Stock code: 6414

ENNOCONN CORPORATION
AND ITS SUBSIDIARIES

Consolidated Financial Statements and Independent Auditors' Review Report

Three Months Ended March 31, 2026 and 2025

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<u>*Notice to Reader*</u>

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

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INDEPENDENT AUDITORS' REVIEW REPORT

To the Board of Directors of Ennoconn Corporation:

Preface

The Consolidated Balance Sheets of Ennoconn Corporation and its subsidiaries as of March 31, 2026 and 2025, the Consolidated Statements of Comprehensive Income, Changes in Equity, and Cash Flows for the three months ended March 31, 2026 and 2025, and the Notes to the Consolidated Financial Statements (including a summary of significant accounting policies) have been reviewed by the Certified Public Accountant. Management is responsible for the preparation and fair presentation of the Consolidated Financial Statements in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and International Accounting Standard 34, "Interim Financial Reporting," as endorsed by the Financial Supervisory Commission. The Certified Public Accountant's responsibility is to express a conclusion on the Consolidated Financial Statements based on the review.

Scope

Except as explained in the basis for qualified conclusion paragraph, we conducted our reviews in accordance with Statement of Auditing Standards 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity". A review of the consolidated financial statements consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit and consequently does not enable the certified public accountant to obtain assurance that the Certified Public Accountant would be aware of all significant matters that might be identified in an audit. Accordingly, a review does not provide a basis for expressing an audit opinion.

Basis for Conclusions

As noted in Note 4(2) to the consolidated financial statements, the financial statements of certain non-significant subsidiaries included in the consolidated statements were not reviewed by independent accountants. As of March 31, 2026 and 2025, these subsidiaries' total assets were NT$7,316,237 thousand and NT$4,102,371 thousand, representing 4.30% and 2.77% of consolidated total assets, respectively. Their total liabilities were NT$4,255,531 thousand and NT$1,984,281 thousand, or 3.97% and 2.15% of consolidated total liabilities. For the three months ended March 31, 2026 and 2025, their comprehensive income (loss) was NT$14,328 thousand and NT$74,100 thousand, representing 0.70% and 2.25% of consolidated comprehensive income, respectively.

Apart from what was mentioned above, as described in Note 6(6), the investments accounted for using equity method by Ennoconn Corporation and its subsidiaries amounted to NT$598,126 thousand

and NT$608,294 thousand as of March 31, 2026 and 2025; and the share of profit of associates accounted for using equity method amounted to NT$(2,834) and NT$(9,519) thousand for the three months ended March 31, 2026 and 2025, respectively, were recognized based on the financial statements which were not reviewed by independent accountants.

Qualified Opinion

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

Matters for Emphasis

As described in Note 6(7) to the consolidated financial statements, Ennoconn Corporation and its subsidiaries completed the merger by absorption of ESCAT Dokumentenmanagement GmbH in January 2025 and acquired a 44.94% equity interest in Dudoo and its subsidiaries. Since the valuation of the identifiable net assets acquired in the business combinations was completed in the first quarter of 2026, the original accounting treatment and provisional amounts recognized from the acquisition dates were adjusted retrospectively based on the purchase price allocation report, and the comparative information was restated accordingly. The review conclusion is not modified by the certified public accountant in respect of this matter.

KPMG 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
May 14, 2026

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.

ENNOCONN CORPORATION AND ITS SUBSIDIARIES

CONSOLIDATED BALANCE SHEET

March 31, 2026, December 31, 2025 and March 31, 2025

Unit: NT$ Thousand

		2026.3.31		2025.12.31		2025.3.31 (Restated)	
	Asset	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
	Current Assets:						
1100	Cash and Cash Equivalents (Notes 6(1) and (27))	$ 26,537,871	16	28,685,416	17	23,711,134	16
1110	Financial Assets Measured at Fair Value Through Profit or Loss - Current (Notes 6(2) and (27))	136,117	-	121,631	-	80,949	-
1136	Financial Assets Measured at Amortized Cost - Current (Note 8)	314,140	-	309,053	-	234,285	-
1140	Contract Assets - Current (Notes 6(24))	13,218,270	8	14,144,632	9	13,773,686	9
1150	Net Notes Receivable (Notes 6(4) and (24))	138,133	-	114,769	-	121,228	-
1172	Net Accounts Receivable (Notes 6(4), (24) and 8)	23,456,913	14	23,572,054	14	21,981,035	15
1180	Net Accounts Receivable - Related Parties (Notes 6(4), (24) and 7)	132,040	-	83,961	-	48,001	-
130X	Inventories (Notes 6(5) and 8)	37,714,801	22	31,080,152	19	30,094,196	20
1470	Other Current Assets (Note 6(14) and 8)	11,899,547	7	9,334,656	6	6,333,703	5
11XX	**Total Current Assets**	113,547,832	67	107,446,324	65	96,378,217	65
	Non-Current Assets:						
1510	Financial Assets Measured at Fair Value Through Profit or Loss - Non-Current (Notes 6(2) and (27))	4,049,458	2	3,917,388	2	2,376,262	2
1520	Financial Assets Measured at Fair Value through Other Comprehensive Income - Non-Current (Notes 6(3) and (27))	734,495	-	832,345	1	1,146,987	1
1550	Investments Accounted for Using Equity Method (Note 6(6))	598,126	-	606,343	-	608,294	-
1600	Property, Plant and Equipment (Note 6(11) and 8)	13,050,108	8	13,136,033	8	11,934,156	8
1755	Right-of-Use Assets (Note 6(13))	6,643,448	4	6,490,349	4	6,621,466	4
1760	Net Investment Property (Note 8)	220,122	-	221,635	-	49,660	-
1805	Goodwill (Notes 6(12))	16,649,741	10	16,630,742	10	16,952,197	11
1821	Other Intangible Assets (Note 6(12))	8,504,686	5	8,421,363	5	8,063,240	6
1840	Deferred Income Tax Assets	2,823,364	2	2,895,797	2	2,975,391	2
1960	Prepaid Investment	33,614	-	1,572	-	3,500	-
1990	Other Non-Current Assets (Notes 6(14) and 8)	3,439,138	2	4,565,587	3	1,091,276	1
15XX	**Total Non-Current Assets**	56,746,300	33	57,719,154	35	51,822,429	35
1XXX	**Total Assets**	**$ 170,294,132**	**100**	**165,165,478**	**100**	**148,200,646**	**100**

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

Chairman: Fu-Chuan Chu **Managerial Officer: Neng-Chi Tsai** **Accounting Supervisor: Tsung-Hsien Chuang**

