

Ennoconn Corporation and its Subsidiaries

Consolidated 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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Statement

For the 2025 (from January 1, 2025 to December 31, 2025), the companies that should be included in the preparation of the consolidated financial statements of affiliated enterprises in accordance with the "Regulations Governing the Preparation of Affiliated Enterprise Consolidated Business Reports, Affiliated Enterprise Consolidated Financial Statements and Affiliated Reports" are the same as those that should be included in the preparation of the parent-subsidary consolidated financial reports in accordance with International Financial Reporting Standard No. 10 approved by the Financial Supervisory Commission. Furthermore, all relevant information that should be disclosed in the affiliated enterprise consolidated financial statements of has already been disclosed in the aforementioned parent-subsidary consolidated financial reports. Therefore, no separate affiliated enterprise consolidated financial statements will be prepared.

Hereby declared

Company Name: Ennoconn Corporation

Chairman: Chu Fu-Chuan

Date: March 27, 2026

Independent Auditors' Report

Board of Directors, Ennoconn Corporation:

Audit Opinions

The consolidated balance sheets of Ennoconn Corporation and its subsidiaries (Ennoconn Group) as of December 31, 2025, and December 31, 2024, and the consolidated statements of comprehensive income, consolidated statements of changes in equity and consolidated statements of cash flows for the periods from January 1 to December 31, 2025 and 2024, as well as the notes to the consolidated financial statements (including a summary of significant accounting policies), have been audited by this Certified Public Accountant.

In our opinion, based on the results of our audit, the aforementioned consolidated financial statements have been prepared in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and the International Financial Reporting Standards, International Accounting Standards, Interpretations, and Interpretation Bulletins endorsed and issued into effect by the Financial Supervisory Commission in all material respects, and present fairly the consolidated financial position of the Ennoconn Group as of December 31, 2025 and December 31, 2024, and its consolidated financial performance and cash flows for the periods from January 1 to December 31, 2025 and 2024.

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 Auditor's Responsibilities for the Audit of the Consolidated Financial Statements section of our report. The CPAs are independent of the Ennoconn Group 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. Based on the audit results, the CPAs believe that sufficient and appropriate audit evidence has been obtained to provide a basis for expressing an audit opinion.

Key Audit Matters

The key audit matters are those matters that, in our professional judgment, were of most significance in the audit of the consolidated financial statements of Ennoconn Group for the year ended December 31, 2025. These matters have been addressed in the context of our audit of the consolidated 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 CPAs determined should be communicated in the auditor's report are as follows:

1. Evaluation of Goodwill Impairment

For accounting policies regarding goodwill impairment, please refer to Note 4(15) Impairment of Non-financial Assets in the Notes to Consolidated Financial Statements. For accounting estimates and uncertainties regarding goodwill, see Note 5(3) Impairment Assessment of Goodwill. For disclosure details concerning goodwill, please refer to Note 6(13) Intangible Assets.

Explanation of key audit items:

Ennoconn Group has expanded its marketing locations and increased its product lines through investing in acquisitions, generating related goodwill from consolidation. Management performs impairment assessment tests in accordance with IAS 36 "Impairment of Assets," using fair value less costs to sell or value in use as the recoverable amount. As the impairment assessment has a significant impact on the financial statements and involves management's subjective judgment with a high degree of uncertainty, the impairment assessment of goodwill has been identified as a key audit matter in our audit.

The corresponding audit procedures:

The main audit procedures of this CPA regarding the above key audit matters include understanding the design and implementation of management's relevant internal controls, reviewing and verifying the accuracy of calculations for recoverable amounts and carrying values, and performing sensitivity analyses to comprehensively evaluate the reasonableness of the goodwill impairment assessment.

Other Matters

Ennoconn Corporation has prepared the parent company only financial statements for 2025 and 2024, both of which have been audited by the Certified Public Accountant with unqualified audit reports issued for reference.

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

Management is responsible for preparing consolidated financial statements that present fairly, in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers, and the International Financial Reporting Standards, International Accounting Standards, Interpretations, and Interpretative Announcements as endorsed by the Financial Supervisory Commission. Management is also responsible for maintaining internal control as deemed necessary to ensure that the consolidated financial statements are free from material misstatement, whether due to fraud or error.

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

Those charged with governance (including members of the Audit Committee) are responsible for overseeing the Ennoconn Group's financial reporting process.

Auditors' Responsibilities for the Audit of the Consolidated Financial Statements

The objective of an audit of consolidated financial statements is to obtain reasonable assurance regarding whether the consolidated financial statements as a whole, whether due to fraud or error, are free from material misstatement, 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 consolidated 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 consolidated 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 consolidated financial statements arising from fraud or error. Design and implement appropriate responses to the assessed risks. 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 Group.
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 Group to continue as a going concern based on the appropriateness of management's use of the going concern basis of accounting. If the CPA concludes that a material uncertainty exists, they shall highlight the related disclosures in the consolidated financial statements or, 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 Group to cease to continue its operations.
5. Evaluate the overall presentation, structure and content of the consolidated financial statements, including the notes, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
6. Obtain sufficient and appropriate audit evidence regarding the financial information of the entities or business activities within the group to express an opinion on the consolidated financial statements. The CPAs are responsible for guiding, supervising and executing the audit cases of the group, as well as forming the audit opinion of the group.

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 the consolidated financial statements of Ennoconn Group for the year ended December 31, 2025, and identified them as key audit matters. 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 and its Subsidiaries
Consolidated Balance Sheet
December 31, 2025 and 2024

Unit: NT\$ thousand

Assets	2025.12.31		2024.12.31		Liabilities and Equity	2025.12.31		2024.12.31	
	Amount	%	Amount	%		Amount	%	Amount	%
Current Assets:					Current Liabilities:				
1100 Cash and Cash Equivalents (Notes 6(1) and (28))	\$ 28,685,416	17	27,891,962	19	2100 Short-Term Borrowings (Notes 6(16) and (28))	\$ 13,389,284	8	14,029,464	10
1110 Financial Assets Measured at Fair Value through Profit or Loss - Current (Note 6 (2) and (28))	121,631	-	66,781	-	2130 Current Contract Liabilities (Note 6(25))	23,476,209	14	15,285,228	10
1136 Financial Assets Measured at Amortized Cost - Current (Notes 8)	309,053	-	211,031	-	2150 Notes Payable (Note 6(28))	2,145,544	1	1,916,875	1
1140 Contract Assets - Current (Notes 6(25))	14,144,632	9	13,055,333	9	2160 Notes Payable - Related Parties (Note 6(28) and 7)	81,127	-	9,008	-
1150 Net Notes Receivable (Notes 6(4) and (25))	114,769	-	105,330	-	2170 Accounts Payable (Note 6(28))	23,493,448	15	21,602,049	15
1172 Net Accounts Receivable (Notes 6(4), (25) and 8)	23,572,054	14	22,002,867	15	2180 Accounts Payable - Related Parties (Notes 6(28) and 7)	76,286	-	82,993	-
1180 Net Accounts Receivable - Related Parties (Notes 6(4), (25) and 7)	83,961	-	78,159	-	2200 Other Payables (Including Related Parties) (Note 6(28))	5,811,395	5	5,713,663	4
130X Inventories (Notes 6(5) and 8)	31,080,152	19	28,078,329	19	2230 Current Income Tax Liabilities	819,830	-	1,455,375	1
1470 Other Current Assets (Note 6(10), (15) and 8)	9,334,656	6	5,476,506	4	2250 Provision for Liabilities – Current (Note 6 (10) and (20))	2,352,652	1	1,967,893	1
11XX Total current assets	<u>107,446,324</u>	<u>65</u>	<u>96,966,298</u>	<u>66</u>	2280 Lease Liabilities - Current (Notes 6(19) and (28))	1,721,154	1	1,672,853	1
Non-Current Assets:					2321 Current portion of convertible corporate bonds payable within one year or one operating cycle (Note 6(18) and (28))	3,191,833	2	-	-
1510 Financial assets measured at fair value through other comprehensive income - Non-Current (Notes 6(3) and (28))	3,917,388	2	2,279,247	2	2322 Long-Term Liabilities Due within One Year or One Operating Cycle (Note 6(17))	3,846,235	2	2,379,593	2
1520 Financial assets measured at fair value through other comprehensive income - Non-Current (Notes 6(3) and (28))	832,345	1	1,163,940	1	2399 Other Current Liabilities	2,325,667	1	315,043	-
1550 Investments Accounted for Using Equity Method (Note 6(7))	606,343	-	624,262	-	21XX Total current liabilities	<u>82,730,664</u>	<u>50</u>	<u>66,430,037</u>	<u>45</u>
1600 Property, Plant and Equipment (Note 6(12) and 8)	13,136,033	8	11,475,376	8	Non-Current Liabilities:				
1755 Right-of-use assets (Note 6(14))	6,490,349	4	6,617,404	4	2527 Current Contract Liabilities (Note 6(25))	728,046	1	193,142	-
1760 Net Investment Property (Note 8)	221,635	-	49,182	-	2530 Corporate Bonds Payable (Notes 6(18) and (28))	-	-	6,860,500	5
1805 Goodwill (Notes 6(13))	16,630,742	10	16,332,299	11	2540 Long-Term Loans (Notes 6(17) and (28))	9,712,374	6	11,021,720	7
1821 Other Intangible Assets (Note 6(13))	8,421,363	5	7,517,223	5	2550 Provisions for Liabilities - Non-Current((20))	593,132	-	586,745	-
1840 Deferred Income Tax Assets (Note 6(22))	2,895,797	2	2,861,502	2	2570 Deferred Income Tax Liabilities (Note 6(22))	299,736	-	648,155	-
1960 Prepaid Investment	1,572	-	58,755	-	2580 Non-Current Lease Liabilities (Notes 6(19) and (28))	5,580,004	4	5,556,381	4
1990 Other Non-Current Assets (Notes 6(10), (15), (21) and 8)	4,565,587	3	1,062,925	1	2640 Net Defined Benefit Liabilities - Non-Current (Note 6(21))	693,351	-	692,929	-
15XX Total Non-Current Assets	<u>57,719,154</u>	<u>35</u>	<u>50,042,745</u>	<u>34</u>	2670 Other Non-Current Liabilities	638,634	-	755,964	1
					25XX Total non-current liabilities	<u>18,245,277</u>	<u>11</u>	<u>26,313,536</u>	<u>17</u>
					2XXX Total liabilities	<u>100,975,941</u>	<u>61</u>	<u>92,743,573</u>	<u>62</u>
					Equity (Note 6(23)) :				
					3110 Share Capital	1,458,864	1	1,375,372	1
					3200 Additional Paid-in Capital	17,161,079	10	15,663,929	11
					Retained Earnings:				
					3310 Legal Reserve	1,652,323	1	1,380,526	1
					3320 Special Reserve	607,389	-	1,039,929	1
					3350 Undistributed Earnings	7,165,962	4	5,418,318	4
					3300 Subtotal Retained Earnings	9,425,674	5	7,838,773	6
					3490 Other Equity	(320,076)	-	(607,389)	-
					31XX Sub total of Equity Attributable to Owners of Parent Company	27,725,541	16	24,270,685	18
					36XX Non-Controlling Interests(Note6(11) and(22))	36,463,996	23	29,994,785	20
					3XXX Total Equity	<u>64,189,537</u>	<u>39</u>	<u>54,265,470</u>	<u>38</u>
1XXX Total Assets	<u>\$ 165,165,478</u>	<u>100</u>	<u>147,009,043</u>	<u>100</u>	Total liabilities and equity	<u>\$ 165,165,478</u>	<u>100</u>	<u>147,009,043</u>	<u>100</u>

(Please refer to the notes to the consolidated financial statements attached)

Chairman: Chu Fu-Chuan

Managerial Officer: Tsai Neng-Chi

Accounting Supervisor: Chuang Tsung-Hsien

Ennoconn Corporation and its Subsidiaries
Consolidated 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(25) and 7)	\$ 142,289,669	100	146,383,720	100
5110 Operating Costs (Notes 6(5), (12), (13), (14), (21), (26) and 7)	113,111,179	79	117,551,890	80
5900 Gross Profit	29,178,490	21	28,831,830	20
Operating Expenses (Notes 6(5), (12), (13), (14), (21) and (26)):				
6100 Selling Expenses	4,331,518	3	4,182,495	3
6200 Management Expenses	7,929,892	6	7,441,466	5
6300 Research and Development Expenses	10,839,354	8	10,199,350	7
6450 Expected Credit Losses	407,291	-	378,671	-
6000 Total Operating Expenses	23,508,055	17	22,201,982	15
6900 Net Operating Income	5,670,435	4	6,629,848	5
Other Operating Income and Expenses (Notes 6(7), (10) and (27))				
7100 Interest Income	526,922	-	494,214	-
7190 Other Income	75,253	-	68,843	-
7020 Other Gains and Losses	5,067,262	4	2,089,351	1
7050 Financial Costs	(1,432,129)	(1)	(1,659,127)	(1)
7060 Share of Profits or Losses of Associates Accounted for Using the Equity Method	400	-	10,050	-
7000 Total Non-Operating Income and Expenses	4,237,708	3	1,003,331	-
7950 Less: Income Tax Expense (Note 6(22))	9,908,143	7	7,633,179	5
8000 Net Profit from Continuing Operations for the Current Period	1,514,420	1	1,609,821	1
8100 Discontinued operations profit (Note 12(2))	8,393,723	6	6,023,358	4
8200 Net profit for the period	70,292	-	108,423	-
Other comprehensive income:				
8310 Items that Will not be Reclassified to Profit or Loss				
8311 Remeasurement of Defined Benefit Plan	75,601	-	7,073	-
8316 Unrealized gains or losses on equity instrument investments measured at fair value through other comprehensive income	(31,053)	-	(525,998)	-
8320 Share of other comprehensive income of associates accounted for using equity method (Note 6)(7))	-	-	823	-
8349 Less: Income tax relating to items that will not be reclassified (Note 6)(22))	15,002	-	(2,223)	-
Total items not reclassified to profit or loss	29,546	-	(515,879)	-
8360 Items that May Be Reclassified Subsequently to Profit or Loss				
8361 Exchange Differences on Translation of Foreign Financial Statements	1,125,905	1	1,138,886	-
8380 Share of other comprehensive income of associates accounted for using equity method (Note 6)(7))	(1,065)	-	11,345	-
8399 Less: Income tax relating to items that will be reclassified (Note 6)(22))	(26,677)	-	36,711	-
Total items that may be reclassified subsequently to profit or loss	1,151,517	1	1,113,520	-
8300 Other Comprehensive Income for the Fiscal Year	1,181,063	1	597,641	-
8500 Total Comprehensive Income (Loss) for the Period	\$ 9,645,078	7	6,729,422	4
Net Profit for the Period Attributable to:				
8610 Parent Company	3,213,314	2	2,739,775	2
8620 Non-Controlling Interests	5,250,701	4	3,392,006	2
Total comprehensive income attributable to:	\$ 8,464,015	6	6,131,781	4
8710 Parent Company	3,552,199	2	3,150,505	2
8720 Non-Controlling Interests	\$ 6,092,879	5	\$ 3,578,917	2
	\$ 9,645,078	7	6,729,422	4
9750 Basic earnings per share (NT\$) (Note 6(24))	\$ 23.26		20.03	
9850 Diluted earnings per share (NT\$) (Note 6(24))	\$ 20.74		17.88	

(Please refer to the notes to the consolidated financial statements attached)

Chairman: Chu Fu-Chuan

Managerial Officer: Tsai Neng-Chi

Accounting Supervisor: Chuang Tsung-Hsien

Ennoconn Corporation and its Subsidiaries

Consolidated Statement of Changes in Equity

For the Years Ended December 31, 2025 and 2024

Unit: NT\$ thousand

	Equity Attributable to Owners of the Parent Company						Other Equity Items		Total	Total Equity Attributable to Owners of the Parent Company	Non-Controlling Interests	Total Equity
	Retained Earnings						Exchange Differences on Translation of Foreign Financial Statements	Unrealized Gain or Loss on Financial Assets at Fair Value through Other Comprehensive Income				
	Share Capital	Additional Paid-in Capital	Legal Reserve	Special Reserve	Undistributed Earnings	Total						
Balance as of January 1, 2024	\$ 1,319,999	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	27,777,256	49,677,958
Net profit for the period	-	-	-	-	2,739,775	2,739,775	-	-	-	2,739,775	3,392,006	6,131,781
Other comprehensive income (loss) for the period	-	-	-	-	5,736	5,736	862,542	(457,548)	404,994	410,730	186,911	597,641
Total Comprehensive Income (Loss) for the Period	-	-	-	-	2,745,511	2,745,511	862,542	(457,548)	404,994	3,150,505	3,578,917	6,729,422
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)	-	(1,559,072)
Subsidiary Shareholder Cash Dividends	-	-	-	-	-	-	-	-	-	-	(1,701,127)	(1,701,127)
Changes in Equity of Associates Accounted for Using the Equity Method	-	7,592	-	-	-	-	-	-	-	7,592	-	7,592
Changes in Ownership Interests in Subsidiaries	-	(346,878)	-	-	-	-	-	-	-	(346,878)	346,878	-
Convertible Corporate Bond Conversion	55,373	1,062,463	-	-	-	-	-	-	-	1,117,836	-	1,117,836
Disposal of equity instruments measured at fair value through other comprehensive income	-	-	-	-	(27,546)	(27,546)	-	27,546	27,546	-	-	-
Changes in Non-Controlling Interests	-	-	-	-	-	-	-	-	-	-	(7,139)	(7,139)
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	29,994,785	54,265,470
Balance as of January 1, 2025	\$ 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	29,994,785	54,265,470
Net profit for the period	-	-	-	-	3,213,314	3,213,314	-	-	-	3,213,314	5,250,701	8,464,015
Other comprehensive income (loss) for the period	-	-	-	-	18,699	18,699	333,800	(13,614)	320,186	333,885	842,178	1,181,063
Total Comprehensive Income (Loss) for the Period	-	-	-	-	3,232,013	3,232,013	333,800	(13,614)	320,186	3,552,199	6,092,879	9,645,078
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)	-	(1,677,985)
Subsidiary Shareholder Cash Dividends	-	-	-	-	-	-	-	-	-	-	(1,871,643)	(1,871,643)
The content arises from the recognition of stock subscription rights due to the issuance of convertible corporate bonds.	-	(3,352)	-	-	-	-	-	-	-	(3,352)	-	(3,352)
Changes in Equity of Associates Accounted for Using the Equity Method	-	(64,000)	-	-	-	-	-	-	-	(64,000)	-	(64,000)
Changes in Ownership Interests in Subsidiaries	-	131,161	-	-	-	-	-	-	-	131,161	(131,161)	-
Convertible Corporate Bond Conversion	83,492	1,433,341	-	-	-	-	-	-	-	1,516,833	-	1,516,833
Disposal of equity instruments measured at fair value through other comprehensive income	-	-	-	-	32,873	32,873	-	(32,873)	(32,873)	-	-	-
Changes in Non-Controlling Interests	-	-	-	-	-	-	-	-	-	-	2,379,136	2,379,136
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	36,463,996	64,189,537

(Please refer to the notes to the consolidated financial statements attached)

Chairman: Chu Fu-Chuan

Managerial Officer: Tsai Neng-Chi

Accounting Supervisor: Chuang Tsung-Hsien

Ennoconn Corporation and its Subsidiaries

Consolidated Statement of Cash Flows

For the Years Ended December 31, 2025 and 2024

Unit: NT\$ thousand

	2025	2024
Cash Flows From Operating Activities:		
Continuing Operations Income Before Tax		7,633,179
Net Income Before Tax from Discontinued Operations	70,292	108,423
Net Profit Before Tax for the Period	\$ 9,978,435	7,741,602
Adjustments for:		
Income and Expense Items:		
Depreciation Expense	2,989,690	3,095,085
Amortization expenses	1,340,398	1,454,123
Expected Credit Losses	407,292	378,671
Net (Gains) Losses on Financial Assets and Liabilities at Fair Value through Profit or Loss	(1,761,923)	(351,448)
Interest Expense	1,432,129	1,659,127
Interest Income	(526,922)	(494,214)
Dividend Revenue	(53,189)	(52,276)
Share-based compensation cost	71,769	39,395
Share of Profits or Losses of Associates Accounted for Using the Equity Method	(400)	(10,050)
Loss on disposal and retirement of property, plant and equipment	1,852	86,266
Property, Plant, and Equipment Reclassified to Expenses	131	-
Gains on Disposal of Subsidiary	(2,840,320)	(197,861)
Gains on Disposal of Investments Accounted for Using the Equity Method	(17,330)	-
NGains on disposal of non-current assets held for sale	(70,292)	(100,515)
Gain from Price Recovery of Inventory	(248,865)	(254,231)
Loss on Inventory Scrap	400,849	286,484
Gain on bargain purchase	-	(204,756)
Loss on Onerous Contracts (Gain on Reversal)	(184,682)	103,409
Others	111,342	(93,731)
Total Revenue Expenses and Losses	1,051,529	5,343,478
Changes in Assets/Liabilities Related to Operating Activities:		
Contract Assets	(864,701)	2,678,747
Notes and Accounts Receivable	(2,006,028)	1,520,297
Inventories	(2,407,769)	1,308,633
Other Current Assets	(3,127,176)	1,443,347
Other assets	(3,629)	(41,070)
Contract Liabilities	8,435,011	1,361,986
Notes Payable (Including Related Parties)	298,037	158,106
Accounts Payable (Including Related Parties)	1,801,408	(2,320,646)
Other Payables	180,181	(784,682)
Provision for Liabilities	(48,525)	(780,646)
Other Current Liabilities	1,454,655	(551,698)
Other Liabilities	(51,055)	87,731
Total Adjustments	4,711,938	9,423,583
Cash inflow from operations	14,690,373	17,165,185
Interest Received	434,177	439,466
Dividends Received	89,365	61,876
Interest Paid	(1,281,030)	(1,374,739)
Income Taxes Paid	(2,512,018)	(2,190,030)
Net Cash Inflows from Operating Activities	11,420,867	14,101,758
Cash Flows from Investing Activities:		
Acquisition of Financial Assets Measured at Fair Value through Other Comprehensive Income	-	(37,257)
Disposal of Financial Assets At Fair Value Through Other Comprehensive Income	339,726	20,854
Acquisition Financial Assets Measured at Amortized Cost	(92,949)	(32,554)
Disposal of Financial Assets Measured at Amortized Cost	1,200	87,075
Acquisition Financial Assets Measured at Fair Value through Profit or Loss	(107,018)	(197,024)
Disposal of Financial Assets at Fair Value through Profit or Loss	251,192	115,055
Redemption of Financial Assets Measured at Fair Value through Profit or Loss	57,696	34,526
Acquisition investment using the equity method	(57,584)	(27,181)
Prepaid Investment	(91,640)	(57,157)
Acquisition of Subsidiaries (Net of Cash Acquired)	73,656	(3,903,002)
Disposal of Subsidiary	623,327	1,110,888
Disposal of non-current assets held for sale	(100,891)	438,528
Acquisition of Property, Plant and Equipment	(2,969,560)	(3,032,388)
Disposal of Property, Plant and Equipment	98,874	243,975
Acquisitions of Intangible Assets	(2,102,623)	(1,714,708)
Disposal of Intangible Assets	400,407	88,413
Acquisition Right-of-Use Assets	(47,395)	(37,027)
Other Non-Current Assets	156,033	(163,879)
Net Cash Outflow from Investing Activities	(3,567,549)	(7,062,863)
Cash Flows from Financing Activities:		
Short-Term Borrowings	(2,981,482)	(7,898,563)
Repayment of Convertible Corporate Bonds	-	(300)
Borrowing of Long-Term Loans	1,148,612	11,440,155
Repayment of Long-Term Loans	(14,099)	(91,002)
Repayment of the Principal Portion of Lease Liabilities	(1,436,866)	(1,704,254)
Distribute cash dividends	(1,677,985)	(1,559,072)
Distribution of cash dividends to non-controlling interests	(1,820,944)	(1,699,957)
Change in Non-Controlling Interests	(205,557)	(2,290,547)
Net Cash Outflow from Financing Activities	(6,988,321)	(3,803,540)
The Effects of Changes in Foreign Exchange Rates on Cash and Cash Equivalents	(71,543)	595,653
Increase in Cash and Cash Equivalents for the Period	793,454	3,831,008
Beginning Balance of Cash and Cash Equivalents	27,891,962	24,060,954
Ending Balance of Cash and Cash Equivalents	\$ 28,685,416	27,891,962

(Please refer to the notes to the consolidated financial statements attached)

Chairman: Chu Fu-Chuan

Managerial Officer: Tsai Neng-Chi

Accounting Supervisor: Chuang Tsung-Hsien

Ennoconn Corporation and its Subsidiaries
Notes to the Consolidated Financial Statements
2025 and 2024

(Unless otherwise specified, all amounts are in NT\$ thousand)

1. Company History

Ennoconn Corporation (“the Company”) was established on July 12, 1999 after approval from the Ministry of Economic Affairs, and registered at 3F-6F, No. 10, Jiankang Road, Zhonghe District, New Taipei City. The Company and its subsidiaries (hereinafter collectively referred to as the 'Consolidated Company') are primarily engaged in the manufacturing and sales of industrial computers and IoT devices, intelligent 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 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 Consolidated 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 Consolidated 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 consolidated financial statements.

