(0.08)%	Net 30 EOM	-	No significant deviation	-	-%	
Kontron Canada Inc.	Kontron America Inc.	Second-tier subsidiary to second-tier subsidiary	Sales	(274,264)	(0.19)%	Net 30 EOM	-	No significant deviation	42,361	0.18%	
Kontron Canada Inc.	Kontron Modular Computers S.A.S.	Second-tier subsidiary to second-tier subsidiary	Sales	(109,999)	(0.08)%	Net 30 EOM	-	No significant deviation	205	-%	
Kontron Canada Systems Inc.	Kontron America Inc.	Second-tier subsidiary to second-tier subsidiary	Sales	(397,065)	(0.28)%	Net 30 EOM	-	No significant deviation	42,214	0.18%	
Kontron Canada Systems Inc.	Kontron Canada Inc.	Second-tier subsidiary to second-tier subsidiary	Sales	(399,552)	(0.28)%	Net 30 EOM	-	No significant deviation	61,464	0.26%	
Kontron d.o.o.	Kontron Europe GmbH	Second-tier subsidiary to second-tier subsidiary	Sales	(141,603)	(0.10)%	Net 30 EOM	-	No significant deviation	39,169	0.16%	
Kontron d.o.o.	Kontron America Inc.	Second-tier subsidiary to second-tier subsidiary	Sales	(121,400)	(0.09)%	Net 30 EOM	-	No significant deviation	16,845	0.07%	
Kontron Electronics Kft.	Kontron Electronics GmbH	Second-tier subsidiary to second-tier subsidiary	Sales	(241,301)	(0.17)%	Net 30 EOM	-	No significant deviation	17,608	0.07%	
Kontron eSystems GmbH(formerly eSystems MTG GmbH)	EnnoMech Precision Co., Ltd.	Second-tier subsidiary to second-tier subsidiary	Purchases	114,970	0.10%	Net 30 EOM	-	No significant deviation	-	-%	
Kontron Europe GmbH	Kontron America Inc.	Second-tier subsidiary to second-tier subsidiary	Sales	(175,360)	(0.12)%	Net 30 EOM	-	No significant deviation	30,474	0.13%	

Company with purchases (sales)	Counterparty	Relationship	Transaction details				Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)		Remarks
			Purchases (sales)	Amount	Percentage of total purchases (sales)	Credit period	Unit price	Credit period	Balances	Percentage of total notes/accounts receivable (payable)	
Kontron Europe GmbH	Kontron Modular Computers S.A.S.	Second-tier subsidiary to second-tier subsidiary	Sales	(126,336)	(0.09)%	Net 30 EOM	-	No significant deviation	27,483	0.12%	
Kontron Hartmann-Wiener GmbH	Kontron America Inc.	Second-tier subsidiary to second-tier subsidiary	Sales	(120,629)	(0.08)%	Net 30 EOM	-	No significant deviation	6,035	0.03%	
Kontron Leipzig GmbH	Kontron eSystems GmbH(formerly eSystems MTG GmbH)	Second-tier subsidiary to second-tier subsidiary	Sales	(333,820)	(0.23)%	Net 30 EOM	-	No significant deviation	9,203	0.04%	
Kontron Modular Computers S.A.S.	Kontron Europe GmbH	Second-tier subsidiary to second-tier subsidiary	Sales	(189,153)	(0.13)%	Net 30 EOM	-	No significant deviation	112,640	0.47%	
Kontron Solar Bulgaria EOOD	Kontron Solar GmbH	Second-tier subsidiary to second-tier subsidiary	Sales	(733,337)	(0.52)%	Net 30 EOM	-	No significant deviation	305,524	1.29%	
Kontron Solar GmbH	Kontron Solar Bulgaria EOOD	Second-tier subsidiary to second-tier subsidiary	Sales	(305,958)	(0.22)%	Net 30 EOM	-	No significant deviation	179,384	0.75%	
Kontron Transportation France S.A.S.	Kontron Transportation GmbH	Second-tier subsidiary to second-tier subsidiary	Sales	(248,554)	(0.17)%	Net 30 EOM	-	No significant deviation	249,325	1.05%	
Kontron Transportation GmbH	Kontron d.o.o.	Second-tier subsidiary to second-tier subsidiary	Sales	(115,765)	(0.08)%	Net 30 EOM	-	No significant deviation	75,778	0.32%	
Kontron Transportation GmbH	Kontron Transportation Deutschland GmbH	Second-tier subsidiary to second-tier subsidiary	Sales	(460,012)	(0.32)%	Net 30 EOM	-	No significant deviation	303,117	1.28%	
Kontron Transportation GmbH	Kontron Transportation France S.A.S.	Second-tier subsidiary to second-tier subsidiary	Sales	(195,121)	(0.14)%	Net 30 EOM	-	No significant deviation	(69,464)	(0.29)%	
Kontron Transportation GmbH	Kontron Transportation UK Ltd.	Second-tier subsidiary to second-tier subsidiary	Sales	(113,740)	(0.08)%	Net 30 EOM	-	No significant deviation	489,874	2.06%	
Kontron Transportation Schweiz AG	Kontron Transportation GmbH	Second-tier subsidiary to second-tier subsidiary	Sales	(311,235)	(0.22)%	Net 30 EOM	-	No significant deviation	3,672	0.02%	

Ennoconn Corporation

Receivables from Related Parties Reaching NT\$100 Million or 20% of Paid-in Capital or More

For the Year Ended December 31, 2025

Table 5

Unit: NT\$ thousand

Company accounted for receivables	Name of counterparty	Relationship	Balance of accounts receivable from related parties	Turnover rate	Overdue receivables from related parties		Amount subsequently recovered from receivables from related parties	Provision Allowance for Impairment Loss
					Amount	Action taken		
eZoom Information, Inc.	Marketch International Corp.	Second-tier subsidiary to second-tier subsidiary	106,603	8.31%				
Ennoconn Corporation	American Industrial Systems, Inc.	Parent Company to second-tier subsidiary	125,574					
Techno Precision Co., Ltd.	Techno Precision (Shenzhen) Co., Ltd.	Second-tier subsidiary to second-tier subsidiary	157,748	47.78%				
T-Paragon Metal (Shenzhen) Co., Ltd.	T-Paragon Die Casting Co., Ltd.	Second-tier subsidiary to second-tier subsidiary	138,542	0.25%				
Ennoconn (Suzhou) Technology Co., Ltd.	Victor Plus Holdings Ltd.	Second-tier subsidiary to second-tier subsidiary	219,781					
HighAim Technology Inc.	ANDRIX INTERNATIONAL LIMITED	Second-tier subsidiary to second-tier subsidiary	338,847	81.61%				
Victor Plus Holdings Ltd.	EnnoMech Precision Co., Ltd.	Second-tier subsidiary to second-tier subsidiary	175,730					
ANDRIX INTERNATIONAL LIMITED	HighAim Technology Inc.	Second-tier subsidiary to second-tier subsidiary	341,189					
Ennoconn International Investment Co., Ltd.	EnnoMech Precision (Cayman) Co., Ltd.	Subsidiaries Company to second-tier subsidiary	200,342					
Katek GmbH	KATEK Czech Republic s.r.o.	Second-tier subsidiary to second-tier subsidiary	341,502					
Katek Hungary Kft.	Katek GmbH	Second-tier subsidiary to second-tier subsidiary	186,703					
KATEK SE	Kontron Leipzig GmbH	Second-tier subsidiary to second-tier subsidiary	687,384					
KATEK SE	Katek GmbH	Second-tier subsidiary to second-tier subsidiary	369,000					
KATEK SE	Kontron Canada Systems Inc.	Second-tier subsidiary to second-tier subsidiary	132,818					
Kontron Acquisition GmbH	Kontron Beteiligungs GmbH	Second-tier subsidiary to second-tier subsidiary	217,114					

Company accounted for receivables	Name of counterparty	Relationship	Balance of accounts receivable from related parties	Turnover rate	Overdue receivables from related parties		Amount subsequently recovered from receivables from related parties	Provision Allowance for Impairment Loss
					Amount	Action taken		
Kontron AG	Kontron Services Romania S.R.L.	Second-tier subsidiary to second-tier subsidiary	371,155					
Kontron AG	Kontron Austria GmbH	Second-tier subsidiary to second-tier subsidiary	189,445					
Kontron AG	Kontron Beteiligungs GmbH	Second-tier subsidiary to second-tier subsidiary	2,748,328					
Kontron AG	Kontron Europe GmbH	Second-tier subsidiary to second-tier subsidiary	2,349,390					
Kontron AG	Kontron Electronics GmbH	Second-tier subsidiary to second-tier subsidiary	578,444					
Kontron AG	Kontron Solar GmbH	Second-tier subsidiary to second-tier subsidiary	867,473					
Kontron AG	Kontron eSystems GmbH (formerly eSystems	Second-tier subsidiary to second-tier subsidiary	698,857					
Kontron AG	MTG GmbH) Kontron d.o.o.	Second-tier subsidiary to second-tier subsidiary	189,116					
Kontron AG	Kontron Transportation GmbH	Second-tier subsidiary to second-tier subsidiary	617,695					
Kontron America Inc.	Kontron AG	Second-tier subsidiary to second-tier subsidiary	565,277					
Kontron Asia Technology Inc.	Ennoconn (Suzhou) Technology Co., Ltd.	Second-tier subsidiary to second-tier subsidiary	138,606					
Kontron Beteiligungs GmbH	Kontron Europe GmbH	Second-tier subsidiary to second-tier subsidiary	445,219					
Kontron d.o.o.	IskraCom	Second-tier subsidiary to second-tier subsidiary	143,570					
Kontron d.o.o.	JSC Iskra Technologies	Second-tier subsidiary to second-tier subsidiary	157,806					
Kontron eSystems GmbH (formerly eSystems MTG GmbH)	Kontron Leipzig GmbH	Second-tier subsidiary to second-tier subsidiary	142,456					
Kontron Europe GmbH	Kontron Beteiligungs GmbH	Second-tier subsidiary to second-tier subsidiary	144,604					
Kontron Europe GmbH	Kontron Electronics GmbH	Second-tier subsidiary to second-tier subsidiary	210,110					
Kontron Leipzig GmbH	Kontron Automotive GmbH (formerly KATEK Düsseldorf GmbH)	Second-tier subsidiary to second-tier subsidiary	290,935					
Kontron Solar Bulgaria EOOD	Kontron Solar GmbH	Second-tier subsidiary to second-tier subsidiary	305,524					
Kontron Solar GmbH	Kontron Solar Bulgaria EOOD	Second-tier subsidiary to second-tier subsidiary	179,384					

Company accounted for receivables	Name of counterparty	Relationship	Balance of accounts receivable from related parties	Turnover rate	Overdue receivables from related parties		Amount subsequently recovered from receivables from related parties	Provision Allowance for Impairment Loss
					Amount	Action taken		
Kontron Transportation France S.A.S.	Kontron Europe GmbH	Second-tier subsidiary to second-tier subsidiary	112,640					
Kontron Transportation France S.A.S.	Kontron Transportation GmbH	Second-tier subsidiary to second-tier subsidiary	249,325					
Kontron Transportation GmbH	Kontron Transportation España SL	Second-tier subsidiary to second-tier subsidiary	473,413					
Kontron Transportation GmbH	Kontron Transportation s.r.o.	Second-tier subsidiary to second-tier subsidiary	143,959					
Kontron Transportation GmbH	Kontron Transportation Deutschland GmbH	Second-tier subsidiary to second-tier subsidiary	303,117					
Kontron Transportation GmbH	Kontron Transportation UK Ltd.	Second-tier subsidiary to second-tier subsidiary	489,874					
Kontron Transportation GmbH	Kontron Transportation Schweiz AG	Second-tier subsidiary to second-tier subsidiary	200,625					
Kontron Transportation UK Ltd.	Kontron Transportation GmbH	Second-tier subsidiary to second-tier subsidiary	635,306					
Kontron Transportation Deutschland GmbH	Kontron Transportation GmbH	Second-tier subsidiary to second-tier subsidiary	127,998					
Nextek Inc.	Kontron Canada Systems Inc.	Second-tier subsidiary to second-tier subsidiary	137,746					

Note 1: The above transactions related to consolidated entities have been eliminated when preparing the consolidated financial statements.

Note 2: Not applicable as they are other receivables arising from loans to related parties.

Ennoconn Corporation

Significant intercompany transactions that have been eliminated For the Year Ended December 31, 2025

Table 6

Unit: Thousand dollars

No. (Note 1)	Name of counterparty	Counterparty	Relationship with the counterparty (Note 2)	Transaction details			Percentage of consolidated total operating revenue or total assets (Note 3)
				Account	Amount	Transaction terms	
0	Ennoconn Corporation	Victor Plus Holdings Ltd.	Parent Company to second-tier subsidiary	Cost of Goods Purchased	1,228,273	Common Transaction Terms	0.86%
0	Ennoconn Corporation	Victor Plus Holdings Ltd.	Parent Company to second-tier subsidiary	Accounts payable - related parties	45,443	Common Transaction Terms	0.03%
0	Ennoconn Corporation	American Industrial Systems, Inc.	Parent Company to second-tier subsidiary	Sales revenue	999,015	Common Transaction Terms	0.70%
0	Ennoconn Corporation	American Industrial Systems, Inc.	Parent Company to second-tier subsidiary	Accounts Receivable – Related Parties	125,574	Common Transaction Terms	0.08%
0	Ennoconn Corporation	American Industrial Systems, Inc.	Parent Company to second-tier subsidiary	Cost of Goods Purchased	102,164	Common Transaction Terms	0.07%
0	Ennoconn Corporation	HighAim Technology INC.	Parent Company to second-tier subsidiary	Cost of Goods Purchased	196,665	Common Transaction Terms	0.14%
0	Ennoconn Corporation	HighAim Technology INC.	Parent Company to second-tier subsidiary	Accounts payable - related parties	10,197	Common Transaction Terms	0.01%
0	Ennoconn Corporation	Ennoconn Hungary Kft.	Parent Company to second-tier subsidiary	Sales revenue	203,482	Common Transaction Terms	0.14%
0	Ennoconn Corporation	Ennoconn Hungary Kft.	Parent Company to second-tier subsidiary	Accounts Receivable – Related Parties	39,583	Common Transaction Terms	0.02%
0	Ennoconn Corporation	Kontron Europe GmbH	Parent Company to second-tier subsidiary	Sales revenue	12,140	Common Transaction Terms	0.01%
0	Ennoconn Corporation	POSLAB Technology Corp.	Parent Company to second-tier subsidiary	Cost of Goods Purchased	56,903	Common Transaction Terms	0.04%
0	Ennoconn Corporation	POSLAB Technology Corp.	Parent Company to second-tier subsidiary	Accounts payable - related parties	11,460	Common Transaction Terms	0.01%
0	Ennoconn Corporation	POSLAB Technology Corp.	Parent Company to second-tier subsidiary	Sales revenue	15,284	Common Transaction Terms	0.01%
0	Ennoconn Corporation	Ennoconn (Suzhou) Technology Co., Ltd.	Parent Company to second-tier subsidiary	Other receivables – related parties	17,536	Common Transaction Terms	0.01%
0	Ennoconn Corporation	ENNOWYSE CORPORATION	Parent Company to second-tier subsidiary	Other Receivables - Related Parties - Others	81,961	Common Transaction Terms	0.05%
0	Ennoconn Corporation	Ennotech Vietnam Company Limited	Parent Company to second-tier subsidiary	Cost of Goods Purchased	160,246	Common Transaction Terms	0.11%