ENNOCONN CORPORATION AND ITS SUBSIDIARIES

CONSOLIDATED BALANCE SHEET

March 31, 2026, December 31, 2025 and March 31, 2025

Unit: NT$ Thousand

		2026.3.31		2025.12.31		2025.3.31 (Restated)	
	Liabilities and Equity	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
	Current Liabilities:						
2100	Short-Term Borrowings (Notes 6(15) and (27))	$ 13,786,805	8	13,389,284	8	9,865,830	7
2120	Financial Liabilities Measured at Fair Value Through Profit or Loss -Current (Notes 6(2) and (27))	-	-	-	-	496	-
2130	Contract Liabilities - Current (Note 6(24))	24,327,436	14	23,476,209	14	15,921,573	11
2150	Notes Payable (Note 6(27))	1,986,016	1	2,145,544	1	1,784,517	1
2160	Notes Payable - Related Parties (Notes 6(27) and 7)	1,158	-	81,127	-	2,560	-
2170	Accounts Payable (Note 6(27))	27,622,175	16	23,493,448	15	21,986,816	15
2180	Accounts Payable - Related Parties (Notes 6(27) and 7)	103,607	-	76,286	-	60,841	-
2200	Other Payables (Including Related Parties) (Note 6(27))	7,805,181	5	5,811,395	5	7,495,396	5
2230	Current Income Tax Liabilities	1,179,097	1	819,830	-	1,523,472	1
2250	Provisions for Liabilities - Current (Notes 6(19))	2,039,241	1	2,352,652	1	1,710,350	1
2280	Lease Liabilities - Current (Notes 6(18) and (27))	1,721,329	1	1,721,154	1	1,706,097	1
2321	Corporate Bonds Due within One Year or One Operating Cycle, or Subject to Put Options (Notes 6(17) and (27))	2,979,951	2	3,191,833	2	-	-
2322	Long-Term Liabilities Due within One Year or One Operating Cycle (Note 6(16))	3,554,291	2	3,846,235	2	2,582,009	2
2399	Other Current Liabilities	2,215,158	1	2,325,667	1	478,235	-
21XX	**Total Current Liabilities**	89,321,445	52	82,730,664	50	65,118,192	44
	Non-Current Liabilities:						
2527	Contract Liabilities - Current (Note 6(24))	654,755	1	728,046	1	189,213	-
2530	Corporate Bonds Payable (Notes 6(17) and (27))	-	-	-	-	6,767,983	5
2540	Long-Term Borrowings (Notes 6(16) and (27))	9,111,537	6	9,712,374	6	11,687,219	7
2550	Provisions for Liabilities - Non-Current (Notes 6(19))	606,539	-	593,132	-	618,544	-
2570	Deferred Income Tax Liabilities	345,326	-	299,736	-	824,408	1
2580	Lease Liabilities - Non-Current (Notes 6(18) and (27))	5,725,070	4	5,580,004	4	5,580,025	4
2640	Net Defined Benefit Liability - Non-Current	689,044	-	693,351	-	724,817	-
2670	Other Non-Current Liabilities	612,509	-	638,634	-	716,753	-
25XX	**Total Non-Current Liabilities**	17,744,780	11	18,245,277	11	27,108,962	17
2XXX	**Total Liabilities**	107,066,225	63	100,975,941	61	92,227,154	61
	Equity (Note 6(22)):						
3110	Share Capital	1,458,864	1	1,458,864	1	1,375,397	1
3200	Capital Surplus	16,693,715	10	17,161,079	10	15,707,558	11
	Retained Earnings:						
3310	Legal Reserve	1,652,323	1	1,652,323	1	1,380,526	1
3320	Special Reserve	607,389	-	607,389	-	1,039,929	1
3350	Undistributed Earnings	5,875,627	3	7,165,962	4	4,567,387	3
3300	Subtotal Retained Earnings	8,135,339	4	9,425,674	5	6,987,842	5
3490	Other Equity	50,110	-	(320,076)	-	(96,830)	-
3500	Treasury Shares	(27,270)	-	-	-	-	-
31XX	Subtotal Equity Attributable to Owners of the Parent Company	26,310,758	15	27,725,541	16	23,973,967	17
36XX	Non-Controlling Interests (Notes 6(10) and (22))	36,917,149	22	36,463,996	23	31,999,525	22
3XXX	**Total Equity**	63,227,907	37	64,189,537	39	55,973,492	39
	Total Liabilities and Equity	**$ 170,294,132**	**100**	**165,165,478**	**100**	**148,200,646**	**100**

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

Chairman: Fu-Chuan Chu **Managerial Officer: Neng-Chi Tsai** **Accounting Supervisor: Tsung-Hsien Chuang**

ENNOCONN CORPORATION AND ITS SUBSIDIARIES

CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME

Three Months Ended March 31, 2026 and 2025

Unit: NT$ Thousand

Code	Item	Three Months Ended March 31, 2026 Amount	%	Three Months Ended March 31, 2025 Amount	%
4100	**Net Operating Revenue (Notes 6(24) and 7)**	$ 37,112,748	100	34,465,909	100
5110	**Operating Costs (Notes 6(5), (11), (12), (13), (20), (25) and 7)**	29,649,485	80	27,050,125	78
5900	**Gross Profit**	7,463,263	20	7,415,784	22
	Operating Expenses (Notes 6(4), (5), (11), (12), (13) , (20), and (25)):				
6100	Selling Expenses	1,109,406	3	1,045,211	3
6200	Management Expenses	1,905,890	5	2,084,813	7
6300	Research and Development Expenses	2,573,928	7	2,440,127	6
6450	Expected Credit Losses	(117,926)	-	(107,285)	-
6000	**Total Operating Expenses**	5,471,298	15	5,462,866	16
6900	**Net Operating Income**	1,991,965	5	1,952,918	6
	Non-Operating Revenue and Expenses (Notes 6(6),(9), and (26)):				
7100	Interest Income	162,225	-	75,305	-
7190	Other Income	33,135	-	4,160	-
7020	Other Gains and Losses	561,230	2	782,509	2
7050	Financial Cost	(326,527)	-	(345,670)	(1)
7060	Share of Profit or Loss of Associates Accounted for Using Equity Method	(8,016)	-	(9,204)	-
7000	**Total Non-Operating Revenue and Expenses**	422,047	2	507,100	1
7900	**Profit before Tax**	2,414,012	7	2,460,018	7
7950	**Less: Income Tax Expense (Note 6(21))**	571,474	2	583,611	2
8200	**Net Profit for the Period**	1,842,538	5	1,876,407	5
	Other Comprehensive Income:				
8310	**Items that Will not be Reclassified to Profit or Loss**				
8311	Remeasurement of Defined Benefit Plan	7,433	-	1,064	-
8316	Unrealized Gains or Losses on Equity Instrument Investments Measured at Fair Value through Other Comprehensive Income	(62,269)	-	(27,613)	-
8320	Share of Other Comprehensive Income of Associates Accounted for Using Equity Method (Note 6(6))	(27)	-	-	-
8349	Less: Income Tax Relating to Items that May Not Be Reclassified (Note 6(21))	-	-	-	-
	Total Items Not Reclassified to Profit or Loss	(54,863)	-	(26,549)	-
8360	**Items That May Be Reclassified Subsequently to Profit or Loss**				
8361	Exchange Differences on Translation of Foreign Financial Statements	264,776	1	1,452,347	4
8380	Share of Other Comprehensive Income of Associates Accounted for Using Equity Method (Note 6(6))	5,209	-	(315)	-
8399	Less: Income Tax Relating to Items that May be Reclassified (Note 6(21))	15,474	-	14,143	-
	Total Items That May Be Reclassified Subsequently to Profit or Loss	254,511	1	1,437,889	4
8300	**Other Comprehensive Income for the Fiscal Year**	199,648	1	1,411,340	4
8500	**Total Comprehensive Income for the Period**	**$ 2,042,186**	**6**	**3,287,747**	**9**
	Net Profit for the Period Attributable to:				
8610	Parent Company	751,782	2	827,343	2
8620	Non-Controlling Interests	1,090,756	3	1,049,064	3
		$ 1,842,538	**5**	**1,876,407**	**5**
	Total Comprehensive Income Attributable to:				
8710	Parent Company	1,122,261	3	1,337,613	4
8720	Non-Controlling Interests	919,925	3	1,950,134	5
		$ 2,042,186	**6**	**3,287,747**	**9**
9750	**Basic Earnings per Share (NT$) (Note 6(23))**	**$**	**5.15**		**6.02**
9850	**Diluted Earnings per Share (NT$) (Note 6(23))**	**$**	**4.84**		**5.37**