- Amendments to IAS 21 "Lack of Exchangeability"

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

The Consolidated 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 reports.

- 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 Consolidated 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> <ul style="list-style-type: none"> • 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. • 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. • 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>January 01, 2027</p> <p>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 Consolidated 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 Consolidated Company does not expect the following new releases and amended standards that have not yet been recognized to have a material impact on the consolidated 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

(1) Statement of Compliance

This consolidated financial report is prepared in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers (hereinafter referred to as the "Preparation Regulations") and the International Financial Reporting Standards, International Accounting Standards, Interpretations and Interpretation Announcements recognized and issued into effect by the Financial Supervisory Commission (hereinafter referred to as the "IFRSs ratified by the FSC").

(2) Basis of Preparation

1. Measurement bases

Except for the following significant items in the consolidated balance sheets, these consolidated financial statements have been prepared on the historical cost basis:

- (1) Financial assets measured at fair value through profit or loss;
- (2) Financial assets at fair value through other comprehensive income measured at fair value
- (3) The net defined benefit liability is measured at the fair value of the retirement fund assets less the present value of the defined benefit obligation and the effect of the asset ceiling mentioned in Note 6(21).

2. Functional currency and presentation currency

Each entity in the Consolidated Company uses the currency of the primary economic environment in which it operates as its functional currency. This consolidated financial report is expressed in New Taiwan Dollars, the functional currency of the Company. All financial information expressed in New Taiwan Dollars is presented in thousands of New Taiwan Dollars.

(3) Merger Fundamentals

1. Principles of Consolidated Financial Statements Preparation

The entity for preparing the consolidated financial statements includes the Company and the entities controlled by the Company (i.e., subsidiaries). The Company controls an entity when the Company is exposed to, or has rights to, variable returns from its involvement with the entity and has the ability to affect those returns through its power over the entity.

From the date of obtaining control over a subsidiary, its financial statements are included in the consolidated financial statements until the date of losing control. Transactions, balances, and any unrealized gains and losses between consolidated companies are fully eliminated in the preparation of consolidated financial statements. The total comprehensive income of subsidiaries is attributed to the owners of the Company and non-controlling interests, even if this results in the non-controlling interests having a deficit balance.

The financial statements of subsidiaries have been properly adjusted to ensure consistency with the accounting policies adopted by the Consolidated Company.

Changes in a parent's ownership interest in a subsidiary that do not result in the parent losing control over the subsidiary are accounted for as equity transactions between owners. The difference between the adjustment to non-controlling interests and the fair value of the consideration paid or received is recognized directly in equity and attributed to the owners of the Company.

The note of Ennoconn Corporation And Subsidiaries
Consolidated Financial Statements (Continued)

When a Consolidated Company loses control over a subsidiary, the assets (including goodwill) and liabilities of the former subsidiary and non-controlling interests are derecognized from the consolidated financial statements at their carrying amounts at the date when control is lost, and any retained investment in the former subsidiary is remeasured at its fair value at the date when control is lost. The disposal gain or loss is the difference between: the fair value of the consideration received and the fair value of any retained investment in the former subsidiary at the date when control is lost, and the aggregate carrying amounts of the (2)subsidiary's assets (including goodwill) and liabilities and any non-controlling interests at the date when control is lost. For all amounts previously recognized in other comprehensive income related to the subsidiary, the accounting treatment basis is the same as the basis that the Consolidated Company would be required to follow if it had directly disposed of the related assets or liabilities.

Subsidiaries included in the consolidated financial statements

2. The subsidiaries included in these consolidated financial statements are:

Name of Investor	Subsidiary Name	Business Nature	Percentage of Shares Held		Description
			2025.12.31	2024.12.31	
The Company	Innovative Systems Integration Limited (Innovative Systems)	Professional investment	100.00%	100.00%	
The Company	Ennoconn International Investment Co., Ltd. (Ennoconn International)	Professional investment	100.00%	100.00%	
The Company	Ennoconn Investment Holdings Co., Ltd. (EIH)	Professional investment	100.00%	100.00%	
The Company and EIH	AIS Cayman Technology (AIS Cayman)	Professional investment	100.00%	100.00%	
The Company	Ennoconn Solutions Singapore Pte. Ltd. (ESS)	Cloud AI service	100.00%	100.00%	
EIH	Ennoconn Hungary KFT	Manufacturing and Marketing of Industrial Computers	100.00%	100.00%	
The Company and Ennoconn International	CASwell Inc. and its Subsidiaries (Caswell and its Subsidiaries)	Electronic components, computer and peripheral equipment manufacturing, electronic material wholesale, and information software services	32.50%	31.70%	Note 1
Innovative Systems	Nanjing Asiatek Inc.	Engaging in research, development, and sales of software and hardware products, as well as providing installation, debugging, and technical consulting services.	100.00%	100.00%	
Innovative Systems	Ennoconn (Suzhou) Technology Co., Ltd. (Ennoconn (Suzhou))	R&D, production, and sales of industrial computers	100.00%	100.00%	
Innovative Systems	Victor Plus Holdings Ltd. (Victor Plus)	Import and export trading	100.00%	100.00%	
Innovative Systems	ENNOHSD (Suzhou) Technology Co., Ltd.	Manufacture of intelligence vehicle equipment	100.00%	100.00%	
Ennoconn (Suzhou)	Ennoconn (Kunshan) Technology Co., Ltd. (Ennoconn (Kunshan))	Intelligent technology development and hardware sales	70.00%	70.00%	
Ennoconn (Suzhou)	Ennoconn Investment Co., Ltd. (Ennoconn Investment)	Professional investment	100.00%	100.00%	
Ennoconn (Suzhou)	Ennoconn Malaysia SDN. BHD.	R&D, production, and sales of industrial computers	100.00%	100.00%	
Ennoconn (Suzhou)	Zhongsheng Huachi New Energy (Suzhou) Co., Ltd. and its subsidiaries	EV Chargers	40.00%	-	Note 6
Ennoconn (Suzhou)	Suzhou Huguangshidu Intelligent Equipment Co., Ltd.	Technological development and hardware sales	52.00%	-	Note 12
Ennoconn (Suzhou)	Ennoconn Smart Link (Suzhou) Technology Co., Ltd.	Equipment sales and software development	52.00%	-	Note 15

The note of Ennoconn Corporation And Subsidiaries
Consolidated Financial Statements (Continued)

Name of Investor	Subsidiary Name	Business Nature	Percentage of Shares Held		Description
			2025.12.31	2024.12.31	
Ennoconn (Suzhou)	Kunshan Ennoconn Trading Co., Ltd.	Equipment sales and software development	100.00%	-	Note 16
Ennoconn (Suzhou) and Ennoconn Investment	Ennoconn (Foshan) Investment Co., Ltd.	Professional investment	100.00%	100.00%	
Ennoconn International	Goldtek Technology Co., Ltd. and its Subsidiaries (Goldtek and its Subsidiaries)	Wholesale and retail of telecommunications control RF equipment input and information software	56.74%	56.74%	
Ennoconn International	EnnoMech Precision (Cayman) Co., Ltd.	Professional investment	67.65%	100.00%	Note 18
Ennoconn International	Ennowyse Corporation (Ennowyse)	Research, design and sales of mobile payment, electronic signature, and information security products	100.00%	100.00%	
Ennoconn International	Thecus Technology Corp.	Electronic components, computer and peripheral equipment manufacturing, electronic material wholesale, and information software services	60.00%	60.00%	
Ennoconn International	Dexatek Technology Ltd. (Dexatek)	Multimedia product R&D and design and manufacturing business	53.11%	55.01%	Note 14
Ennoconn International	Marketch International Corp. and its Subsidiaries (Marketch and its Subsidiaries)	High-tech industry plant operations and manufacturing system planning and integration services	38.18%	41.46%	Note 2
Ennoconn International	Poslab Technology Corporation (Poslab)	Manufacturing, wholesale and sales of electronic and peripheral equipment	70.00%	70.00%	
Ennoconn International	EnnoRise Corporation	Other power generation, transmission and distribution machinery manufacturing	60.00%	60.00%	
Ennoconn International	EnnoFill Power Co., Ltd. (EnnFill)	Other power generation, transmission and distribution machinery manufacturing	100.00%	100.00%	
Ennoconn International	Ennotech Vietnam Company Limited (Ennotech)	R&D, production, and sales of industrial computers	100.00%	100.00%	
Ennoconn International	Ennoconn Solutions (Thailand) Co. Ltd.	General Trade Company	100.00%	100.00%	
Ennoconn International	DuDoo Ltd. and its subsidiaries	Professional investment	44.94%	-	Note 10
Ennoconn International	EnnoMech Precision Co., Ltd.(EnnoMech Precision)	Electronic components, computer and peripheral equipment manufacturing, electronic material wholesale, and information software services	100.00%	-	Note 19
Ennoconn International, CASwell, Marketch and Goldtek	Renown Information Technology Corp. (Renown Information Technology)	Electronic components, computer and peripheral equipment manufacturing, electronic material wholesale, and information software services	36.57%	36.95%	Note 3
Ennoconn International	Dexatek Technology Ltd. (Dexatek)	Multimedia product R&D and design and manufacturing business	53.11%	55.01%	Note 14
Ennoconn International and EIH	Kontron AG and its subsidiaries	Information system software and hardware integration service	28.44%	28.64%	Note 4
Ennoconn International and ESS	Ennoconn India Corporation Private Limited	R&D, production, and sales of industrial computers	100.00%	-	Note 9
AIS Cayman	American Industrial Systems Inc.(AIS)	Human-machine interface, industry 4.0, and other related products	100.00%	100.00%	
AIS Cayman	Vecow Co., Ltd.	Manufacture, processing, trading and import/export of telecommunication machinery equipment, electronic equipment	100.00%	100.00%	

The note of Ennoconn Corporation And Subsidiaries
Consolidated Financial Statements (Continued)

Name of Investor	Subsidiary Name	Business Nature	Percentage of Shares Held		Description
			2025.12.31	2024.12.31	
		and electronic devices, etc.			
AIS Cayman	Ennoconn México, S. de R.L. de C.V.	Sales of industrial computers	99.97%	-	Note 17
AIS Cayman	Ennoconn Chile SpA	Sales of industrial computers	100.00%	-	Note 17
AIS Cayman	Ennoconn Peru, S.A.C.	Sales of industrial computers	99.90%	-	Note 17
EnnoMech (Cayman)	EnnoMech Precision Co., Ltd.(EnnoMech Precision)	Electronic components, computer and peripheral equipment manufacturing, electronic material wholesale, and information software services	-	100.00%	Note 19
EnnoMech (Cayman)	HighAim Technology Inc. (HighAim)	Professional investment	100.00%	67.65%	Note 18
HighAim	Highaim Technology (Shenzhen) Inc. and its subsidiaries	Design, research and development, and production of various molds, servers, and communication equipment	100.00%	100.00%	
HighAim	Andrix International LTD.	Import and export trading	100.00%	100.00%	
HighAim	Funology Investment Inc	Import and export trading	100.00%	100.00%	
HighAim	HiAim (Cayman) Technology Holding Co., Ltd.	Professional investment	100.00%	-	Note 13
ESS	Nera Telecommunications Ltd and its subsidiaries (Nera and its subsidiaries)	Network infrastructure, wireless communication solutions, and information security services	63.77%	63.77%	
ESS	Ennoconn Australia Pty Ltd. and its subsidiaries (Ennoconn Australia and its subsidiaries)	Sales of industrial computers	100.00%	99.97%	Note 5
ESS	Ennoconn Philippines Pty. Ltd.	R&D of industrial computers	100.00%	-	Note 7
ESS	Ennoconn Japan Co., Ltd.	Communication machinery and equipment, electronic equipment, and electronic devices	100.00%	-	Note 11
ESS	EnnoAI Solutions Singapore Pte. Ltd.	R&D, production, and sales of industrial computers	100.00%	-	Note 8

Note 1: The Company and Ennoconn International hold 27.27% and 5.23% equity interests, respectively. In April 2025, Ennoconn International acquired equity interest in CASwell for NT\$45,120 thousand in cash, resulting in an increase in the Consolidated Company's indirect shareholding ratio in CASwell from 31.70% to 32.50%. The Consolidated Company gained the power to exercise majority voting rights in the board of directors of CASwell, giving it the ability to lead decisions on personnel, finance and operations. Therefore, CASwell is listed as a subsidiary.

Note 2: The Consolidated Company, considering the relative proportion of voting rights held by other shareholders, is determined to have substantive control and is therefore listed as a subsidiary. During the holding period, the shareholding ratio decreased due to the exercise of conversion rights by the holders of the company's convertible corporate bonds.

The note of Ennoconn Corporation And Subsidiaries
Consolidated Financial Statements (Continued)

- Note 3: As of the fiscal year 2025, due to the partial conversion of the convertible corporate bonds issued by Marketech into common shares, and the acquisition of shares in CASwell by Ennoconn International, the Consolidated Company indirect shareholding in Renown Information has decreased to 36.57%. The Consolidated Company gained the power to exercise majority voting rights in the Board of Directors of Renown Information, giving it the ability to lead decisions on personnel, finance and operations. Therefore, Renown information is listed as a subsidiary.
- Note 4: The Company is a publicly listed company in Frankfurt, Germany and serves as the holding company of the group. Since the company's shareholding structure is dispersed, and the Consolidated Company's shareholding ratio is relatively significant compared to other shareholders, being the largest shareholder and obtaining more than half of the board seats, it has substantial control. Therefore, it is listed as a subsidiary. During the holding period, the consolidated shareholding ratio decreased due to Kontron AG's issuance of treasury stock.
- Note 5: In September 2025, the Consolidated Company acquired the remaining 0.03% equity interest from individual shareholders for AUD 1,000, resulting in the Consolidated Company's indirect shareholding ratio in Ennoconn Australia and its subsidiaries increasing from 99.97% to 100%.
- Note 6: In order to develop charging pile technology, the Consolidated Company acquired a 40% equity interest in Zhongsheng Huachi New Energy (Suzhou) Co., Ltd. in January 2025. The Consolidated Company gained the power to exercise majority voting rights in the Board of Directors of Zhongsheng Huachi New Energy (Suzhou), giving it the ability to lead decisions on personnel, finance and operations. Therefore, Zhongsheng Huachi New Energy (Suzhou) is listed as a subsidiary.
- Note 7: The Consolidated Company was established in January 2025 for the R&D of industrial computers
- Note 8: The consolidated company was established in January 2025 for the development of industrial computer production and sales.
- Note 9: The consolidated company was established in January 2025 for the development of industrial computer production and sales.
- Note 10: For the development of smart catering systems, the Consolidated Company entered into a share transfer agreement with Big Innovation Holdings in November 2024, and subsequently acquired a 44.94% equity interest in DuDoo Ltd. in January 2025. The Consolidated Company gained the power to exercise majority voting rights in the board of directors of DuDoo Ltd., giving it the ability to lead decisions on personnel, finance and operations. Therefore, DuDoo Ltd. is listed as a subsidiary.
- Note 11: For the purpose of enhancing operational synergies, reducing management costs and improving operational efficiency, the Consolidated Company disposed of all equity interests in Vecow Japan Co., Ltd., a subsidiary held by Vecow, to ESS, and renamed it Ennoconn Japan Co., Ltd. The record date for this stock conversion transaction is March 1, 2025
- Note 12: In order to develop material handling equipment, the Consolidated Company acquired a 52% equity interest in Suzhou Huguang Shidu Intelligent Equipment Co., Ltd. in March 2025.
- Note 13: The Consolidated Company was established in February 2025 for investment purposes.
- Note 14: In January 2025, Ennoconn International disposed of its equity interest in Dexatek, resulting in a decrease in the consolidated company's indirect shareholding ratio in Dexatek from 55.01% to 53.11%.
- Note 15: The Consolidated Company was established in July 2025 for the development of equipment sales and software development.
- Note 16: The Consolidated Company was established in September 2025 for the development of equipment sales and software development.
- Note 17: The consolidated company was established in September 2025 for the sales of industrial computers.
- Note 18: For the purpose of enhancing operational synergies, EnnoMech (Cayman) conducted a capital increase in August 2025, which was fully subscribed by the minority shareholders of HighAim through an exchange of their HighAim equity interests. As a result, EnnoMech (Cayman)'s direct shareholding ratio in HighAim increased from 67.65% to 100%. Since Ennoconn International did not recognize the shares in proportion to its shareholding, the Consolidated Company's indirect shareholding ratio in EnnoMech (Cayman) decreased from 100% to 67.65%, while its indirect shareholding ratio in HighAim remained at 67.65%.
- Note 19: For the purpose of enhancing operational synergies, EnnoMech (Cayman) conducted a capital reduction and returned capital in August 2025. Part of the returned capital was paid with all equity interests held in Ennomech Precision Co., Ltd., and the 100% equity interest in Ennomech Precision Co., Ltd. was subsequently held directly by Ennoconn International.

3. Subsidiaries not included in the consolidated financial statements: None.

(4) 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
- (3) 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 a partial disposal involves a subsidiary with foreign operations, the relevant accumulated exchange differences are reattributed to non-controlling interests on a proportionate basis. 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.

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

Assets meeting one of the following conditions are recognized as current assets by the Consolidated Company, 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. Liability will be repaid 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 by the Consolidated Company, 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;
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.

(6) Cash and Cash Equivalents

Cash includes cash on hand 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.

(7) 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 Consolidated 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 initially measured at fair value plus the transaction costs 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 Consolidated 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 Consolidated 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 Consolidated 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 Consolidated 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 Consolidated 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 Consolidated 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 Consolidated 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) Business Model Assessment

For the purpose of evaluating the business model for managing financial assets at the portfolio level, the way in which the business is managed and information is provided to management is considered. This includes information such as:

- The investment portfolio policies and objectives stated, and the operation of such policies. The strategy of management is to focus on earning contractual cash flows, maintaining a particular interest yield profile, matching the duration of financial assets with the duration of associated liabilities or expected cash outflows, or realizing cash flows through the sale of financial assets.
- How the performance of the business model and the financial assets held within that business model are evaluated and reported to the entity's key management personnel
- Risks affecting the performance of the business model (and financial assets held under that business model) and the methods of managing those risks
- The method for determining the compensation of the manager of that business, such as: whether such compensation is based on the fair value of the assets under management or the contractual cash flows received; and
- The frequency, amount and timing of sales of financial assets in prior periods, the reasons for such sales, and expectations about future sales activity.

According to the aforementioned operating purpose, if the transfer of financial assets to a third party does not meet the derecognition criteria, it is not considered a sale as mentioned above, which is consistent with the purpose of the Consolidated Company continuing to recognize the assets.

(5) Evaluate whether the cash flow of the contract is fully paid for the interest on the payment of the principal and the amount of outstanding principal

For evaluation purposes, the principal is the fair value of the financial asset at the time of its initial recognition, and the interest is made up of the following considerations: the time value of the money, the credit risk associated with the amount of outstanding principal in circulation during a particular period, and other basic lending risks and costs and profit margins.

To evaluate whether the contract cash flow is fully paid for interest on the principal and the outstanding principal amount, the Consolidated Company considers the terms of the financial instrument contract, including whether the financial asset contains a contract term that can change the point or amount of the cash flow of the contract, causing it to fail to meet this condition. In the evaluation, the Consolidated Company considers:

- Any contingency that would change the timing or amount of cash flows under the contract;
- The terms of the coupon rate may be adjusted, including the nature of the variable rate;
- The nature of prepayment and extension; and
- Claims of the Consolidated Company are limited to cash flow terms derived from specific assets (e.g. non-recourse nature).

(6) Impairment of financial assets

For financial assets measured at amortized cost (including cash and cash equivalents, financial assets measured at amortized cost, notes receivable and accounts receivable, other receivables, finance lease receivables, refundable deposits, and other financial assets), investments in debt instruments measured at fair value through other comprehensive income, and expected credit losses on accounts receivable and contract assets, the Consolidated Company recognizes an allowance for losses.

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 allowance for accounts receivable loss and contract assets is measured in terms of the expected credit loss during the period of existence.

In determining whether credit risk that increased significantly since the initial recognition, the Consolidated 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 Consolidated 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 Consolidated Company can collect under the contract and the cash flows that the Consolidated Company expects to collect. The expected credit loss is discounted at the effective interest rate of the financial asset.

On each reporting date, the Consolidated 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 Consolidated 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 Consolidated 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 Consolidated 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 Consolidated Company shall analyze the date and amount of the write-off on the basis of whether it is reasonable to expect recovery. The Consolidated 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 Consolidated Company for recovering overdue amounts.

(7) Derecognition of Financial Assets

When the Consolidated 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 Consolidated 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 Consolidated 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 Consolidated 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 Consolidated 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 Consolidated 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 Consolidated 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 Consolidated Company has legal rights to offset and has the intention to deliver with net value as well as realize capital and liquidate the liabilities.

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.

(8) 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.

(9) Non-current assets (disposal groups) held for sale and discontinued operations

1. Non-current assets (disposal groups) held for sale

Non-current assets or disposal groups consisting of assets and liabilities are classified as held for sale when it is highly probable that their carrying amounts will be recovered principally through a sale transaction rather than through continuing use. Before the components of an asset or disposal group are originally classified as held for sale, they are remeasured in accordance with the Consolidated Company's accounting policies. After being classified as held for sale, it is measured at the lower of its carrying amount and fair value less costs to sell. Any impairment loss of a cash-generating unit is first allocated to goodwill, and then proportionately allocated to the remaining assets and liabilities, except that the loss is not allocated to assets that are not within the scope of IAS 36 Impairment of Assets. The aforementioned items continue to be measured in accordance with the Consolidated Company's accounting policies. The impairment losses recognized for assets initially classified as held for sale, and subsequent gains or losses on remeasurement, are recognized in profit or loss, except that gains cannot exceed the cumulative impairment losses previously recognized.