No. (Note 1)	Name of counterparty	Counterparty	Relationship with the counterparty (Note 2)	Transaction details			
				Account	Amount	Transaction terms	Percentage of consolidated total operating revenue or total assets (Note 3)
0	Ennoconn Corporation	Ennotech Vietnam Company Limited	Parent Company to second-tier subsidiary	Accrued Expenses - Related Parties	13,337	Common Transaction Terms	0.01%
0	Ennoconn Corporation	Dexatek Technology Ltd.	Parent Company to second-tier subsidiary	Accounts payable - related parties	65,239	Common Transaction Terms	0.04%
0	Ennoconn Corporation	Dexatek Technology Ltd.	Parent Company to second-tier subsidiary	Cost of Goods Purchased	130,213	Common Transaction Terms	0.09%
0	Ennoconn Corporation	Kontron AG	Parent Company to second-tier subsidiary	Administrative Expenses - Certified Public Accountant/Cpa Fees	9,040	Common Transaction Terms	0.01%
1	Marketech International Corp.	MIC-Tech (WuXi) Co., Ltd.	Second-tier subsidiary to second-tier subsidiary	Sales Contract Revenue	14,899	The transaction prices and payment terms for the sale of goods are not materially different from those with non-related parties	0.01%
1	Marketech International Corp.	MIC-Tech Electronics Engineering Corp.	Second-tier subsidiary to second-tier subsidiary	Non-Operating Revenue	25,911	Depending on the transaction contract	0.02%
1	Marketech International Corp.	Marketech Integrated Pte. Ltd.	Second-tier subsidiary to second-tier subsidiary	Sales Contract Revenue	31,208	The transaction prices and payment terms for the sale of goods are not materially different from those with non-related parties	0.02%
1	Marketech International Corp.	Marketech Integrated Pte. Ltd.	Second-tier subsidiary to second-tier subsidiary	Service Contract Revenue	11,972	Service and sales refers to agreed profits from sales between related parties.	0.01%
1	Marketech International Corp.	Marketech Integrated Pte. Ltd.	Second-tier subsidiary to second-tier subsidiary	Construction Contract Revenue	91,023	The Group handles engineering fees for related parties and non-related parties in accordance with general engineering contract or individual agreement terms. Additionally, the Group's payment terms for related parties are not significantly different from those for general customers, depending on the engineering contract or individual agreement, which is typically 2 to 3 months after project acceptance.	0.06%
1	Marketech International Corp.	Marketech Integrated Pte. Ltd.	Second-tier subsidiary to second-tier subsidiary	Other Receivables	93,305	Depending on the contract or individual agreement terms, payment is typically received within 2-3 months after the transaction is confirmed.	0.06%
1	Marketech International Corp.	eZoom Information, Inc.	Second-tier subsidiary to second-tier subsidiary	Construction Contract Revenue	73,816	The Group handles engineering fees for related parties and non-related parties in accordance with general engineering contract or individual agreement terms. Additionally, the Group's payment terms for related parties are not significantly different from those for general customers, depending on the engineering contract or individual agreement, which is typically 2 to 3 months after project acceptance.	0.05%
1	Marketech International Corp.	Marketech International Corporation USA	Second-tier subsidiary to second-tier subsidiary	Accounts Receivable	32,892	Depending on the contract or individual agreement terms, payment is typically received within 2-3 months after the transaction is confirmed.	0.02%
1	Marketech International Corp.	Marketech International Corporation USA	Second-tier subsidiary to second-tier subsidiary	Construction Contract Revenue	712,294	The Group handles engineering fees for related parties and non-related parties in accordance with general engineering contract or individual agreement terms. Additionally, the Group's payment terms for related	0.50%

No. (Note 1)	Name of counterparty	Counterparty	Relationship with the counterparty (Note 2)	Transaction details			
				Account	Amount	Transaction terms	Percentage of consolidated total operating revenue or total assets (Note 3)
1	Marketch International Corp.	Marketch International Corporation US	Second-tier subsidiary to second-tier subsidiary	Non-Operating Revenue	19,682	parties are not significantly different from those for general customers, depending on the engineering contract or individual agreement, which is typically 2 to 3 months after project acceptance. Depending on the transaction contract	0.01%
1	Marketch International Corp.	Marketch International Corporation USA	Second-tier subsidiary to second-tier subsidiary	Service Contract Revenue	15,738	Service and sales refers to agreed profits from sales between related parties.	0.01%
1	Marketch International Corp.	Marketch International Corp. Japan	Second-tier subsidiary to second-tier subsidiary	Construction Contract Revenue	16,851	The Group handles engineering fees for related parties and non-related parties in accordance with general engineering contract or individual agreement terms. Additionally, the Group's payment terms for related parties are not significantly different from those for general customers, depending on the engineering contract or individual agreement, which is typically 2 to 3 months after project acceptance.	0.01%
1	Marketch International Corp.	Advanced Technology Matrix United Corporation	Second-tier subsidiary to second-tier subsidiary	Sales Contract Revenue	13,088	The transaction prices and payment terms for the sale of goods are not materially different from those with non-related parties	0.01%
1	Marketch International Corp.	Marketch International Corp. Japan	Second-tier subsidiary to second-tier subsidiary	Accounts Receivable	31,908	Depending on the contract or individual agreement terms, payment is typically received within 2-3 months after the transaction is confirmed.	0.02%
2	eZoom Information, Inc.	Marketch International Corp.	Second-tier subsidiary to second-tier subsidiary	Accounts Receivable	106,603	Depending on the contract or individual agreement terms, payment is typically received within 2-3 months after the transaction is confirmed.	0.06%
2	eZoom Information, Inc.	Marketch International Corp.	Second-tier subsidiary to second-tier subsidiary	Notes Receivable	35,275	Depending on the contract or individual agreement terms, payment is typically received within 2-3 months after the transaction is confirmed.	0.02%
2	eZoom Information, Inc.	Marketch International Corp.	Second-tier subsidiary to second-tier subsidiary	Service Contract Revenue	182,849	Service and sales refers to agreed profits from sales between related parties.	0.13%
2	eZoom Information, Inc.	Marketch International Corp.	Second-tier subsidiary to second-tier subsidiary	Construction Contract Revenue	305,261	The Group handles engineering fees for related parties and non-related parties in accordance with general engineering contract or individual agreement terms. Additionally, the Group's payment terms for related parties are not significantly different from those for general customers, depending on the engineering contract or individual agreement, which is typically 2 to 3 months after project acceptance.	0.21%
3	ADAT Technology Co., Ltd.	Marketch International Corp.	Second-tier subsidiary to second-tier subsidiary	Service Contract Revenue	16,329	Service and sales refers to agreed profits from sales between related parties.	0.01%
4	Vertex System Corporation	Marketch International Corp.	Second-tier subsidiary to	Construction Contract	28,625	The Group handles engineering fees for related parties and non-related parties in accordance with general engineering contract or individual agreement terms.	0.02%

No. (Note 1)	Name of counterparty	Counterparty	Relationship with the counterparty (Note 2)	Transaction details			
				Account	Amount	Transaction terms	Percentage of consolidated total operating revenue or total assets (Note 3)
			second-tier subsidiary	Revenue		Additionally, the Group's payment terms for related parties are not significantly different from those for general customers, depending on the engineering contract or individual agreement, which is typically 2 to 3 months after project acceptance.	
5	Smart Group Solutions Corp.	Marketech International Corp.	Second-tier subsidiary to second-tier subsidiary	Construction Contract Revenue	10,836	The Group handles engineering fees for related parties and non-related parties in accordance with general engineering contract or individual agreement terms. Additionally, the Group's payment terms for related parties are not significantly different from those for general customers, depending on the engineering contract or individual agreement, which is typically 2 to 3 months after project acceptance.	0.01%
6	MIC-Tech Global Corp.	Marketech International Corp.	Second-tier subsidiary to second-tier subsidiary	Sales Contract Revenue	88,441	The transaction prices and payment terms for the sale of goods are not materially different from those with non-related parties	0.06%
6	MIC-Tech Global Corp.	Marketech International Corp.	Second-tier subsidiary to second-tier subsidiary	Accounts Receivable	16,311	Depending on the contract or individual agreement terms, payment is typically received within 2-3 months after the transaction is confirmed.	0.01%
7	Spiro Technology Systems Inc.	Marketech International Corp.	Second-tier subsidiary to second-tier subsidiary	Sales Contract Revenue	59,499	The transaction prices and payment terms for the sale of goods are not materially different from those with non-related parties	0.04%
8	Marketech Netherlands B.V.	Marketech International Corp.	Second-tier subsidiary to second-tier subsidiary	Sales Contract Revenue	12,961	The transaction prices and payment terms for the sale of goods are not materially different from those with non-related parties	0.01%
9	Mic-Tech (Shanghai) Corp.	Marketech Co., Ltd.	Second-tier subsidiary to second-tier subsidiary	Sales Contract Revenue	15,577	The transaction prices and payment terms for the sale of goods are not materially different from those with non-related parties	0.01%
9	Mic-Tech (Shanghai) Corp.	Marketech Co., Ltd.	Second-tier subsidiary to second-tier subsidiary	Accounts Receivable	10,245	Depending on the contract or individual agreement terms, payment is typically received within 2-3 months after the transaction is confirmed.	0.01%
10	MIC-Tech Electronics Engineering Corp.	Shanghai Maohua Electronics Engineering Co., Ltd.	Second-tier subsidiary to second-tier subsidiary	Other Receivables	17,983	Depending on the contract or individual agreement terms, payment is typically received within 2-3 months after the transaction is confirmed.	0.01%
10	MIC-Tech Electronics Engineering Corp.	MIC-Tech (WuXi) Co., Ltd.	Second-tier subsidiary to second-tier subsidiary	Other Receivables	89,917	Depending on the contract or individual agreement terms, payment is typically received within 2-3 months after the transaction is confirmed.	0.05%
10	MIC-Tech Electronics Engineering Corp.	MIC-Tech (WuXi) Co., Ltd.	Second-tier subsidiary to second-tier subsidiary	Construction Contract Revenue	22,360	The Group handles engineering fees for related parties and non-related parties in accordance with general engineering contract or individual agreement terms. Additionally, the Group's payment terms for related parties are not significantly different from those for general customers, depending on the engineering	0.02%

No. (Note 1)	Name of counterparty	Counterparty	Relationship with the counterparty (Note 2)	Transaction details			Percentage of consolidated total operating revenue or total assets (Note 3)
				Account	Amount	Transaction terms	
10	MIC-Tech Electronics Engineering Corp.	MIC-Tech (WuXi) Co., Ltd.	Second-tier subsidiary to second-tier subsidiary	Accounts Receivable	11,019	contract or individual agreement, which is typically 2 to 3 months after project acceptance. Depending on the contract or individual agreement terms, payment is typically received within 2-3 months after the transaction is confirmed.	0.01%
11	Shanghai Maohua Electronics Engineering Co., Ltd.	MIC-Tech Electronics Engineering Corp.	Subsidiaries Company to second-tier subsidiary	Construction Contract Revenue	66,185	The Group handles engineering fees for related parties and non-related parties in accordance with general engineering contract or individual agreement terms. Additionally, the Group's payment terms for related parties are not significantly different from those for general customers, depending on the engineering contract or individual agreement, which is typically 2 to 3 months after project acceptance.	0.05%
12	MIC-Tech (WuXi) Co., Ltd.	MIC Industrial Viet Nam Co., Ltd.	Subsidiaries Company to second-tier subsidiary	Sales Contract Revenue	58,707	The transaction prices and payment terms for the sale of goods are not materially different from those with non-related parties	0.04%
12	MIC-Tech (WuXi) Co., Ltd.	MIC Industrial Viet Nam Co., Ltd.	Subsidiaries Company to second-tier subsidiary	Accounts Receivable	18,975	Depending on the contract or individual agreement terms, payment is typically received within 2-3 months after the transaction is confirmed.	0.01%
12	MIC-Tech (WuXi) Co., Ltd.	Marketch Integrated Pte. Ltd.	Subsidiaries Company to second-tier subsidiary	Sales Contract Revenue	20,255	The transaction prices and payment terms for the sale of goods are not materially different from those with non-related parties	0.01%
13	MIC-Tech Viet Nam Co., Ltd.	Marketch Co., Ltd.	Subsidiaries Company to second-tier subsidiary	Other Receivables	23,600	Depending on the contract or individual agreement terms, payment is typically received within 2-3 months after the transaction is confirmed.	0.01%
14	Marketch Integrated Pte. Ltd.	Marketch International Corp.	Subsidiaries Company to second-tier subsidiary	Prepayments to suppliers	40,269	Depending on the transaction contract	0.02%
14	Marketch Integrated Pte. Ltd.	Marketch International Corp.	Subsidiaries Company to second-tier subsidiary	Construction Contract Revenue	11,332	The Group handles engineering fees for related parties and non-related parties in accordance with general engineering contract or individual agreement terms. Additionally, the Group's payment terms for related parties are not significantly different from those for general customers, depending on the engineering contract or individual agreement, which is typically 2 to 3 months after project acceptance.	0.01%
15	CASwell, Inc.	Apligo Gmbh	Subsidiaries Company to second-tier subsidiary	Sales revenue	18,318	Common Transaction Terms	0.01%
15	CASwell, Inc.	Hawkeye Tech Co., Ltd.	Subsidiaries Company to second-tier subsidiary	Sales revenue	15,765	Common Transaction Terms	0.01%
15	CASwell, Inc.	Beijing CASwell Ltd.	Subsidiaries Company to second-tier subsidiary	Sales revenue	10,607	Common Transaction Terms	0.01%
15	CASwell, Inc.	CASO, inc.	Subsidiaries Company to second-tier subsidiary	Sales revenue	230,067	Common Transaction Terms	0.16%
15	CASwell, Inc.	Caswell Americas Inc.	Subsidiaries Company to	Sales revenue	133,104	Common Transaction Terms	0.09%