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

Chairman: Fu-Chuan Chu **Managerial Officer: Neng-Chi Tsai** **Accounting Supervisor: Tsung-Hsien Chuang**

ENNOCONN CORPORATION AND ITS SUBSIDIARIES

CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

Three Months Ended March 31, 2026 and 2025

Unit: NT$ Thousand

	Equity Attributable to Owners of the Parent Company												
			Retained Earnings				Other Equity Items						
	Share Capital	Capital Surplus	Legal Reserve	Special Reserve	Undistributed Earnings	Total	Exchange Differences on Translation of Foreign Financial Statements	Unrealized Gain or Loss on Financial Assets Measured at Fair Value through Other Comprehensive Income	Total	Treasury Shares	Total Equity Attributable to Owners of the Parent Company	Non-Controlling Interests	Total Equity
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	-	-	-	-	827,343	827,343	-	-	-	-	827,343	1,049,064	1,876,407
Other Comprehensive Income After Tax for the Period	-	-	-	-	305	305	523,939	(13,974)	509,965	-	510,270	901,070	1,411,340
Total Comprehensive Income for the Period	-	-	-	-	827,648	827,648	523,939	(13,974)	509,965	-	1,337,613	1,950,134	3,287,747
Appropriation and Distribution of Earnings:													
Cash Dividends on Common Stock	-	-	-	-	(1,677,985)	(1,677,985)	-	-	-	-	(1,677,985)	-	(1,677,985)
Subsidiary Shareholder Cash Dividends	-	-	-	-	-	-	-	-	-	-	-	(145,286)	(145,286)
Changes in Equity of Associates Accounted for Using the Equity Method	-	(560)	-	-	-	-	-	-	-	-	(560)	-	(560)
Changes in Ownership Interests in Subsidiaries	-	43,724	-	-	-	-	-	-	-	-	43,724	(43,724)	-
Convertible Corporate Bond Conversion	25	465	-	-	-	-	-	-	-	-	490	-	490
Disposal of Current Equity Investments Measured at Fair Value through Other Comprehensive Income	-	-	-	-	(594)	(594)	-	594	594	-	-	-	-
Changes in Non-Controlling Interests	-	-	-	-	-	-	-	-	-	-	-	243,616	243,616
Balance as of March 31, 2025	$ 1,375,397	15,707,558	1,380,526	1,039,929	4,567,387	6,987,842	305,029	(401,859)	(96,830)	-	23,973,967	31,999,525	55,973,492
Balance as of January 1, 2026	$ 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
Net Profit for the Period	-	-	-	-	751,782	751,782	-	-	-	-	751,782	1,090,756	1,842,538
Other Comprehensive Income After Tax for the Period	-	-	-	-	293	293	427,996	(57,810)	370,186	-	370,479	(170,831)	199,648
Total Comprehensive Income for the Period	-	-	-	-	752,075	752,075	427,996	(57,810)	370,186	-	1,122,261	919,925	2,042,186
Appropriation and Distribution of Earnings:													
Cash Dividends on Common Stock	-	-	-	-	(2,042,410)	(2,042,410)	-	-	-	-	(2,042,410)	-	(2,042,410)
Subsidiary Shareholder Cash Dividends	-	-	-	-	-	-	-	-	-	-	-	(164,047)	(164,047)
Changes in Equity of Associates Accounted for Using the Equity Method	-	1,277	-	-	-	-	-	-	-	-	1,277	-	1,277
Changes in Ownership Interests in Subsidiaries	-	(468,641)	-	-	-	-	-	-	-	-	(468,641)	468,641	-
Purchase of Treasury Shares	-	-	-	-	-	-	-	-	-	(27,270)	(27,270)	-	(27,270)
Changes in Non-Controlling Interests	-	-	-	-	-	-	-	-	-	-	-	(771,366)	(771,366)
Balance as of March 31, 2026	$ 1,458,864	16,693,715	1,652,323	607,389	5,875,627	8,135,339	542,886	(492,776)	50,110	(27,270)	26,310,758	36,917,149	63,227,907

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

Chairman: Fu-Chuan Chu **Managerial Officer: Neng-Chi Tsai** **Accounting Supervisor: Tsung-Hsien Chuang**

ENNOCONN CORPORATION AND ITS SUBSIDIARIES

CONSOLIDATED STATEMENT OF CASH FLOWS

Three Months Ended March 31, 2026 and 2025

Unit: NT$ Thousand

	Three Months Ended March 31, 2026	Three Months Ended March 31, 2025
Cash Flows From Operating Activities:		
Profit Before Tax for the Period	$ 2,414,012	2,460,018
Adjustment for:		
Income and Expense Items:		
Depreciation Expense	762,749	756,595
Amortization Expense	363,396	334,130
Gain on Reversal of Expected Credit Impairment Losses	(117,926)	(107,285)
Net (Gains) Losses on Financial Assets and Liabilities Measured at Fair Value through Profit or Loss	(133,165)	(289,858)
Interest Expense	326,527	345,670
Interest Income	(162,225)	(75,305)
Dividend Revenue	(25,425)	(540)
Share-based Compensation Expense	22,292	11,485
Share of Profit or Loss of Associates Accounted for Using Equity Method	8,016	9,204
Gains on Disposal and Retirement of Property, Plant and Equipment	3,278	(1,530)
Amount of Property, Plant and Equipment Reclassified to Expenses	(7)	-
Loss on Disposal of a Subsidiary	1,533	-
Gain from Price Recovery of Inventory	(286,032)	(100,652)
Loss on Inventory Write-off	30,672	37,294
Loss on Reversal of Onerous Contracts	(66,441)	43,386
Others	198	4,901
Total Revenue Expenses and Losses	727,440	967,495
Changes in Assets/Liabilities Related to Operating Activities:		
Contract Assets	918,233	(559,238)
Notes and Accounts Receivable	252,636	678,491
Inventories	(6,259,598)	(1,164,251)
Other Current Assets	(1,264,966)	(556,455)
Other Assets	(553)	-
Contract Liabilities	780,906	385,344
Notes Payable (Including Related Parties)	(257,826)	(101,033)
Accounts Payable (Including Related Parties)	4,004,492	(310,028)
Other Payables	(131,687)	(286,615)
Provision for Liabilities	(229,749)	(362,185)
Other Current Liabilities	(376,090)	(46,128)
Other Liabilities	332	5,584
Total Adjustments	(1,836,430)	(1,349,019)
Cash Flows from Operations	577,582	1,110,999
Interest Received	144,527	59,895
Dividends Received	25,425	1,462
Interest Paid	(254,178)	(216,892)
Income Taxes Paid	(172,949)	(425,821)
Net Cash Flows from Operating Activities	320,407	529,643