Intangible assets and property, plant and equipment are no longer depreciated or amortized when classified as held for sale. Furthermore, when an associate accounted for using the equity method is classified as held for sale, the equity method is discontinued.

2. Discontinuing operation

A discontinued operation refers to a component of a Consolidated Company that has been disposed of or is classified as held for sale, and:

- (1) It Represents a separate major line of business or geographic area of operations,
- (2) It is part of a single coordinated plan to dispose of such a major line of business or geographic area of operations, or
- (3) It involves a subsidiary acquired exclusively for resale.

An operating unit is classified as a discontinued operation at the earlier of disposal or meeting the criteria to be classified as held for sale.

(10) Investments in Associates

An associated company refers to a company over which the Consolidated Company has significant influence in terms of its financial and operating policies, but does not control or jointly control it.

The Consolidated Company adopts the equity method to account for interests in associated enterprises. Under the equity method, the investment is initially recognized at cost, which includes transaction costs. The carrying amount of investments in associates includes goodwill recognized at the time of initial investment, less any accumulated impairment losses.

Consolidated financial statements include the amount of profits or losses and other comprehensive income recognized by the Consolidated Company based on its equity interest in the associated companies, after making adjustments to conform to the Consolidated Company's accounting policies, from the date on which the Consolidated Company has significant influence over the associated companies until the date when it loses that significant influence. When an associate experiences equity

changes that do not result in profit or loss or other comprehensive income, and these changes do not affect the Consolidated Company's ownership percentage in the associate, the Consolidated Company will recognize the equity changes attributable to its share in the associate as capital surplus, based on its ownership percentage.

Unrealized gains and losses arising from transactions between the Company and its associates are recognized in the entity's financial statements only to the extent that they are not related to the investor's interests in the associates. When the Consolidated Company's proportional share of losses of an associate equals or exceeds its interest in the associate, it discontinues recognizing its share of further losses. The Consolidated Company recognizes additional losses and a liability only to the extent that it has incurred legal or constructive obligations or made payments on behalf of the associate.

When a Consolidated Company ceases to apply the equity method due to its investment no longer being an associate, it will stop applying the equity method from the date of losing significant influence, measure the retained interest at fair value, and recognize the difference between the fair value of the retained interest and the proceeds from disposal, and the carrying amount of the investment at the date when the equity method was discontinued, in profit or loss for the period. For all amounts previously recognized in other comprehensive income related to that investment, the accounting treatment is the same basis that the associate would have been required to follow if it had directly disposed of the related assets or liabilities. That is, if a gain or loss previously recognized in other comprehensive income would have been reclassified to profit or loss (or retained earnings) upon the disposal of the related assets or liabilities, the entity reclassifies that gain or loss from equity to profit or loss (or retained earnings) when it discontinues the use of the equity method. If the merger of companies results in a reduction of ownership interests in an associate but the equity method is still applicable, the acquirer shall reclassify to profit or loss the proportion of the gain or loss that had previously been recognized in other comprehensive income relating to that reduction in ownership interest.

When an investment in an associate becomes an investment in a joint venture, or an investment in a joint venture becomes an investment in an associate, the entity continues to apply the equity method and does not remeasure the retained interest.

When an associate issues new shares, if the Consolidated Company does not subscribe in proportion to its shareholding, resulting in a change in its shareholding ratio and consequently causing an increase or decrease in the net value of its equity investment, the increased or decreased amount shall be adjusted to the capital surplus and investment accounted for using the equity method. If this adjustment offsets the capital surplus, but the remaining capital surplus arising from the investment accounted for using the equity method is insufficient, the difference shall be debited to retained earnings. If a Consolidated Company does not subscribe in proportion to its shareholding, causing its ownership interest in the associated company to decrease, the amount previously recognized in other comprehensive income related to that associated company is reclassified in proportion to the decrease. The accounting treatment basis is the same as the basis that the associated company must follow when directly disposing of the related assets or liabilities.

(11) Investment Property

Investment property refers to property held for earning rental income, capital appreciation, or both, rather than for normal business sales, use in production, supply of goods or services, or for administrative purposes. Investment properties are initially measured at cost, and subsequently measured under the cost model. After initial recognition, depreciation expense is calculated based on the depreciable amount, with the depreciation method, useful life, and residual value following the regulations for property, plant and equipment. The cost includes expenses that are directly attributable to the acquisition of investment property.

When an investment property is reclassified as property, plant and equipment due to a change in its use, it is reclassified at its carrying amount at the date of the change in use.

(12) 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 Consolidated 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 equipment	2~10 years

Other equipment 2-10 years

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

(13) Lease

The Consolidated 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 Consolidated 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 Consolidated 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 Consolidated Company will be used. Generally speaking, the Consolidated 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 Consolidated 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 Consolidated Company allocates the consideration in the contract to individual lease components based on a relatively separate price. However, when leasing land and buildings, the Consolidated 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 Consolidated 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 Consolidated 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 Consolidated 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 Consolidated 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 Consolidated Company recognizes the lease payments received as rental income on a straight-line basis during the lease period.

(14) 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 Consolidated 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.

The consolidated Company acquires other intangible assets with limited useful lives, including customer relationships, patents, and trademarks, which are measured at cost less accumulated amortization and accumulated impairment losses.

2. Subsequent expenditure

The subsequent expenditure can be capitalized only when they can increase the future economic benefits of relevant specific assets. All other expenditures are recognized in profit or loss as incurred, including internally generated goodwill and brands.

3. Amortization

Except for goodwill, amortization is calculated based on the cost of assets less their estimated residual value, and is recognized in profit or loss on a straight-line basis over their estimated useful lives, starting from the date that the intangible assets are available for use.

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

- (1) Patents and trademarks: 5-10 years
- (2) Computer software cost: 1-10 years
- (3) Customer Relations: 3-10 years

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

(15) Impairment on Non-Financial Assets

The consolidated Company assesses at each reporting date whether there are indications that the carrying amount of non-financial assets (excluding inventories, contract assets, deferred tax assets, and investment properties and biological assets measured at fair value) may be impaired. If any indication exists, the recoverable amount of the asset is estimated. Goodwill is regularly tested for impairment every year.

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 goodwill arising from a business combination is allocated to each cash-generating unit or group of cash-generating units that is expected to benefit from the synergies of the combination.

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.

An impairment loss is recognized immediately in profit or loss, first reducing the carrying amount of any goodwill allocated to the cash-generating unit, and then pro-rata to the other assets of the unit based on their respective carrying amounts.

Impairment losses on goodwill are not reversed. Non-financial assets other than goodwill are reversed only to the extent that their carrying amount does not exceed the carrying amount that would have been determined, net of depreciation or amortization, if no impairment loss had been recognized in prior years.

(16) Provision for Liabilities

The recognition of provisions for liabilities is due to past events which have led to present obligations that will probably require an outflow of resources embodying economic benefits in order to settle the obligations, and the amounts of the obligations can be reliably estimated. Provisions for liabilities are discounted using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the liability. The unwinding of the discount is recognized as an interest expense.

1. Warranty

Provisions for warranty obligations are recognized upon the sale of goods or services and are estimated based on historical warranty data and a probability-weighted estimate of all possible outcomes.

2. Onerous contract

When the unavoidable costs of meeting the obligations under a contract exceed the economic benefits expected to be received under it, a provision for onerous contracts is recognized. The provision for the liability is measured at the present value of the lower of the expected cost of terminating the contract and the expected net cost of continuing the contract, and any impairment loss relating to the contract assets is recognized before recognizing the provision for an onerous contract.

(17) Income recognition

1. Revenue from Contracts with Customers

Income is measured in consideration for the expected entitlement to transfer goods or services. The Consolidated Company recognizes revenue from the transfer of control of goods or services. The Consolidated 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 Consolidated 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 Consolidated Company has objective evidence that all criteria for acceptance have been satisfied.

When the other party is involved in selling goods to customers, the Consolidated Company will recognize the nature of the promised goods to be transferred. If the Consolidated Company has any performance obligations to transfer goods or services on behalf of the other party (i.e., the combined

company acts as an agent), the Consolidated Company should recognize as revenue the consideration to which it expects to be entitled in exchange for satisfying that performance obligation.

The Consolidated Company is obligated to provide standard warranties on the products sold and is therefore liable for defective returns. Provisions for warranty liabilities have been recognized for these obligations.

The Consolidated Company recognizes accounts receivable at the time of delivery of goods, as the consolidated company has an unconditional right to receive consideration at that point.

(2) Service revenue

The Consolidated Company provides product maintenance and services, and recognizes relevant income during the financial reporting period of providing services. Fixed price contracts recognize revenue based on the proportion of services actually provided to the total services as of the reporting date. If the situation changes, the estimates of revenue, cost and degree of completion will be revised, and the increase and decrease changes will be reflected in profit and loss during the period when the management is informed of the change and makes the correction.

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 Consolidated Company has the right to issue invoices. The Consolidated Company asks for payment from customers every month and can receive consideration after issuing invoices.

(3) Construction contract

For the engineering business undertaken by the Consolidated Company, as the assets are controlled by the customer during construction, revenue is recognized gradually over time based on the proportion of engineering costs incurred to date to the estimated total contract costs. When the recognized revenue amount has not been billed, it is recognized as a contract asset. When there is an unconditional right to the consideration, the contract asset is transferred to accounts receivable.

If the degree of completion of the performance obligation in an engineering contract cannot be reasonably measured, revenue from the contract is recognized only to the extent of costs incurred that are expected to be recoverable.

When the unavoidable costs of meeting the obligations under a contract exceed the economic benefits expected to be received under it, a provision for onerous contracts is recognized.

If circumstances change, the estimates of revenue, costs, and degree of completion will be revised, and the resulting increase or decrease will be reflected in profit or loss for the period in which management becomes aware of the changes.

2. Cost of customer contracts

(1) Incremental costs of obtaining a contract

If a Consolidated Company expects to recover the incremental costs of acquiring customer contracts, those costs are recognized as assets. The incremental cost of obtaining a contract is the cost incurred in obtaining a customer contract that would not have occurred if the contract had not been obtained. Regardless of whether the contract is obtained or not, the costs of obtaining the contract that will occur are recognized as expenses when incurred, unless those costs are explicitly recoverable from the customer regardless of whether the contract has been obtained.

As an expedient practical measure for business combinations, if the incremental costs of obtaining a contract are recognized as an asset and the amortization period of that asset is one year or less, the incremental costs are expensed when incurred.

(2) Cost of fulfilling the contract

The costs incurred in fulfilling a contract with a customer that are not within the scope of other standards (IAS 2 "Inventories", IAS 16 "Property, Plant and Equipment" or IAS 38 "Intangible Assets"), the Group recognizes an asset only if those costs directly relate to a contract or a specifically identifiable anticipated contract, generate or enhance resources that will be used in satisfying (or continuing to satisfy) performance obligations in the future, and are expected to be recovered.

General and administrative costs, costs of wasted materials, labor or other resources to fulfill a contract but not reflected in the contract price, costs related to satisfied (or partially satisfied) performance obligations, and costs that cannot be distinguished as related to unsatisfied performance obligations or satisfied (or partially satisfied) performance obligations are recognized as expenses when incurred.

(18) 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 Consolidated 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 Consolidated 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 Consolidated 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 Consolidated 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 Consolidated 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.

(19) Government grants

When a Consolidated Company receives any government subsidies, subsidies received without conditions attached are recognized as non-operating income.

For grants related to assets other than property, plant and equipment, the Consolidated Company recognizes the fair value of the grant as deferred income when there is reasonable assurance that the conditions attached to the government grant will be complied with and that the grant will be received, and recognizes the deferred income as other operating income on a systematic basis over the useful life of the related asset.

Government subsidies to compensate the Consolidated Company for expenses or losses incurred are recognized in profit or loss on a systematic basis over the periods in which the related costs are incurred.

(20) Share-based Payment Transaction

For equity-settled share-based payment arrangements, the fair value on the grant date is recognized as an expense over the vesting period of the awards, with a corresponding increase in equity. The expense recognized is adjusted for the number of awards expected to meet the service and non-market performance conditions. The final amount recognized is based on the number of awards that ultimately meet the service and non-market performance conditions at the vesting date.

Regarding the non-vesting conditions of share-based payment awards, they are reflected in the measurement of the grant-date fair value of the share-based payment, and the differences between expected and actual results do not require a true-up adjustment.

The fair value of the stock appreciation rights payable in cash to employees should be recognized as an expense and a corresponding increase in liabilities over the period that employees become unconditionally entitled to the rewards. The liability is remeasured at fair value for the share appreciation rights on each reporting date and settlement date, with any changes recognized in profit or loss.

(21) 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 Consolidated Company determines that the interest or penalty related to income tax (including uncertain tax treatment) does not meet the definition of income tax, so the accounting treatment of IAS 37 is applicable.

The Consolidated 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 Consolidated 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 Consolidated 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.

(22) Business Combinations

The Consolidated Company accounts for each business combination using the acquisition method. Goodwill is measured at the fair value of the consideration transferred, including the amount attributable to any non-controlling interests in the acquiree, less the net amount (usually at fair value) of the identifiable assets acquired and liabilities assumed on the acquisition date. If the remaining balance after deduction is negative, the Consolidated Company should reassess whether all acquired assets and all assumed liabilities have been correctly identified before recognizing the bargain purchase gain in profit or loss.

Except for those related to the issuance of debt or equity instruments, transaction costs related to a business combination should be recognized immediately as expenses by the acquirer when incurred.

For non-controlling interests in the acquiree that are present ownership interests and entitle their holders to a proportionate share of the entity's net assets in the event of liquidation, the acquirer has the option on a transaction-by-transaction basis to measure them at either fair value on the acquisition date or the present ownership instruments' proportionate share in the recognized amounts of the acquiree's identifiable net assets. Other non-controlling interests are measured at their fair value on the acquisition date or on another basis as prescribed by the International Financial Reporting Standards endorsed by the Financial Supervisory Commission.

In a business merger achieved in stages, the acquirer remeasures its previously held equity interest in the acquiree at its acquisition-date fair value and recognizes any resulting gain or loss in profit or loss. For the changes in the equity value of the acquiree that were recognized in other comprehensive income prior to the acquisition date, they should be treated in the same manner as if the combined company had directly disposed of its previously held equity interest. If the disposal of such equity interest would require reclassification to profit or loss, then the amount should be reclassified to profit or loss.

If the original accounting treatment for a business combination is not completed before the reporting date of the combination transaction, the Consolidated Company recognizes provisional amounts for the incomplete accounting items and retrospectively adjusts or recognizes additional assets or liabilities during the measurement period to reflect new information obtained about facts and circumstances that existed as of the acquisition date. The measurement period should not exceed one year from the date of acquisition.

(23) Earnings per share

The Consolidated 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 Consolidated 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 Consolidated Company include convertible corporate bonds and stock options for employees.

(24) Department Information

An operating segment is a component of a Consolidated Company that engages in business activities from which it may earn revenues and incur expenses (including revenues and expenses relating to transactions with other components of the same Consolidated Company). The operating results of all operating segments are regularly reviewed by the chief operating decision maker of the Consolidated Company to make decisions about resources to be allocated to the segment and to assess its performance. Each operating department has separate financial information.

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

When the management prepares the Consolidated 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 Consolidated 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) Loss allowance for accounts receivable

The allowance loss of the Consolidated Company's accounts receivable is estimated based on the assumption of default risk and expected loss rate. The consolidated Company considers historical experience, current market conditions, and forward-looking estimates at each reporting date to determine the assumptions and input values to be used in calculating impairment. For details on impairment provisions, please refer to Note 6(4).

(2) Subsequent measurement of inventories

Since inventory must be measured at the lower of cost or net realizable value, the Consolidated 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. This inventory valuation is primarily based on estimated product demand for specific future periods, and therefore may undergo significant changes due to rapid industry transformations. For details on inventory valuation assessment, please refer to Note 6(5).

(3) Evaluation of goodwill impairment

The assessment process for goodwill impairment relies on the subjective judgment of the Consolidated Company, including identifying the cash-generating units, allocating goodwill to the relevant cash-generating units, and determining the recoverable amount of the relevant cash-generating units.

(4) Revenue recognition

For a Consolidated Company, contract revenue is recognized over time by reference to the stage of completion of the construction contract, measured by the proportion of contract costs incurred for work performed to date relative to the estimated total contract costs. The Consolidated Company considers various factors such as the nature of the projects, estimated duration, project items, construction processes, construction methods, and expected contract amounts to estimate the total contract cost. Any changes in the aforementioned estimation bases may result in material adjustments to the estimated amounts.

(5) Disposal of computer module business

In June 2025, the Consolidated Company entered into an 'Investment, Refinancing and Sale and Purchase Agreement' with the counterparty. Pursuant to this agreement, the Consolidated Company disposed of all equity interests in two subsidiaries, transferred accounts receivable, and made arrangements relating to computer module manufacturing services. Subject to certain agreed conditions, the transaction consideration received by the Consolidated Company may be adjusted depending on the fulfillment of certain conditions, and the Consolidated Company has agreed obligations to be fulfilled after the transfer of business. When estimating the adjustments to the transaction consideration and the costs and expenses arising from the agreed obligations, the Consolidated Company must rely on subjective judgments and assumptions. Any changes in estimates resulting from changes in economic conditions or future operating conditions may cause significant recognition or reversal of previously recognized gains or losses on the disposal of the computer module business in the future. For relevant details, please refer to Notes 6(10) and 6(15).

6. Explanation of significant accounts

(1) Cash and Cash Equivalents

	2025.12.31	2024.12.31
Cash on Hand	\$ 28,598	31,676
Demand Deposits and Check Deposits	27,078,748	26,149,973
Deposit Account	1,578,070	1,710,313
Cash and Cash Equivalents Listed in the Cash Flow Statement	\$ 28,685,416	27,891,962

Please refer to Note 6(28) for the disclosure of interest rate risk, exchange rate risk and sensitivity analysis of the financial assets and liabilities of the Consolidated Company.

(2) Financial Assets and Liabilities at Fair Value through Profit or Loss

	2025.12.31	2024.12.31
Financial assets mandatorily measured at fair value through profit or loss:		
Hybrid Instruments		
- Redemption Right for Convertible Corporate Bond	\$ -	4,690
Non-Derivative Financial Assets		
- Listed Stocks	1,336,001	499,113
- Unlisted and Emerging Stocks	2,179,968	1,438,364
- Limited Partnership	259,092	259,561
- Private Equity Fund	161,135	144,300
- Convertible Corporate Bonds	102,823	-
	\$ 4,039,019	2,346,028
Current	\$ 121,631	66,781
Non-Current	3,917,388	2,279,247
	\$ 4,039,019	2,346,028

In accordance with the fair value measurement through profit or loss, the amount recognized under the other interests and losses. Please refer to Note 6(27) for details.

Financial assets at fair value through profit or loss of the consolidated company are not pledged, guaranteed, or restricted.

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

	2025.12.31	2024.12.31
Disposal of equity instruments measured at fair value through other comprehensive income		
- Listed Stocks	\$ 291,815	381,616
- Unlisted and Emerging Stocks	273,111	289,411
- Limited Partnership	267,419	492,913
	\$ 832,345	1,163,940

1. Current equity investments measured at fair value through other comprehensive income

The Consolidated Company holds these equity instrument investments as long-term strategic investments and not for trading purposes, so they have been designated as measured at fair value through other comprehensive income.

The Consolidated Company invested in Foshan City Zhaoke Innovation Intelligent Industry Investment Fund Partnership (hereinafter referred to as the Zhaoke Innovation Fund) in January 2017 and Guangdong Guangdong Hongfu Xinghe Hongtu Venture Capital Fund Partnership (hereinafter referred to as the Hongfu Xinghe Fund) in May 2020. The duration of the Zhaoke Innovation Fund is seven years from the initial settlement date, which can be extended for two years by resolution of the partners' meeting. As of December 31, 2024, it was resolved at the partners' meeting to further extend the duration until December 24, 2027. The duration of Honfu Starriver Fund is seven years from the initial settlement date, which can be extended by resolution of the partners' meeting, without being restricted to a ten-year duration period. Upon initial recognition, the Consolidated Company designated the investment in the limited partnership as a financial asset measured at fair value through other comprehensive income. According to the Q&A issued by the Accounting Research and Development Foundation on June 15, 2023, this financial asset cannot be designated as measured at fair value through other comprehensive income. However, according to the Financial Supervisory Commission's Q&A on whether the classification of financial assets for investment in limited partnerships should be applied retrospectively, for limited partnership investments before June 30, 2023, there is no need to apply the past classification retrospectively. Therefore, the Consolidated Company continues to recognize the Zhaoke Innovation Fund and Hongfu Xinghe Fund as financial assets measured at fair value through other comprehensive income.

2. The consolidated company's subsidiary, Ennoconn International Investment Co., Ltd., has a financial asset measured at fair value through other comprehensive income, T-lamma, which entered liquidation proceedings in June 2024, with a cumulative net valuation loss of NT\$47,608 thousand. The aforementioned cumulative net loss has been transferred from other comprehensive income to retained earnings. The consolidated company recognized a cumulative net valuation loss of NT\$27,014 thousand according to its shareholding ratio.
3. The consolidated company's subsidiary, Goldtek Technology Co., Ltd, sold ClouddtalkInc. measured at fair value through other comprehensive income in 2025, with a disposal price of NT\$37,889 thousand and a cumulative net disposal gains of NT\$12,914 thousand, respectively. The aforementioned cumulative net disposal gains have been transferred from other equity to retained earnings. The consolidated company recognized its share of cumulative net disposal gains of NT\$33,467 thousand according to its shareholding ratio.
4. The consolidated company's subsidiary, Caswell Inc., sold VEEA INC. measured at fair value through other comprehensive income in December 2024 and January 2025, with a disposal prices of NT\$3,268 thousand and NT\$3,766 thousand, respectively, and a cumulative net disposal losses of NT\$1,678 thousand and NT\$1,875 thousands, respectively. The aforementioned cumulative net disposal loss has been transferred from other equity to retained earnings. The consolidated company recognized a cumulative net valuation losses of NT\$532 thousand and NT\$594 thousand, respectively, according to its shareholding ratio.

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5. The Consolidated Company recognized dividend income of NT\$179 thousand and NT\$0 thousand in 2025 and 2024, respectively from its equity instrument investments designated as fair value through other comprehensive income as listed above.
6. For information on market risk, please refer to Note 6(28).
7. The Consolidated Company's financial assets measured at fair value through other comprehensive income are not provided as collateral, guarantees, or subject to restrictions.

(4) Notes Receivable and Accounts Receivable

	2025.12.31	2024.12.31
Notes Receivable	\$ 114,769	105,330
Accounts Receivable	25,357,626	23,518,248
Accounts Receivable - Related Parties	83,973	86,682
Less: Allowance for Loss	(1,785,584)	(1,523,904)
	\$ 23,770,784	22,186,356

For all notes receivable and accounts receivable, the Consolidated Company adopts the simplified approach to estimate expected credit losses, i.e., using the lifetime expected credit losses, for this measurement purpose, these notes receivable and accounts receivable are evaluated based on the shared credit risk characteristics representing the customers' ability to pay all amounts due in accordance with the contractual terms, and forward-looking information has been incorporated. The analysis of expected credit losses on the Consolidated Company's notes receivable and 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	\$ 19,210,602	1.00%	192,159
1-30 days past due	2,294,282	0.54%	12,469
31-150 days past due	1,513,458	4.45%	67,275
151-270 days past due	524,974	21.05%	110,489
271-365 days past due	273,946	39.55%	108,357
1-2 years past due	1,001,812	67.10%	675,640
Past due over 2 years	737,294	83.98%	619,195
	\$ 25,556,368		1,785,584

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	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	\$ 17,117,589	0.42%	71,908
1–30 days past due	2,375,088	2.50%	59,363
31–150 days past due	1,902,426	5.50%	104,656
151–270 days past due	471,779	14.30%	67,468
271–365 days past due	465,712	30.59%	142,468
1–2 years past due	835,675	68.21%	570,028
Past due over 2 years	541,991	93.73%	508,013
	\$ 23,710,260		1,523,904

The changes in the allowance for doubtful notes and accounts receivable of the Consolidated Company are as follows:

	2025	2024
Beginning Balance	\$ 1,523,904	1,192,937
Impairment Losses Recognized	1,642,751	473,471
Reversal Impairment Loss	(1,357,643)	(121,469)
The Amount Written Off as Uncollectible for the Fiscal Year	(30,236)	(122,335)
Foreign Currency Translation Gains and Losses and Others	10,773	101,300
Merge Acquisition	(3,965)	-
Ending Balance	\$ 1,785,584	1,523,904

For details on the pledge of the Consolidated Company's accounts receivable as collateral for borrowings and performance guarantees, please refer to Note 8.