No. (Note 1)	Name of counterparty	Counterparty	Relationship with the counterparty (Note 2)	Transaction details			Percentage of consolidated total operating revenue or total assets (Note 3)
				Account	Amount	Transaction terms	
15	CASwell, Inc.	Apligo Gmbh	second-tier subsidiary Subsidiaries Company to second-tier subsidiary	Accounts Receivable	11,851	Common Transaction Terms	0.01%
15	CASwell, Inc.	CASO, inc.	Subsidiaries Company to second-tier subsidiary	Accounts Receivable	43,774	Common Transaction Terms	0.03%
15	CASwell, Inc.	Caswell Americas Inc.	Subsidiaries Company to second-tier subsidiary	Accounts Receivable	52,308	Common Transaction Terms	0.03%
15	CASwell, Inc.	Apligo Gmbh	Subsidiaries Company to second-tier subsidiary	Other Receivables	46,432	Common Transaction Terms	0.03%
16	Hawkeye Tech Co., Ltd.	CASwell, Inc.	Second-Tier Subsidiary to Subsidiary	Sales revenue	12,395	Common Transaction Terms	0.01%
17	Apligo Gmbh	CASwell, Inc.	Second-Tier Subsidiary to Subsidiary	Sales revenue	33,791	Common Transaction Terms	0.02%
18	Caswell Americas Inc.	CASwell, Inc.	Second-Tier Subsidiary to Subsidiary	Sales revenue	27,301	Common Transaction Terms	0.02%
19	Goldtek Technology Co., Ltd.	Keenest Electronic Corp.	Second-tier subsidiary to second-tier subsidiary	Accounts Receivable	42,446	Common Transaction Terms	0.03%
19	Goldtek Technology Co., Ltd.	Keenest Electronic Corp.	Second-tier subsidiary to second-tier subsidiary	Sales revenue	193,715	Common Transaction Terms	0.14%
20	Techno Precision Co., Ltd.	Techno Precision (Shenzhen) Co., Ltd.	Second-tier subsidiary to second-tier subsidiary	Accounts Receivable	241,673	Common Transaction Terms	0.15%
20	Techno Precision Co., Ltd.	Techno Precision (Shenzhen) Co., Ltd.	Second-tier subsidiary to second-tier subsidiary	Sales revenue	85,255	Common Transaction Terms	0.06%
20	Techno Precision Co., Ltd.	Goldtek Technology Co., Ltd.	Second-Tier Subsidiary to Subsidiary	Sales revenue	24,518	Common Transaction Terms	0.02%
21	Techno Precision (Shenzhen) Co., Ltd.	Techno Precision Co., Ltd.	Second-tier subsidiary to second-tier subsidiary	Sales revenue	439,551	Common Transaction Terms	0.31%
21	T-Paragon Metal (Shenzhen) Co., Ltd.	T-Paragon Die Casting Co., Ltd.	Second-tier subsidiary to second-tier subsidiary	Accounts Receivable	166,789	Common Transaction Terms	0.10%
22	HighAim Technology Inc.	ANDRIX INTERNATIONAL LIMITED	Second-tier subsidiary to second-tier subsidiary	Accounts payable - related parties	341,189	Common Transaction Terms	0.21%
22	HighAim Technology Inc.	ANDRIX INTERNATIONAL LIMITED	Second-tier subsidiary to second-tier subsidiary	Cost of Goods Purchased	682,591	Common Transaction Terms	0.48%
22	HighAim Technology Inc.	FUNOLOGY INVESTMENT INC.	Second-tier subsidiary to second-tier subsidiary	Accounts payable - related parties	59,299	Common Transaction Terms	0.04%
22	HighAim Technology Inc.	FUNOLOGY INVESTMENT INC.	Second-tier subsidiary to second-tier subsidiary	Cost of Goods Purchased	143,124	Common Transaction Terms	0.10%
23	HighAim Technology Inc.	ANDRIX INTERNATIONAL LIMITED	Second-tier subsidiary to second-tier subsidiary	Accounts Receivable – Related Parties	338,847	Common Transaction Terms	0.21%

No. (Note 1)	Name of counterparty	Counterparty	Relationship with the counterparty (Note 2)	Transaction details			Percentage of consolidated total operating revenue or total assets (Note 3)
				Account	Amount	Transaction terms	
23	HighAim Technology Inc.	ANDRIX INTERNATIONAL LIMITED	Second-tier subsidiary to second-tier subsidiary	Sales revenue	735,923	Common Transaction Terms	0.52%
23	HighAim Technology Inc.	FUNOLOGY INVESTMENT INC.	Second-tier subsidiary to second-tier subsidiary	Accounts Receivable – Related Parties	58,509	Common Transaction Terms	0.04%
23	HighAim Technology Inc.	FUNOLOGY INVESTMENT INC.	Second-tier subsidiary to second-tier subsidiary	Sales revenue	165,474	Common Transaction Terms	0.12%
24	Ennoconn (Suzhou) Technology Co., Ltd.	Ennoconn Corporation	Second-tier subsidiary to parent company	Cost of Goods Purchased	67,197	Common Transaction Terms	0.05%
24	Ennoconn (Suzhou) Technology Co., Ltd.	Ennoconn Corporation	Second-tier subsidiary to parent company	Accounts payable - related parties	17,683	Common Transaction Terms	0.01%
24	Ennoconn (Suzhou) Technology Co., Ltd.	HighAim Technology Inc.	Second-tier subsidiary to second-tier subsidiary	Cost of Goods Purchased	43,823	Common Transaction Terms	0.03%
24	Ennoconn (Suzhou) Technology Co., Ltd.	Kontron Asia Technology Inc.	Second-tier subsidiary to second-tier subsidiary	Cost of Goods Purchased	508,554	Common Transaction Terms	0.36%
24	Ennoconn (Suzhou) Technology Co., Ltd.	Kontron Asia Technology Inc.	Second-tier subsidiary to second-tier subsidiary	Accounts payable - related parties	138,606	Common Transaction Terms	0.08%
24	Ennoconn (Suzhou) Technology Co., Ltd.	HighAim Technology Inc.	Second-tier subsidiary to second-tier subsidiary	Cost of Goods Purchased	220,643	Common Transaction Terms	0.16%
24	Ennoconn (Suzhou) Technology Co., Ltd.	HighAim Technology Inc.	Second-tier subsidiary to second-tier subsidiary	Accounts payable - related parties	13,841	Common Transaction Terms	0.01%
24	Ennoconn (Suzhou) Technology Co., Ltd.	Victor Plus Holdings Ltd.	Second-tier subsidiary to second-tier subsidiary	Sales revenue	2,756,665	Common Transaction Terms	1.94%
24	Ennoconn (Suzhou) Technology Co., Ltd.	Victor Plus Holdings Ltd.	Second-tier subsidiary to second-tier subsidiary	Accounts Receivable – Related Parties	219,781	Common Transaction Terms	0.13%
24	Ennoconn (Suzhou) Technology Co., Ltd.	Victor Plus Holdings Ltd.	Second-tier subsidiary to second-tier subsidiary	Accounts payable - related parties	35,382	Common Transaction Terms	0.02%
24	Ennoconn (Suzhou) Technology Co., Ltd.	Nanjing Asiatek Technology Co., Ltd.	Second-tier subsidiary to second-tier subsidiary	Sales revenue	19,360	Common Transaction Terms	0.01%
25	Ennoconn Malaysia SDN.BHD.	JUMPtEC GmbH	Second-tier subsidiary to second-tier subsidiary	Sales revenue	29,879	Common Transaction Terms	0.02%
25	Ennoconn Malaysia SDN.BHD.	Kontron America Modules, LLC	Second-tier subsidiary to second-tier subsidiary	Sales revenue	96,918	Common Transaction Terms	0.07%
25	Ennoconn Malaysia SDN.BHD.	Kontron America Inc.	Second-tier subsidiary to second-tier subsidiary	Sales revenue	11,571	Common Transaction Terms	0.01%
25	Ennoconn Malaysia SDN.BHD.	Kontron Asia Technology Inc.	Second-tier subsidiary to second-tier subsidiary	Cost of Goods Purchased	10,337	Common Transaction Terms	0.01%
26	Ennoconn (Foshan) Investment Co., Ltd.	Nanjing Asiatek Technology Co., Ltd.	Second-tier subsidiary to second-tier subsidiary	Other short-term loans	125,100	Common Transaction Terms	0.08%
27	EnnoMech Precision Co., Ltd.	Victor Plus Holdings Ltd.	Second-tier subsidiary to	Cost of Goods Purchased	1,026,880	Common Transaction Terms	0.72%

No. (Note 1)	Name of counterparty	Counterparty	Relationship with the counterparty (Note 2)	Transaction details			Percentage of consolidated total operating revenue or total assets (Note 3)
				Account	Amount	Transaction terms	
27	EnnoMech Precision Co., Ltd.	Victor Plus Holdings Ltd.	second-tier subsidiary Second-tier subsidiary to second-tier subsidiary	Accounts payable - related parties	55,697	Common Transaction Terms	0.03%
27	EnnoMech Precision Co., Ltd.	Victor Plus Holdings Ltd.	Second-tier subsidiary to second-tier subsidiary	Accrued Expenses - Related Parties	120,033	Common Transaction Terms	0.07%
27	EnnoMech Precision Co., Ltd.	Victor Plus Holdings Ltd.	Second-tier subsidiary to second-tier subsidiary	Other Income — others	133,522	Common Transaction Terms	0.09%
27	EnnoMech Precision Co., Ltd.	Kontron Europe GmbH	Second-tier subsidiary to second-tier subsidiary	Sales revenue	171,925	Common Transaction Terms	0.12%
27	EnnoMech Precision Co., Ltd.	Kontron Europe GmbH	Second-tier subsidiary to second-tier subsidiary	Accounts Receivable – Related Parties	16,716	Common Transaction Terms	0.01%
27	EnnoMech Precision Co., Ltd.	Kontron America Inc.	Second-tier subsidiary to second-tier subsidiary	Sales revenue	25,138	Common Transaction Terms	0.02%
27	EnnoMech Precision Co., Ltd.	Kontron Canada Inc.	Second-tier subsidiary to second-tier subsidiary	Sales revenue	131,987	Common Transaction Terms	0.09%
27	EnnoMech Precision Co., Ltd.	Kontron Canada Inc.	Second-tier subsidiary to second-tier subsidiary	Accounts Receivable – Related Parties	28,174	Common Transaction Terms	0.02%
27	EnnoMech Precision Co., Ltd.	Kontron eSystems GmbH	Second-tier subsidiary to second-tier subsidiary	Other Income — others	132,901	Common Transaction Terms	0.09%
27	EnnoMech Precision Co., Ltd.	JUMPtec GmbH	Second-tier subsidiary to second-tier subsidiary	Sales revenue	332,913	Common Transaction Terms	0.23%
27	EnnoMech Precision Co., Ltd.	Kontron America Modules, LLC	Second-tier subsidiary to second-tier subsidiary	Sales revenue	17,476	Common Transaction Terms	0.01%
28	EnnoMech Precision (Cayman) Co., Ltd.	Ennoconn International Investment Co., Ltd.	Second-Tier Subsidiary to Subsidiary	Accrued Expenses - Related Parties	200,342	Common Transaction Terms	0.12%
29	JUMPtec GmbH	Kontron America Modules, LLC	Second-tier subsidiary to second-tier subsidiary	Sales revenue	119,453	Common Transaction Terms	0.08%
29	JUMPtec GmbH	EnnoMech Precision Co., Ltd.	Second-tier subsidiary to second-tier subsidiary	Cost of Goods Purchased	332,913	Common Transaction Terms	0.23%
30	KATEK Czech Republic s.r.o.	Katek GmbH	Second-tier subsidiary to second-tier subsidiary	Sales revenue	786,142	Common Transaction Terms	0.55%
30	KATEK Czech Republic s.r.o.	Kontron eSystems GmbH (formerly eSystems MTG GmbH) KATEK Czech Republic s.r.o.	Second-tier subsidiary to second-tier subsidiary	Sales revenue	468,999	Common Transaction Terms	0.33%
31	Katek GmbH		Second-tier subsidiary to second-tier subsidiary	Other receivables – related parties	341,502	Common Transaction Terms	0.21%
32	Katek Hungary Kft.	Katek GmbH	Second-tier subsidiary to second-tier subsidiary	Sales revenue	1,305,678	Common Transaction Terms	0.92%

No. (Note 1)	Name of counterparty	Counterparty	Relationship with the counterparty (Note 2)	Transaction details			Percentage of consolidated total operating revenue or total assets (Note 3)
				Account	Amount	Transaction terms	
32	Katek Hungary Kft.	Katek GmbH	Second-tier subsidiary to second-tier subsidiary	Other receivables – related parties	186,703	Common Transaction Terms	0.11%
33	KATEK SE	Kontron Leipzig GmbH	Second-tier subsidiary to second-tier subsidiary	Other receivables – related parties	687,384	Common Transaction Terms	0.42%
33	KATEK SE	Katek GmbH	Second-tier subsidiary to second-tier subsidiary	Other receivables – related parties	369,000	Common Transaction Terms	0.22%
33	KATEK SE	Kontron Canada Systems Inc.	Second-tier subsidiary to second-tier subsidiary	Other receivables – related parties	132,818	Common Transaction Terms	0.08%
34	Kontron Acquisition GmbH	Kontron Beteiligungs GmbH	Second-tier subsidiary to second-tier subsidiary	Other receivables – related parties	217,114	Common Transaction Terms	0.13%
35	Kontron AG	Kontron Services Romania S.R.L.	Second-tier subsidiary to second-tier subsidiary	Other receivables – related parties	371,155	Common Transaction Terms	0.22%
35	Kontron AG	Kontron Austria GmbH	Second-tier subsidiary to second-tier subsidiary	Other receivables – related parties	189,445	Common Transaction Terms	0.11%
35	Kontron AG	Kontron Beteiligungs GmbH	Second-tier subsidiary to second-tier subsidiary	Other receivables – related parties	2,748,328	Common Transaction Terms	1.66%
35	Kontron AG	Kontron Europe GmbH	Second-tier subsidiary to second-tier subsidiary	Other receivables – related parties	2,349,390	Common Transaction Terms	1.42%
35	Kontron AG	Kontron Electronics GmbH	Second-tier subsidiary to second-tier subsidiary	Other receivables – related parties	578,444	Common Transaction Terms	0.35%
35	Kontron AG	Kontron Solar GmbH	Second-tier subsidiary to second-tier subsidiary	Other receivables – related parties	867,473	Common Transaction Terms	0.53%
35	Kontron AG	Kontron eSystems GmbH (formerly eSystems MTG GmbH)	Second-tier subsidiary to second-tier subsidiary	Other receivables – related parties	698,857	Common Transaction Terms	0.42%
35	Kontron AG	Kontron d.o.o.	Second-tier subsidiary to second-tier subsidiary	Other receivables – related parties	189,116	Common Transaction Terms	0.11%
35	Kontron AG	Kontron Transportation GmbH	Second-tier subsidiary to second-tier subsidiary	Other receivables – related parties	617,695	Common Transaction Terms	0.37%
35	Kontron AG	Kontron Beteiligungs GmbH	Second-tier subsidiary to second-tier subsidiary	Other receivables – related parties	191,467	Common Transaction Terms	0.12%
36	Kontron America Inc.	Kontron AG	Second-tier subsidiary to second-tier subsidiary	Other receivables – related parties	565,277	Common Transaction Terms	0.34%
37	Kontron Asia Technology Inc.	Kontron Austria GmbH	Second-tier subsidiary to second-tier subsidiary	Sales revenue	204,728	Common Transaction Terms	0.14%
37	Kontron Asia Technology Inc.	Kontron Canada Systems Inc.	Second-tier subsidiary to second-tier subsidiary	Sales revenue	110,229	Common Transaction Terms	0.08%
37	Kontron Asia Technology Inc.	Kontron Europe GmbH	Second-tier subsidiary to second-tier subsidiary	Sales revenue	450,140	Common Transaction Terms	0.32%
38	Kontron Austria GmbH	Kontron Europe GmbH	Second-tier subsidiary to	Sales revenue	240,804	Common Transaction Terms	0.17%