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

Chairman: Fu-Chuan Chu **Managerial Officer: Neng-Chi Tsai** **Accounting Supervisor: Tsung-Hsien Chuang**

ENNOCONN CORPORATION AND ITS SUBSIDIARIES

CONSOLIDATED STATEMENT OF CASH FLOWS

Three Months Ended March 31, 2026 and 2025

Unit: NT$ Thousand

	Three Months Ended March 31, 2026	Three Months Ended March 31, 2025
Cash Flows from Investing Activities:		
Disposal of Financial Assets Measured at Fair Value through Other Comprehensive Income	57,784	3,766
Obtain Financial Assets Measured at Amortized Cost	(38,646)	(11,521)
Dispose of Financial Assets Measured at Amortized Cost	35,597	-
Obtain Financial Assets Measured at Fair Value through Profit or Loss	(15,812)	(12,433)
Dispose of Financial Assets Measured at Fair Value through Profit or Loss	7,200	224,189
Prepaid Investment	(32,014)	(1,839)
Acquisition of Subsidiaries (Net of Cash Acquired)	-	80,378
Disposal of Subsidiaries	(8,473)	-
Acquisition of Property, Plant and Equipment	(335,696)	(493,805)
Disposal of Property, Plant and Equipment	12,960	12,224
Acquisition of Intangible Assets	(462,332)	(477,938)
Disposal of Intangible Assets	-	10,426
Obtain Right-of-Use Assets	(22,622)	(25,478)
Other Non-Current Assets	(96,096)	6,438
Net Cash Outflow from Investing Activities	(898,150)	(685,593)
Cash Flows from Financing Activities:		
Short-Term Borrowings	(564,963)	(5,097,998)
Borrowing of Long-Term Loans	-	900,000
Repayment of Long-Term Loans	(1,146)	(3,158)
Repayment of the Principal Portion of Lease Liabilities	(335,469)	(403,734)
Cost of Treasury Shares Repurchased	(129,853)	-
Change in Non-Controlling Interests	(703,736)	85,720
Net Cash Outflow from Financing Activities	(1,735,167)	(4,519,170)
Effect of Exchange Rate Changes on Cash and Cash Equivalents	165,365	494,292
Net Decrease in Cash and Cash Equivalents for the Period	(2,147,545)	(4,180,828)
Beginning Balance of Cash and Cash Equivalents	28,685,416	27,891,962
Ending Balance of Cash and Cash Equivalents	**$ 26,537,871**	**23,711,134**

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

Chairman: Fu-Chuan Chu **Managerial Officer: Neng-Chi Tsai** **Accounting Supervisor: Tsung-Hsien Chuang**

ENNOCONN CORPORATION AND ITS SUBSIDIARIES
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
Three Months Ended March 31, 2026 and 2025
(Unless otherwise specified, all amounts are in NT$ thousand)

1. Formation 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 sale of industrial computers and IoT equipment; smart manufacturing system integration; artificial intelligence and information software development services; data processing and cloud computing services; the design and manufacturing of electronic components; as well as international trading and the import and export of telecommunications radio-frequency equipment.

The Company's initial public offering was conducted on November 21, 2012. On December 18 of the same year, its emerging stocks were traded at Taipei Exchange (TPEx) and its stocks were listed at 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 issuance on May 14, 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 has adopted the following newly amended International Financial Reporting Standards from January 1, 2026, which have not caused significant impact on the consolidated financial statements.

- IFRS 17 "Insurance Contracts", including the amendment to IFRS
- Amendments to IFRS 9 and IFRS 7 “Amendments to Classification and Measurement of Financial Instruments”
- Annual Improvements to IFRS Standards
- Amendments to IFRS 9 and IFRS 7 "Contracts for Renewable Electricity"

(2) 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"	The new standard introduces three categories of income and expenses, two subtotals in the income statement, and a single note on management performance measures. These three amendments and enhanced guidance on how to disaggregate information in financial statements lay the foundation for providing better and more consistent information for users and will affect all companies. • More structured income statement: Under current standards, companies use different formats to present their operating results, making it difficult for investors to compare financial performance between different companies. The new standard adopts a more structured income statement, introducing a newly defined subtotal of "operating profit" and requiring all income and expenses to be classified into three new distinct categories based on the Company's main operating activities. • Management Performance Measures (MPM): The new standard introduces the definition of management performance measures and requires companies to explain, in a single note to the financial statements, why each measure provides useful information, how it is calculated, and how it reconciles with amounts recognized under IFRS standards. • More disaggregated information: The new standard includes guidance on how companies should enhance the grouping 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.	January 1, 2027 Note: The Financial Supervisory Commission (FSC) issued a press release on September 25, 2025, announcing that Taiwan will align with International Financial Reporting Standard 18 (IFRS 18) commencing from the 2028 fiscal year. Companies that wish to early adopt the standard may elect to do so upon obtaining approval from the FSC.

The Consolidated Company is currently evaluating the impact of the above standards and interpretations on its financial position and operating results, and will disclose the relevant impacts upon completion of the evaluation.

The Consolidated Company expects the following unapproved new standards and amendments will not have significant 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”
- Amendments to IFRS 19 “Subsidiaries without Public Accountability: Disclosures” and IFRS 19
- Amendments to IAS 21 "'Translation to a Hyperinflationary Presentation Currency"

4. Summary of Significant Accounting Policies

(1) Statement Of Compliance

These consolidated financial statements have been prepared in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers (hereinafter referred to as “the Regulations”) and IAS 34 “Interim Financial Reporting” endorsed and issued into effect by the Financial Supervisory Commission (FSC). These consolidated financial statements do not include all the disclosures required for full annual consolidated financial statements prepared in accordance with the International Financial Reporting Standards, International Accounting Standards, IFRIC Interpretations and SIC Interpretations endorsed and issued into effect by the FSC (hereinafter referred to as "IFRS endorsed by the FSC"). Except as described below, the significant accounting policies adopted in these consolidated financial statements are consistent with those in the 2025 consolidated financial statements. For related information, please refer to Note 4 of the 2025 consolidated financial statements.