For other credit risk information, please refer to Note 6(28).

(5) Inventories

	2025.12.31	2024.12.31
Raw Materials	\$ 18,921,990	17,862,166
Raw Materials in Transit	1,016,055	371,295
Work in Process	1,812,905	2,159,084
Semi-Finished Products	2,377,597	2,307,190
Finished Goods	4,026,328	4,310,902
Merchandise Inventory	5,948,237	3,679,406
Less: Allowance for Inventory Market Price Decline	(3,022,960)	(2,611,714)
	\$ 31,080,152	28,078,329

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

	2025	2024
Inventory sold transferred to cost of sales	\$ 113,143,877	117,416,228
Reversal gain on inventory	(248,865)	(254,231)
Loss on Inventory Scrap	400,849	286,484
(Gain) loss on reversal of onerous contracts	(184,682)	103,409
Total	\$ 113,111,179	117,551,890

For details on the situation where the Consolidated Company's inventory is provided as collateral for a pledge, please refer to Note 8

(6) Disposal groups for sale

On August 11, 2022, the Board of Directors of Kontron AG resolved to sell part of its IT service business, and on December 29, 2022, the deal passed antitrust review. Consequently, the assets and liabilities related to this business have been reported as a disposal group held for sale. The assets and liabilities were fully disposed of on June 30, 2023. For the operating results and cash inflows of the discontinued operations, please refer to Note 12(2).

(7) Investments Accounted for Using Equity Method

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

	2025.12.31	2024.12.31
Associate	\$ 606,343	624,262

1. After assessment, the consolidated company's investment in Suzhou Huakeshi Technology Co., Ltd. in March 2024 resulted in a comprehensive voting rights shareholding ratio of 32.00%. Therefore, the equity method is used for valuation.

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2. The Consolidated Company's investment in SDY METAL INDUSTRY PTE. LTD. made in September 2023 had its shareholding ratio decrease from 20% to 18% due to a partial disposal of equity interests in August 2025. Accordingly, the equity method was discontinued, and the investment is accounted for as a financial asset under IFRS 9 and remeasured at fair value.
3. The associates accounted for using the equity method of the Consolidated Company are individually immaterial, and the aggregate financial information is as follows. These financial amounts are included in the consolidated financial statements of the Consolidated Company:

	2025.12.31	2024.12.31
Aggregate carrying amount at the end of the period for interests in individual associates that are not individually material	\$ 606,343	624,262
	2025	2024
Portion Attributable to the Consolidated Company:		
Net Profit from Continuing Operations for the Current Period	\$ 400	10,050
Other Comprehensive Income	(1,065)	12,168
Total Comprehensive Income	\$ (665)	22,218

4. The investments using the equity method by the Consolidated Company are not pledged, guaranteed or restricted.

(8) Business Combinations

The Consolidated Company has expanded its group business through the acquisition of the following companies and obtained relevant development, design, and production technologies.

		Date of Acquisition	Acquisition Ratio	Consideration Transferred Fair Value
Ennovision Inc.	Security surveillance video monitoring	2024.01	60.00 %	90,000
KATEK SE and its subsidiaries	Information Services	2024.02	59.44 %	4,400,050 (Note 1)
Nera and it's subsidiary	Information Technology Network	2024.10	63.77 %	420,271 (Note 1)
Ennotech	IPC	2024.10	100.00 %	154,438
Suntastic.solar Solutions GmbH	Green Energy	2024.10	100.00 %	45,948
Zhongsheng Huachi New Energy (Suzhou) Co., Ltd. and its subsidiaries	EV Chargers	2025.01	40.00 %	7,796 (Note 1)
Dudoo Ltd. and its subsidiaries	Software Services	2025.01	44.94 %	25,000 (Note 1)
ESCAT Dokumentenmanagement GmbH	Document management services	2025.01	NA	40,045 (Note 2)
Suzhou Huguangshidu Intelligent Equipment Co., Ltd.	Technological development and hardware sales	2025.03	52.00 %	11,315

In fiscal year 2025, the Consolidated Company acquired Zhongsheng Huachi New Energy (Suzhou) Co., Ltd., Dudoo Ltd. and its subsidiaries, ESCAT Dokumentenmanagement GmbH, and Suzhou Huguang Shidu Intelligent Equipment Co., Ltd. The relevant information is as follows:

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1. The major classes of consideration transferred and their fair values at the acquisition date are as follows:

	Zhongsheng Huachi New Energy (Suzhou) Co., Ltd.	Dudoo Ltd. and its subsidiaries	ESCAT Dokumenten management GmbH	Suzhou Huguangshidu Intelligent Equipment Co., Ltd.
Consideration Transferred				
Cash (Note)	\$ 7,796	25,000	40,045	11,315

Note: The transfer consideration for acquiring 44.94% equity interest in Dudoo Ltd. and its subsidiaries has been paid in fiscal year 2024, and is recorded as prepaid investment payments as of December 31, 2024.

2. The fair value of the identifiable net assets acquired and liabilities assumed:

	Zhongsheng Huachi New Energy (Suzhou) Co., Ltd.	Dudoo Ltd. and its subsidiaries	ESCAT Dokumenten management GmbH	Suzhou Huguangshidu Intelligent Equipment Co., Ltd.
Current Assets				
Cash and Cash Equivalents	\$ 6,569	124,842	-	1,401
Financial Assets Measured at Amortized Cost - Current	-	9,983	-	-
Net Accounts Receivable	1,722	4,270	2,449	179
Accounts Receivable - Related Parties	-	4,118	-	-
Other Receivables	-	616	-	-
Inventories	710	3,795	4,165	440
Other Current Assets	86	10,626	344	1,700
Subtotal of Current Assets	9,087	158,250	6,958	3,720
Non-Current Assets				
Property, plant, and equipment	-	37,428	175	-
Other Intangible Assets	-	27,775	6,562	-
Other Non-Current Assets	126	613	-	124
Subtotal of Non-current Assets	126	65,816	6,737	124
Total Assets	\$ 9,213	224,066	13,695	3,844
Current Liabilities				
Contract Liability - Current	\$ -	69,698	-	-
Accounts Payable	2,530	11,067	-	1,522
Accounts payable - related parties	-	1,916	-	-
Other Payables	-	18,207	3,413	-
Long-term liabilities due within one year or one operating cycle	-	3,500	-	-
Other Current Liabilities	37	23,092	-	8,012
Subtotal of Current liabilities	2,567	127,480	3,413	9,534

The note of Ennoconn Corporation And Subsidiaries
Consolidated Financial Statements (Continued)

	Zhongsheng Huachi New Energy (Suzhou) Co., Ltd.	Dudoo Ltd. and its subsidiaries	ESCAT Dokumenten management GmbH	Suzhou Heguangshidu Intelligent Equipment Co., Ltd.
Non-Current Liabilities				
Provisions for Liabilities - Non-Current	-	-	744	-
Deferred Income Tax Liabilities	-	-	1,509	-
Other Non-Current Liabilities	-	16,390	-	-
Subtotal Non-current liabilities	-	16,390	2,253	-
Total liabilities	\$ 2,567	143,870	5,666	9,534
Identifiable Net Assets (Liabilities) at Fair Value	\$ 6,646	80,196	8,029	(5,690)

The fair value of the accounts receivable acquired from the companies in the merger transactions approximates the book value, and there were no expected uncollectible amounts as of the acquisition date.

3. Goodwill

The goodwill recognized from acquisitions is as follows:

	Zhongsheng Huachi New Energy (Suzhou) Co., Ltd.	Dudoo Ltd. and its subsidiaries	ESCAT Dokumenten management GmbH	Suzhou Heguangshidu Intelligent Equipment Co., Ltd.
Consideration Transferred	\$ 7,796	25,000	40,045	11,315
Less: The fair value of the identifiable net assets (liabilities) acquired	6,646	80,196	8,029	(5,690)
Plus: Non-controlling interests (measured as the proportionate share of the identifiable net assets of non-controlling interests)	3,991	104,774	-	(2,731)
Goodwill Arising from Acquisition	\$ 5,141	49,578	32,016	14,274

The goodwill arising from the acquisition mainly comes from the control premium. Furthermore, the consideration paid for the merger includes expected merger synergies, revenue growth, and future market development. However, such benefits do not meet the recognition criteria for identifiable intangible assets, and therefore are not recognized separately.

The note of Ennoconn Corporation And Subsidiaries
Consolidated Financial Statements (Continued)

4. From the acquisition date to December 31, 2025, the revenue and net income contributed by the acquired company are as follows:

	Zhongsheng Huachi New Energy (Suzhou) Co., Ltd.	Dudoo Ltd. and its subsidiaries	ESCAT Dokumenten management GmbH	Suzhou Heguangshidu Intelligent Equipment Co., Ltd.
Operating Revenue	\$ 9,899	201,844	114,527	41,728
Current net profit (loss)	\$ (10,344)	27,004	-	2,055

The consolidated company acquired Ennovision Inc., KATEK SE and its subsidiaries, Nera and its subsidiaries, Ennotech, and suntastic.solar Solutions GmbH in 2024. The relevant information is as follows:

- (1) The major classes of consideration transferred and their fair values at the acquisition date are as follows:

	Ennovision Inc.	KATEK SE and its subsidiaries	Nera and it's subsidiary	Ennotech Vietnam Company Limited	Suntastic.solar Solutions
Consideration Transferred Cash	\$ 90,000	4,400,050	420,271	154,438	45,948

- (2) The fair value of the identifiable net assets acquired and liabilities assumed:

	Ennovision Inc.	KATEK SE and its subsidiaries	Nera and it's subsidiary	Ennotech Vietnam Company Limited	Suntastic.solar Solutions GmbH
Current Assets					
Cash and Cash Equivalents	\$ 79,713	864,203	164,462	71,489	27,838
Financial Assets Measured at Fair Value through Profit or Loss - Current	-	1,456		-	-
Contract asset - Current	-	-	444,470	-	-
Net Notes Receivable			1,064,537		
Net Accounts Receivable	34,254	2,138,488		4,918	39,247
Other Receivables	-	212,174	19,193	-	59,884
Inventories	9,324	7,166,894	131,100	1,718	212,256
Other Current Assets	2,534	278,510	618,338	6,690	487
Subtotal of Current Assets	125,825	10,661,725	2,442,100	84,815	339,712
Non-Current Assets					
Financial assets measured at fair value through other comprehensive income - Non- Current	-	62,296		-	-
Financial Assets Measured at Amortized Cost - Non-Current	-	9		-	-
Property, plant, and equipment	-	2,809,340	104,024	47,346	11,802
Right-of-Use Assets	-	1,743,849	104,580	-	-

The note of Ennoconn Corporation And Subsidiaries
Consolidated Financial Statements (Continued)

	Ennovation Inc.	KATEK SE and its subsidiaries	Nera and it's subsidiary	Ennotech Vietnam Company Limited	Suntastic.solar Solutions GmbH
Other Intangible Assets	34,864	1,799,754	1,631	-	39,558
Deferred Income Tax Assets	-	222,547	99,619	-	5,364
Other Non-Current Assets	-	37,340	3,485	9,916	-
Subtotal of Non-current Assets	34,864	6,675,135	313,339	57,262	56,724
Total Assets	\$ 160,689	17,336,860	2,755,439	142,077	396,436
Current Liabilities					
Short-Term Borrowings	-	860,901	97,120	-	-
Contract Liability - Current	-	782,876	818,256	-	-
Accounts Payable	29,700	3,601,928	497,569	10,286	377,548
Other Payables	1,167	1,183,211	132,633	3,170	3,370
Current Income Tax Liabilities	-	39,780	3,221	-	-
Provisions for Liabilities - Current	-	555,240	11,471	-	54,372
Lease Liabilities - Current	-	1,134,871	39,887	-	-
Other Current Liabilities	-	27,363	-	78	-
Subtotal of Current liabilities	30,867	8,186,170	1,600,157	13,534	435,290
Non-Current Liabilities					
Long-Term Loans	-	2,642,246	-	-	-
Provisions for Liabilities - Non-Current	-	205,400	-	-	8,416
Deferred Income Tax Liabilities	-	255,799	659	-	-
Lease Liabilities - Non-Current	-	733,249	99,086	-	-
Net Defined Benefit Liability – Non-Current	-	-	12,517	-	-
Other Non-Current Liabilities	-	1,010,243	-	-	-
Subtotal Non-current liabilities	-	4,846,937	112,262	-	8,416
Total liabilities	\$ 30,867	13,033,107	1,712,419	13,534	443,706
Identifiable Net Assets (Liabilities) at Fair Value	\$ 129,822	4,303,753	1,043,020	128,543	(47,270)

The fair value of the accounts receivable acquired from the companies in the merger transactions approximates the book value, and there were no expected uncollectible amounts as of the acquisition date.

(3) Goodwill

The goodwill (gain on bargain purchase) recognized due to acquisitions is as follows:

	<u>Ennovation Inc.</u>	<u>KATEK SE and its subsidiaries</u>	<u>Nera and it's subsidiary</u>	<u>Ennotech Vietnam Company Limited</u>	<u>Suntastic.solar Solutions GmbH</u>
Consideration Transferred	\$90,000	4,400,050	420,271	\$ 154,438	45,948
Less: The fair value of the identifiable net assets (liabilities) acquired	129,822	4,303,753	1,043,020	128,543	(47,270)
Plus: Non-controlling interests (measured as the proportionate share of the identifiable net assets of non-controlling interests)	51,929	1,745,389	417,993	-	-
Goodwill Arising from Acquisition (Gain on bargain purchase)	\$ 12,107	1,841,686	(204,756)	25,895	93,218

The goodwill arising from the acquisition mainly comes from the control premium. Furthermore, the consideration paid for the merger includes expected merger synergies, revenue growth, and future market development. However, such benefits do not meet the recognition criteria for identifiable intangible assets, and therefore are not recognized separately.

The consolidated company's subsidiary ESS used the actual purchase price of Nera and its subsidiaries as the transfer consideration, and commissioned external independent experts to assist in identifying and measuring the fair value of the company's identifiable net assets. The gain of NT\$204,756 thousand generated on the acquisition date is recorded under other gains and losses. Please refer to Note 6(27).

(4) From the acquisition date to December 31, 2024, the revenue and net income contributed by the acquired company are as follows:

	<u>Ennovation Inc.</u>	<u>KATEK SE and its subsidiaries</u>	<u>Nera and it's subsidiary</u>	<u>Ennotech Vietnam Company Limited</u>	<u>Suntastic.solar Solutions GmbH</u>
Operating Revenue	\$ 56,304	16,050,879	652,132	23,030	91,579
Current net profit (loss)	\$ (35,911)	122,232	(8,790)	(14)	(4,951)

(9) Changes in ownership interests in subsidiaries

The changes in equity of subsidiaries of the Consolidated Company for the years 2025 and 2024 that did not result in a change in control over those companies are as follows:

1. Marketech increased its equity in 2025 and 2024 due to the conversion of convertible corporate bonds, resulting in Ennoconn International's shareholding ratio decreasing from 41.46% to 38.18%, and from 42.32% to 41.46%, respectively.
2. In 2024, Kontron AG implemented a buyback of treasury shares, resulting in aggregate shareholding ratio of EIH and Ennoconn International from 27.86% to 28.64%.
3. Kontron AG, a subsidiary of the consolidated company, acquired equity interest in KATEK SE for NT\$2,105,131 thousand in cash in May 2024, increasing its ownership from 59.4% to 87.36%. In 2025, Kontron AG further acquired equity interest in KATEK SE through the issuance of treasury shares, resulting in an increase in the consolidated company's indirect ownership in KATEK SE from 87.36% to 96.86%. Since the change in the consolidated company's ownership interest in the subsidiary does not affect its control over the subsidiary, it is accounted for as an equity transaction with owners.
4. In 2024, due to the partial conversion of convertible bonds issued by Marketech into common shares, the consolidated company's indirect shareholding ratio in Renown Information decreased from 37.06% to 36.95%.
5. In 2025, due to the partial conversion of convertible bonds issued by Marketech into common shares and the acquisition of equity interest in CASwell by Ennoconn International, and considering the aforementioned effects, the consolidated company's indirect shareholding ratio in Renown Information decreased from 36.95% to 36.57%.
6. Dexatek increased its equity in October 2024 through a cash capital increase, and Ennoconn International did not subscribe proportionally to its shareholding, resulting in a decrease in the consolidated company's indirect shareholding ratio in Dexatek from 56.00% to 55.01%.
7. In January 2025, Ennoconn International disposed of its equity interest in Dexatek, resulting in a decrease in the consolidated company's indirect shareholding ratio in Dexatek from 55.01% to 53.11%.
8. In April 2025, Ennoconn International acquired equity interest in CASwell for NT\$45,120 thousand in cash, resulting in an increase in the consolidated company's indirect shareholding ratio in CASwell from 31.70% to 32.50%.
9. From May to December 2025, Ennoconn International acquired equity interest in Kontron AG for NT\$213,432 thousand in cash, resulting in an increase in the consolidated company's indirect shareholding ratio in Kontron AG from 1.22% to 1.61%.
10. EnnoMech (Cayman) increased its equity in August 2025 through a capital increase, and Ennoconn International did not subscribe proportionally to its shareholding, resulting in a decrease in the consolidated company's indirect shareholding ratio in EnnoMech (Cayman) from 100% to 67.65%.
11. In September 2025, ESS acquired the remaining 0.03% equity interest from individual shareholders for AUD 1 thousand, thereby increasing the consolidated

company's indirect shareholding ratio in Ennoconn Australia and its subsidiaries from 99.97% to 100%.

12. EnnoVision, a second-tier subsidiary of the consolidated company, increased its equity in November 2025 through a capital increase, and Goldtek did not subscribe proportionally to its shareholding, resulting in a decrease in the consolidated company's indirect shareholding ratio in EnnoVision from 34.05% to 29.60%.
13. The list showing the effect of changes in ownership interests in the aforementioned subsidiaries due to the merger of the companies on the equity attributable to the Consolidated Company is as follows:

2025:

	Cash consideration received (paid)	Amount transferred out (in) from non-controlling interests due to relative change in equity	Equity Trading Differences
Marketech	\$ -	416,491	416,491
Kontron AG	(213,432)	(125,397)	(338,829)
CASwell Inc.	(45,120)	28,812	(16,308)
Renown Information	-	(123)	(123)
Goldtek	-	7,286	7,286
ESS	-	(10)	(10)
Dexatek	36,300	(13,432)	22,868
Ennoconn (Suzhou)	-	(19,379)	(19,379)
EnnoMech (Cayman)	-	59,165	59,165
Total	\$ (222,252)	353,413	131,161

2024:

	Cash consideration received (paid)	Amount that should be transferred out (in) from non- controlling interests calculated based on the relative change in equity in the subsidiary's net asset carrying amount	Equity Trading Differences
Marketech	\$ -	(97,379)	(97,379)
Kontron AG	(2,105,131)	(1,857,529)	(247,602)
CASwell Inc.	(45,120)	(4)	(4)
Renown Information	-	(47)	(47)
Dexatek	-	(1,846)	(1,846)
Total	\$ 2,105,131	1,758,253	(346,878)

The above difference in equity transactions is adjusted as additional paid-in capital.

(10) Loss of control over a subsidiary

The consolidated company lost control over certain subsidiaries during 2025. The relevant information is as follows:

1. Deregistration of the subsidiary S&T MEDTECH SRL located in Romania.
2. Disposal of partial equity interest in subsidiary Comlab Beijing Radio Frequency Technology Co. Ltd., resulting in the loss of control over the company.
3. Disposal of equity interest in subsidiary Kontron Partner Kft., resulting in the loss of control over the company.
4. Deregistration of subsidiaries Katek Electronics Malaysia SDN. BHD. and Katek Singapore PTE. LTD. located in Malaysia and Singapore, respectively.
5. Based on operational strategic considerations, the Consolidated Company entered into an "Investment, Refinancing and Sale and Purchase Agreement" with Congatec GmbH in June 2025, in order to transfer the computer module business to Congatec GmbH. The company acquired 96% of the equity interest in JUMPtec GmbH through subscription of newly issued shares of the consolidated subsidiary JUMPtec GmbH, and acquired two subsidiaries of the consolidated company providing computer module manufacturing-related services, namely Kontron America Modules LLC in the United States and Kontron embedded design Sdn Bhd in Malaysia, for NTD 908,780 thousand (approximately EUR 25,980 thousand) and NTD 700 thousand (approximately EUR 20 thousand), respectively. In addition, Congatec GmbH also acquired the consolidated company's accounts receivable claims amounting to approximately NTD 4,599,870 thousand (approximately EUR 131,500 thousand).

Furthermore, in accordance with the provisions of the agreement, the transaction consideration shall be subject to adjustment depending on the fulfillment of certain conditions, and the consolidated company has post-transfer contractual obligations to fulfill, all of which have been estimated and recorded as follows:

Accounting item	Amount
Other Non-Current Assets	\$ 3,885,541 (EUR111,080 thousand)
Provisions for Liabilities - Current	1,651,000 (EUR45,900 thousand)

In summary, the net gain arising from the consolidated company's disposal of the computer module business and its subsidiaries amounted to NTD 2,840,320 thousand, recorded under "Non-operating Income and Expenses — Other Gains and Losses".

The adjustments to transaction consideration and the estimation of performance obligations in the above transactions require subjective judgments and assumptions by the consolidated company. Any changes in estimates arising from changes in economic conditions or future operating conditions may result in material recognition or reversal of previously recognized gains or losses on the disposal of the computer module business in the future.

The note of Ennoconn Corporation And Subsidiaries
Consolidated Financial Statements (Continued)

1. Consideration received:

	JUMPtec GmbH	Kontron America Modules LLC	Kontron Asia Embedded design Sdn Bhd	S&T MEDTECH SRL	Comlab Beijing Radio Frequency Technology Co. Ltd.	Kontron Partner Kft.	Katek Electronics Malaysia SDN.BHD.	Katek Singapore PTE. LTD.
Cash and Cash Equivalents	\$ 192,390	908,780	700	-	-	6,996	-	-
Other Receivables (Note)	2,783,671	-	-	-	-	-	-	-
Total	\$ 2,976,061	908,780	700	-	-	6,996	-	-

The transaction consideration of NTD 3,885,541 thousand (equivalent to approximately EUR 111,080 thousand) arising from the loss of control over subsidiaries due to the transfer of the computer module business, of which NTD 1,101,870 thousand (equivalent to approximately EUR 31,500 thousand) has been collected in July 2025.