No. (Note 1)	Name of counterparty	Counterparty	Relationship with the counterparty (Note 2)	Transaction details			Percentage of consolidated total operating revenue or total assets (Note 3)
				Account	Amount	Transaction terms	
38	Kontron Austria GmbH	JUMPttec GmbH	second-tier subsidiary Second-tier subsidiary to second-tier subsidiary	Sales revenue	120,039	Common Transaction Terms	0.08%
39	Kontron Beteiligungs GmbH	Kontron Europe GmbH	Second-tier subsidiary to second-tier subsidiary	Other receivables – related parties	445,219	Common Transaction Terms	0.27%
40	Kontron Canada Inc.	Kontron America Inc.	Second-tier subsidiary to second-tier subsidiary	Sales revenue	274,264	Common Transaction Terms	0.19%
40	Kontron Canada Inc.	Kontron Modular Computers S.A.S.	Second-tier subsidiary to second-tier subsidiary	Sales revenue	109,999	Common Transaction Terms	0.08%
41	Kontron Canada Systems Inc.	Kontron America Inc.	Second-tier subsidiary to second-tier subsidiary	Sales revenue	397,065	Common Transaction Terms	0.28%
41	Kontron Canada Systems Inc.	Kontron Canada Inc.	Second-tier subsidiary to second-tier subsidiary	Sales revenue	399,552	Common Transaction Terms	0.28%
42	Kontron d.o.o.	Kontron Europe GmbH	Second-tier subsidiary to second-tier subsidiary	Sales revenue	141,603	Common Transaction Terms	0.10%
42	Kontron d.o.o.	Kontron America Inc.	Second-tier subsidiary to second-tier subsidiary	Sales revenue	121,400	Common Transaction Terms	0.09%
42	Kontron d.o.o.	IskraCom	Second-tier subsidiary to second-tier subsidiary	Other receivables – related parties	143,570	Common Transaction Terms	0.09%
42	Kontron d.o.o.	JSC Iskra Technologies	Second-tier subsidiary to second-tier subsidiary	Other receivables – related parties	157,806	Common Transaction Terms	0.10%
43	Kontron Electronics Kft.	Kontron Electronics GmbH	Second-tier subsidiary to second-tier subsidiary	Sales revenue	241,301	Common Transaction Terms	0.17%
44	Kontron eSystems GmbH (formerly eSystems MTG GmbH)	EnnoMech Precision Co., Ltd.	Second-tier subsidiary to second-tier subsidiary	Cost of Goods Purchased	114,970	Common Transaction Terms	0.08%
44	Kontron eSystems GmbH (formerly eSystems MTG GmbH)	Kontron Leipzig GmbH	Second-tier subsidiary to second-tier subsidiary	Other receivables – related parties	142,456	Common Transaction Terms	0.09%
45	Kontron Europe GmbH	Kontron America Inc.	Second-tier subsidiary to second-tier subsidiary	Sales revenue	175,360	Common Transaction Terms	0.12%
45	Kontron Europe GmbH	Kontron Modular Computers S.A.S.	Second-tier subsidiary to second-tier subsidiary	Sales revenue	126,336	Common Transaction Terms	0.09%
45	Kontron Europe GmbH	EnnoMech Precision Co., Ltd.	Second-tier subsidiary to second-tier subsidiary	Cost of Goods Purchased	169,646	Common Transaction Terms	0.12%
45	Kontron Europe GmbH	Kontron Beteiligungs GmbH	Second-tier subsidiary to second-tier subsidiary	Other receivables – related parties	144,604	Common Transaction Terms	0.09%
45	Kontron Europe GmbH	Kontron Electronics GmbH	Second-tier subsidiary to second-tier subsidiary	Other receivables – related parties	210,110	Common Transaction Terms	0.13%
46	Kontron Hartmann-Wiener GmbH	Kontron America Inc.	Second-tier subsidiary to second-tier subsidiary	Sales revenue	120,629	Common Transaction Terms	0.08%

No. (Note 1)	Name of counterparty	Counterparty	Relationship with the counterparty (Note 2)	Transaction details			Percentage of consolidated total operating revenue or total assets (Note 3)
				Account	Amount	Transaction terms	
47	Kontron Leipzig GmbH	Kontron eSystems GmbH (formerly eSystems MTG GmbH)	Second-tier subsidiary to second-tier subsidiary	Sales revenue	333,820	Common Transaction Terms	0.23%
47	Kontron Leipzig GmbH	Kontron Automotive GmbH (formerly KATEK Düsseldorf GmbH)	Second-tier subsidiary to second-tier subsidiary	Other receivables – related parties	290,935	Common Transaction Terms	0.18%
48	Kontron Modular Computers S.A.S.	Kontron Europe GmbH	Second-tier subsidiary to second-tier subsidiary	Sales revenue	189,153	Common Transaction Terms	0.13%
49	Kontron Solar Bulgaria EOOD	Kontron Solar GmbH	Second-tier subsidiary to second-tier subsidiary	Sales revenue	733,337	Common Transaction Terms	0.52%
49	Kontron Solar Bulgaria EOOD	Kontron Solar GmbH	Second-tier subsidiary to second-tier subsidiary	Other receivables – related parties	305,524	Common Transaction Terms	0.18%
50	Kontron Solar GmbH	Kontron Solar Bulgaria EOOD	Second-tier subsidiary to second-tier subsidiary	Sales revenue	305,958	Common Transaction Terms	0.22%
50	Kontron Solar GmbH	Kontron Solar Bulgaria EOOD	Second-tier subsidiary to second-tier subsidiary	Other receivables – related parties	179,384	Common Transaction Terms	0.11%
51	Kontron Transportation France S.A.S.	Kontron Transportation GmbH	Second-tier subsidiary to second-tier subsidiary	Sales revenue	248,554	Common Transaction Terms	0.17%
51	Kontron Transportation France S.A.S.	Kontron Europe GmbH	Second-tier subsidiary to second-tier subsidiary	Other receivables – related parties	112,640	Common Transaction Terms	0.07%
51	Kontron Transportation France S.A.S.	Kontron Transportation GmbH	Second-tier subsidiary to second-tier subsidiary	Other receivables – related parties	249,325	Common Transaction Terms	0.15%
51	Kontron Transportation France S.A.S.	Kontron Transportation GmbH	Second-tier subsidiary to second-tier subsidiary	Other receivables – related parties	631,381	Common Transaction Terms	0.38%
52	Kontron Transportation GmbH	Kontron d.o.o.	Second-tier subsidiary to second-tier subsidiary	Sales revenue	115,765	Common Transaction Terms	0.08%
52	Kontron Transportation GmbH	Kontron Transportation Deutschland GmbH	Second-tier subsidiary to second-tier subsidiary	Sales revenue	460,012	Common Transaction Terms	0.32%
52	Kontron Transportation GmbH	Kontron Transportation France S.A.S.	Second-tier subsidiary to second-tier subsidiary	Sales revenue	195,121	Common Transaction Terms	0.14%
52	Kontron Transportation GmbH	Kontron Transportation UK Ltd.	Second-tier subsidiary to second-tier subsidiary	Sales revenue	113,740	Common Transaction Terms	0.08%
52	Kontron Transportation GmbH	Kontron Transportation España SL	Second-tier subsidiary to second-tier subsidiary	Other receivables – related parties	473,413	Common Transaction Terms	0.29%
52	Kontron Transportation GmbH	Kontron Transportation s.r.o.	Second-tier subsidiary to second-tier subsidiary	Other receivables – related parties	143,959	Common Transaction Terms	0.09%
52	Kontron Transportation GmbH	Kontron Transportation Deutschland GmbH	Second-tier subsidiary to second-tier subsidiary	Other receivables – related parties	303,117	Common Transaction Terms	0.18%
52	Kontron Transportation GmbH	Kontron Transportation UK Ltd.	Second-tier subsidiary to second-tier subsidiary	Other receivables – related parties	489,874	Common Transaction Terms	0.30%
52	Kontron Transportation GmbH	Kontron Transportation Schweiz AG	Second-tier subsidiary to second-tier subsidiary	Other receivables – related parties	200,625	Common Transaction Terms	0.12%

No. (Note 1)	Name of counterparty	Counterparty	Relationship with the counterparty (Note 2)	Transaction details			Percentage of consolidated total operating revenue or total assets (Note 3)
				Account	Amount	Transaction terms	
52	Kontron Transportation GmbH	Kontron Transportation s.r.o.	Second-tier subsidiary to second-tier subsidiary	Other receivables – related parties	272,169	Common Transaction Terms	0.16%
52	Kontron Transportation GmbH	Kontron Transportation France S.A.S.	Second-tier subsidiary to second-tier subsidiary	Other receivables – related parties	406,565	Common Transaction Terms	0.25%
52	Kontron Transportation GmbH	Kontron Transportation UK Ltd.	Second-tier subsidiary to second-tier subsidiary	Other receivables – related parties	475,991	Common Transaction Terms	0.29%
53	Kontron Transportation Schweiz AG	Kontron Transportation GmbH	Second-tier subsidiary to second-tier subsidiary	Sales revenue	311,235	Common Transaction Terms	0.22%
54	Kontron Transportation UK Ltd.	Kontron Transportation GmbH	Second-tier subsidiary to second-tier subsidiary	Other receivables – related parties	635,306	Common Transaction Terms	0.38%
55	Kontron Transportation Deutschland GmbH Nextek Inc.	Kontron Transportation GmbH	Second-tier subsidiary to second-tier subsidiary	Other receivables – related parties	127,998	Common Transaction Terms	0.08%
56		Kontron Canada Systems Inc.	Second-tier subsidiary to second-tier subsidiary	Other receivables – related parties	137,746	Common Transaction Terms	0.08%

Note 1: Business transactions between the parent company and its subsidiaries should be noted separately in the number column. The numbering method is as follows:

The parent company fills 0

(2) Subsidiaries are numbered sequentially starting from Arabic numeral 1 according to the company.

Note 2: The calculation of the ratio of transaction amount to consolidated total revenue or total assets: If it is an asset or liability item, the ratio is calculated by dividing the ending balance by the consolidated total assets. If it is a profit or loss item, the ratio is calculated by dividing the cumulative amount during the period by the consolidated total revenue.

Note 3: Important transactions in this table refer to those that reach 0.01% of the consolidated total revenue or total assets.

Ennoconn Corporation

Re-investment information (excluding investees in Mainland China): December 31, 2025

Table 7

Unit: NT\$ thousand

Name of Investor	Name of Investee	Location	Main business activities	Original investment amount		Amount held at the end of the period			Highest shareholding ratio during the period	Net income (loss) of the investee company for the period	Investment income (loss) recognized for the period	Remarks
				End of the current period	End of the previous year	Number of Shares	Ratio (%)	Carrying Amount				
Ennoconn Corporation	Innovative Systems Integration Ltd.	Hong Kong	Professional investment	1,952,933	1,952,933	518,216,530	100.00%	2,411,359	518,216,530	149,394	149,394	
Ennoconn Corporation	Ennoconn International Investment Co., Ltd.	Taiwan	Professional investment	8,010,000	8,010,000	820,635,000	100.00%	10,771,774	820,635,000	1,326,453	1,326,453	
Ennoconn Corporation	CASwell, Inc.	Taiwan	Electronic components, computer and peripheral equipment manufacturing, electronic material wholesale, and information software services	1,031,800	1,031,800	20,000,000	27.27%	1,171,298	20,000,000	315,590	86,061	
Ennoconn Corporation	Ennoconn Investment Holdings Co.,Ltd	Samoa	Manufacturing and Marketing of Industrial Computers	9,588,707	9,588,707	309,510,000	100.00%	15,106,385	309,510,000	1,358,873	1,358,873	
Ennoconn Corporation	AIS Cayman Technology Group	Cayman Islands	Professional investment	230,586	230,586	4,028,217	37.64%	545,341	4,028,217	92,887	34,417	
Ennoconn Corporation	Ennoconn Solutions Singapore Pte. Ltd.	Singapore	Cloud Intelligent Services	1,004,753	395,232	42,000,000	100.00%	1,096,351	42,000,000	(74,712)	(74,712)	
Innovative Systems Integration Ltd.	Victor Plus Holdings Ltd.	Seychelles	Import and export trading	-	-	500,000	100.00%	(8,330)	500,000	(6,294)	(6,294)	
Ennoconn Investment Holdings Co.,Ltd	AIS Cayman Technology Group	Cayman Islands	Professional investment	299,638	299,638	6,672,469	62.36%	946,724	6,672,469	92,887	58,470	
Ennoconn Investment Holdings Co.,Ltd	Kontron AG	Austria	Information system software and hardware integration service	5,579,502	5,579,502	16,835,008	26.93%	11,218,200	16,835,008	4,963,582	1,288,045	
Ennoconn Investment Holdings Co.,Ltd	Ennoconn Hungary Kft.	Hungary	Manufacturing and Marketing of Industrial Computers	2,514,400	2,514,400	-	100.00%	2,872,248	-	105,119	105,119	
AIS Cayman Technology Group	American Industrial Systems Inc.	USA	Human-machine interface, industry 0, and other related products	47,145	47,145	1,500,000	100.00%	654,303	1,500,000	4,336	4,336	
AIS Cayman Technology Group	Vecow Co., Ltd.	Taiwan	Communication machinery and equipment, electronic equipment, and electronic devices	51,251	51,251	5,000,000	100.00%	781,062	5,000,000	101,871	101,871	
AIS Cayman Technology Group	Ennoconn México, S. de R.L. de C.V.	Mexico	Marketing of Industrial Computers	-	-	2,999	99.97%	(3)	2,999	(3)	(3)	