(2) Merger Fundamentals

a. Subsidiaries Included in the Consolidated Financial Statements

The subsidiaries included in these consolidated financial statements are:

Name of Investor	Subsidiary Name	Business Nature	Percentage of Shares Held 2026.3.31	2025.12.31	2025.3.31	Explanation
The Company	Innovative Systems Integration Limited (Innovative Systems)	Professional investment	100.00%	100.00%	100.00%	
The Company	Ennoconn International Investment Co., Ltd. (Ennoconn International)	Professional investment	100.00%	100.00%	100.00%	
The Company	Ennoconn Investment Holdings Co., Ltd (EIH)	Professional investment	100.00%	100.00%	100.00%	
The Company and EIH	AIS Cayman Technology (AIS Cayman)	Professional investment	100.00%	100.00%	100.00%	
The Company	Ennoconn Solutions Singapore Pte. Ltd. (ESS)	Cloud-based Artificial Intelligence Services	100.00%	100.00%	100.00%	
EIH	Ennoconn Hungary KFT	Manufacturing and marketing of industrial computers	100.00%	100.00%	100.00%	
The Company and Ennowell 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%	32.50%	31.70%	Note 1
Innovative Systems	Nanjing Asiatek Inc. (Nanjing Asiatek)	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%	100.00%	
Innovative Systems	Ennoconn (Suzhou) Technology Co., Ltd. (Ennoconn (Suzhou))	R&D, production, and sales of industrial computers	100.00%	100.00%	100.00%	
Innovative Systems	Victor Plus Holdings Ltd. (Victor Plus)	Import and export trading	100.00%	100.00%	100.00%	

Ennoconn Corporation and its Subsidiaries Notes to Consolidated Financial Statements (Continued)

Name of Investor	Subsidiary Name	Business Nature	Percentage of Shares Held 2026.3.31	2025.12.31	2025.3.31	Explanation
Innovative Systems	Suzhou HuaShiDa Intelligent Technology Co., Ltd.	Manufacture of intelligence vehicle equipment	100.00%	100.00%	100.00%	
Ennoconn (Suzhou)	Ennoconn (Kunshan) Technology Co., Ltd. (Ennoconn (Kunshan))	Intelligent technology development and hardware sales	70.00%	70.00%	70.00%	
Ennoconn (Suzhou)	Ennoconn Investment Co., Ltd. (Ennoconn Investment)	Professional investment	100.00%	100.00%	100.00%	
Ennoconn (Suzhou)	Ennoconn Malaysia SDN. BHD.	R&D, production, and sales of industrial computers	100.00%	100.00%	100.00%	
Ennoconn (Suzhou)	Zhongsheng Huachi New Energy (Suzhou) Co., Ltd. and its Subsidiaries	Charging pile	40.00%	40.00%	40.00%	
Ennoconn (Suzhou)	Jiangsu Heguangshidu Intelligent Equipment Co., Ltd.	Technology development and hardware sales	52.00%	52.00%	52.00%	
Ennoconn (Suzhou)	Ennovanz (Suzhou) Technology Co., Ltd.	Equipment sales and software development	52.00%	52.00%	-	Note 6
Ennoconn (Suzhou)	Kunshan Huaju Trading Co., Ltd.	Sales of electronic components and equipment	100.00%	100.00%	-	Note 7
Ennoconn (Suzhou)	Hua Jui Chih Hsin (Suzhou) Technology Co., Ltd.	Sales of electronic components and equipment	40.00%	-	-	Note 11
Ennoconn (Suzhou) and Ennoconn Investment	Ennoconn (Foshan) Investment Co., Ltd. (Ennoconn (Foshan))	Professional investment	100.00%	100.00%	100.00%	
Ennowell 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%	56.74%	
Ennowell International	EnnoMech Precision (Cayman) Co., Ltd.	Professional investment	67.65%	67.65%	100.00%	Note 9, 14
Ennowell International	Taiwan Applied Module Corporation	Research, design and sales of mobile payment, electronic signature, and information security products	100.00%	100.00%	100.00%	
Ennowell International	Thecus Technology Corp.	Electronic components, computers and their peripherals	60.00%	60.00%	60.00%	
Ennowell International	Dexatek Technology Ltd.	Multimedia product R&D and design and manufacturing business	53.11%	53.11%	53.11%	
Ennowell International	Marketech International Corp. and its Subsidiaries (Marketech and its Subsidiaries)	High-tech industry plant operations and manufacturing system planning and integration services	37.88%	38.18%	41.28%	Note 2, 14
Ennowell International	Poslab Technology Corporation (Poslab)	Manufacturing, wholesale and sales of electronic and peripheral equipment	70.00%	70.00%	70.00%	
Ennowell International	EnnoRise Corporation	Other power generation, transmission and distribution machinery manufacturing	-	60.00%	60.00%	Note 12
Ennowell International	Hua Ling Chih An Co., Ltd. (formerly: E-Rich Electricity Co., Ltd)	Information and management consulting services and software services	100.00%	100.00%	100.00%	Note 13
Ennowell International	Ennotech Vietnam Company Limited (Ennotech)	Production and sales of industrial computers	100.00%	100.00%	100.00%	
Ennowell International	Ennoconn Solutions (Thailand) Co. Ltd.	General trading company	100.00%	100.00%	100.00%	
Ennowell International	DuDoo Ltd. and its Subsidiaries	Professional investment	44.94%	44.94%	44.94%	

Ennoconn Corporation and its Subsidiaries Notes to Consolidated Financial Statements (Continued)

Name of Investor	Subsidiary Name	Business Nature	Percentage of Shares Held			Explanation
			2026.3.31	2025.12.31	2025.3.31	
Ennowell International	EnnoMech Precision Co., Ltd. (EnnoMech Precision)	Electronic components, computer and peripheral equipment manufacturing, electronic material wholesale, and information software services	100.00%	100.00%	-	Note 10
Ennoconn International, Caswell, Marketech, and Goldtek Technology	Renown Information Technology Corp. (Renown Information Technology)	Electronic components, computer and peripheral equipment manufacturing, electronic material wholesale, and information software services	36.52%	36.57%	36.93%	Note 3
The Company, Ennowell International, and EIH	Kontron AG and its Subsidiaries	Information system software and hardware integration service	29.52%	28.44%	28.64%	Note 4
Ennowell International and ESS	Ennoconn India Corporation Private Limited	Production and sales of industrial computers	100.00%	100.00%	100.00%	
AIS Cayman	American Industnial Systems Inc. (AIS)	Human-machine interface, industry 4.0, and other related products	100.00%	100.00%	100.00%	
AIS Cayman	Vecow Co., Ltd.	Manufacture, processing, trading and import/export of telecommunication machinery equipment, electronic equipment and electronic devices, etc.	100.00%	100.00%	100.00%	
AIS Cayman	Ennoconn México, S. de R.L. de C.V.	Sales of industrial computers	99.97%	99.97%	-	Note 8
AIS Cayman	Ennoconn Chile SpA	Sales of industrial computers	100.00%	100.00%	-	Note 8
AIS Cayman	Ennoconn Peru, S.A.C.	Sales of industrial computers	99.90%	99.90%	-	Note 8
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 10
EnnoMech (Cayman)	HighAim Technology Inc. (HighAim)	Professional investment	100.00%	100.00%	67.65%	Note 9, 14
HighAim	Highaim Technology Inc. and its Subsidiaries	Design, research and development, and production of various molds, servers, and communication equipment	100.00%	100.00%	100.00%	Note 14
HighAim	Andrix International LTD.	Import and export trading	100.00%	100.00%	100.00%	Note 14
HighAim	Funology Investment Inc	Import and export trading	100.00%	100.00%	100.00%	Note 14
HighAim	Powerwin (Cayman) Tech Group Limited	Professional investment	100.00%	100.00%	100.00%	Note 14
ESS	Nera Telecommunications Ltd and its Subsidiaries (Nera and its subsidiaries)	Network infrastructure, wireless communication solutions, and information security services	63.77%	63.77%	63.77%	
ESS	Ennoconn Australia Pty Ltd and its Subsidiaries (Ennoconn Australia and its subsidiaries)	Sales of industrial computers	100.00%	100.00%	99.97%	Notes 5 and 14
ESS	Ennoconn Philippines Pty. Ltd.	R&D of industrial computers	100.00%	100.00%	100.00%	Note 14
ESS	Ennoconn Japan Co., Ltd.	Telecommunication machinery equipment, electronic equipment and electronic devices	100.00%	100.00%	100.00%	Note 14
ESS	EnnoAI Solutions Singapore Pte. Ltd.	Production and sales of industrial computers	100.00%	100.00%	100.00%	Note 14