2. Loss of control over assets and liabilities:

	JUMPtec GmbH	Kontron America Modules LLC	Kontron Asia Embedded design Sdn Bhd	S&T MEDTECH SRL	Comlab Beijing Radio Frequency Technology Co. Ltd.	Kontron Partner Kft.	Katek Electronics Malaysia SDN. BHD.	Katek Singapore PTE. LTD.
Cash and Cash Equivalents	\$ 87,796	41,316	2,965	19,703	42,388	8,420	-	-
Notes and Accounts Receivable	251,367	208,334	21,768	2,325	159,979	-	-	-
Inventories	156,734	34,139	-	25,786	45,496	5,051	-	-
Other Current Assets	32,586	3,993	14	2,411	3,619	1,650	-	-
Property, plant, and equipment	12,407	2,013	448	23,423	2,501	-	-	-
Right-of-Use Assets	13,012	-	-	131	-	-	-	-
Goodwill	244,454	-	--	-	-	-	-	-
Other Intangible Assets	254,939	7,086	--	-	707	-	-	-
Deferred Income Tax - Assets	-	80,298	--	-	-	-	-	-
Other Non-Current Assets	42,525	-	-	331	-	-	-	-
Contract Liability - Current	-	(2,409)	-	-	-	(31)	-	-
Accounts Payable	(363,131)	(183,230)	(24,545)	(8,807)	(7,151)	(146,225)	-	-
Other Payables	(7,325)	(13)	-	(7,930)	(10,667)	(33,634)	-	-
Current Income Tax Liabilities	(31,786)	(40,917)	--	-	-	-	-	-
Provisions for Liabilities - Current	(1,145)	(1,938)	-	(1,446)	-	-	-	-
Lease Liabilities - Current	(5,127)	-	-	(135)	-	-	-	-
Long-term liabilities due within one year or one operating cycle	-	-	--	-	(14,748)	-	-	-
Other Current Liabilities	(51,872)	(3,807)	(1,116)	-	(8,262)	-	-	-
Provisions for Liabilities - Non-Current	(924)	(2,267)	--	-	-	-	-	-
Lease Liabilities	(7,933)	-	-	-	-	-	-	-
Total	\$ 626,577	142,598	(466)	55,792	213,862	(164,769)	-	-

Consolidated Financial Statements (Continued)

3. Disposal of subsidiary losses:

	JUMPtec GmbH	Kontron America Modules LLC	Kontron Asia embedded design Sdn Bhd	S&T MEDTECH SRL	Comlab Beijing Radio Frequency Technology Co. Ltd.	Kontron Partner Kft.	Katek Electronics Malaysia SDN. BHD.	Katek Singapore PTE. LTD.
Consideration Received	\$ 2,976,061	908,780	700	-	-	6,996	-	-
Net liabilities (assets) from disposals	(626,577)	(142,598)	466	(55,792)	(213,862)	164,769	-	-
Non-Controlling Interests	-	-	-	-	116,837	-	-	-
Reclassification of other comprehensive income	569	(85,071)	14	(60,178)	6,720	(163,408)	5,748	146
	\$ 2,350,053	681,111	1,180	(115,970)	(90,305)	8,357	5,748	146

4. Net cash outflow (outflow) from disposal of subsidiaries

	JUMPtec GmbH	Kontron America Modules LLC	Kontron Asia embedded design Sdn Bhd	S&T MEDTECH SRL	Comlab Beijing Radio Frequency Technology Co. Ltd.	Kontron Partner Kft.	Katek Electronics Malaysia SDN. BHD.	Katek Singapore PTE. LTD.
Consideration Received	\$ 192,390	908,780	700	-	-	6,996	-	-
One-time expenses for disposal of computer module business	(371,557)	-	-	-	-	-	-	-
Less: Disposal of cash and cash equivalents	87,796	41,316	2,965	19,703	42,388	8,420	-	-
Net cash outflow (outflow) from disposal of subsidiaries	\$ 266,963	867,464	(2,265)	(19,703)	(42,388)	(1,424)	-	-

The note of Ennoconn Corporation And Subsidiaries
Consolidated Financial Statements (Continued)

In 2024, the consolidated company disposed of Integrated Manufacturing & Services Co., Ltd., Katek Vorrats-GmbH1, and Telealarm Europe and its subsidiaries, and lost control over these subsidiaries. The relevant information is as follows:

1. Consideration received:

	Integrated Manufacturing & Services Co., Ltd.	Katek Vorrats- GmbH1	Telealarm Europe and its subsidiaries
Cash and Cash Equivalents	\$ 41,928	314	1,126,407

2. Loss of control over assets and liabilities:

	Integrated Manufacturing & Services Co., Ltd.	Katek Vorrats- GmbH1	Telealarm Europe and its subsidiaries
Cash and Cash Equivalents	\$ 14,233	417	43,048
Notes and Accounts Receivable	5,470	24	120,232
Inventories	-	-	71,402
Other Current Assets	3,883	-	21,884
Property, plant, and equipment	20,655	-	14,380
Right-of-Use Assets			14,080
Goodwill	-	-	416,003
Other Intangible Assets	-	-	521,981
Deferred Income Tax Assets	-		6,073
Other Non-Current Assets	456	-	90,938
Contract Liability - Current			(7,369)
Accounts Payable	(1,754)	-	(100,629)
Other Payables	(1,780)	-	-
Provisions for Liabilities - Current			(7,312)
Lease Liabilities	(463)	-	(11,667)
Other Current Liabilities			(50,441)
Deferred Income Tax Liabilities	-	-	(166,345)
Net Defined Benefit Liability — Non-Current			(40,365)
Other Non-Current Liabilities	-	-	(1,030)
	\$ 40,700	441	934,863

3. Disposal of subsidiary losses:

	Integrated Manufacturing & Services Co., Ltd.	Katek Vorrats- GmbH1	Telealarm Europe and its subsidiaries
Consideration Received	\$ 41,928	314	1,126,407
Net assets from disposals	(40,700)	(441)	(934,863)
Reclassification of other comprehensive income	-	-	5,223
	\$ 1,228	(127)	196,767

Net cash outflow from disposal of subsidiaries:

	Integrated Manufacturing & Services Co., Ltd.	Katek Vorrats- GmbH1	Telealarm Europe and its subsidiaries
Consideration Received	\$ 41,928	314	1,126,407
Less: Disposal of cash and cash equivalents	14,223	417	43,048
Net cash outflow (outflow) from disposal of subsidiaries	\$ 27,695	(103)	1,083,359

(11) Subsidiaries with Material Non-Controlling Interests

The non-controlling interests in subsidiaries that are material to the Consolidated Company are as follows:

Subsidiary Name	Main Business Location/The country where the company is registered	The proportion of ownership interests and voting rights for non-controlling interests	
		2025.12.31	2024.12.31
CASwell Inc.	Taiwan	67.50%	68.30%
Kontron AG	Austria	71.56%	71.36%
Marketech	Taiwan	61.82%	58.54%

The summarized financial information of the aforementioned subsidiaries is as follows. This financial information is prepared in accordance with International Financial Reporting Standards recognized by the Financial Supervisory Commission, and reflects the fair value adjustments made by the Consolidated Company on the acquisition date and the adjustments made for differences in accounting policies. These amounts are before elimination of inter-company transactions:

1. Consolidated Financial Information of CASwell Inc. and its Subsidiaries

	2025.12.31	2024.12.31
Current Assets	\$ 4,011,358	3,676,897
Non-Current Assets	1,919,404	1,989,205
Current Liabilities	(1,482,189)	(1,171,751)
Non-Current Liabilities	(752,372)	(818,364)
Net Assets	\$ 3,723,201	3,675,984
Ending balance of non-controlling interests	\$ 2,555,000	2,561,332
	2025	2024
Operating Revenue	\$ 4,309,272	4,253,669
Net profit for the period	\$ 309,558	330,965
Other Comprehensive Income	(34,872)	(19,589)
Total Comprehensive Income	\$ 274,686	311,376
Net Profit for the Period Attributable to Non-Controlling Interests	\$ 207,637	178,743
Total Comprehensive Income Attributable to Non-Controlling Interests	\$ 182,096	163,444

The note of Ennoconn Corporation And Subsidiaries
Consolidated Financial Statements (Continued)

	2025	2024
Cash Flows from Operating Activities	\$ 276,088	50,479
Cash Flows from Investing Activities	(7,315)	(54,127)
Cash Flows from Financing Activities	(290,222)	(195,815)
The Effect of Exchange Rate Fluctuations on Cash Amounts	(10,756)	8,184
Decrease in Cash and Cash Equivalents	\$ (32,205)	(191,279)
Dividends Paid to Non-Controlling Interests	\$ 158,336	156,805

2. Consolidated Financial Information of Kontron AG and its Subsidiaries

	2025.12.31	2024.12.31
Current Assets	\$ 35,172,906	36,834,634
Non-Current Assets	30,770,220	25,426,210
Current Liabilities	(25,309,589)	(24,528,952)
Non-Current Liabilities	(13,101,437)	(15,463,127)
Net Assets	\$ 27,532,100	22,268,765
Ending balance of non-controlling interests	\$ 21,648,770	18,108,481

	2025	2024
Operating Revenue	\$ 56,568,992	58,568,583
Net profit for the period	\$ 4,928,128	3,188,089
Other Comprehensive Income	(376,024)	92,144
Total Comprehensive Income	\$ 4,552,104	3,280,233
Net Profit for the Period Attributable to Non-Controlling Interests	\$ 3,306,131	2,093,327
Total Comprehensive Income Attributable to Non-Controlling Interests	\$ 4,218,740	2,153,930

	2025	2024
Cash Flows from Operating Activities	\$ 4,946,238	2,615,068
Cash Flows from Investing Activities	(2,049,822)	(4,416,419)
Cash Flows from Financing Activities	(4,591,432)	1,204,872
The Effect of Exchange Rate Fluctuations on Cash Amounts	(139,805)	19,696
Decrease in Cash and Cash Equivalents	\$ (1,834,821)	(576,783)
Dividends Paid to Non-Controlling Interests	\$ 876,400	770,244

The note of Ennoconn Corporation And Subsidiaries
Consolidated Financial Statements (Continued)

3. Consolidated financial information of Marketech International Corp. and its Subsidiaries

	2025.12.31	2024.12.31
Current Assets	\$ 46,713,616	37,953,602
Non-Current Assets	10,736,640	8,703,721
Current Liabilities	(37,783,902)	(29,549,532)
Non-Current Liabilities	(3,473,437)	(5,081,921)
Net Assets	\$ 16,192,917	12,025,870
Ending balance of non-controlling interests	\$ 10,058,314	7,092,510
	2025	2024
Operating Revenue	\$ 51,567,474	60,675,104
Net profit for the period	\$ 3,166,189	1,757,290
Other Comprehensive Income	(96,599)	164,770
Total Comprehensive Income	\$ 3,069,590	1,922,060
Net Profit for the Period Attributable to Non-Controlling Interests	\$ 1,847,187	999,849
Total Comprehensive Income Attributable to Non-Controlling Interests	\$ 1,777,665	1,121,064
	2025	2024
Cash Flows from Operating Activities	\$ 5,661,243	10,917,397
Cash Flows from Investing Activities	(1,142,687)	(1,349,135)
Cash Flows from Financing Activities	(2,654,422)	(5,685,340)
The Effect of Exchange Rate Fluctuations on Cash Amounts	(293,284)	349,706
Increase in cash and cash equivalents	\$ 1,570,850	4,232,628
Dividends Paid to Non-Controlling Interests	\$ 715,036	707,081

The note of Ennoconn Corporation And Subsidiaries
Consolidated Financial Statements (Continued)

(12) Property, plant, and equipment

The following are the details of the changes in the cost, depreciation, and impairment loss of property, plant, and equipment for the Consolidated Company:

	Land	Buildings	Machinery	Leasehold Improvement	Others	Total
Cost						
January 1, 2025	\$ 942,712	7,472,205	7,010,928	227,989	2,288,344	17,942,178
Additions	965	740,885	893,675	12,631	1,321,404	2,969,560
Acquisition through business combinations	-	-	175	-	73,183	73,358
Disposal	-	(33,153)	(247,434)	(2,225)	(65,082)	(347,894)
Loss of control	-	(81,258)	(44,580)	-	-	(125,838)
Reclassification	-	73,279	(15,270)	1,026	(236,919)	(177,884)
The Effects of Changes in Foreign Exchange Rates	(1,541)	216,253	384,410	(1,726)	(35,787)	561,609
December 31, 2025	\$ 942,136	8,388,211	7,981,904	237,695	3,345,143	20,895,089
January 1, 2024	\$ 947,166	6,282,171	3,923,670	85,491	1,104,794	12,343,292
Additions	-	498,618	1,092,041	33,281	1,408,448	3,032,388
Acquisition through business combinations	-	487,132	2,312,641	48,204	199,826	3,047,803
Loss of control	-	(5,913)	(71,471)	-	(4,097)	(81,481)
Disposal	-	(36,684)	(320,831)	(10,882)	(218,580)	(586,977)
Reclassification	(7,218)	178,970	(6,917)	71,147	(217,034)	18,948
The Effects of Changes in Foreign Exchange Rates	2,764	67,911	81,795	748	14,987	168,205
January 1, 2024	\$ 942,712	7,472,205	7,010,928	227,989	2,288,344	17,942,178
Depreciation and impairment loss:						
January 1, 2025	\$ -	2,539,248	3,189,048	72,206	666,300	6,466,802
Depreciation of the Current Year	-	299,862	953,573	42,556	153,287	1,449,278
Impairment loss	-	-	-	884	-	884
Acquisition through business combinations	-	-	-	-	35,755	35,755
Disposal	-	(32,373)	(154,894)	(2,225)	(57,676)	(247,168)
Loss of control	-	(49,136)	(35,910)	-	-	(85,046)
Reclassification	-	-	(88,369)	71	79,532	(8,766)
The Effects of Changes in Foreign Exchange Rates	-	24,230	139,510	1,450	(17,873)	147,317
December 31, 2025	\$ -	2,781,831	4,002,958	114,942	859,325	7,759,056
January 1, 2024	\$ -	2,188,359	2,367,095	34,593	574,714	5,164,761
Depreciation of the Current Year	-	311,113	960,209	27,620	121,383	1,420,325
Impairment loss	-	-	-	-	-	-
Acquisition through business combinations	-	691	260	15,540	58,800	75,291
Loss of control	-	(2,792)	(40,904)	-	(2,750)	(46,446)
Classified as non-current assets held for sale	\$ -	-	-	-	-	-
Disposal	-	(4,792)	(153,948)	(8,249)	(89,747)	(256,736)
Reclassification	-	12,626	5,903	2,439	(7,560)	13,408
The Effects of Changes in Foreign Exchange Rates	-	34,043	50,433	263	11,460	96,199
January 1, 2024	\$ -	2,539,248	3,189,048	72,206	666,300	6,466,802
Book value:						
December 31, 2025	\$ 942,136	5,606,380	3,978,946	122,753	2,485,818	13,136,033
January 1, 2024	\$ 947,166	4,093,812	1,556,575	50,898	530,080	7,178,531
January 1, 2024	\$ 942,712	4,932,957	3,821,880	155,783	1,622,044	11,475,376

For details on the real estate, plants and equipment of the Consolidated Company that were provided as collateral for the pledge, please refer to Note 8.

The note of Ennoconn Corporation And Subsidiaries
Consolidated Financial Statements (Continued)

(13) Intangible assets

The cost and amortization details of the intangible assets of the Consolidated Company are as follows:

	Goodwill	Trademark	Patents	Computer software cost	Customer Relationships	Others	Total
Cost or Deemed Cost:							
Balance as of January 1, 2025	\$ 16,406,389	2,322,094	634,848	7,891,462	3,317,161	1,670,598	32,241,552
Obtain individually	-	-	43,208	2,058,845	-	570	2,102,623
Acquisition through business combinations	101,009	-	-	-	34,337	-	135,346
Loss of control	(244,454)	-	-	(288,424)	-	-	(532,878)
Disposal	-	(2,927)	-	(568,491)	(35,964)	(15,912)	(623,294)
Reclassification	-	-	-	15,386	-	-	15,386
The Effects of Changes in Foreign Exchange Rates	511,457	160,533	3,205	265,667	233,648	107,676	1,282,186
Balance as of December 31, 2025	\$ 16,773,401	2,479,700	681,261	9,374,445	3,549,182	1,762,932	34,620,921
Balance as of January 1, 2024	\$ 14,532,167	2,157,982	634,848	6,859,627	3,029,672	1,456,134	28,670,430
Obtain Individually	-	-	-	1,712,582	-	2,126	1,714,708
Acquisition through business combinations	1,972,906	218,785	-	600,344	852,787	240,243	3,885,065
Loss of control	(416,003)	-	-	(1,013)	(525,711)	(45,514)	(988,241)
Disposal	-	(65,652)	-	(1,478,904)	(59,482)	-	(1,604,038)
Reclassification	8,962	-	-	272	-	937	10,171
The Effects of Changes in Foreign Exchange Rates	307,357	10,979	-	198,554	19,895	16,672	553,457
Balance as of December 31, 2024	\$ 16,405,389	2,322,094	634,848	7,891,462	3,317,161	1,670,598	32,241,552
Amortization:							
Balance as of January 1, 2025	\$ 73,090	771,017	560,967	3,283,280	2,560,296	1,143,380	8,392,030
Current Amortization	-	65,101	14,082	785,991	328,118	147,106	1,340,398
Impairment recognized during the current period	72,557	-	11,568	1,551	-	-	85,676
Acquisition through business combinations	-	-	-	-	-	-	-
Loss of control	-	-	-	(25,692)	-	-	(25,692)
Disposal	-	(2,927)	-	(412,539)	(35,964)	(15,911)	(467,341)
The Effects of Changes in Foreign Exchange Rates	(2,988)	39,116	-	(79,636)	200,548	86,705	243,745
Balance as of December 31, 2025	\$ 142,659	872,307	586,617	3,552,955	3,052,998	1,361,280	9,568,816
Balance as of January 1, 2024	68,504	692,960	499,492	3,754,181	2,294,927	926,600	8,236,664
Current Amortization	-	120,886	61,475	727,759	353,718	233,685	1,497,523
Acquisition through business combinations	-	21,520	-	13,982	-	850	36,352
Loss of control	-	-	-	-	(31,292)	(18,964)	(50,256)
Disposal	-	(65,650)	-	(1,390,493)	(59,482)	-	(1,515,625)
Reclassification	-	-	-	(22)	-	-	(22)
The Effects of Changes in Foreign Exchange Rates	4,586	1,301	-	177,873	2,425	1,209	187,394
Balance as of December 31, 2024	\$ 73,090	771,017	560,967	3,283,280	2,560,296	1,143,380	8,392,030
Book value:							
December 31, 2025	\$ 16,630,742	1,607,393	94,644	5,821,490	496,184	401,652	25,052,105
January 1, 2024	\$ 14,463,663	1,465,022	135,356	3,105,446	734,745	529,534	20,433,766
December 31, 2024	\$ 16,332,299	1,551,077	73,881	4,608,182	756,865	527,218	23,849,522

The note of Ennoconn Corporation And Subsidiaries
Consolidated Financial Statements (Continued)

1. Indefinite-lived intangible assets

Part of the trademarks of the Consolidated Company can be extended for the statutory period at a minimal cost. The Consolidated Company plans to continue applying for extensions of the statutory period and continue producing the product series. Therefore, it is expected that the trademarks will continue to generate net cash inflows, so they are considered intangible assets with indefinite useful lives.

2. Impairment Test on Goodwill

The goodwill totaling NTD 72,557 thousand arising from the consolidated company's acquisitions of Renown Information, Goldtek, and Poslab Technology Corp. in May 2022, September 2014, and November 2019, respectively, was impaired by NTD 72,557 thousand in 2025 due to poor operating conditions, resulting in actual post-acquisition revenue growth falling short of expectations.

3. Guarantee

The intangible assets of the Consolidated Company have not been provided as collateral.

(14) Right-of-Use Assets

The Consolidated Company leases land, buildings and structures, machinery and equipment, office equipment, transportation equipment, and other equipment. The relevant information is as follows:

	Land	Buildings	Machinery	Office Equipment	Transportation equipment	Other equipment	Total
Cost:							
January 1, 2025	\$ 1,904,841	7,318,756	12,327	245,329	852,562	183	10,333,998
Additions	2,973	1,572,637	666	144,275	211,335	465	1,932,351
Less	(56,710)	(963,006)	(146)	(59,112)	(116,109)	(85)	(1,195,168)
Loss of control	-	(15,430)	-	-	-	-	(15,430)
Reclassification	1,460	(21)	-	11,999	(69)	-	13,369
The Effects of Changes in Foreign Exchange Rates	(1,108)	196,863	(428)	22,522	74,874	-	292,723
December 31, 2025	\$ 1,851,456	8,109,799	12,419	365,013	1,022,593	563	11,361,843
January 1, 2024	\$ 1,851,776	4,843,779	1,711	31,594	739,659	207	7,468,726
Additions	127,678	1,340,886	10,590	69,865	274,673	-	1,823,692
Less	(78,499)	(690,616)	(116)	(46,083)	(165,661)	(24)	(980,999)
Acquisition through business combinations	-	1,711,123	-	197,648	20,231	-	1,929,002
Loss of control	-	(13,186)	-	(9,311)	(416)	-	(22,913)
Reclassification	-	(16,185)	-	(2,635)	(2,362)	-	(21,182)
The Effects of Changes in Foreign Exchange Rates	3,886	142,955	142	4,251	(13,562)	-	137,672
December 31, 2024	\$ 1,904,841	7,318,756	12,327	245,329	852,562	183	10,333,998
Depreciation:							
January 1, 2025	\$ 229,067	2,981,711	5,314	102,676	397,687	139	3,716,594
Depreciation of the Current Year	36,889	1,216,513	2,764	69,120	211,796	163	1,537,245
Loss of control	-	(2,287)	-	-	-	-	(2,287)
Less	(36,915)	(360,409)	(146)	(56,175)	(102,094)	(85)	(555,824)
Reclassification	27,522	-	-	2,954	(121)	-	30,355
The Effects of Changes in Foreign Exchange Rates	438	94,170	(161)	10,054	40,910	-	145,411
December 31, 2025	\$ 257,001	3,929,698	7,771	128,629	548,178	217	4,871,494

The note of Ennoconn Corporation And Subsidiaries

Consolidated Financial Statements (Continued)

	Land	Buildings	Machinery	Office Equipment	Transportation equipment	Other equipment	Total
January 1, 2024	\$ 192,030	1,997,020	564	19,754	364,912	95	2,574,375
Depreciation of the Current Year	36,974	1,366,622	4,807	86,344	183,364	68	1,678,179
Less	(378)	(494,589)	(116)	(6,821)	(142,631)	(24)	(644,559)
Reclassification	-	(12,953)	-	(2,768)	1,373	-	(14,348)
Acquisition through business combinations	-	71,816	-	8,757	-	-	80,573
Loss of control	-	(7,454)	-	(758)	(199)	-	(8,411)
The Effects of Changes in Foreign Exchange Rates	441	61,249	59	(1,832)	(9,132)	-	50,785
December 31, 2024	\$ 229,067	2,981,711	5,314	102,676	397,687	139	3,716,594
Book value:							
December 31, 2025	\$ 1,594,455	4,180,101	4,648	236,384	474,415	346	6,490,349
January 1, 2024	\$ 1,659,746	2,846,759	1,147	11,840	374,747	112	4,894,351
December 31, 2024	\$ 1,675,774	4,337,045	7,013	142,653	454,875	44	6,617,404

(15) Other Current Assets and Other Non-Current Assets

	2025.12.31	2024.12.31
Prepayments	\$ 5,420,909	2,320,188
Receivables from disposal of computer module business	2,783,671	-
Other Receivables	2,625,709	1,546,367
Refundable deposits	605,290	442,833
Other Financial Assets	472,346	303,423
Current Tax Assets	341,497	232,705
Contract Asset - Non-Current	78,253	50,636
Prepayments for Business Facilities	19,876	29,473
Others	1,552,692	1,613,806
	\$ 13,900,243	6,539,431
Current	\$ 9,334,656	5,476,506
Non-Current	4,565,587	1,062,925
	\$ 13,900,243	6,539,431

For the receivables arising from the disposal of the computer module business listed above, please refer to the explanation in Note 6(10).