Name of Investor	Name of Investee	Location	Main business activities	Original investment amount		Amount held at the end of the period			Highest shareholding ratio during the period	Net income (loss) of the investee company for the period	Investment income (loss) recognized for the period	Remarks
				End of the current period	End of the previous year	Number of Shares	Ratio (%)	Carrying Amount				
AIS Cayman Technology Group	Ennoconn Chile SpA	Chile	Marketing of Industrial Computers			50,000	100.00%	36	50,000	36	36	
AIS Cayman Technology Group	Ennoconn Peru, S.A.C.	Peru	Marketing of Industrial Computers			999	99.90%		999			
Vecow Co., Ltd.	Vecow Japan Co., Ltd.	Japan	Communication machinery and equipment, electronic equipment, and electronic devices		20,390					15	15	
Vecow Co., Ltd.	Nera Telecommunications FZ-LLC	United Arab Emirates	Sales, distribution, design, engineering, maintenance, installation and upkeep of telecommunications systems and products for transmission networks and information technology networks	119		200	100.00%		200			
Ennoconn International Investment Co., Ltd.	Goldtek Technology Co., Ltd.	Taiwan	Wholesale and retail of telecommunications control RF equipment input and information software	492,221	492,221	17,022,831	56.74%	694,563	17,022,831	(393,140)	(223,078)	
Ennoconn International Investment Co., Ltd.	EnnoMech Precision (Cayman) Co., Ltd.	Cayman Islands	Professional investment	147,798	448,861	13,800,000	67.65%	515,775	13,800,000	176,383	131,321	
Ennoconn International Investment Co., Ltd.	EnnoMech Precision Co., Ltd.	Taiwan	Electronic components, computer and peripheral equipment manufacturing, electronic material wholesale, and information software services	100,722		1,000,000	100.00%	109,145	1,000,000	15,987	8,423	
Ennoconn International Investment Co., Ltd.	ENNOWYSE CORPORATION	Taiwan	Research, design and sales of mobile payment, electronic signature, and information security products	95,029	95,029	10,400,000	100.00%	(62,337)	10,400,000	3,974	2,763	
Ennoconn International Investment Co., Ltd.	Thecus Technology Corp.	Taiwan	Electronic components, computer and peripheral equipment manufacturing, electronic material wholesale, and information software services	102,000	102,000	10,200,000	60.00%	(45,433)	10,200,000	(1,714)	(2,009)	
Ennoconn International Investment Co., Ltd.	Dexatek Technology Ltd.	Taiwan	Multimedia product R&D and design and manufacturing business	238,404	274,704	13,543,999	53.11%	418,248	14,027,999	109,632	51,396	
Ennoconn International Investment Co., Ltd.	Marketch International Corp.	Taiwan	Planning integration services for hightech industrial plants and process systems.	4,924,648	4,924,648	83,468,613	38.18%	8,348,845	83,468,613	3,235,818	1,319,003	
Ennoconn International Investment Co., Ltd.	POSLAB Technology Corp.	Taiwan	Manufacturing, wholesale and sales of electronic and peripheral equipment	132,317	132,317	9,100,000	70.00%	79,073	9,100,000	9,015	6,310	

Name of Investor	Name of Investee	Location	Main business activities	Original investment amount		Amount held at the end of the period			Highest shareholding ratio during the period	Net income (loss) of the investee company for the period	Investment income (loss) recognized for the period	Remarks
				End of the current period	End of the previous year	Number of Shares	Ratio (%)	Carrying Amount				
Ennoconn International Investment Co., Ltd.	RENOWN INFORMATION TECHNOLOGY CORP	Taiwan	Electronic components, computer and peripheral equipment manufacturing, electronic material wholesale, and information software services	29,345	29,345	2,960,000	36.57%	12,811	2,960,000	(1,404)	(525)	
Ennoconn International Investment Co., Ltd.	EnnoRise Corporation	Taiwan	Other power generation, transmission and distribution machinery manufacturing	60,000	60,000	6,000,000	60.00%	6,754	6,000,000	(43,542)	(26,125)	
Ennoconn International Investment Co., Ltd.	Ennoconn Solutions(Thailand) Co. Ltd.	Thailand	General Trade Company	4,829	4,829	1,000,000	100.00%	4,413	1,000,000	(37)	(37)	
Ennoconn International Investment Co., Ltd.	EnnoFill Power Co., Ltd.	Taiwan	Other power generation, transmission and distribution machinery manufacturing	5,000	5,000	500,000	100.00%	5,038	500,000	82	82	
Ennoconn International Investment Co., Ltd.	Ennotech Vietnam Company	Vietnam	R&D, production, and sales of industrial computers	169,574	154,438	-	100.00%	182,747	-	22,673	22,673	
Ennoconn International Investment Co., Ltd.	Limited Dudoo Ltd.	Cayman Islands	Professional investment	25,000	-	628,413	44.94%	35,972	628,413	26,870	11,019	
Ennoconn International Investment Co., Ltd.	CASwell, Inc.	Taiwan	Electronic components, computer and peripheral equipment manufacturing, electronic material wholesale, and information software services	194,620	149,500	3,839,000	5.23%	187,990	3,839,000	315,590	15,860	
Ennoconn International Investment Co., Ltd.	Kontron AG	Austria	Information system software and hardware integration service	476,795	263,363	1,012,508	1.62%	698,313	1,012,508	4,963,582	66,409	
Ennoconn International Investment Co., Ltd.	Ennoconn India Corporation Private Limited	India	Global Supply Chain and Quality Management Center for IoT and AIoT	19	-	4,250	0.10%	11	4,250	(3,527)	(32)	
Ennoconn International Investment Co., Ltd.	Rigo Global Co., Ltd.	Taiwan	Manufacturing, wholesale and retail of electronic equipment and peripherals	32,000	32,000	1,066,667	26.23%	-	1,066,667	(833)	-	
Ennoconn International Investment Co., Ltd.	ARBOR Technology Corporation	Taiwan	Development, assembly, integration, processing, and manufacturing of industrial computer control board interface cards	296,000	296,000	16,000,000	16.68%	344,079	16,000,000	49,067	8,186	
Ennoconn International Investment Co., Ltd.	Ennowell Co., Ltd.	Taiwan	Intelligent building system integration, energy management services, cloud services	9,000	9,000	4,050,000	30.00%	66,940	4,050,000	75,636	22,678	
EnnoMech Precision (Cayman) Co., Ltd.	HighAim Technology INC	Samoa	Professional investment	172,865	340,803	5,500,000	100.00%	500,644	5,500,000	158,088	130,002	

Name of Investor	Name of Investee	Location	Main business activities	Original investment amount		Amount held at the end of the period			Highest shareholding ratio during the period	Net income (loss) of the investee company for the period	Investment income (loss) recognized for the period	Remarks
				End of the current period	End of the previous year	Number of Shares	Ratio (%)	Carrying Amount				
EnnoMech Precision (Cayman) Co., Ltd.	EnnoMech Precision Co., Ltd.	Taiwan	Electronic components, computer and peripheral equipment manufacturing, electronic material wholesale, and information software services	-	12,451	-	-	-	1,000,000	15,987	7,563	
CASwell, Inc.	CASO, INC.	Japan	Import and sales of network equipment and computer peripheral products.	27,062	27,062	1,881	99.00%	155,856	1,881	25,111	24,859	
CASwell, Inc.	Caswell International	Samoa	Overseas Investment	101,135	101,135	3,205,760	100.00%	99,228	3,205,760	(44,229)	(44,229)	
CASwell, Inc.	Investment Co., Ltd. Caswell Americas, Inc	USA	Sales of Netcom Products	92,460	92,460	3,000,000	100.00%	67,232	3,000,000	(2,977)	(2,977)	
CASwell, Inc.	Hawkeye Tech Co., Ltd.	Taiwan	Design and manufacturing of computers, networks and computing devices	602,041	602,041	9,096,667	60.64%	486,440	9,096,667	47,252	28,456	
CASwell, Inc.	APLIGO GmbH	Germany	Hub and SI Service	60,275	60,275	24,000	66.67%	-	24,000	(36,673)	(29,404)	
Goldtek Technology Co., Ltd.	Keenest Electronic Corp.	Samoa	Professional investment	1,037,190	754,320	33,000,000	100.00%	284,608	33,000,000	(175,264)	(175,264)	
Keenest Electronic Corp.	Techno Precision Co., Ltd.	Hong Kong	Metal Stamping and Casting Industry	320,976	320,976	7,500,000	40.30%	219,337	7,500,000	11,545	4,457	
Techno Precision Co., Ltd.	T-Paragon Die Casting Co., Ltd.	Hong Kong	Finance/Logistics	30,291	30,291	7,500,000	50.00%	181,227	7,500,000	5,044	2,522	
T-Paragon Die Casting Co., Ltd.	T-pARagon Industrial (Thailand) Co., Limited	Thailand	Metal Stamping and Casting Industry	236,476	221,445	236,000,000	100.00%	364,670	236,000,000	23,343	23,343	
Goldtek Technology Co., Ltd.	NATIONGATE INTEGRATION (M) SDN.	Malaysia	Electronic Manufacturing Services	4,467	4,467	600,000	60.00%	4,822	600,000	53	32	
Goldtek Technology Co., Ltd.	Ennovision Inc.	Taiwan	Security surveillance video monitoring	90,000	90,000	6,000,000	52.17%	56,108	6,000,000	(43,712)	(25,871)	
HighAim Technology Inc.	FUNOLOGY INVESTMENT INC.	Samoa	Cloud mechanical components	31	31	1,000	100.00%	25,074	1,000	3,089	3,089	
HighAim Technology Inc.	ANDRIX INTERNATIONAL LIMITED	Angola	Cloud mechanical components	28	28	900	100.00%	46,247	900	10,050	10,050	
HighAim Technology Inc.	Limeng (Cayman) Technology Co., Ltd.	Cayman Islands	Professional investment	11,001	-	350,000	100.00%	9,613	350,000	1,376	1,376	
Marketech International Corp.	Marketech Integrated Pte. Ltd.	Singapore	Semiconductor Industry Automation Supply	385,534	331,732	16,936,958	100.00%	154,391	16,936,958	34,218	34,218	
Marketech International Corp.	Market Go Profits Pte. Ltd. (formerly Market Go Profits Ltd.)	British Virgin Islands	Investment Holding and Reinvestment	1,299,429	1,299,429	40,119,104	100.00%	1,737,793	40,119,104	483,488	483,488	

Name of Investor	Name of Investee	Location	Main business activities	Original investment amount		Amount held at the end of the period			Highest shareholding ratio during the period	Net income (loss) of the investee company for the period	Investment income (loss) recognized for the period	Remarks
				End of the current period	End of the previous year	Number of Shares	Ratio (%)	Carrying Amount				
Marketech International Corp.	MIC-Tech Global Corp.	South Korea	General International Trade Industry	19,147	19,147	131,560	100.00%	19,633	131,560	(1,782)	(1,782)	
Marketech International Corp.	Headquarter International Ltd.	British Virgin Islands	Investment Holding and Reinvestment	42,475	42,475	1,289,367	100.00%	39,350	1,289,367	735	735	
Marketech International Corp.	Tiger United Finance Ltd.	British Virgin Islands	Investment Holding and Reinvestment	46,475	46,475	1,410,367	100.00%	37,438	1,410,367	756	756	
Marketech International Corp.	Marketech Engineering Pte. Ltd.	Singapore	Contracting of Engineering Services	31,162	31,162	1,337,763	100.00%	2,734	1,337,763	(281)	(281)	
Marketech International Corp.	Marketech Integrated Manufacturing Company Limited	Myanmar	Services of Automatic Production, Machinery and Components	478,985	478,985	1,535,600	100.00%	106,372	1,535,600	(11,531)	(11,531)	
Marketech International Corp.	MIC-Tech Viet Nam Co., Ltd.	Vietnam	Trading, Installation, and Maintenance Business of various Factory Machinery Equipment and Peripheral Consumables	271,476	271,476	-	100.00%	208,038	-	2,574	2,574	
Marketech International Corp.	Marketech Co., Ltd.	Vietnam	Professional contracting and related maintenance services for engineering; purchase, sale and maintenance of machine tools; purchase and sale of cosmetics and daily necessities; production, development and implementation of software and programming services; installation services for industrial machinery and equipment	88,234	88,234	-	100.00%	(9,744)	-	(14,431)	(14,431)	
Marketech International Corp.	Marketech International Sdn.Bhd.	Malaysia	Professional contracting and related maintenance services for engineering; sales of medical equipment	126,205	119,204	16,871,250	100.00%	32,177	16,871,250	9,555	9,555	
Marketech International Corp.	Marketech International Corporation USA	USA	Professional Contracting for Projects and Related Maintenance Services	1,042,356	1,042,356	33,450,000	100.00%	268,233	33,450,000	(173,981)	(173,981)	
Marketech International Corp.	Spiro Technology Systems Inc.	USA	General International Trade Industry	54,074	54,074	1,000,000	100.00%	88,594	1,000,000	2,089	2,089	
Marketech International Corp.	ADAT Technology Co., Ltd.	Taiwan	R&D , Application and Service of Information Software	117,822	97,951	6,129,379	25.08%	16,004	6,129,379	(81,634)	(20,487)	
Marketech International Corp.	PT Marketech International Indonesia	Indonesia	Trading of Machinery Equipments and Spare Parts	38,042	38,042	1,199,000	99.92%	34,814	1,199,000	1,124	1,124	