Note 1: The Company and Ennoconn International hold 27.27% and 5.23% of the shares, respectively. In April 2025, Ennoconn International acquired shares of Caswell for NT$45,120 thousand in cash, resulting in the Consolidated Company's indirect shareholding in Caswell increasing from 31.70% to 32.50%. The Consolidated Company obtained majority voting rights on the Board of Directors of Caswell Inc., giving it the power to direct personnel, financial and operational decisions, therefore it 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 percentage decreased due to the exercise of conversion rights by holders of the Company's convertible bonds.

Note 3: As of the three months ended March 31, 2026, due to the partial conversion of the convertible corporate bonds issued by Marketech into common shares, the Consolidated Company's indirect shareholding in Renown Information has decreased to 36.52%. The Consolidated Company obtained majority voting rights on the Board of Directors of Renown, giving it the power to direct personnel, financial and operational decisions, therefore it 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 Company and Ennowell International each acquired shares in Kontron AG in February 2026 for cash consideration of NT$26,641 thousand and NT$437,713 thousand, respectively, resulting in an increase in the Group's aggregate shareholding percentage.

Note 5: The Consolidated Company acquired the remaining 0.03% equity interest from an individual shareholder for AUD 1 thousand in September 2025, thereby increasing the Consolidated Company's indirect ownership in Ennoconn Australia and its subsidiary from 99.97% to 100%.

Note 6: The Consolidated Company was established in July 2025 for the development of equipment sales and software development businesses.

Note 7: The Consolidated Company was established in September 2025 for the purpose of developing the sales of electronic components and equipment.

Note 8: The Consolidated Company was established in September 2025 to engage in the sales of industrial computers.

Note 9: To enhance operational synergies, EnnoMech (Cayman) carried out a capital increase in August 2025, which was fully subscribed by the non-controlling shareholders of HighAim through an exchange of their equity interests in HighAim. As a result, EnnoMech (Cayman)'s direct shareholding in HighAim increased from 67.65% to 100%. However, as Ennoconn International did not recognize the investment in proportion to its shareholding, the Group's indirect shareholding in EnnoMech (Cayman) decreased from 100% to 67.65%, while its indirect shareholding in HighAim remained unchanged at 67.65%.

Note 10: To enhance operational synergies, EnnoMech (Cayman) conducted a capital reduction and returned capital to shareholders in August 2025. Part of the returned capital was settled through the transfer of its entire equity interest in EnnoMech Precision. As a result, Ennowell International became the direct holder of 100% of the equity interest in EnnoMech Precision.

Note 11: The Consolidated Company was established in January 2026 for the purpose of developing the sales of electronic components and equipment.

Note 12: Liquidated and dissolved in February 2026.

Note 13: Renamed to Hua Ling Chih An Co., Ltd. in March 2026.

Note 14: The non-significant subsidiaries included in this Consolidated Financial Report, including the subsidiaries Marketech Integrated Pte. Ltd., Headquarter International Ltd., Tiger United Finance Ltd., MIC-Tech Global Corp., MIC-Tech Viet Nam Co., Ltd., Marketech Engineering Pte. Ltd., Ezoom Information, Inc. (Ezoom), Marketech Co., Ltd., Marketech Integrated Manufacturing Company Limited, Marketech International Sdn. Bhd., PT Marketech International Indonesia, Marketech Netherlands B.V., ADAT Technology Co., Ltd., Spiro Technology Systems Inc., Smart Group Solutions Corp. (SMSC), MIC Healthcare Korea Co., Ltd., Vertex Corporation, Marketech International Corp. Japan, Advanced Technology Matrix United Corporation, Marketech International Corporation Germany GmbH, MIC Industrial Viet Nam Co., Ltd., MarkeTop Smart Solutions Co., Ltd., Marketech International (Thailand) Corp., Ltd., PT Marketech International Indonesia, and Marketech Integrated Construction Co., Ltd., ADAT NORTH AMERICA CORPORATION, EnnoMech (Cayman), HighAim and its subsidiaries, ESS, Ennoconn Australia Pty Ltd and its subsidiaries, Ennoconn Philippines Pty. Ltd., Ennoconn Japan Co., Ltd., EnnoAI Solutions Singapore Pte. Ltd. and Ennoconn India Corporation Private Limited are based on their respective unaudited financial statements for the same period.

b. Subsidiaries Not Included in the Consolidated Financial Statements: None.

(3) Employee Benefits

For interim periods, the defined benefit plan pension is calculated based on the pension cost rate determined by actuarial calculation at the end of the prior fiscal year, using the period from the beginning of the year to the end of the current period as the basis, and adjusting for significant market fluctuations after the reporting date and significant curtailments, settlements or other significant one-time events.

(4) Income Tax

The Consolidated Company measures and discloses interim income tax expense in accordance with paragraph B12 of IAS 34 "Interim Financial Reporting".

Income tax expense is measured by multiplying the pre-tax net profit for the interim reporting period by management's best estimate of the average annual effective tax rate, and is fully recognized as the income tax expense for the period. The total estimated annual current income tax expense and deferred income tax expense are then allocated proportionately to current and deferred income tax expenses for the interim period.

Income tax expense recognized directly in equity or other comprehensive income items is measured using the applicable tax rate expected to apply when the related assets and liabilities are realized or settled, based on the temporary differences between the carrying amounts of the assets and liabilities for financial reporting purposes and their tax bases.

(5) Business Combinations

The Consolidated Company accounts for all business combinations using the acquisition method. Goodwill is measured as the fair value of the consideration transferred including the recognized amount of any non-controlling interest in the acquiree, less the net recognized amount of the identifiable assets acquired and liabilities assumed (generally at fair value). If the balance after deduction is negative, the Consolidated Company reassesses whether it has correctly identified all assets acquired and liabilities assumed before recognizing a gain from a bargain purchase in profit or loss.

Except for those related to the issuance of debt or equity instruments, transaction costs related to business combinations are recognized immediately as expenses of the Consolidated Company when incurred.