For details on other current assets and other non-current assets of the Consolidated Company pledged as collateral for borrowings, please refer to Note 8.

(16) Short-Term Borrowings

	2025.12.31	2024.12.31
Unsecured Bank Borrowings	\$ 12,165,972	12,201,267
Secured Bank Borrowings	1,223,312	1,828,197
	\$ 13,389,284	14,029,464
Unused Quota	\$ 47,874,174	44,107,819
Interest Rate Range	0.93%~19.50%	1.00%~24.50%

1. Issuance and repayment of loans

The Consolidated Company had no significant issuance, repurchase, or repayment of short-term borrowings for 2025 and 2024. For interest expenses, please refer to Note 6(27)

2. Collateral for bank loans

For details on the situation where assets were pledged as collateral for bank borrowings in the case of the Consolidated Company, please refer to Note

(17) Long-Term Loans

2025.12.31			
	Interest rate range (%)	Expiration Year	Amount
Unsecured Bank Borrowings	1.10%~4.17%	118~124	\$ 11,324,735
Secured Bank Borrowings	2.12%~4.00%	121~123	2,233,874
Subtotal			13,558,609
Less: Portion due within one year			(3,846,235)
Total			\$ 9,712,374
2024.12.31			
	Interest rate range (%)	Expiration Year	Amount
Unsecured Bank Borrowings	0.97%~5.53%	117~118	\$ 11,313,986
Secured Bank Borrowings	0.50%~4.09%	119~132	2,087,327
Subtotal			13,401,313
Less: Portion due within one year			(2,379,593)
Total			\$ 11,021,720

1. The Consolidated Company complied with the relevant contractual terms as of the year 2025, and therefore classified the aforementioned borrowing as a non-current liability. The Consolidated Company expects to comply with the relevant contractual terms at the end of each quarter for at least twelve months after the reporting date.

2. For details on the situation where assets were pledged as collateral for bank borrowings in the case of the Consolidated Company, please refer to Note.

(18) Corporate Bonds Payable

The balance of corporate bonds payable for the Consolidated Company is as follows:

	2025.12.31	2024.12.31
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
Subsidiary's Unsecured Convertible Corporate Bonds	225,047	2,434,568
Less: Listed as the portion due within one year or redeemable within one year	(3,191,833)	-
Ending Balance of Corporate Bonds Payable	\$ -	6,860,500
Embedded derivatives - Call and put options (reported as financial assets at fair value through profit or loss)	\$ -	4,690
Equity component - Conversion right (reported under capital surplus - stock options)	\$ 166,177	202,739

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 years (November 17, 2024) to 40 days before the maturity date (October 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.

A. 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.

The equity component is presented in equity as a additional paid-in capital - 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%.

The note of Ennoconn Corporation And Subsidiaries
Consolidated Financial Statements (Continued)

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%	18,373	
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 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.

A. 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.

The equity component is presented in equity as a additional paid-in capital - 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 loss of NT\$1,497 thousand at fair value cost and non-derivative financial liabilities on December 31, 2025 is NT\$2,966,786 thousand at amortized cost, and its effective interest rate initially recognized is 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><u>\$ 2,966,786</u></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 from 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\$ 182.4.

- (9) Redemption rights of creditors:

30 days prior to 3 years after the issuance of corporate bonds (September 2, 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 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) Redemption upon maturity of bonds:

Unless the bonds have been redeemed, repurchased, and written-off or the bondholder has exercised the conversion right, the issuing company will repay the bonds in full in cash on the maturity date according to the nominal amount of the bonds. This 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		(35,396)
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		(1,494,166)
The liability components as of December 31, 2025	\$	-

4. The main conditions relating to the issuance of unsecured convertible corporate bonds by the subsidiary are as follows:

- (1) Total issuance: NT\$2,500,000 thousand
- (2) Face value: NT\$100 thousand each
- (3) Coupon rate: 0%
- (4) Effective interest rate: 1.796%
- (5) (Term: June 27, 2023- June 27, 2026)
- (6) Conversion Period: From the day following three months after the issuance date of these convertible corporate bonds, until the maturity date, except during the suspension period stipulated by the conversion regulations or laws, the holders of these convertible corporate bonds may request the subsidiary company to convert the bonds into common shares of the subsidiary company. The rights and obligations of the converted common shares shall be the same as those of the originally issued common shares.

(7) Conversion Price and Its Adjustment:

The conversion price of this convertible bond is determined according to the prescribed formula in the conversion regulations. If there is a situation where the Company is subject to anti-dilution provisions, the conversion price will be adjusted according to the prescribed formula in the conversion regulations. Subsequently, on the prescribed base date, the conversion price will be re-determined according to the prescribed formula in the regulations. If the new conversion price is higher than the previous conversion price of that year, no adjustment will be made.

(8) Redemption Rights:

- A. Redemption at maturity: The subsidiary will redeem the principal in one lump sum upon maturity of the bond issue.
- B. Early Redemption: From the day following three months after the issuance of this convertible corporate bond until forty days before the maturity of the issuance period, if the closing price of the subsidiary's common stocks exceeds 30% of the then-effective conversion price for thirty consecutive trading days, or from the day following three months after the issuance of this convertible corporate bond until forty days before the maturity of the issuance period, if the outstanding balance of this convertible corporate bond falls below 10% of the original total issued amount, the subsidiary may redeem all of the bonds at any time thereafter at their face value in cash.
- C. According to the conversion method, all subsidiary bonds redeemed, repaid or converted by the convertible bonds will be cancelled, and all rights and obligations attached to the convertible bonds will also be extinguished and no longer issued.

(19) Lease Liabilities

The Consolidated Company's carrying amount of lease liabilities:

	<u>2025.12.31</u>	<u>2024.12.31</u>
Current	<u>\$ 1,721,154</u>	<u>1,672,853</u>
Non-Current	<u>\$ 5,580,004</u>	<u>5,556,381</u>

For maturity analysis, please refer to Note 6(28) Financial Instruments.

Recognized lease profit/loss is below:

	<u>2025</u>	<u>2024</u>
Interest Expense on Lease Liabilities	<u>\$ 290,845</u>	<u>270,777</u>
Short-Term Lease Expenses	<u>\$ 309,900</u>	<u>421,756</u>
Gain (Loss) on lease modification	<u>\$ 8,262</u>	<u>(18,394)</u>

Recognized lease on the cash flow statement is below:

	<u>2025</u>	<u>2024</u>
Total Cash Outflow for Lease	<u>\$ 2,037,611</u>	<u>2,396,787</u>

The Consolidated Company leases land, buildings and structures, machinery and equipment, office equipment, transportation equipment, and other equipment, with lease terms typically lasting three years. Some leases include an option to extend for a period equal to the original contract term upon expiration.

(20) Provision for Liabilities

	2025.12.31	2024.12.31
Provision for warranty	\$ 431,481	504,638
Onerous contract	831,051	895,178
Employee benefits	467,631	461,535
Litigation	182,592	552,782
Others	1,033,029	138,505
Total	\$ 2,945,784	2,552,638
Current	\$ 2,352,652	1,967,893
Non-Current	593,132	584,745
	\$ 2,945,784	2,552,638

(21) 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 Consolidated Company is as follows:

	2025.12.31	2024.12.31
Present Value of a Defined Benefit Obligation	\$ 977,439	955,692
Fair Value of Plan Assets	(296,622)	(273,157)
Net Defined Benefit Liability	\$ 680,817	682,535
	2025.12.31	2024.12.31
Defined Benefit Asset (Listed as Other Non-Current Assets)	\$ (12,534)	(10,394)
Defined Benefit Liability	693,351	692,929
Net Defined Benefit Liability	\$ 680,817	682,535

The defined benefit plans of the Consolidated Company and its domestic subsidiaries are deposited in the labor retirement reserve account at 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.

The foreign subsidiaries of the Consolidated Company also provide retirement benefits to employees participating in the retirement plan in accordance with local relevant regulations. When employees meet the conditions (such as reaching retirement age, loss of work capacity, etc.), retirement payment is calculated based on their years of service and salary at the time of resignation or retirement.

(1) Plan asset composition

The Consolidated Company and its domestic subsidiaries 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. 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.

The foreign subsidiaries of the Consolidated Company have plan assets comprised of funds managed by relevant government or private institutions in accordance with local regulations.

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

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

	<u>2025</u>	<u>2024</u>
Present Value of Defined Benefit Obligations on January 1	\$ 955,692	811,353
Current Service Cost and Interest	49,786	62,150
Remeasurements of the net defined benefit liability (asset)		
— Actuarial gains and losses arising from changes in demographic assumptions	235	(248)
— Actuarial gains (losses) - changes in financial assumptions	(36,240)	(11,525)
— Actuarial gains (losses) - experience adjustments	(11,885)	(4,453)
Past service cost and gains or losses on settlement	(5,407)	(4,717)
Plan participants' contributions	-	(3,294)
Planned Paid Benefits	(23,881)	(29,701)
Liabilities Incurred from Corporate Mergers	(1,064)	135,106
Foreign Plan Conversion Differences	50,203	1,021
Present Value of Defined Benefit Obligations on December 31	<u>\$ 977,439</u>	<u>955,692</u>

(3) Changes in Fair Value of Plan Assets

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

	2025	2024
Fair value of plan assets on January 1	\$ 273,157	200,440
Interest Income	4,839	4,176
Remeasurements of the net defined benefit liability (asset)		
– Plan asset remuneration (excluding current interest)	12,921	14,744
– Actuarial gains (losses) - changes in financial assumptions	(1,121)	27
– Actuarial gains (losses) - experience adjustments	3,711	5,619
Past service cost and gains or losses on settlement	(1,550)	(2,464)
Planned Paid Benefits	(9,066)	(9,108)
Assets acquired through business combinations	-	60,823
Foreign Plan Conversion Differences	13,731	(1,100)
Fair Value of Plan Assets on December 31	\$ 296,622	273,157

(4) Expenses recognized as profit or loss

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

	2025	2024
Current Service Cost	\$ 22,524	35,530
Net Interest on the Net Defined Benefit Liability	22,423	22,444
Past service cost and settlement gains or losses	(3,857)	(2,253)
	\$ 41,090	55,721

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

The remeasurements of net defined benefit liabilities reported by the Consolidated Company as other comprehensive income were NT\$75,601 thousand and NT\$7,073 thousand for the years 2025 and 2024, respectively.

(6) Actuarial Assumptions

The material actuarial assumptions used by the Consolidated 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	1.45%~7.10%	1.45%~7.10%
Increase in Future Salary	0.00%~6.00%	0.00%~6.00%

The Consolidated Company is expected to pay NT\$24,882 thousand to the defined benefit plan within one year after the reporting date of 2025

The weighted average duration of defined benefit plans is 13 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	\$ (22,051)	24,452
Increase in Future Salary	9,054	(8,222)
December 31, 2024 Discount Rate	(23,903)	25,925
Increase in Future Salary	7,747	(7,653)

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 Consolidated 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 Consolidated Company will not assume the legal or constructive obligations of paying extra amount. The Consolidated Company and its subsidiaries abroad also contribute and pay the relevant statutory institutions according to local laws and regulations.

The retirement pension expenses for the Consolidated Company under the defined contribution retirement pension plan in 2025 and 2024 were NT\$335,562 thousand and NT\$256,054 thousand, respectively, which have been contributed to the Labor Insurance Bureau or local competent authorities.

(22) Income tax

1. Income tax expense

The details of the income tax expense of the Consolidated Company are as follows:

	2025	2024
Income tax expenses for the period		
Income tax	\$1,885,157	2,148,948
Adjustment of the income tax in the previous year	8,299	(26,437)
	1,893,456	2,122,511
Deferred income tax expenses		
Reversal of temporary differences	118,421	(315,044)
Recognition of previously unrecognized tax losses	(16,038)	(197,646)
Others	(481,419)	-
Income Tax Expense	\$1,514,420	1,609,821

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

	2025	2024
Remeasurement of Defined Benefit Plan	\$ 17,050	642
Unrealized gains or losses on equity instrument investments measured at fair value through other comprehensive income	(2,048)	(2,865)
	\$ 15,002	(2,223)

Items that May Be Reclassified Subsequently to Profit or Loss:

Exchange Differences on Translation of Foreign Financial Statements	\$ (26,669)	36,711
Unrealized gains or losses on debt instrument investments measured at fair value through other comprehensive income	(8)	-
	\$ (26,677)	36,711

The note of Ennoconn Corporation And Subsidiaries
Consolidated Financial Statements (Continued)

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

	2025	2024
Profit before tax	\$ 9,908,143	7,633,179
Income Tax Calculated at Domestic Tax Rate	1,981,629	1,526,636
Amount Affected by Differences in Foreign Tax Rates	1,522,739	1,118,858
Non-Deductible Expenses	(272,747)	171,553
Tax-Exempt Income	(1,658,908)	(462,786)
Tax Incentives	-	(2,708)
Recognition of previously unrecognized tax losses	(16,038)	(197,646)
Changes in Unrecognized Temporary Differences	(427,162)	(912,364)
Early Under (Over) estimation	8,299	(26,437)
Surtax on Undistributed Retained Earnings	92,015	44,490
Others	284,593	350,225
Income Tax Expense	\$ 1,514,420	1,609,821

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 Consolidated 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:

	2025.12.31	2024.12.31
Summary Amount of Temporary Differences Related to Investment in Subsidiaries	\$ 1,997,082	1,541,892

(2) Deferred income tax assets not recognized

The items not recognized as deferred tax assets for the Consolidated Company are as follows:

	2025.12.31	2024.12.31
Deductible Temporary Difference	\$ -	94,838
Tax Losses	2,488,496	2,323,930
Total	\$ 2,488,496	2,418,768

According to the Income Tax Law, tax losses refer to the losses from the previous ten years that have been approved by the tax authorities, which can be deducted from the current year's net income before income tax is levied. Those items were not recognized as deferred tax assets because the Consolidated Company is unlikely to have sufficient taxable income in the future to utilize those temporary differences.

The note of Ennoconn Corporation And Subsidiaries
Consolidated Financial Statements (Continued)

As of December 31, 2025, the tax losses of the Consolidated Company not yet recognized as deferred tax assets, and their expiration periods, are as follows:

Unabsorbed Losses	The Final Year to be Deducted
\$ 115,996	2026
50,930	2027
132,842	2028
2,819,153	2029
112,658	2030
89,885	2031
17,837	2032
11,037	2033
5,440,592	Indefinite
\$ 8,790,930	

(3) Recognized deferred income tax assets and liabilities

Changes in deferred income tax assets and liabilities:

Deferred income tax liabilities:

	Share of Profits or Losses of Associates			Total
	Accounted for Using the Equity Method	Right-of-Use Assets	Others	
January 1, 2025	\$ 53,361	700,527	(105,733)	648,155
Debit/(credit) income statement	18,435	(195,440)	184,046	7,041
Debit/(credit) other comprehensive profit and loss	-	-	5,803	5,803
Acquisition through business combinations	-	-	1,509	1,509
Reclassification	-	17,271	(384,157)	(366,886)
Exchange Differences on Translation of Foreign Financial Statements	(22,709)	18,735	8,088	4,114
December 31, 2025	\$ 49,087	541,093	(290,444)	299,736
January 1, 2024	\$ 170,478	230,867	175,005	576,350
Debit/(credit) income statement	(117,117)	251,812	(20,617)	114,078
Debit/(credit) other comprehensive profit and loss	-	-	(5)	(5)
Acquisition through business combinations	-	203,193	(9,285)	193,908
Exchange Differences on Translation of Foreign Financial Statements	-	14,655	(250,831)	(236,176)
December 31, 2024	\$ 53,361	700,527	(105,733)	648,155

The note of Ennoconn Corporation And Subsidiaries
Consolidated Financial Statements (Continued)

Deferred income tax assets:

	Inventories Write- Down and Obsolescence Losses	Loss carryforward	Lease Liabilities	Allowance for doubtful accounts receivable	Provision for Liabilities	Investment tax credits	Others	Total
January 1, 2025	\$ 426,446	1,772,544	966,027	126,118	489,425	383,321	(1,302,379)	2,861,502
Debit/(credit)								
income statement	37,288	345,724	(206,796)	(120,525)	(94,431)	81,750	343,067	386,077
Debit/(credit) other								
comprehensive								
profit and loss	8	-	-	-	(8,119)	-	25,589	17,478
Acquisition through								
business								
combinations	-	-	-	-	-	-	(1,518)	(1,518)
Loss of control	-	-	-	-	-	-	(78,165)	(78,165)
Reclassification	10,980	(33)	16,237	96,971	(10,185)	(786)	(480,115)	(366,931)
Exchange								
Differences on								
Translation of								
Foreign Financial		134,63						
Statements	(60,722)	4	34,145	93,073	30,685	7,033	(161,494)	77,354
December 31, 2025	\$ 414,000	2,252,869	809,613	195,637	407,375	471,318	(1,655,015)	2,895,797
January 1, 2024	\$ 60,991	1,193,973	264,120	244,533	446,318	134,814	(256,373)	2,088,376
Debit/(credit)								
income statement	158,215	141,931	367,144	7,150	49,319	236,256	(333,247)	626,768
Debit/(credit) other								
comprehensive								
profit and loss	65	(2,156)	-	135	4,846	-	(37,383)	(34,493)
Acquisition through								
business								
combinations	98,623	418,695	251,436	7,619	116,518	2,819	(457,576)	438,134
Exchange								
Differences on								
Translation of								
Foreign Financial								
Statements	108,552	20,101	83,327.00	(133,319)	(127,576)	9,432	(217,800)	(257,283)
December 31, 2024	\$ 426,446	1,772,544	966,027	126,118	489,425	383,321	(1,302,379)	2,861,502

3. Income tax assessments

The income tax returns of the Company, Ennoconn International Investment Co., Ltd., CASwell Inc., and Marketech International Corp. have been examined and cleared by the tax authorities through 2023; the income tax returns of Goldtek Technology Co., Ltd. have been examined and cleared through 2022.

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 consolidated company has applied the exception to recognizing and disclosing deferred tax assets and liabilities related to Pillar Two income taxes, and the current income tax expense recognized in relation to Pillar Two income taxes for fiscal years 2025 and 2024 was NTD 0 thousand. The consolidated company's exposure to Pillar Two income taxes arising from the Pillar Two legislation is described as follows:

The consolidated company falls within the scope of the Pillar Two model rules issued by the Organisation for Economic Co-operation and Development. The Pillar Two legislation has been enacted in the European Union, Vietnam, Australia, Canada, the United Kingdom, Turkey, Switzerland, Slovenia, Norway, and North Macedonia, and became effective in fiscal year 2024. The consolidated company has assessed that there are no significant current income tax exposures as of December 31, 2025, and will continue to evaluate the exposures that may arise when Pillar Two legislation takes effect in various jurisdictions.

(23) 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. Additional Paid-in Capital

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

	2025.12.31	2024.12.31
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 equity of subsidiaries and associates	346,746	279,585
	\$ 17,161,079\$	15,663,929

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's industrial development is in a growth stage, and there are plans to expand production lines and capital needs for the next few years. Therefore, the residual dividend policy is adopted; first, the retained earnings are used to meet the capital needs, and the remaining surplus is paid out in the form of cash dividends. However, the cash dividend shall not be less than ten percent of the total dividend distribution 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 Company approved the profit distribution plans for fiscal years 2024 and 2023 at the Annual General Meetings of Shareholders held on May 29, 2025 and May 31, 2024, respectively. The distributions 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>

The note of Ennoconn Corporation And Subsidiaries
Consolidated Financial Statements (Continued)

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	
	Share Allotment (NT\$)	Amount
Distributed to Owners of Common Shares: Cash	\$ 14	<u>\$2,042,410</u>

In the aforementioned 2023 earnings distribution proposal, the amount of legal reserve appropriation did not consider the items other than net income after tax in 2023 that should be included in the current year's undistributed earnings. Therefore, the Board of Directors resolved on August 13, 2024, to amend the 2023 earnings distribution proposal, which was subsequently approved by the Shareholders' Meeting on May 29, 2025. This amendment did not affect the amount of cash dividends distributed to common shareholders. Information regarding the above-mentioned earnings distribution can be found on the Market Observation Post System (MOPS).

(4) Other equity (net of tax) and non-controlling interests

	Exchange Differences on Translation of Foreign Financial Statements	Unrealized Gain or Loss on Financial Assets at Fair Value Through Other Comprehensive Income	Non- Controlling Interests	Total
Balance as of January 1, 2025	\$ (218,910)	(388,479)	29,994,785	29,387,396
Net profit for the period	-	-	5,250,701	5,250,701
Exchange differences on translating the net assets of foreign operations	336,220	-	816,362	1,152,582
Share of Associates Accounted for Using the Equity Method	(2,420)	-	1,355	(1,065)
Unrealized Gain or Loss on Financial Assets at Fair Value Through Other Comprehensive Income	-	(13,614)	(15,392)	(29,006)
Confirm the Benefit Plan Remeasurement Amount	-	-	39,853	39,853
Subsidiary Shareholder Cash Dividends	-	-	(1,871,643)	(1,871,643)
Disposal of equity instruments measured at fair value through other comprehensive income	-	(32,873)	-	(32,873)
Changes in Ownership Interests in Subsidiaries	-	-	(131,161)	(131,161)
Non-controlling interests acquired in a merger	-	-	(359,399)	(359,399)
Loss of control influence number	-	-	(134,695)	(134,695)
Other Changes	-	-	2,873,230	2,873,230
Balance as of December 31, 2025	\$ 114,890	(434,966)	36,463,996	36,143,920
Balance as of January 1, 2024	\$ (1,081,452)	41,523	27,777,256	26,737,327
Net profit for the period	-	-	3,392,006	3,392,006
Exchange differences on translating the net assets of foreign operations	853,969	-	248,206	1,102,175
Share of Associates Accounted for Using the Equity Method	8,573	728	2,772	12,073
Unrealized Gain or Loss on Financial Assets at Fair Value Through Other Comprehensive Income	-	(458,276)	(64,857)	(523,133)
Confirm the Benefit Plan Remeasurement Amount	-	-	790	790
Subsidiary Shareholder Cash Dividends	-	-	(1,701,127)	(1,701,127)
Disposal of equity instruments measured at fair value through other comprehensive income	-	27,546	-	27,546
Changes in Ownership Interests in Subsidiaries	-	-	346,878	346,878
Non-controlling interests acquired in a merger	-	-	1,022,417	1,022,417
Loss of control influence number	-	-	(6)	(6)
Other Changes	-	-	(1,029,550)	(1,029,550)
Balance as of December 31, 2024	\$ (218,910)	(388,479)	29,994,785	29,387,396

(24) Earnings per share

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

1. Basic earnings per share

(1) Net profit attributable to the holders of common share equity of the Company

	Continuing operations	Discontinuing operation	Total
2025	\$ 3,193,246	20,068	3,213,314
2024	\$ 2,708,734	31,041	2,739,775

(2) Weighted average outstanding common shares

	2025	2024
Weighted average outstanding common shares	138,140	136,768

(3) Basic earnings per share

	Continuing operations	Discontinuing operation	Total
2025	\$ 23.12	0.14	23.26
2024	\$ 19.81	0.22	20.03

2. Diluted earnings per share

(1) Net profit attributable to the holders of common share equity of the Company

	Continuing operations	Discontinuing operation	Total
2025			
Net profit attributable to common shareholders of the Company (basic)	\$ 3,193,246	20,068	3,213,314
After tax interest expenses and financial evaluation gains and losses of convertible corporate bonds	49,302	-	49,302
	\$ 3,242,548	20,068	3,262,616
2024			
Net profit attributable to common shareholders of the Company (basic)	\$ 2,708,734	31,041	2,739,775
After tax interest expenses and financial evaluation gains and losses of convertible corporate bonds	46,196	-	46,196
	\$ 2,754,930	31,041	2,785,971

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(2) Weighted average outstanding common shares

	2025	2024
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)	157,309	155,841

(3) Diluted earnings per share

	Continuing operations	Discontinuing operation	Total
2025	\$ 20.61	0.13	20.74
2024	\$ 17.68	0.20	17.88

(25) Contract Revenue

1. Income Statement

The income details of the Consolidated Company are as follows:

	2025	2024
Revenue from sales of goods	\$ 105,994,165	101,982,765
Service revenue	6,177,992	4,817,192
Engineering service revenue	30,117,512	39,583,763
	\$ 142,289,669	146,383,720

2. Balance of contracts

	2025.12.31	2024.12.31
Notes and Accounts Receivable	\$ 25,556,368	23,710,260
Less: Allowance for Loss	1,785,584	1,523,904
Total	\$ 23,770,784	22,186,356
Contract Asset - Construction Contracts	\$ 10,813,832	10,180,252
Contract Asset - Sales Contracts	1,961,713	1,130,829
Contract Asset - Service Contracts	1,447,340	1,794,888
Total	\$ 14,222,885	13,105,969
	2025.12.31	2024.12.31
Contract Liabilities - construction contracts	\$ 11,927,820	8,961,655
Contract Liabilities - Sales Contracts	9,761,062	4,090,527
Contract Liabilities - Service Contracts	1,821,259	2,061,440
Extended warranty service	694,114	364,748
Total	\$ 24,204,255	15,478,370
Current	\$ 23,476,209	15,285,228
Non-Current	728,046	193,142
	\$ 24,204,255	15,478,370

For disclosures related to notes receivable and accounts receivable and their impairment, please refer to Note 6(4).