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Marketech International Corp.	Marketech Netherlands B.V.	Netherlands	Services for Machinery, Equipment, and Components	54,085	54,085	1,200,000	100.00%	(442)	1,200,000	(2,854)	(2,854)	
Marketech International Corp.	Glory Technology Service Inc.	Taiwan	Trading and installation services for computer and communication equipment	42,714	42,714	6,208,320	29.24%	66,852	6,208,320	10,566	3,089	
Marketech International Corp.	Mic Techno Co., Ltd.	Taiwan	Engaged in the sale of panel equipment and materials	-	2,000	-	-	-	200,000	(178)	(48)	
Marketech International Corp.	Smart Group Solutions Corp.	Taiwan	Smart Medical Diagnostic Equipment, AI Solutions, and Associated Hardware/Software Development and agency, "Import, Export, Sales, and Manufacturing of Medical Devices	160,000	100,000	16,000,000	100.00%	139,228	16,000,000	(27,002)	(27,002)	
Marketech International Corp.	Vertex System Corporation	Taiwan	Purchase and sale of 5G wireless communication private network equipment (micro base stations and core networks) and IoT intelligent control gateways; operation and maintenance of DMP cloud object management platform and provision of software management platform, vertical IT and CT communication system integration services	50,000	50,000	5,000,000	61.35%	(944)	5,000,000	(18,452)	(11,320)	
Marketech International Corp.	Bolite Co.,Ltd.	Taiwan	R&D, manufacturing and sales of precision laser-related modules and equipment, and provision of laser application solutions	35,600	27,200	2,912,000	36.40%	37,544	2,912,000	(33,930)	(12,543)	
Marketech International Corp.	MIC Healthcare Korea Co., Ltd.	South Korea	R&D, sales and professional technical services of medical devices and components; general international trade and import/export business International Trade, Professional Contracting for Projects and Related Maintenance Services	80,612	60,487	7,000,000	100.00%	6,572	7,000,000	(16,002)	(16,002)	
Marketech International Corp.	Marketech International Corp. Japan	Japan	Warehouse logistics services; sales agency business for semiconductor equipment, parts, consumables, and semiconductor materials.	65,254	65,254	30,000	100.00%	46,056	30,000	5,908	5,908	
Marketech International Corp.	Advanced Technology Matrix United	USA		60,960	60,960	2,000,000	68.97%	67,747	2,000,000	8,024	5,534	
Marketech International Corp.	Radisen Co., Ltd.(Common share)	South Korea	AI medical solutions and remote radiology medical platform	12,454	12,454	87,803	17.81%	(22,909)	87,803	(89,282)	(16,399)	

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Marketech International Corp.	Radisen Co., Ltd. (Preferred share)	South Korea	AI medical solutions and remote radiology medical platform	73,208	73,208	188,961	24.56%	87,541	188,961	(89,282)	-	
Marketech International Corp.	Marketech International	Germany	Equipment and component sales business; technical service business, Professional Contracting for Projects and Related Maintenance Services	68,355	16,934	200,000	100.00%	51,694	200,000	(14,320)	(14,320)	
Marketech International Corp.	Corporation Germany GmbH MIC Industrial Viet Nam Co., Ltd.	Vietnam	Assembly and Testing of Refrigeration Equipment on an OEM Basis.	39,567	39,567	-	100.00%	15,467	-	(11,666)	(11,666)	
Marketech International Corp.	Marketop Smart Solutions Co., Ltd.	Taiwan	Sales and services of Smart medical components; general international trade and import/export business	30,600	30,600	3,060,000	51.00%	24,575	3,060,000	(9,903)	(5,050)	
Marketech International Corp.	Marketech International (Thailand) Corp., Ltd.	Thailand	Professional Contracting for Projects and Related Maintenance Services, Sales of Medical Devices, General International Trade Industry, Services of Automatic Production, Machinery and Components	4,739	4,739	3,999,998	100.00%	4,144	3,999,998	(824)	(824)	
Smart Group Solutions Corp.	eZoom Information, Inc.	Taiwan	Development, sale, consultancy and other services related to information system software and hardware applications; sale of medical equipment	44,930	44,930	5,000,000	100.00%	79,747	5,000,000	18,365	18,365	
Market Go Profits Pte. Ltd. (formerly Market Go Profits Ltd.)	MIC-Tech Ventures Asia Pacific Inc.	Cayman Islands	Investment Holding and Reinvestment	1,293,932	1,293,932	40,016,604	100.00%	1,734,457	40,016,604	484,511	-	
Marketech Engineering Pte. Ltd.	Marketech Integrated Construction Co., Ltd.	Myanmar	Contracting of Engineering Services	27,083	27,083	92,000	98.40%	2,437	92,000	20	-	
MIC-Tech Ventures Asia Pacific Inc.	Russky H.K. Limited	Hong Kong	Investment Holding and Reinvestment	34,551	34,551	833,000	100.00%	32,416	833,000	6,523	-	
MIC-Tech Ventures Asia Pacific Inc.	Mict International Limited	Hong Kong	Investment Holding and Reinvestment	-	132,282	-	-	-	5,400,000	55	-	
MIC-Tech Ventures Asia Pacific Inc.	Leader Fortune Enterprise Co., Ltd.	Samoa	Investment Holding and Reinvestment	8,990	8,990	303,000	31.43%	(928)	303,000	2,343	-	
MIC-Tech Ventures Asia Pacific Inc.	Fortune Blessing Co., Limited	Hong Kong	Investment Holding and Reinvestment	45,985	45,985	500,000	27.78%	3,387	500,000	(10,095)	-	

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Rusky H.K. Limited	PT Marketech International Indonesia	Indonesia	Trading of Machinery Equipments and Spare Parts	32	32	1,000	0.08%	31	1,000	1,124	-	
DuDoo Ltd.	Unieat Co., Ltd.	Taiwan	Software Services	108,906	-	9,000,000	100.00%	80,093	9,000,000	27,636	27,636	
Ennoconn (Suzhou) Technology Co., Ltd.	ENNOCONE	Malaysia	Sales of industrial control equipment	75,333	10,589	1	100.00%	225,093	1	41,447	41,447	
Ennoconn Solutions Singapore Pte. Ltd.	MALAYSIA SDN. BHD. Nera Telecommunications Ltd	Singapore	Sales, distribution, design, engineering, maintenance, installation and upkeep of telecommunications systems and products for transmission networks and information technology networks	423,214	423,214	230,791,464	64.00%	558,679	230,791,464	(71,363)	(44,528)	
Ennoconn Solutions Singapore Pte. Ltd.	Ennoconn Australia Pty Ltd	Australia	Sale of computers and peripherals	64,604	64,530	3,000,000	100.00%	62,026	3,000,000	(614)	(614)	
Ennoconn Solutions Singapore Pte. Ltd.	Ennoconn India Corporation Private Limited	India	Global Supply Chain and Quality Management Center for IoT and AIoT	14,876	-	40,807,500	99.90%	10,768	40,807,500	(3,527)	(3,495)	
Ennoconn Solutions Singapore Pte. Ltd.	Ennoconn Philippines Corporation	Philippines	Global R&D Center for IoT and AIoT	43,853	-	799,998	100.00%	37,542	799,998	(5,177)	(5,177)	
Ennoconn Solutions Singapore Pte. Ltd.	EnnoAI Solutions Singapore Pte Ltd	Singapore	Information Technology consulting services	-	-	-	100.00%	-	-	-	-	
Ennoconn Solutions Singapore Pte. Ltd.	Ennoconn Japan Co., Ltd.	Japan	Communication machinery and equipment, electronic equipment, and electronic devices	21,845	-	9,990	100.00%	14,690	9,990	(5,670)	(5,670)	
Ennoconn Australia Pty Ltd	Ennoconn New Zealand Limited	New Zealand	Sale of computers and peripherals	9,362	-	50,000	100.00%	8,902	50,000	(118)	(118)	
Nera Telecommunications Ltd	Nera Networks (S) Pte Ltd	Singapore	Sales, distribution, design, engineering, maintenance, installation and upkeep of telecommunications systems and products for transmission networks and information technology networks	24,450	24,450	1,000,000	100.00%	59,561	1,000,000	(32,821)	(32,821)	
Nera Telecommunications Ltd	Nera (Thailand) Limited	Thailand	Sales, distribution, design, engineering, maintenance, installation and upkeep of telecommunications systems and products for transmission networks and information technology networks	34,380	34,380	210,000	100.00%	(33,118)	210,000	(10,568)	(10,569)	

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Nera Telecommunications Ltd	Nera (Philippines), Inc.	Philippines	Sales, distribution, design, engineering, maintenance, installation and upkeep of telecommunications systems and products for transmission networks and information technology networks	511,290	511,290	252,500	100.00%	(310,192)	252,500	(64,958)	(64,958)	
Nera Telecommunications Ltd	Nera Infocom (M) Sdn. Bhd.	Malaysia	Sales, installation and upkeep of information technology equipment	5,501	5,501	500,000	100.00%	24,657	500,000	5,950	5,950	
Nera Telecommunications Ltd	P.T. Nera Indonesia	Indonesia	Sales, distribution, design, engineering, maintenance, installation and upkeep of telecommunications systems and products for transmission networks and information technology networks	195,356	195,356	3,990	100.00%	(80,686)	3,990	(107,238)	(107,238)	
Nera Telecommunications Ltd	Nera Telecommunications (Australia) Pty Ltd	Australia	Sales, distribution, design, engineering, maintenance, installation and upkeep of telecommunications systems and products for transmission networks and information technology networks	-	14,401	-	-	-	-	(18)	(10,126)	
Nera Telecommunications Ltd	Nera (Malaysia) Sdn. Bhd.	Malaysia	Sales, Installation and Maintenance of Communication Equipment	9,878	9,878	1,100,000	100.00%	184,000	1,100,000	18,773	18,772	
Nera Telecommunications Ltd	Nera Telecommunications (Vietnam) Co., Ltd.	Vietnam	Installation, Maintenance, Service and Repair of Information, Communication and Telecommunication Equipment	1,638	1,638	-	100.00%	(14,789)	-	(738)	(738)	
Nera Telecommunications Ltd	Nera Telecommunications (Myanmar) Company Limited	Myanmar	Leasing and Maintenance Services	-	3,252	-	0.00%	-	-	(17)	(1,949)	
Nera Telecommunications Ltd	Nera Telecommunications (India) Pvt. Ltd.	India	Sales, distribution, design, engineering, maintenance, installation and upkeep of telecommunications systems and products for transmission networks and information technology networks	13,937	13,937	1,500,000	100.00%	(18,875)	1,500,000	-	-	
Nera Networks (S) Pte Ltd	Nera Telecommunications AS	Norway	Sales, distribution, design, engineering, maintenance, installation and upkeep of telecommunications systems and products for transmission networks and information technology networks	14,861	14,861	2,700,000	100.00%	142,873	2,700,000	(1,165)	(1,165)	

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Nera Networks (S) Pte Ltd	Nera Telecommunications Maroc S.A.R.L AU	Morocco	Sales, distribution, design, engineering, maintenance, installation and upkeep of telecommunications systems and products for transmission networks and information technology networks	35,993	35,993	57,908	100.00%	16,296	57,908	(2,218)	(2,218)	
Nera Networks (S) Pte Ltd	Nera Telecommunications (Pakistan) (Private) Limited	Pakistan	Sales, distribution, design, engineering, maintenance, installation and upkeep of telecommunications systems and products for transmission networks and information technology networks	5,987	5,987	350,000	100.00%	(139,348)	350,000	(2,354)	(2,354)	
Nera Networks (S) Pte Ltd	Nera Telecommunications FZ-LLC	United Arab Emirates	Sales, distribution, design, engineering, maintenance, installation and upkeep of telecommunications systems and products for transmission networks and information technology networks	-	1,633	-	0.00%	-	-	11,282	11,282	
Nera Networks (S) Pte Ltd	Nera Telecommunications Holding (Thailand) Co., Ltd.	Thailand	Professional investment	113	113	1,000	100.00%	(626)	1,000	-	-	
Kontron AG	Kontron Bulgaria EOOD	Sofia, BG	Industrial	182,589	182,589	32,620	100.00%	300,451	-	52,663	52,663	
Kontron AG	Kontron Services Romania S.R.L.	Bucharest, RO	Transport	1,036,740	925,099	109,993	100.00%	264,361	-	(13,992)	(13,992)	
Kontron AG	Kontron Partner Hungary Kft.	Budaörs, HU	Software	-	16,421	-	0.00%	-	-	6,290	6,290	
Kontron AG	CBCX Technologies GmbH	Linz, AT	Software	1,393,814	1,393,814	36,336	100.00%	270,370	-	49,487	49,487	
Kontron AG	Kontron Austria GmbH	Engerwitzdorf, AT	Industrial	934,954	921,670	32,702	90.00%	1,017,936	-	(88,314)	(79,483)	
Kontron AG	Kontron Technologies GmbH	Linz, AT	Software	632,888	632,888	35,000	100.00%	506,807	-	23,225	23,225	
Kontron AG	S&T MEDTECH SRL	Bucharest, RO	Industrial	-	430,802	-	0.00%	-	-	(2,435)	(2,435)	
Kontron AG	Kontron Transportation GmbH	Vienna, AT	Transport	649,510	649,510	10,000,000	100.00%	2,829,020	-	572,330	572,330	
Kontron AG	Kontron AIS GmbH	Dresden, Germany	Software	596,862	596,862	51,000	100.00%	628,048	-	24,958	24,958	