Non-controlling interests that are present ownership interests and entitle their holders to a proportionate share of the entity's net assets in the event of liquidation may be initially measured either at fair value or at the non-controlling interests' proportionate share of the recognized amounts of the acquiree's identifiable net assets. The choice of measurement basis is made on a transaction-by-transaction basis. Other types of non-controlling interests are measured at fair value or another measurement basis required by IFRS endorsed by the FSC.

In a business combination achieved in stages, the Consolidated Company 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. Changes in the value of the acquiree's equity interest recognized in other comprehensive income before the acquisition date are treated in the same way as if the Consolidated Company had directly disposed of the previously held equity interest. If disposal would require reclassification to profit or loss, such amount is reclassified to profit or loss.

If the initial accounting for a business combination is incomplete by the end of the reporting period in which the combination occurs, the Consolidated Company reports provisional amounts for the items for which the accounting is incomplete. Those provisional amounts are adjusted retrospectively during the measurement period, or additional assets or liabilities are recognized, to reflect new information obtained about facts and circumstances that existed at the acquisition date that, if known, would have affected the amounts recognized at that date. The measurement period shall not exceed one year from the acquisition date.

5. Significant Accounting Judgments, Estimates and Major Sources of Estimation Uncertainty

When preparing these consolidated financial statements in accordance with the Regulations and IAS 34 "Interim Financial Reporting" endorsed by the FSC, management is required to make judgments and estimates about the future (including climate-related risks and opportunities), which affect the application of accounting policies and the reported amounts of assets, liabilities, income, and expenses. Actual results may differ from estimates.

Except as described below, in preparing the consolidated financial statements, the significant judgments made by management in applying the Consolidated Company's accounting policies and the key sources of estimation uncertainty were consistent with those disclosed in Note 5 of the consolidated financial statements for the year ended December 31, 2025.

The following assumptions and uncertainties involve significant risks that could result in material adjustments to the carrying amounts of assets and liabilities in the next reporting period, and reflect economic uncertainties such as natural disasters, climate impact, geopolitical volatility, and inflation. Such events may have a material impact on the accounting estimates made by the Consolidated Company, as these estimates involve forecasts of future events.

Disposition of Computer Module Business

In June 2025, the Consolidated Company entered into an "Investment, Refinancing and Sale Agreement" with the counterparty. Under the agreement, the Consolidated Company disposed of all shares of two subsidiaries, sold receivables, and transferred certain arrangements related to the computer module manufacturing services. According to the specified conditions in the agreement, the transaction consideration received by the Consolidated Company may be adjusted depending on the fulfillment of certain conditions, and the Consolidated Company has contractual obligations to perform following the business transfer. When estimating the adjustment of the transaction consideration and the costs arising from the contractual obligations, the Consolidated Company must rely on subjective judgments and assumptions. Any changes in economic conditions or future operational circumstances may result in material recognition or reversal of previously recognized gains or losses on the disposal of the computer module business. For relevant explanations, please refer to Notes 6(10) and 6(15) to the consolidated financial statements for the year ended 2025.

6. Explanation of Significant Accounts

(1) Cash and Cash Equivalents

	2026.3.31	2025.12.31	2025.3.31
Cash on Hand	$ 26,866	28,598	41,284
Demand Deposits and Check Deposits	25,120,512	27,078,748	21,813,640
Deposit Account	1,390,493	1,578,070	1,856,210
Cash and Cash Equivalents Listed in the Cash Flow Statement	**$ 26,537,871**	**28,685,416**	**23,711,134**

Please refer to Note 6(27) for the disclosure of interest rate, foreign exchange risks and sensitivity analysis of the financial assets and liabilities of the Consolidated Company.

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

	2026.3.31	2025.12.31	2025.3.31
Financial Assets Measured Mandatorily at Fair Value through Profit and Loss:			
Hybrid Instruments			
— Redemption Right for Convertible Corporate Bond	$ -	-	3,451
Non-Derivative Financial Assets			
— Listed Stocks	1,313,011	1,336,001	553,931
— Unlisted and Emerging Stocks	2,337,119	2,179,968	1,506,261
— Limited Partnership	323,842	310,714	287,266
— Private Equity Fund	119,304	109,513	101,729
— Convertible Corporate Bonds	92,299	102,823	4,573
	$ 4,185,575	**4,039,019**	**2,457,211**
Current	$ 136,117	121,631	80,949
Non-Current	4,049,458	3,917,388	2,376,262
	$ 4,185,575	**4,039,019**	**2,457,211**
Financial Liabilities Held for Trading:			
Non-Hedging Derivative Instruments — Forward Foreign Exchange Contracts	**$ -**	**-**	**496**

The amounts of gains or losses on fair value remeasurement recognized in profit or loss are recorded under other gains and losses. Please refer to Note 6(26).

None of the Consolidated Company's financial assets measured at fair value through profit or loss were pledged as collateral or restricted.

The purpose of engaging in derivative financial instrument transactions is to hedge against exchange rate and interest rate risks arising from operating, financing, and investing activities. As hedge accounting is not applied, the Consolidated Company classifies the related derivatives as financial assets mandatorily measured at fair value through profit or loss and financial liabilities held for trading. The details are as follows:

Forward Foreign Exchange Contracts

	2026.3.31		
	Notional Amount (in NT$ thousand)	**Currency**	**Maturity Period**
Forward Foreign Exchange Purchase	None	None	None

	2025.12.31		
	Notional Amount (in NT$ thousand)	**Currency**	**Maturity Period**
Forward Foreign Exchange Purchase	None	None	None

	2025.3.31		
	Notional Amount (in NT$ thousand)	**Currency**	**Maturity Period**
Forward Foreign Exchange Purchase	SGD 2,701/USD2,000	SGD/USD	2025.02.06~2025.08.05

(3) Financial Assets Measured at Fair Value through Other Comprehensive Income

	2026.3.31	2025.12.31	2025.3.31
Equity Instruments Measured at Fair Value through Other Comprehensive Income			
— Listed Stocks	$ 251,680	291,815	364,320
— Unlisted and Emerging Stocks	266,095	273,111	279,208
— Limited Partnership	216,720	267,419	503,459
	$ 734,495	**832,345**	**1,146,987**

a. 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 Zhaoke Innovation Intelligent Industry Investment Fund Partnership (hereinafter referred to as the Zhaoke Innovation Fund) in January 2017 and Guangdong Hongfu Xinghehongtu Entrepreneurship Investment Fund Partnership (hereinafter referred to as the Hongfu Xinghehongtu Fund) in May 2020. The duration of the Zhaoke Innovation Fund is seven years from the initial closing date, with a possible two-year extension approved by the partners' meeting. On December 31, 2024, the partners' meeting further approved an extension until December 24, 2027. The duration of the Hongfu Xinghehongtu Fund is seven years from the initial closing date, with extensions approved by the partners' meeting and not subject to the ten-year duration limit. 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 IFRS 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 Xinghehongtu Fund as financial assets measured at fair value through other comprehensive income.

b. In December 2025, the Consolidated Company's subsidiaries GOLDTek Technology and Ennoconn International disposed of their investments in Augentix, which were measured at fair value through other comprehensive income. The disposal consideration amounted to NT$37,889 thousand and NT$76,165 thousand, respectively, and the cumulative disposal gains amounted to NT$12,914 thousand and NT$26,140 thousand, respectively. The aforementioned cumulative disposal gains were reclassified from other equity to retained earnings. The Group recognized cumulative disposal gains of NT$33,467 thousand based on its shareholding percentage.

c. In January 2025, the Consolidated Company's subsidiary, Caswell, disposed of its equity investment in VEEA INC., which was measured at fair value through other comprehensive income. The disposal proceeds were NT$3,766 thousand, with cumulative disposal losses of NT$1,875 thousand. These cumulative losses were reclassified from other equity to retained earnings. Based on its ownership percentage, the Consolidated Company recognized cumulative disposal losses of NT$594 thousand.

d. The Consolidated Company recognized dividend income of NT$25,425 thousand and NT$0 thousand from the aforementioned equity instruments designated as at fair value through other comprehensive income for the three months ended March 31, 2026 and 2025.

e. For information on market risk, please refer to Note 6(27).

f. None of the Consolidated Company's financial assets measured at fair value through other comprehensive income were pledged as collateral or restricted.