(26) Compensation of Employees, Directors and Supervisors:

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 2025 and 2024, the Company estimated employee compensation at NT\$105,000 thousand and NT\$90,200 thousand respectively, and directors' and supervisors' compensation at NT\$6,000 thousand. These amounts were calculated based on the Company's profit before tax for these periods, before deducting employee, director, and supervisor compensation, multiplied by the distribution percentages specified in the Articles of Incorporation, and were recorded 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).

(27) Total Non-Operating Income and Expenses

1. Other Income

The details of other income from the Consolidated Company are as follows:

	2025	2024
Rent Revenue/Income	\$ 22,064	16,567
Dividend Revenue	53,189	52,276
	\$ 75,253	68,843

2. Other Gains and Losses

The other benefits and losses of the Consolidated Company are detailed as follows:

	2025	2024
Losses on Disposals of Property, Plant and Equipment	\$ (1,852)	(86,266)
Gains on Disposal of Subsidiary (Note 6(10))	2,857,650	197,861
Gains (Losses) on Foreign Exchange	(144,587)	515,926
Net Benefits on Financial Assets and Liabilities	1,761,923	351,448
Supplemental Income	91,262	90,020
Gain on bargain purchase - Acquisition of subsidiaries (Note 6(8))	-	204,756
Profit from discontinued operations (Note 12(2))	70,292	100,515
Others	502,866	815,606
	5,137,554	2,189,866
Less: Other Income From Discontinued Operations	70,292	100,515
	\$ 5,067,262	2,089,351

3. Financial Cost

The detailed financial costs of the Consolidated Company are as follows:

	2025	2024
Interest on Bank Loans	\$ 1,057,818	1,284,877
Interest on Lease Liabilities	290,845	270,777
Accrued Interest on Corporate Bonds Payable	83,466	103,081
Other interest	-	392
	\$ 1,432,129	1,659,127

(28) Financial instruments

1. Credit risk

(1) Amount of maximum exposure to credit risk

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

(2) Credit risk Situation

As the Consolidated 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 Consolidated Company are to trade only with well-reputed counterparties, the Consolidated 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 the credit risk exposure of notes and accounts receivable, please refer to Note 6(4)

Other Financial Assets at Amortized Cost, Including Other Account Receivables and Certificates of Deposit.

The note of Ennoconn Corporation And Subsidiaries
Consolidated Financial Statements (Continued)

2. Liquidity risk

The following table shows the contractual maturities of financial liabilities, including estimated interest.

	Contractual cash	Within 6	6-12 Month	More than
Carrying Amount	flows	months	6-12 Month	1 year
December 31, 2025				
Non-Derivative				
Financial Liabilities				
Non-Interest				
Bearing Liabilities	\$ 31,607,800	31,607,800	31,607,800	- -
Lease Liabilities	7,301,158	7,891,405	1,238,469	835,363 5,817,573
Floating Rate				
Instruments	26,947,893	27,128,490	14,550,296	2,730,123 9,848,071
Instruments with				
Fixed Interest Rates	3,191,833	3,193,786	2,966,786	227,000 -
	\$ 69,048,684	69,821,481	50,363,351	3,792,486 15,665,644
December 31, 2024				
Non-Derivative				
Financial Liabilities				
Non-Interest				
Bearing Liabilities	\$ 29,324,588	29,324,588	29,324,588	- -
Lease Liabilities	7,229,234	7,774,656	858,094	856,148 6,060,414
Floating Rate				
Instruments	27,430,777	27,466,476	13,203,061	3,237,401 11,026,014
Instruments with				
Fixed Interest Rates	6,860,500	6,925,731	-	- 6,925,731
	\$ 70,845,099	71,491,451	43,385,743	4,093,549 24,012,159

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

3. Market risk

(1) Exchange Rate Risks

The Consolidated Company's financial assets and liabilities exposed to significant foreign currency exchange rate risk are as follows:

Financial Asset	2025.12.31		
	Foreign Currency	Exchange Rate	NT\$
<u>Monetary Items</u>			
USD: NTD	339,804	31.43	10,680,040
USD: EUR	287,497	0.8518	9,036,439
USD : RMB	9,244	6.9844	290,537
<u>Financial Liability</u>			
<u>Monetary Items</u>			
USD: NTD	116,846	31.43	3,672,470
USD: EUR	140,254	0.8518	4,408,382
USD : RMB	13,926	6.9844	437,691

The note of Ennoconn Corporation And Subsidiaries
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<u>Financial Asset</u>	2024.12.31		
	Foreign Currency	Exchange Rate	NT\$
<u>Monetary Items</u>			
USD: NTD	392,449	32.79	12,868,403
USD: EUR	143,235	0.9605	4,696,886
USD : RMB	20,044	7.3192	657,243
<u>Financial Liability</u>			
<u>Monetary Items</u>			
USD: NTD	275,695	32.79	9,040,039
USD: EUR	108,257	0.9605	3,549,906
USD : RMB	11,991	7.3192	393,185

Note: The exchange rates of the Euro and RMB against NT\$ are as follows:

	2025.12.31	2024.12.31
EUR : NTD	36.90	34.14
RMB : NTD	4.50	4.48

The foreign exchange risk of the Consolidated Company's monetary items mainly arises from cash and cash equivalents, accounts receivable and other receivables, borrowings, accounts payable and other payables denominated in foreign currencies, which generate foreign exchange gains or losses upon translation. As of December 31, 2025 and 2024, if NTD had depreciated or appreciated by 1% relative to USD held by the Company and all other factors remained constant, the net income before tax for the years 2025 and 2024 would have increased or decreased by NT\$114,885 thousand and NT\$52,528 thousand. The same basis is used for both periods of analysis.

As the Consolidated Company's operations involve several foreign currencies, the exchange gains and losses of monetary items are disclosed in an aggregated manner. For the realized and unrealized foreign exchange gains and losses for the years 2025 and 2024, please refer to Note 6(27).

(2) Interest Rate Risk

The details of the Consolidated Company's financial assets and financial liabilities exposed to interest rate risks are described in the liquidity risk management of this note.

The following sensitivity analysis is determined by the interest rate exposure of derivative and non-derivative instruments on the reporting date. For floating rate liabilities, the analysis method assumes that the amount of liabilities outstanding on the reporting date is outstanding throughout the year. The rate of change used by the Consolidated Company when reporting interest rates to key management personnel is 1% increase or decrease in interest rates, which also represents the management's assessment of the reasonable range of possible changes in interest rates.

If the interest rate increases or decreases by 1%, assuming all other variables remain constant, the Consolidated Company's pre-tax net profit for 2025 and 2023 will increase or decrease by NT\$269,479 thousand and NT\$274,308 thousand, respectively, mainly due to the Consolidated Company's variable-rate borrowings.

(3) Other price risk

If the equity securities prices had changed on the reporting date (the analysis for the two periods is performed on the same basis, and assuming that all other variables remained constant), the impact on profit or loss would have been as follows:

Securities Price as of the Reporting Date	2025		2024	
	Other comprehensive income before tax	Profit (Loss) before Tax	Other comprehensive income before tax	Profit (Loss) before Tax
Increased by 1%	\$ 8,323	40,390	11,639	23,413
Decreased by 1%	\$ (8,323)	(40,390)	(11,639)	(23,413)

4. Fair value information

(1) Classification and fair value of financial instruments

Financial assets and liabilities measured at fair value through profit or loss and financial assets measured at fair value through other comprehensive income for the Consolidated Company are measured at fair value on a recurring basis. Regarding non-FVPL financial assets and liabilities, the Consolidated 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:

	2025.12.31				
	Carrying Amount	Fair Value			Total
		Level 1	Level 2	Level 3	
Financial Assets Measured at Fair Value through Profit or Loss - non-derivative financial assets					
- Listed Stocks	\$ 1,336,001	1,336,001	-	-	1,336,001
- Unlisted and Emerging Stocks	2,179,968	-	-	2,179,968	2,179,968
- Limited Partnership	259,092	-	-	259,092	259,092
- Private Equity Fund	161,135	-	-	161,135	161,135
- Convertible Corporate Bonds	102,823	-	-	102,823	102,823
Subtotal	4,039,019	1,336,001	-	2,703,018	4,039,019
Financial assets measured at fair value through other comprehensive income					
- Listed Stocks	\$ 291,815	291,815	-	-	291,815
- Unlisted and Emerging Stocks	273,111	-	-	273,111	273,111
- Limited Partnership	267,419	-	-	267,419	267,419
Subtotal	832,345	291,815	-	540,530	832,345
Total	\$ 4,871,364	1,627,816	-	3,243,548	4,871,364

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	2024.12.31				
	Carrying Amount	Fair Value			Total
	Level 1	Level 2	Level 3		
Financial Assets at Fair Value Through Profit or Loss - derivative financial assets					
- Redemption Right for Convertible Corporate Bond	\$ 4,690	-	-	4,690	4,690
Non-Derivative Financial Assets					
- Listed Stocks	499,113	499,113	-	-	499,113
- Unlisted and Emerging Stocks	1,438,364	-	-	1,438,364	1,438,364
- Limited Partnership	259,561	-	-	259,561	259,561
- Private Equity Fund	144,300	-	-	144,300	144,300
Subtotal	2,346,028	499,113	-	1,846,915	2,346,028
Financial assets measured at fair value through other comprehensive income					
- Listed Stocks	\$ 381,616	381,616	-	-	381,616
- Unlisted and Emerging Stocks	289,411	-	-	289,411	289,411
- Limited Partnership	492,913	-	-	492,913	492,913
Subtotal	1,163,940	381,616	-	782,324	1,163,940
Total	\$ 3,509,968	880,729	-	2,629,239	3,509,968

(2) Fair value measurement techniques for financial instruments not measured at fair value

The methods and assumptions used by the Consolidated Company for instruments not measured at fair value are estimated as follows:

For financial assets and liabilities measured at amortized cost, if there are quoted prices in an active market, the most recent quoted prices and market quotes are used as the basis for evaluating fair value. When there are no market prices available for reference, an evaluation method is adopted to estimate the value. The valuation methodology used in estimating the fair value of discounted cash flows involves estimations and assumptions made on the discounted cash flows.

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

A. Non-derivative financial instruments

When financial instruments have publicly quoted prices in an active market, their fair value is the publicly quoted price in the active market. The fair value of listed (OTC) equity instruments and debt instruments with active market quoted prices is based on the market prices announced by the main exchanges and the over-the-counter market, which are considered popular securities by the central government bond dealers.

If an entity is able to obtain quoted prices for the financial instrument from an exchange, broker, underwriter, industry association, pricing service, or regulatory agency on a timely and recurring basis, and those prices represent actual and regularly occurring market transactions on an arm's length basis, then the financial instrument is regarded as having an active market quoted price. If the above conditions are not met, then the market is considered to be inactive. In general, a significant bid-ask spread, a notable increase in the bid-ask spread, or very low trading volume are indicators of an illiquid market.

For the financial instruments held by the Consolidated Company that have an active market, their fair values by category and nature are listed as follows:

Listed redeemable corporate bonds, listed (over-the-counter) company stocks, bills of exchange and corporate bonds, etc. are financial assets and financial liabilities with standard terms and conditions and traded in active markets, and their fair values are determined with reference to market quotes, respectively.

For financial instruments other than those with active markets as described above, their fair values are obtained through valuation techniques or by reference to counterparty quotes. The fair value obtained through valuation techniques can refer to the current fair value of other financial instruments that are substantially similar in terms and characteristics, the present value technique of discounted cash flows, or other valuation techniques, including model calculations using market information available at the consolidated reporting date (e.g., OTC reference yield curves, Reuters commercial paper rate average quotes).

For financial instruments held by the Consolidated Company that are not traded in an active market, please refer to section (5) for details on how their fair value is determined.

B. Derivative financial instruments

It is evaluated based on the evaluation model widely accepted by market players, such as discount method and option pricing model. Forward foreign exchange contracts are typically valued based on the current forward exchange rate. Structured interest rate derivative financial instruments are priced based on appropriate option pricing models (such as the Black-Scholes model) or other valuation methods, such as Monte Carlo simulation.

(4) Translation between the first and second grades

There were no transfers in 2025 and 2024.

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

The fair value measurements categorized within Level 3 of the Consolidated Company mainly include financial assets at fair value through profit or loss - equity securities investments, limited partnership, private equity fund investments, convertible corporate bonds, and financial assets at fair value through other comprehensive income - equity securities investments.

For the Consolidated Company, most of the fair values are categorized as Level 3, since the fair values only have single significant unobservable input value. As for investments in equity instruments without an active market, the fair values could be classified as multiple significant unobservable input values. There is no interrelationship for significant unobservable inputs of equity investments without an active market as they are independent of each other.

The quantitative information of significant unobservable inputs is listed as follows:

Item	Valuation Technique	Significant unobservable input	Significant unobservable inputs and their relationship to fair value
Investments in equity instruments without an active market	Comparable method	Discount due to lack of market liquidity (20-25% as of December 31, 2025 and 2024)	The higher the lack of marketability discount, the lower the fair value.
Financial assets at fair value through profit or loss - investment in private equity funds	Net Asset Value Method	Net Asset Value	The higher the net asset value, the higher the fair value.
Financial liabilities at fair value through profit or loss - convertible corporate bonds	Discounted Cash Flow Method	Long-term revenue growth rate, weighted average cost of capital, long-term pre-tax operating net profit, lack of marketability discount.	The higher the weighted average cost of capital, the lower the fair value; the higher the long-term revenue growth rate and long-term pre-tax operating profit, the higher the fair value; the higher the lack of marketability discount, the lower the fair value.
Hybrid Instrument - Call and Put Options of Convertible Corporate Bonds	Binomial Tree Valuation Model	Volatility	The higher the stock price volatility, the higher the fair value.

(29) Financial risk management

1. Overview

The Consolidated 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 Consolidated Company's exposure to the aforementioned risks, as well as the Consolidated Company's objectives, policies, and procedures for measuring and managing risks. Further quantitative disclosure is available in the respective notes to the consolidated financial statements.

2. Risk management structure

The Board of Directors has overall responsibility for establishing and overseeing the Consolidated Company's risk management framework. The financial management department of the Consolidated 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 Consolidated Company by analyzing exposures by degree and magnitude of risks. The Consolidated 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 Consolidated Company's customers or trading partners to fulfill their contractual obligations, mainly from the Consolidated Company's accounts receivable from customers and investments in securities.

(1) Accounts receivable and other receivables

The policy adopted by the Consolidated Company is to conduct transactions only with counterparties of good credit rating, and where necessary, to obtain collateral to mitigate the risk of financial loss caused by defaults. The Consolidated Company will only conduct transactions with companies rated equivalent to investment grade. Such information is provided by independent rating agencies; if such information is not available, the Consolidated Company will use other publicly available financial information and transaction records to rate major customers. The Consolidated Company continues to monitor credit exposure and the credit ratings of counterparties, and distributes the total transaction amount among qualified clients across various credit ratings. Credit exposure is controlled through counterparty credit limits reviewed and approved annually by the Risk Management Committee.

The Consolidated 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 Consolidated 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 Consolidated 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 Consolidated Company's method of managing liquidity is to ensure, as far as possible, that the Consolidated 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 Consolidated 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.

The Consolidated Company engages in derivative transactions to manage market risk, which results in financial liabilities. All transactions are executed in accordance with the risk management policies.

(1) Exchange Rate Risks

The Consolidated 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 accounts receivable denominated in foreign currencies other than the functional currency, and the exchange gains or losses arising from exchange rate fluctuations are offset by the exchange gains or losses of short-term borrowings denominated in foreign currencies. 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.

(30) Capital Management

Based on the current operational industry characteristics and the Consolidated Company's future development situation, as well as considering factors such as changes in the external environment, the Consolidated Company plans the operating capital and dividend expenditures needed for the future period to ensure the Consolidated 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 Consolidated Company may adjust the amount of dividends paid to shareholders or issue new shares. In addition, the Consolidated Company is not required to comply with other external capital requirements.

(31) Investment and Financing Activities of Non-Cash Transactions

For the years 2025 and 2024, the reconciliation of liabilities arising from financing activities for the consolidated company is as follows:

Convertible corporate bonds convert into common stock, please refer to Note 6(23)

	2025.1.1	Cash flows	Non-cash changes		2025.12.31
			Changes in Foreign Exchange Rates	Other non-cash changes	
Lease Liabilities	\$ 7,229,234	(1,436,866)	215,598	1,293,192	7,301,158
Corporate Bonds Payable	6,860,500	-	-	(3,668,667)	3,191,833
Total liabilities from financing activities	\$ 14,089,734	(1,436,866)	215,598	(2,375,475)	10,492,991

	2024.01.01	Cash flows	Non-cash changes		2024.12.31
			Changes in Foreign Exchange Rates	Other non-cash changes	
Lease Liabilities	\$ 5,338,508	(1,704,254)	129,706	3,465,274	7,229,234
Corporate Bonds Payable	7,876,303	(300)	-	(1,015,503)	6,860,500
Total liabilities from financing activities	\$ 13,214,811	(1,704,554)	129,706	2,449,771	14,089,734

7. Related party transaction

(1) Name and relationship of related party

The related parties that had transactions with the Consolidated Company during the coverage period of these consolidated financial statements are as follows:

Name of related party	Relationship with the Consolidated Company
ARBOR SOLUTION, INC.	Associate
Competition Team Ireland Limited	Associate
FOXCONN CZ s.r.o.	Associate
Foxconn Hon Hai Technology India Mega Development	Associate
Foxconn Interconnect Technology Limited	Associate
Foxconn Singapore Pte Ltd	Associate
Radisen Co., Ltd.	Associate
SafeDX s.r.o.	Associate
TA YONG WINDOWS & DOORS COMPANY LIMITED	Associate
Triple Win Technology (Shenzhen) Co., Ltd.	Associate
Macrotec Technology (Shanghai) Co. Ltd.	Associate
Chung Hsin Electric & Machinery Manufacturing Corp.	Associate (Note 2)
Taiyuan Fuchi Technology Co., Ltd.	Associate
Jusda International Logistics (Taiwan) Co., Ltd.	Associate
Everlasting Digital ESG Co., Ltd.	Associate (Note 1)
Macrotec Technology Corp.	Associate
Premier Image Technology (China) Ltd.	Associate

Name of related party	Relationship with the Consolidated Company
Qisda Corporation	Associate
Moai Green Power Corporation	Associate
E-Win Investment Corp.	Associate
Kunshan Fuchengke Precision Electrical Co.,Ltd.	Associate
Henan Fuchi Technology Co., Ltd.	Associate
Henan Yuzhan Technology Limited	Associate
Fortune International Corporation	Associate
Glory Technology Service Inc.	Associate
Chongqing Hongteng Technology Co., Ltd.	Associate
Hong Kong Ennower Information Technology Co., Limited	Associate
Triple Win Technology (Jincheng) Co., Ltd.	Associate
Jincheng Futaihua Precision Electronic Co., Ltd.	Associate
Suzhou Huake Visual Technology Co., Ltd.	Associate
Guoqi Zhiduan (Chengdu) Technology Co., Ltd.	Associate
Kangzhun Electronic Technology (Kunshan) Co., Ltd.	Associate
Shenzhen Fertile Plan International Logistics Co., Ltd.	Associate
Shen Zhen Fu Neng New Energy Technology Co., Ltd.	Associate
Shenzhen Xiangxing Technology Co., Ltd.	Associate
Shenzhen Fu Rong Inclusive Finance Co., Ltd.	Associate
Shenzhen Fuhongjie Technology Service Co., Ltd.	Associate
Shenzhen Hyper Power Information Technology Co., Ltd.	Associate
Shenzhen Futaihong Precision Industry Co., Ltd.	Associate
Foxconn Industrial Internet	Associate
Foxconn Technology Group Ltd.	Associate
Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Associate
Fujin Precision Industrial (Jincheng) Co., Ltd.	Associate
Futaijie Science & Technology Development (Shenzhen) Co., Ltd.	Associate
Futaihua Industrial (Shenzhen) Co., Ltd.	Associate
Futaihua Precision Industry (Weihai) Co., Ltd.	Associate
FIH (Hong Kong) Ltd.	Associate
Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Associate
Fuding Electronic Technology (Jiashan) Co., Ltd.	Associate
Fulien Technology (Shanxi) Co., Ltd.	Associate
Fulien Technology (Zhoukou) Co., Ltd.	Associate
Fulien Technology (Wuhan) Co., Ltd.	Associate
Fulien Technology (Jincheng) Co., Ltd.	Associate
Fulien Technology (Jiyuan) Co., Ltd.	Associate
Fulien Technology (Lankao) Co., Ltd.	Associate
Fulien Technology (Hebi) Co., Ltd.	Associate
Yuzhan Precision Technology (Henan) Co., Ltd.	Associate

Name of related party	Relationship with the Consolidated Company
Shenzhen Yuzhan Precision Technology Co.,Ltd.	Associate
Hengyang Yuzhan Precision Technology Co., Ltd.	Associate
Shenzhen Yukang Precision Technology Co.,Ltd.	Associate
Fulien Precision Technology (Ganzhou) Co., Ltd.	Associate
Fulien Precision Electronics (Tianjin) Co., Ltd.	Associate
Fulien Precision Electronics (Guiyang) Co., Ltd.	Associate
Fulien Precision Electronics (Zhengzhou) Co., Ltd.	Associate
Foxconn Global Network	Associate
Altus Technology Inc.	Associate
Chiun Mai Communication Systems, Inc.	Associate
Refront Information Technology Corp.	Associate (Note 3)
Coiler Corporation	Associate
Ur Material Technology (Guangzhou) Co., Ltd.	Associate
Definitely Win Corporation	Associate
AMobile Solutions Corp.	Associate
ARBOR Technology Corporation	Associate
ARBOR Technology (ShenZheng) Co., Ltd.	Associate
Forward Science Corp.	Associate
Ennowell Co., Ltd.	Associate
Hengyang Futaihong Precision Industry Co., Ltd.	Associate
Probeleader Co., Ltd.	Associate
Scienbizip Consulting (Shen Zhen) Co., Ltd.	Associate
MAVIEX (Suzhou) Technology Co., Ltd.	Associate
Hongzhun Precision Tooling (Kunshan) Co., Ltd.	Associate
Hon Hai Precision Industry Co., Ltd.	Associate
Hongfujin Precision Industry (Wuhan) Co., Ltd.	Associate
Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Associate
Honfujin Precision Electronics (Chongqing) Co., Ltd.	Associate
Hongfujin Precision Electronics (Yantai) Co., Ltd.	Associate
Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Associate
Hongtu Company Ltd.	Associate
Hon-Ling Technology Co., Ltd.	Associate
Fortune Electric Co., Ltd.	Associate
Lankao Yufu Precision Technology Co., Ltd.	Associate
Key Management Personnel	All Directors and Key Management Personnel of the Company

Note 1: Everlasting Digital ESG Co., Ltd. is no longer a related party of the Company from August 2024 onwards.