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Kontron AG	Kontron Beteiligungs GmbH	Augsburg, DE	Industrial	11,403,863	9,506,864	25,101	100.00%	16,030,830	-	4,915,177	4,915,177	
Kontron AG	Kontron d.o.o.	Kranj, SI	Telecom	977,983	977,983	9,709,275	100.00%	1,831,761	-	857	857	
Kontron AG	Kontron Hungary Kft.	Budaörs, HU	Software	530,423	530,423	98,000	100.00%	298,238	-	31,354	31,354	
Kontron AG	Kontron SI d.o.o.	Ljubljana, SI	Telecom	1,606,695	1,606,695	1,100,000	100.00%	343,006	-	91,163	91,163	
Kontron AG	Kontron America Modules, LLC	Delaware, USA	sales channel + support	-	-	-	0.00%	-	-	147,387	147,387	
Kontron America Inc.	Bsquare EMEA Ltd.	Trowbridge, UK	sales channel + support	152,918	167,099	246,243	100.00%	(53,152)	-	(37,180)	(37,180)	
Kontron Austria GmbH	Kontron Electronics AG	Rotkreuz, CH	Software	99,630	99,630	2,000,000	100.00%	(82,584)	-	(22,849)	(22,849)	
Kontron Austria GmbH	suntastic.solar GmbH	Bisamberg, AT	Industrial	-	233,644	-	0.00%	-	-	-	-	
Kontron Beteiligungs GmbH	Kontron Europe GmbH	Ismaning, DE	Industrial	9,123,329	9,121,853	23,600,100	100.00%	5,355,944	-	(1,084,266)	(1,084,266)	
Kontron Beteiligungs GmbH	Kontron Hartmann-Wiener GmbH	Köln, DE	Aerospace	694,645	693,332	51,129	100.00%	553,415	-	85,512	85,512	
Kontron Beteiligungs GmbH	Kontron Acquisition GmbH	Munich, DE	Industrial	8,211,361	7,009,174	25,000	100.00%	8,223,975	-	34,857	34,857	
Kontron d.o.o.	Kontron DOOEL	Skopje, MK	Telecom	14,638	14,638	309,000	100.00%	27,391	-	3,333	3,333	
Kontron d.o.o.	IskraCom	Almaty, KZ	Telecom	-	-	15,365,000	100.00%	(8,443)	-	(12,881)	(12,881)	
Kontron d.o.o.	OOO Iskratel Tashkent	Tashkent, UZ	Telecom	70	70	8,798,207	76.00%	18,560	-	7,029	5,342	
Kontron d.o.o.	JSC Iskra Technologies	Yekaterinburg, RU	Telecom	41,733	41,733	760,000	100.00%	300,788	-	50,115	50,115	
Kontron Electronics GmbH	Kontron Electronics Kft.	Kapoly, HU	Industrial	82,475	82,475	3,713,620	100.00%	135,848	-	7,693	7,693	
Kontron Europe GmbH	Kontron Asia Inc.	Taipei, TW	sales channel + support	103,213	103,213	13,000	100.00%	256,150	-	874	874	
Kontron Europe GmbH	Kontron Austria GmbH	Engerwitzdorf, AT	Industrial	102,921	101,445	3,634	10.00%	113,104	-	(88,314)	(8,831)	
Kontron Europe GmbH	Kontron Electronics GmbH	Großbettlingen, DE	Industrial	710,750	710,750	102,150	100.00%	721,701	-	4,175	4,175	
Kontron Europe GmbH	Kontron America Inc.	San Diego, USA	sales channel + support	1,965,373	1,965,373	2,137,040	100.00%	2,190,755	-	444,437	444,437	
Kontron Europe GmbH	Kontron Canada Inc.	Boisbriand, CA	sales channel + support	1,790,199	1,790,199	50,000,200	100.00%	1,254,154	-	159,208	159,208	
Kontron Europe GmbH	Kontron Asia Pacific Design Sdn. Bhd.	Penang, MY	sales channel + support	187,131	187,131	44,581,102	100.00%	38,363	-	19,352	19,352	
Kontron Europe GmbH	Kontron Modular Computers S.A.S.	Toulon, France	Aerospace	190,340	190,340	344,503	100.00%	535,606	-	153,861	153,861	
Kontron Europe GmbH	Kontron UK Ltd.	Chichester, UK	Aerospace	68,696	68,696	300,821	100.00%	189,172	-	17,241	17,241	
Kontron Europe GmbH	JUMPtac GmbH	Deggendorf, DE	Industrial	-	-	-	0.00%	-	-	(4,559,038)	(4,559,038)	

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Kontron Leipzig GmbH	Katek LT UAB	Panevezys, LT	GreenTec	-	7,380	-	0.00%	-	-	(868)	(868)	
Kontron Leipzig GmbH	Kontron Automotive GmbH (formerly KATEK Düsseldorf GmbH)	Düsseldorf, DE	Industrial	314,978	314,978	25,000	100.00%	154,399	-	(4,607)	(4,607)	
Kontron Solar GmbH	Kontron Solar Bulgaria EOOD	Saedinenie, BG	GreenTec	9,433	9,433	500,000	100.00%	476,878	-	80,630	80,630	
Kontron Transportation España SL	Kontron Public Transport Arce S.A.U.	Bilbao, ES	Transport	280,440	280,440	60,000	100.00%	320,831	-	(1,180)	(1,180)	
Kontron Transportation GmbH	Kontron Transportation Sp. z o.o.	Warsaw, PL	Transport	368	368	100,000	100.00%	(46,009)	-	(88)	(88)	
Kontron Transportation GmbH	Kontron Transportation España SL	Madrid, Spain	Transport	18,081	18,081	250,000	100.00%	(2,366)	-	(88)	(88)	
Kontron Transportation GmbH	Kontron Transportion Portugal, Unipessoal LDA	Lisboa, Portugal	Transport	29,705	29,705	5,000	100.00%	14,039	-	9,792	9,792	
Kontron Transportation GmbH	Kontron Transportation s.r.o.	Prague, CZ	Transport	180,810	180,810	30,400,000	100.00%	140,462	-	74,943	74,943	
Kontron Transportation GmbH	Kontron Transportation Deutschland GmbH	Neu-Isenburg, GE	Transport	43,099	43,099	25,000	100.00%	44,325	-	40,115	40,115	
Kontron Transportation GmbH	Kontron Transportation France S.A.S	Paris, FR	Transport	549,810	549,810	8,600,000	100.00%	721,673	-	293,443	293,443	
Kontron Transportation GmbH	Kontron Transportation UK Ltd.	Harrow, UK	Transport	18,319	18,319	415,950	100.00%	198,560	-	31,395	31,395	
Kontron Transportation GmbH	Kontron Public Transportation NV	Diegem, BE	Transport	518,580	518,580	11,318,887	100.00%	(15,578)	-	(19,899)	(19,899)	
Kontron Transportation GmbH	Kontron Transportation Schweiz AG	Ittigen, CH	Transport	-	-	12,000,000	100.00%	261,179	-	(57,114)	(57,114)	
Katek GmbH	Katek Hungary Kft.	Győr, HU	ODM	177,120	177,120	1,506,000	100.00%	495,518	-	9,910	9,910	
Katek GmbH	KATEK Czech Republic s.r.o.	Horni, CZ	ODM	26,781	26,781	34,180,000	100.00%	405,070	-	67,787	67,787	
Katek GmbH	Kontron Canada Systems Inc.	Ontario, CA	sales channel + support	473,573	473,573	784,478	100.00%	41,416	-	(2,549)	(2,549)	
Katek GmbH	Kontron Solar GmbH	Memmingen, DE	GreenTec	553,500	553,500	4,167,000	100.00%	84,313	-	(413,228)	(413,228)	

Name of Investor	Name of Investee	Location	Main business activities	Original investment amount		Amount held at the end of the period			Highest shareholding ratio during the period	Net income (loss) of the investee company for the period	Investment income (loss) recognized for the period	Remarks
				End of the current period	End of the previous year	Number of Shares	Ratio (%)	Carrying Amount				
KATEK SE	beflex electronic GmbH	Frickenhausen, DE	Industrial	621,248	621,248	25,000	100.00%	187,173	-	(4,194)	(4,194)	
KATEK SE	KATEK Electronics Malaysia Sdn Bhd	Kuala Lumpur, MY	ODM	-	19,558	-	0.00%	-	-	(2,244)	(2,244)	
KATEK SE	Katek GmbH	Grassau, DE	ODM	843,638	845,091	53,000	100.00%	889,759	-	(194,861)	(194,861)	
KATEK SE	Kontron eSystems GmbH (formerly eSystems MTG GmbH)	Stuttgart, DE	GreenTec	618,012	618,012	100,000	100.00%	694,521	-	166,553	166,553	
KATEK SE	Kontron Leipzig GmbH	Leipzig, DE	GreenTec	923	923	25,000	100.00%	128,845	-	(17,449)	(17,449)	
KATEK SE	KATEK Singapore Pte. Ltd.	Singapore, SGP	ODM	-	3,033	-	0.00%	-	-	4,320	4,320	
Kontron Acquisition GmbH	KATEK SE	Munich, DE	Industrial	7,970,299	6,983,223	13,991,793	96.86%	4,743,224	-	(188,980)	(183,042)	
beflex electronic GmbH	KATEK Malaysia Sdn Bhd	Kuala Lumpur, MY	ODM	-	-	-	0.00%	-	-	-	-	

Note 1: Calculated based on the financial statements of the investee company for the same period audited by the CPA and the shareholding ratio of the investing company.

Note 2: The investment income (loss) recognized for the period includes the amortization of the difference between the investment cost and equity.

Note 3: Kontron AG, Austria originally held 100% direct ownership of Kontron S&T AG, Germany. Due to an organizational restructuring, it now indirectly holds Kontron S&T AG, Germany through the establishment of Kontron Beteiligungs GmbH.

Note 4: The original investment amount in the information about the investee company is translated at the spot exchange rate at the end of the period of the Bank of Taiwan.

Ennoconn Corporation
Information on investment in mainland China
For the Year Ended December 31, 2025

Table 8

Unit: NT\$ thousand

(1) Name, major businesses, and related information about investees in mainland China:

Name of investee company in Mainland China	Main business activities	Paid-in capital	Method of investment	The cumulative outward investment amount from Taiwan at the beginning of this period	Investment amount exported or recovered this period		The cumulative outward investment amount from Taiwan at the ending of this period	Net income (loss) of investee company for the current period	Percentage of ownership directly or indirectly held by the Company	Highest shareholding or investment ratio during the period	Investment income (loss) recognized for the current period	Carrying amount of the investment at the end of the period	Investment income remitted back as of the end of the period
					Remittance	Recovery							
Nanjing Asiatek Technology Co., Ltd.	Engage in R&D, Sales of Software and Hardware Products, and provide Installation, Commissioning and Technical Consulting	94,290	(2)	32,772	-	-	32,772	(2,443)	100.00%	100.00%	(2,443)	205,157	-
Ennoconn (Foshan) Investment Co., Ltd.	Share capital and funds investment	499,523	(3)	306,318	-	-	306,318	(14,168)	100.00%	100.00%	(14,168)	501,425	-
Ennoconn (Suzhou) Technology Co., Ltd.	R&D, production, and sales of industrial computers	1,901,515	(2)	942,900	-	-	942,900	123,388	100.00%	100.00%	148,912	1,996,854	-
Ennoconn (Kunshan) Technology Co., Ltd.	Intelligent technology development and hardware sales	17,260	(3)	-	-	-	-	3,946	70.00%	70.00%	2,762	13,267	-
Ennoconn Investment Co., Ltd.	Investment and Financing services	225,000	(3)	628,600	-	-	628,600	(5,757)	100.00%	100.00%	(5,757)	185,666	-
Suzhou Huake Visual Technology Co., Ltd.	R&D and Consulting	16,200	(3)	-	-	-	-	(8,011)	32.00%	32.00%	(2,563)	-	-
Zhongsheng Huachi New Energy (Suzhou) Co., Ltd.	EV Chargers	19,125	(3)	-	-	-	-	(10,111)	40.00%	40.00%	(4,044)	7,148	-
Suzhou Huguangshidu Intelligent Equipment Co., Ltd.	Technological development and hardware sales	57,159	(3)	-	-	-	-	2,083	52.00%	52.00%	1,083	40,245	-

Name of investee company in Mainland China	Main business activities	Paid-in capital	Method of investment	The cumulative outward investment amount from Taiwan at the beginning of this period	Investment amount exported or recovered this period		The cumulative outward investment amount from Taiwan at the ending of this period	Net income (loss) of investee company for the current period	Percentage of ownership directly or indirectly held by the Company	Highest shareholding or investment ratio during the period	Investment income (loss) recognized for the current period	Carrying amount of the investment at the end of the period	Investment income remitted back as of the end of the period
					Remittance	Recovery							
Suzhou Zhongsheng Weiyun New Energy Technology Co., Ltd.	Sales of New Energy Vehicle Electrical Accessories	4,500	(3)	-	-	-	-	241	99.00%	99.00%	238	4,702	-
Ennoconn Smart Link (Suzhou) Technology Co., Ltd.	Equipment sales and software development	23,400	(3)	-	-	-	-	(4,992)	52.00%	52.00%	(2,596)	9,470	-
Kunshan Ennoconn Trading Co., Ltd.	Sales of Electronic Components and Equipment	22,500	(3)	-	-	-	-	1,828	100.00%	100.00%	1,828	24,400	-
ENNOHSD (Suzhou) Technology Co.,Ltd.	Manufacture of intelligence vehicle equipment	3,143	(2)	-	-	-	-	(68)	100.00%	100.00%	(68)	3,156	-
Beijing CASwell Ltd.	Production and Sales of Network Communication Products	119,434	(2)	97,936	-	-	97,936	(53,887)	26.65%	26.65%	(14,361)	35,025	-
HighAim Technology Inc.	Design, R&D, and Production of various Molds, Servers and Communication Equipment	628,600	(2)	469,913	-	-	-	146,523	67.65%	67.65%	99,123	596,381	-
Top Leading Technology Inc.,	Rental, Sales and After-sales Service of Intelligent and Machinery Equipment and its Accessories.	4,500	(3)	-	-	-	-	(429)	67.65%	67.65%	(290)	550	-
Goldtek Technology (Shenzhen) Co., Ltd.	Research and development, wholesale, processing, and related supporting operations for electronic products, smart home security systems, and equipment.	817,180	(2)	408,590	408,590	-	817,180	(187,616)	56.74%	56.74%	(106,458)	37,215	-
Techno Precision (Shenzhen) Co., Ltd.	Stamping/Assembly	91,998	(2)	-	-	-	-	(577)	22.87%	22.87%	(132)	(24,334)	-
T-Paragon Metal (Shenzhen) Co., Ltd.	Zinc/Aluminum Alloy Die Casting	20,000	(2)	-	-	-	-	(1,872)	11.43%	11.43%	(214)	20,595	-
MIC-Tech (WuXi) Co., Ltd.	Production and Sales of Semiconductor Devices, Intelligent Warehousing Equipment, Lighting Fixtures, Masks and Labor Protection Products	801,465	(2)	644,315	-	-	644,315	(35,102)	38.18%	38.18%	(13,402)	6,050	-

Name of investee company in Mainland China	Main business activities	Paid-in capital	Method of investment	The cumulative outward investment amount from Taiwan at the beginning of this period	Investment amount exported or recovered this period		The cumulative outward investment amount from Taiwan at the ending of this period	Net income (loss) of investee company for the current period	Percentage of ownership directly or indirectly held by the Company	Highest shareholding or investment ratio during the period	Investment income (loss) recognized for the current period	Carrying amount of the investment at the end of the period	Investment income remitted back as of the end of the period
					Remittance	Recovery							
Mic-Tech (Shanghai) Corp.	Sales, commission agency, import and export of semiconductor industry and other industries' equipment, consumables, chemicals, parts and components, and other related supporting businesses; equipment installation and maintenance services; bonded area trade agency and business consulting services.	259,015	(2)	15,715	-	-	15,715	242,059	38.18%	38.18%	92,418	240,030	419,505
Shanghai Maohua Electronics Engineering Co., Ltd.	Regeneration of exhaust drums, design, installation, commissioning and technical services for piping systems and related facilities used in the semiconductor manufacturing industry; equipment repair for semiconductor manufacturing industry.	18,858	(2)	18,952	-	-	18,952	7,623	33.22%	33.22%	2,532	11,494	-
MIC-Tech Electronics Engineering Corp.	Mechanical and Electrical Installation Construction , Professional Decorative Construction Contracting, Professional Intelligent Building Construction Contracting, Professional Electronic Construction Professional Contracting and related Technical Services and Technical Consulting.	553,765	(2)	267,784	-	-	267,784	157,807	38.18%	38.18%	60,251	146,570	374,227
MIC-Tech China Trading (Shanghai) Co., Ltd.	Wholesale, commission agency, import and export, installation, maintenance and other related supporting businesses of chemical products, semiconductor and solar equipment consumables, machinery equipment and accessories; bonded area trade agency and business consulting services	47,145	(2)	47,145	-	-	47,145	229,342	38.18%	38.18%	87,563	149,740	93,338
Macrotec Technology (Shanghai) Co. Ltd.	Wholesale, commission agency, import and export, and related supporting businesses of electronic products, instruments and meters, metal products, and electromechanical equipment; international	30,075	(2)	9,452	-	-	9,452	2,343	12.00%	12.00%	281	(356)	-

Name of investee company in Mainland China	Main business activities	Paid-in capital	Method of investment	The cumulative outward investment amount from Taiwan at the beginning of this period	Investment amount exported or recovered this period		The cumulative outward investment amount from Taiwan at the ending of this period	Net income (loss) of investee company for the current period	Percentage of ownership directly or indirectly held by the Company	Highest shareholding or investment ratio during the period	Investment income (loss) recognized for the current period	Carrying amount of the investment at the end of the period	Investment income remitted back as of the end of the period
					Remittance	Recovery							
Fortune International Corporation	trade, entrepôt trade, bonded area enterprise trade, and intra-area trade agency. Research and development, design, manufacturing, sales, installation, maintenance and technical services related to equipment and materials for semiconductors; supply chain and property management services; accommodation services for park management; venue rental, conference, exhibition, warehousing services	56,574	(2)	15,715	-	-	15,715	(10,108)	10.61%	10.61%	(1,072)	1,279	-
Comlab Beijing Radio Frequency Technology co. ltd.	Software and Solutions	66,728	(2)	-	-	-	-	-	13.10%	13.10%	-	-	-
Kontron Technology Beijing Co. Ltd.	Sales channel and Support	33,884	(2)	-	-	-	-	(41,077)	28.55%	28.55%	(11,728)	121,370	-
Kontron Asia Embedded Design Sdn Bhd	Sales channel and Support	-	(2)	-	-	-	-	(467)	0.00%	28.55%	(133)	-	-

(2) Investment limit in Mainland China:

Company Name	Accumulated amount of remittance from Taiwan to Mainland China as of the end of the period	Approved investment amount by the Investment Commission of the Ministry of Economic Affairs	Ceiling on investments in Mainland China imposed by the Investment Commission of the Ministry of Economic Affairs
Ennoconn Corporation	1,910,590	4,004,899	16,635,325
Goldtek Technology Co., Ltd.	1,140,684	1,140,684	1,048,006
CASwell, Inc.	97,936	97,936	2,156,678
Ennoconn International Investment Co., Ltd.	340,803	561,480	6,463,065
Marketech International Corp.	1,231,742	2,412,591	9,715,751

Note 1: Investment methods are classified into the following three categories, just indicate the category:

- (1) Directly invest in a company in Mainland China.
- (2) Invest in Mainland China through a company in a third region (please specify the name of the company in the third region).
- (3) Others

Note 2: In the 'Investment income (loss) recognized for the current period' column:

- (1) It should be indicated if the investee is still in the incorporation stage and has not yet generated any profit or loss. (2) Indicate the basis for investment income (loss) recognition in , which should be one of the following three categories:
 - A. The financial statements that are audited and attested by an international accounting firm which has a cooperative relationship with an accounting firm in R.O.C.
 - B. The financial statements that are audited and attested by the parent company's CPA in Taiwan.
 - C. Others

Note 3: The exchange rate is based on the spot average exchange rate of the Bank of Taiwan on December 31, 2025

Note 4: They are non-material associates whose financial statements are unaudited, which does not result in material impact.

Ennoconn Corporation
Statement of Cash and Cash Equivalents
December 31, 2025

Unit: NT\$ thousand

Item	Summary (Exchange Rate)	Original Currency	Amount
Cash	USD	31.43	\$ 6 \$ 176
	EUR	36.90	4 137
	RMB	4.50	0 1
	CAD	22.94	1 29
	GBP	42.33	1 44
	VND	0.00118	56,300 66
	SGD	24.45	3 74
	JPY	0.20	119 24
	AUD	21.01	1 13
	Petty cash	NTD	-
Demand deposits	NTD	-	130,509 130,509
Foreign currency deposits	USD	31.43	16,510 518,914
	JPY	0.20	78 16
	GBP	42.33	2 90
	SGD	24.45	277 6,772
Deposit Account	USD	31.43	6,000 188,580
	NTD	-	30,000 30,000
			\$ 875,635

Ennoconn Corporation
Statement of Accounts Receivable
December 31, 2025

Unit: NT\$ thousand

Name of clients	Summary	Amount
Non-related party		
Company A	Operation	\$ 996,294
Company B	Operation	247,606
Company C	Operation	128,347
Other (less than 5% of the balance in this account)	Operation	226,207
Subtotal		1,598,454
Less: Allowance for Loss		(23,623)
Total		\$ 1,574,831
Related parties		
American Industrial Systems Inc.	Operation	\$ 125,574
Ennoconn Hungary KFT	Operation	39,583
Other (less than 5% of the balance in this account)	Operation	11,006
		\$ 176,163

Ennoconn Corporation
Statement of Inventories
December 31, 2025

Unit: NT\$ thousand

Item	Amount	
	Cost	Net realisable value
Finished Goods	\$ 93,058	78,925
Semi-Finished Products	117,422	110,871
Raw Materials	1,096,521	1,050,682
Work in Process	118,661	118,661
Less: Allowance for inventory devaluation losses	(66,523)	-
Total	\$ 1,359,139	\$ 1,359,139

Ennoconn Corporation
Investment change based on equity method
December 31, 2025

Unit: NT\$ thousand

	Beginning Balance		Increase for the current period		Decrease for the current period		Investment (loss) income	Conversion adjustment	Recognized other comprehensive	Others	Ending Balance			Conditions of Guarantee or Pledge Provided		
	Number of shares (thousand shares)	Amount	Number of shares (thousand shares)	Amount	Number of shares (thousand shares)	Amount					Amount	Amount	Amount		Amount	Shareholding %
Publicly quoted entity																
CASwell, Inc.	20,000	\$ 1,149,969	-	\$ -	-	\$ -	86,061	\$ (2,769)	\$ (3,447)	\$ (58,517)	(Note 1)	20,000	27.27%	\$ 1,171,297	\$ 3,594,463	None
Non-TWSE/TPEX-Listed Companies																
Innovative Systems Integration Ltd.	518,217	2,261,574	-	-	-	-	149,394	(2,836)	3,227	-		518,217	100.00%	2,411,359	2,411,359	None
Ennoconn International Investment Co., Ltd.	820,635	9,993,174	-	-	-	-	1,326,453	63,988	3,103	(614,942)	(Note 2)	820,635	100.00%	10,771,776	10,771,776	None
Ennoconn Investment Holdings Co., Ltd	309,510	13,961,949	-	-	-	-	1,358,873	263,996	(13,248)	(465,187)	(Note 3)	309,510	100.00%	15,106,383	15,116,958	None
AIS Cayman Technology Group	4,028	540,194	-	-	-	-	34,417	(13,997)	(15,467)	194	(Note 4)	4,028	37.64%	545,341	1,448,833	None
Ennconn Solutions Singapore Pte. Ltd.	16,000	535,492	26,000	609,521	-	-	(74,711)	25,418	1,158	(526)	(Note 5)	42,000	100.00%	1,096,352	1,096,352	None
Total		\$ 28,442,352		\$ 609,521		\$ -	\$ 2,880,487	\$ 330,800	\$ (24,674)	\$ (1,138,978)				\$ 31,102,508	\$ 34,439,741	

Note 1: Received cash dividends of (NT\$(58,000) thousand, adjusted equity net worth of(NT\$517) thousand.

Note 2: Received cash dividends of (NT\$830,500) thousand, adjusted equity net worth of NT\$215,558 thousand.

Note 3: Represents cash dividends received of NT\$(363,186) thousand, equity net value adjustments of NT\$(117,902) thousand, and unrealized gross profit on sales of NT\$15,901 thousand.

Note 4: Represents equity net value adjustments of NT\$194 thousand.

Note 5: Represents equity net value adjustments of NT\$(525) thousand.

Ennoconn Corporation
Statement of Short-term Borrowings
December 31, 2025

Unit: NT\$ thousand

Type of loans	Description	Ending Balance	Term of the agreement	Interest Rate Range	Unused Quota	Collaterals or guarantees
Credit loan	Taishin International Bank	\$ -	2025/7/31-2026/7/31		\$ 1,500,000	None
Credit loan	Far Eastern International Bank	-	2025/10/7-2026/10/7		1,200,000	None
Credit loan	Bank SinoPac	-	2025/8/31-2026/8/31		1,200,000	None
Credit loan	DBS Bank	-	2025/03/16-2026/03/16		1,000,000	None
Credit loan	E.SUN BANK, ESB	-	2025/06/17-2026/06/17		1,000,000	None
Credit loan	The Export-Import Bank of China	800,000	2025/12/30-2026/12/30	1.75%	200,000	None
Credit loan	The Shanghai Commercial & Savings Bank, Ltd.	300,000	2025/9/14-2026/9/14	1.80%	-	None
Credit loan	Sumitomo Mitsui Bank	-	2025/2/28-2026/2/28		1,571,500	None
Credit loan	KGI Commercial Bank	-	2025/03/25-2027/03/25		1,000,000	None
Credit loan	First Commercial Bank, Ltd.	530,000	2025/12/18-2026/12/18	1.80%	670,000	None

Type of loans	Description	Ending Balance	Term of the agreement	Interest Rate Range	Unused Quota	Collaterals or guarantees
Credit loan	CTBC Bank	-	2025/7/31-2026/7/31		800,000	None
Credit loan	Mega International Commercial Bank	800,000	2026/1/3-2027/1/3	1.80%	0	None
Credit loan	Cathay United Bank	-	2025/11/30-2026/11/30		800,000	None
Credit loan	Land Bank of Taiwan	300,000	2025/9/26-2026/9/26	1.85%	300,000	None
Credit loan	Taiwan Cooperative Bank	-	2025/7/22-2026/7/18		2,000,000	None
Credit loan	Chang Hwa Commercial Bank, Ltd.	400,000	2025/5/29-2026/4/30	1.85%	0	None
Credit loan	Bank of Taiwan	600,000	2025/9/15-2026/9/15	1.80%	0	None
		\$ 3,730,000			\$ 13,241,500	

Ennoconn Corporation
Statement of Accounts Payable
December 31, 2025

Unit: NT\$ thousand

Name of Suppliers	Summary	Amount
Non-related party		
Company A	Loan	\$ 141,824
Company B	Loan	48,324
Company C	Loan	46,150
Company D	Loan	42,910
Other (less than 5% of the balance in this account)	Loan	278,339
Total		<u><u>\$ 557,547</u></u>
Related parties		
Dexatek Technology Ltd.	Loan	\$ 65,239
Victor Plus Holdings Ltd.	Loan	45,443
HighAim Technology Inc.	Loan	10,197
POSLAB Technology Corp.	Loan	9,602
Other (less than 5% of the balance in this account)	Loan	10,555
		<u><u>\$ 141,036</u></u>

Ennoconn Corporation
Statement of Trade Payable
December 31, 2025

Unit: NT\$ thousand

Name of Bonds	Trustee	Issuance Date	Interest rate	Issued amount	Repaid amount	Ending Balance	Unamortized discount	Carrying Amount	Repayment method	Guarantee Status
Fourth domestic unsecured convertible bonds in 2021	Bank SinoPac Co., Ltd.	2021.1.16	- %	1,000,000	1,000,000	-	-	-	Notes 6(13)	None
Fifth domestic unsecured convertible bonds in 2023	Bank SinoPac Co., Ltd.	2023.8.16	- %	3,000,000	300	2,999,700	32,914	2,966,786	Notes 6(13)	None
Sixth domestic unsecured convertible bonds in 2021	Bank SinoPac Co., Ltd.	2021.09.02	- %	1,500,000	1,500,000	-	-	-	Notes 6(13)	None
				\$ 5,500,000	\$ 2,500,300	\$ 2,999,700	\$ 32,914	\$ 2,966,786		

Ennoconn Corporation
Statement of Operating Revenue
For the Year Ended December 31, 2025

Unit: NT\$ thousand

<u>Item</u>	<u>Amount</u>
Motherboard production and sales	\$ 8,502,701
Sales maintenance and service income	21,316
Sales returns and allowances	(1,618)
	<u><u>\$ 8,522,399</u></u>

Ennoconn Corporation
Statement of Operating Cost
For the Year Ended December 31, 2025

Unit: NT\$ thousand

Item	Amount
Raw materials, beginning	\$ 847,390
Materials purchased in the period	5,232,232
Transferred costs and others	(102,236)
Raw materials, ending	(1,096,521)
Materials consumed in the period	4,880,865
Production expenses	518,989
Manufacturing cost	5,399,854
Work in progress, beginning	436,595
Work in progress, ending	(118,661)
Manufacturing cost of finished goods	5,717,788
Semi-finished goods, beginning	155,779
Semi-finished goods purchased in the period	1,007,463
Transferred costs and others	(1,938)
Semi-finished goods, ending	(117,422)
Cost of semi-finished goods and finished goods	6,761,670
Finished goods, beginning	21,344
Finished goods purchased in the period	386,734
Transferred costs and others	(1,166)
Finished goods, ending	(93,058)
Cost of finished goods sold	7,075,524
Gain from Price Recovery of Inventory	(58,132)
Loss on Inventory Scrap	545
Operating costs in this period	\$ 7,017,937

Ennoconn Corporation
Statement of Operating Expense
For the Year Ended December 31, 2025

Unit: NT\$ thousand

Item	Selling Expenses	Management Expenses	Research and Development Expenses	Impairment loss
Salary and bonus	\$ 74,161	259,983	116,873	-
Expected Credit Losses	-	-	-	25,836
Miscellaneous purchases -	-	33,397	-	-
Other professional services	-	18,805	-	-
Indirect materials	-	-	65,331	-
Test expenses	-	-	69,325	-
Others (Note)	13,579	107,826	16,944	-
Total	\$ 87,740	420,011	268,473	25,836

Note: None of the items exceeds five percent of the balance of this account.