Note 2: Chung Hsin Electric & Machinery Manufacturing Corp. is no longer a related party of the Company from August 2024 onwards.

Note 3: Refront IoMT Corp. is no longer a related party of the Company from August 2024 onwards.

(2) Significant transactions with related parties

1. Operating revenue

The Consolidated Company has the following major sales with related parties:

<u>Recorded under</u>	<u>Category of related party/Name</u>	<u>2025</u>	<u>2024</u>
Sales revenue	Associate:		
	ARBOR Technology Corporation	\$ 193,701	19,741
	Hon Hai Precision Industry Co., Ltd.	683	24,356
	Others	162,490	183,246
	Subtotal	<u>356,874</u>	<u>227,343</u>
Engineering service revenue	Associate:		
	Altus Technology Inc.	212,378	1,032,845
	Hon Hai Precision Industry Co., Ltd.	371,298	25,615
	Others	12,930	23,201
	Subtotal	<u>596,606</u>	<u>1,081,661</u>
	Total	<u>\$ 953,480</u>	<u>1,309,004</u>

The sales transaction price of the Consolidated Company to the related parties is determined according to the agreement of both parties, and the collection policy is the payment term of 2 months.

2. Purchases

The purchase amounts from related parties for the Consolidated Company are as follows:

<u>Category of related party/Name</u>	<u>2025</u>	<u>2024</u>
Associates:		
Foxconn Technology Group Ltd.	\$ 98,242	118,341
Glory Technology Service Inc.	96,823	2,125
Coiler Corporation	66,290	21,142
ARBOR Technology Corporation	72,282	76,098
Fortune Electric Co., Ltd.	87,348	84,054
Others	201,135	169,734
	<u>\$ 622,120</u>	<u>471,494</u>

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

3. Overdue receivables from related parties

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

<u>Recorded under</u>	<u>Category of related party/Name</u>	<u>2025.12.31</u>	<u>2024.12.31</u>
Accounts Receivable			
– Related Parties	Associates:		
	Foxconn Industrial Internet	\$ 11,396	7,797
	ARBOR Technology Corporation	33,912	6,341
	Hon Hai Precision Industry Co., Ltd.	4,927	21,731
	Definitely Win Corporation	25	12,837
	Others	33,701	29,453
		\$ 83,961	78,159

The outstanding receivables from related parties have not been secured. The allowance for doubtful accounts from related parties as of December 31, 2025 and 2024 was NT\$12 thousand and NT\$8,523 thousand, respectively.

4. Payables to related parties

Details of the amounts payable to related parties from the Consolidated Company are as follows:

<u>Recorded under</u>	<u>Category of related party/Name</u>	<u>2025.12.31</u>	<u>2024.12.31</u>
Accounts payable – related parties			
	Associates:		
	Macrotec Technology Corp.	\$ 13,433	10,110
	Coiler Corporation	25,800	7,881
	Foxconn Technology Group Ltd.	10,077	27,796
	Others	26,976	37,206
		76,286	82,993
Notes Payable – related parties			
	Associates:		
	Glory Technology Service Inc.	\$ 79,584	2,231
	Macrotec Technology Corp.	1,543	4,585
	Others	-	2,192
		\$ 81,127	9,008

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

5. Endorsements/guarantees

<u>Name of related party</u>	<u>2025</u>	<u>2024</u>
Kontron AG and subsidiaries	\$ 13,698,034	5,291,423
Marketech and subsidiaries	3,483,042	5,830,965
Ennoconn Japan Co., Ltd.	-	150,000
	\$ 17,181,076	11,272,388

(3) Transactions with key management personnel

	2025	2024
Remuneration for major managers include:		
Short-term employee benefits	\$ 536,338	438,171
Post-employment benefits	2,740	2,546
	\$ 539,078	440,717

8. Assets pledged as security

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

Name of asset	Subject of pledge guarantee	2025.12.31	2024.12.31
Pledged time deposits (financial assets measured at amortized cost)	Bank loan, tariff Guarantee, performance guarantee	\$ 15,329	19,158
Pledged demand deposits (listed under other financial assets)	Bank loans and performance guarantees	40,638	45,756
Accounts Receivable	Bank loans and performance guarantees	11,205	31,307
Inventories	Bank loan	121,822	266,512
Land	Bank loan	466,341	466,341
Buildings - Net	Bank loan	1,141,865	938,724
Investment Property	Bank loan	48,877	49,812
Refundable deposits	Bid bond, performance bond and warranty bond	59,915	64,059
Others	Bank loan	36,900	70,515
		\$ 1,942,892	1,952,184

9. Material contingent liabilities and unrecognized contractual commitments:

(1) The unrecognized contractual commitments of the Consolidated Company are as follows:

	2025.12.31	2024.12.31
Acquisition Financial Assets Measured at Fair Value through Profit or Loss	\$ -	23,200
Notes and letters of guarantee issued for engineering contract performance and customs duties guarantees	\$ 3,310,394	2,895,101
Contracted but not yet incurred capital expenditure	\$ 70,871	530,485

(2) As described in Note 6(10), the consolidated company entered into an "Investment, Refinancing and Sale and Purchase Agreement" with the counterparty in June 2025, pursuant to which the consolidated company disposed of all equity interests in two subsidiaries, sold accounts receivable claims, and retained certain rights related to computer module manufacturing services along with contractual obligations to be fulfilled.

- (3) A subcontractor of the consolidated company's subsidiary Marketech filed for arbitration in the United States seeking payment of engineering fees. The consolidated company contended that the engineering contract was void ab initio and filed a counterclaim for damages. The appellate court ruled on October 23, 2025 to suspend the arbitration proceedings and remand the case to the lower court for retrial. However, due to the uncertainty of the legal outcome and the fact that the evidentiary hearing has not yet commenced, it is currently not possible to determine the probable outcome or the financial impact.
- (4) The consolidated company's subsidiary Goldtek ceased production and sales of its related products during fiscal year 2025 due to financial difficulties encountered by its major customer, and cancelled purchase orders that had been placed with suppliers but not yet delivered. Pursuant to the purchase agreements entered into between the consolidated company and its suppliers, cancellation of purchase orders or adjustment of product quantities specified in orders prior to delivery by suppliers shall take effect upon delivery of the cancellation notice, and the consolidated company shall not bear any liability for compensation with respect to reduced or cancelled product quantities. Certain suppliers of the consolidated company refused the requests to cancel the relevant orders and intend to take legal action against the consolidated company. The consolidated company has assessed the associated litigation costs and recognized a provision for liabilities accordingly. The consolidated company received a registered letter from the supplier on March 5, 2026. As of March 27, 2026, the consolidated company has not yet made any response.

10. Losses due to major disasters: None.

11. Subsequent events:

- (1) The consolidated company's subsidiary CASwell resolved through a Board Of Directors resolution on March 4, 2026 to acquire a 70% ordinary share interest (3,500 thousand shares) in Network Box Holdings Limited for cash consideration not exceeding HKD 70,000 thousand (approximately NTD 287,000 thousand).
- (2) The consolidated company's subsidiary Goldtek filed legal actions against its major customer and other customers on November 21, 2025 and March 10, 2026, respectively, asserting breach of contract and seeking payment of outstanding receivables. The consolidated company has also assessed and recognized an allowance for doubtful accounts with respect to the receivables from the aforementioned customers. As of March 27, 2026, all of the aforementioned litigation cases remain pending before the courts.

12. Others

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

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	11,239,799	7,858,158	19,097,957	11,393,876	6,894,862	18,288,738
Labor Insurance and National Health Insurance expenses	2,193,554	1,089,646	3,283,200	2,053,779	987,427	3,041,206
Pension costs	194,125	182,527	376,652	170,166	139,145	309,311
Other Employee Benefit Expenses	499,297	338,443	837,740	538,349	305,731	844,080
Depreciation Expense	1,922,168	1,067,522	2,989,690	2,193,337	901,748	3,095,085
Amortization expenses	697,608	642,790	1,340,398	736,271	717,852	1,454,123

(2) Discontinuing operation:

As stated in Note 6(6), Kontron AG resolved to dispose of part of its IT service business through a Board of Directors' resolution in 2022. The discontinued operations are presented separately from the continuing operations.

For the amounts of income from continuing operations and discontinued operations attributable to owners of the parent, please refer to Note 6(24)

The operating results and cash inflows of the discontinued operation are as follows:

	2025	2024
Operating Revenue	\$ -	-
Operating Costs	-	-
Gross Profit	-	-
Operating Expenses	-	-
Total Non-Operating Income and Expenses	70,292	7,908
Pre-tax profit	70,292	7,908
Annual profit	70,292	7,908
Disposition of profits for suspended businesses	-	100,515
Net profit of discontinued operations for the period	\$ 70,292	108,423

	2025	2024
The interests of a terminated entity belong to:		
Owners of the Company	\$ 20,068	31,041
Non-Controlling Interests	50,224	77,382
	\$ 70,292	108,423

The cash flow information of the discontinued operation is as follows:

	2025	2024
Cash Flows from Operating Activities	\$ -	-
Cash Flows from Investing Activities	(100,891)	438,528
Cash Flows from Financing Activities	-	-
Net Cash flows	\$ (100,891)	438,528

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 Consolidated Company should disclose the following information related to material transactions in fiscal year 2025:

1. Loans to others: Please refer to the attached table 1.
2. Endorsements and guarantees for others: Please refer to the attached table 2.
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 the 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. Engagement in derivative transactions: None.
 7. 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 the 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. Significant transactions between the Consolidated Company and investees in Mainland China for the year 2025 (which have been eliminated in the preparation of the consolidated financial statements) are detailed in the "Information on Significant Transactions."

14. Department information

Starting from September 2025, in accordance with its business development strategy and internal management structure adjustments, the consolidated company reorganized its existing operating segments based on core product technology and market strategy into three business groups for reporting purposes: the Industrial IoT Business Group, the Intelligent Software and Solutions Business Group, and the Smart Factory and Facility Services Business Group.

This reorganization reflects the fact that the internal operational management model, resource allocation processes, and performance measurement methods have been integrated under the new business structure. Each business group has formed independent operational decision-making, research and development plans, and product and market development strategies, and the management financial information reported to the chief operating decision maker is also presented in accordance with the aforementioned three business groups. Accordingly, the consolidated company has disclosed segment information under the new business segment structure beginning from the current period to more accurately reflect its business model and operating performance.

Regarding the impact of this reorganization on comparative information for prior period financial figures, segment information for the comparable period has been restated under the new structure to facilitate understanding and comparison by financial statement users.

The information provided to the chief operating decision maker for allocating resources and assessing segment performance is focused on the types of products delivered by the Consolidated Company. During fiscal years 2025 and 2024, the consolidated company was primarily engaged in Industrial IoT, Intelligent Software and Solutions, and Smart Factory and Facility Services.

The note of Ennoconn Corporation And Subsidiaries
Consolidated Financial Statements (Continued)

(1) Departmental Revenue and Operating Results

The income and operating results of the departments of the Consolidated Company should be reported as follows:

	2025					
	Industrial Internet of Things Business Group	Intelligent Software And Solutions Business Group	Smart Factory And Facility Services Business Group	Adjustment and elimination	Discontinued Department	Total
Revenue:						
Revenue from external customers	\$ 77,071,723	22,362,860	51,567,474	(8,712,388)	-	142,289,669
Total Income	\$ 77,071,723	22,362,860	51,567,474	(8,712,388)	-	142,289,669
Reportable departmental profits and losses	\$ 10,133,600	2,211,434	3,884,933	(6,251,532)	(70,292)	9,908,143

	2024					
	Industrial Internet of Things Business Group	Intelligent Software And Solutions Business Group	Smart Factory And Facility Services Business Group	Adjustment and elimination	Discontinued Department	Total
Revenue:						
Revenue from external customers	\$ 79,166,806	18,067,871	60,675,104	(11,526,061)	-	146,383,720
Total Income	\$ 79,166,806	18,067,871	60,675,104	(11,526,061)	-	146,383,720
Reportable departmental profits and losses	\$ 7,790,531	2,288,427	2,637,411	(4,974,767)	(108,423)	7,633,179

(2) Departmental assets and liabilities

The measurement amounts of assets/liabilities of the reportable departments of the Consolidated Company are not provided for operational decision making, hence the measurement amounts of assets/liabilities are not disclosed.

(3) Revenue from main products and services

The analysis of the revenue from the main products and services of the Consolidated Company are as follows:

	2025	2024
Industrial Internet of Things Business Group	\$ 68,490,008	67,646,052
Intelligent Software And Solutions Business Group	22,232,187	18,062,564
Smart Factory And Facility Services Business Group	51,567,474	60,675,104
	\$ 142,289,669	146,383,720

(4) Regional Information

The Consolidated Company operates mainly in three regions - Taiwan, China, and Europe.

Information on the breakdown of the Consolidated Company's revenue from external customers by location of operations and non-current assets by geographical area of assets is presented as follows:

Region	2025	2024
Revenue from external customers		
Taiwan	\$ 25,365,959	24,617,997
China	12,550,696	16,434,243
Europe	52,533,433	51,168,853
Others	51,839,581	54,162,627
	\$ 142,289,669	146,383,720
Non-Current Assets:		
Taiwan	\$ 7,886,121	7,426,310
China	1,727,515	1,444,572
Europe	16,497,951	14,598,975
Others	3,226,546	3,039,607
	\$ 29,338,133	26,509,464

Non-current assets exclude financial assets measured at fair value through profit or loss, financial assets measured at fair value through other comprehensive income, investments accounted for using the equity method, goodwill, prepayments for investments, guarantee deposits paid, net defined benefit assets, and deferred income tax assets.

(5) Information of Major Customer

	2025	2024
Industrial Internet of Things Business Group–Customer A	\$ 8,347,817	16,333,155

Ennoconn Corporation and its Subsidiaries — 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
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

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		
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	Marketch International Corp.	Marketch International Sdn. Bhd.	Other Receivables	Yes	69,731	-	-	0.00%	2	-	Operating turnover	-	None	-	6,427,034	6,427,034
7	Marketch International Corp.	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 Huguangshidu 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

Note1 : (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 loan are as follows:

(1) Business transactions are filled in 1

(2) Necessity for short-term financing

Note 3: The limit of loans approved by the Board of Directors.

Ennoconn Corporation and its Subsidiaries — Endorsements and Guarantees for Others
December 31, 2025

Table 2

Unit: NT\$ thousand

No.	Endorser/Guarantor 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/guarantee 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	Endorsement/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
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

No.	Endorser/Guarantor 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/guarantee 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	Endorsement/guarantee provided to China
		Company Name	Relationship										
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	2	12,476,493	55,373	55,373	-	-	0.20%	24,952,987	Y	N	N
		KonTron AG subtotal				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.	2	8,033,793	131,140	62,860	-	-	0.39%	16,067,585	Y	N	N
2	Marketech International Corp.	Bhd. 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 Marketech International Corp.				3,045,077							
3	Mic-Tech Electronics Engineering Corp.	China Electronic Systems Engineering Second Construction Co., Ltd. Mic-Tech (Shanghai) 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. Mic-Tech (Shanghai) Corp.	5	1,151,676	1,164	1,145	1,145	-	0.30%	1,919,460	N	N	Y
3	Mic-Tech Electronics Engineering Corp.	MIC-Tech Electronics Engineering Corp. Subtotal	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 and its Subsidiaries

Securities Held at the End of the Period (Excluding Investments in Subsidiaries, Associates, and Joint Ventures) December 31, 2025

Table 3

Unit: Thousand shares/Thousand dollars

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 Co., Ltd.	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.

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 and its Subsidiaries

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: 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%	
Marketech 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.	Marketech 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	Sales	(230,067)	(0.16)%	O/A 70 days	-	No significant deviation	43,774	0.18%	

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)	
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)%	
JUMPtec GmbH	Kontron America Modules, LLC	Second-tier subsidiary to second-tier subsidiary	Sales	(119,453)	(0.08)%	Net 30 EOM	-	No significant deviation	-	-%	
JUMPtec 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%	
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%	
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%	

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 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%	

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

Note 2: Payments are made in installments according to the contract.

Ennoconn Corporation and its Subsidiaries

Receivables from Related Parties Reaching NT\$100 Million or 20% of Paid-in Capital or More 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.	Marketech 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%	-	-	-	-
Techno Precision ShenZhen Co.,Ltd.	T-Paragon Die Casting Co., Limited	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.	Subsidiary 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		-	-	-	-
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 MTG GmbH)	Second-tier subsidiary to second-tier subsidiary	698,857		-	-	-	-
Kontron AG	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		-	-	-	-
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		-	-	-	-

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 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 with entities within the consolidated group have been eliminated upon the preparation of the consolidated financial statements.

Note 2: The receivables arise from intercompany fund lending arrangements and are therefore not applicable.

**Significant Transactions Between Parent and Subsidiaries That Have Been Eliminated
During Consolidation of Ennoconn Corporation and Subsidiaries
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%
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%

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 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	Marketch 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	Marketch International Corp.	Marketch 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	Marketch International Corp.	Marketch 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 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.	0.50%
1	Marketch International Corp.	Marketch International Corporation USA	Second-tier subsidiary to second-tier subsidiary	Non-Operating Revenue	19,682	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%

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)
3	ADAT Technology Co., Ltd.	Marketech 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	Marketech International Corp.	Second-tier subsidiary to second-tier subsidiary	Construction Contract Revenue	28,625	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.	0.02%
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 contract or individual agreement, which is typically 2 to 3 months after project acceptance.	0.02%
10	MIC-Tech Electronics Engineering Corp.	MIC-Tech (WuXi) Co., Ltd.	Second-tier subsidiary to second-tier subsidiary	Accounts Receivable	11,019	Depending on the contract or individual agreement terms, payment is typically received within 2-3 months after the transaction is confirmed.	0.01%

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)
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.	Marketech 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.	Marketech 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	Marketech Integrated Pte. Ltd.	Marketech International Corp.	Subsidiaries Company to second-tier subsidiary	Prepayments to suppliers	40,269	Depending on the transaction contract	0.02%
14	Marketech Integrated Pte. Ltd.	Marketech 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 second-tier subsidiary	Sales revenue	133,104	Common Transaction Terms	0.09%
15	CASwell, Inc.	Apligo Gmbh	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%

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	
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%
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.	JUMPtac GmbH	Second-tier subsidiary to second-tier subsidiary	Sales revenue	29,879	Common Transaction Terms	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	
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 second-tier subsidiary	Cost of Goods Purchased	1,026,880	Common Transaction Terms	0.72%
27	EnnoMech Precision Co., Ltd.	Victor Plus Holdings Ltd.	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)	Second-tier subsidiary to second-tier subsidiary	Sales revenue	468,999	Common Transaction Terms	0.33%
31	Katek GmbH	KATEK Czech Republic s.r.o.	Second-tier subsidiary to second-tier subsidiary	Other receivables – related parties	341,502	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	
32	Katek Hungary Kft.	Katek GmbH	Second-tier subsidiary to second-tier subsidiary	Sales revenue	1,305,678	Common Transaction Terms	0.92%
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 second-tier subsidiary	Sales revenue	240,804	Common Transaction Terms	0.17%
38	Kontron Austria GmbH	JUMPttec GmbH	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%
A	Kontron d.o.o.	Kontron Europe GmbH	Second-tier subsidiary to second-tier subsidiary	Sales revenue	141,603	Common Transaction Terms	0.10%

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	
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%
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%

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 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%
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	Kontron Transportation GmbH	Second-tier subsidiary to second-tier subsidiary	Other receivables – related parties	127,998	Common Transaction Terms	0.08%
56	Nextek Inc.	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:

(1) 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 and its Subsidiaries

Information on Invested Companies (excluding Mainland China investments) 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)	
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)	

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.	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	
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 Limited	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.	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	

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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 Investment Co., Ltd	Samoa	Overseas Investment	101,135	101,135	3,205,760	100.00%	99,228	3,205,760	(44,229)	(44,229)	
CASwell, Inc.	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	
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)	

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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	
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	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	International Trade, Professional Contracting for Projects and Related Maintenance Services	65,254	65,254	30,000	100.00%	46,056	30,000	5,908	5,908	

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Marketch International Corp.	Advanced Technology Matrix United	USA	Warehouse logistics services; sales agency business for semiconductor equipment, parts, consumables, and semiconductor materials.	60,960	60,960	2,000,000	68.97%	67,747	2,000,000	8,024	5,534	
Marketch 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)	
Marketch 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)	-	
Marketch International Corp.	Marketch International Corporation Germany GmbH	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)	
Marketch International Corp.	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)	
Marketch 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)	
Marketch International Corp.	Marketch 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	-	
Marketch Engineering Pte. Ltd.	Marketch 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.	Rusky 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)	-	
Rusky H.K. Limited	PT Marketch 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.	ENNOCONN MALAYSIA SDN. BHD.	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.	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)	

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Ennoconn Solutions Singapore Pte. Ltd.	Ennoconn Philippines Corporation EnnoAI	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.	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)	
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	-	-	

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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)	
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	
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)	

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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	JUMPttec GmbH	Deggendorf, DE	Industrial	-	-	-	0.00%	-	-	(4,559,038)	(4,559,038)	
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)	
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)	

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	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 and its Subsidiaries: Information on Investment in Mainland China
For the Year Ended December 31, 2025

Table 8

(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 Heguangshidu Intelligent Equipment Co., Ltd.	Technological development and hardware sales	57,159	(3)	-	-	-	-	2,083	52.00%	52.00%	1,083	40,245	-
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	-
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

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							
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 trade, entrepôt trade, bonded area enterprise trade, and intra-area trade agency.	30,075	(2)	9,452	-	-	9,452	2,343	12.00%	12.00%	281	(356)	-
Fortune International Corporation	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. Kontron Technology Beijing Co. Ltd.	Software and Solutions	66,728	(2)	-	-	-	-	-	13.10%	13.10%	-	-	-
	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.