(4) Notes Receivable and Accounts Receivable

	2026.3.31	2025.12.31	2025.3.31
Notes Receivable	$ 138,133	114,769	121,228
Accounts Receivable	25,156,450	25,357,626	23,428,800
Accounts Receivable – Related Parties	132,138	83,973	52,777
Less: Allowance for Loss	(1,699,635)	(1,785,584)	(1,452,541)
	$ 23,727,086	**23,770,784**	**22,150,264**

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 Consolidated Company's expected credit loss analysis of notes and accounts receivable is as follows:

	2026.3.31		
	Carrying Amount of Accounts and Notes Receivable	Weighted Average Expected Credit Loss Rate	Expected Credit Loss During the Allowance
Not Past Due	$ 19,137,076	0.89%	169,763
1–30 Days Past Due	2,252,874	0.61%	13,681
31–150 Days Past Due	1,690,346	2.72%	46,005
151–270 Days Past Due	423,925	14.63%	62,032
271–365 Days Past Due	97,446	34.84%	33,952
1–2 Years Past Due	999,816	71.74%	695,377
Past Due over 2 Years	825,238	79.48%	678,825
	$ 25,426,721		**1,699,635**

	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	67.44%	675,640
Past Due over 2 Years	737,294	83.98%	619,195
	$ 25,556,368		**1,785,584**

	2025.3.31		
	Carrying Amount of Accounts and Notes Receivable	**Weighted Average Expected Credit Loss Rate**	**Expected Credit Loss During the Allowance**
Not Past Due	$ 17,224,068	0.46%	78,888
1–30 Days Past Due	1,895,963	0.72%	13,678
31–150 Days Past Due	2,061,989	5.48%	113,032
151–270 Days Past Due	699,991	14.59%	102,135
271–365 Days Past Due	238,371	18.84%	44,914
1–2 Years Past Due	932,076	62.60%	583,526
Past Due over 2 Years	550,347	93.83%	516,368
	$ 23,602,805		**1,452,541**

The movements in the allowance for notes and accounts receivable were as follows:

	Three Months Ended March 31, 2026	**Three Months Ended March 31, 2025**
Beginning Balance	$ 1,785,584	1,523,904
Impairment Losses Recognized	1,011,944	77,465
Reversal Impairment Loss	(1,122,694)	(180,567)
The Amount Written Off as Uncollectible for the Fiscal Year	(1,898)	(231)
Foreign Currency Translation Gains and Losses and Others	26,699	31,970
Ending Balance	**$ 1,699,635**	**1,452,541**

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(27).

(5) Inventories

		2026.3.31	2025.12.31	2025.3.31
Raw Materials	$	20,158,897	18,921,990	19,264,060
Raw Materials in Transit		922,617	1,016,055	300,804
Work in Process		2,121,962	1,812,905	2,094,117
Semi-Finished Products		2,623,207	2,377,597	2,610,706
Finished Products		4,975,519	4,026,328	4,822,169
Merchandise Inventory		9,657,221	5,948,237	3,884,398
Less: Allowance for Inventory Market Price Decline		(2,744,622)	(3,022,960)	(2,882,058)
	$	**37,714,801**	**31,080,152**	**30,094,196**

The inventory costs recognized under operating costs and expenses for the periods from the three months ended March 31, 2026 and 2025, are as follows:

		Three Months Ended March 31, 2026	Three Months Ended March 31, 2025
Reclassification of Inventories to Cost of Goods Sold upon Sale	$	29,971,595	27,070,097
Gain from Price Recovery of Inventory		(286,032)	(100,652)
Loss on Inventory Write-off		30,672	37,294
Loss on Reversal of Onerous Contracts		(66,750)	43,386
Total	**$**	**29,649,485**	**27,050,125**

For the Consolidated Company's inventories pledged as collateral, please refer to Note 8.

(6) Investments Accounted for Using Equity Method

The Consolidated Company’s investments accounted for using equity method as of the reporting date were as follows:

		2026.3.31	2025.12.31	2025.3.31
Associate	**$**	**598,126**	**606,343**	**608,294**

a. In September 2024, the Consolidated Company invested in SDY METAL INDUSTRY PTE. LTD.. In August 2025, the Consolidated Company disposed of a portion of its shareholding, resulting in a decrease in its ownership interest from 20% to 18%. Accordingly, the equity method of accounting was discontinued, and the investment was subsequently accounted for in accordance with IFRS 9 Financial Instruments and remeasured at fair value.

b. The Consolidated Company's aggregate financial information for individually immaterial associates accounted for using equity method is as follows. These amounts represent those included in the Consolidated Company's consolidated financial statements:

	2026.3.31	2025.12.31	2025.3.31
Aggregate Carrying Amount at the End of the Period for Interests in Individual Associates That Are Not Individually Material	**$ 598,126**	**606,343**	**608,294**

	Three Months Ended March 31, 2026	Three Months Ended March 31, 2025
Portion Attributable to the Consolidated Company:		
Net Profit (Loss) from Continuing Operations for the Current Period	$ (8,016)	(9,204)
Other Comprehensive Income	5,182	(315)
Total Comprehensive Income	**$ (2,834)**	**(9,519)**

c. Equity Method Investments Not Reviewed by Auditors

The equity method investments and the Consolidated Company's share of their profit or loss and other comprehensive income were all calculated based on financial statements that have not been reviewed by auditors.

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

(7) 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.

	Main Operating Activities	Date of Acquisition	Acquisition Ratio	Consideration Transferred Fair Value
Zhongsheng Huachi New Energy (Suzhou) Co., Ltd. and its Subsidiaries	Charging pile	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)
Jiangsu Heguangshidu Intelligent Equipment Co., Ltd.	Technology development and hardware sales	2025.03	52.00 %	11,315

Note 1: For details of subsidiaries, please refer to Table 7 – Re-Investment Information (excluding investees in Mainland China).

Note 2: The acquisition involved only a portion of its assets.

During the three months ended March 31, 2025, the Consolidated Company acquired Zhongsheng Huachi New Energy (Suzhou) Co., Ltd., Dudoo Ltd. and its subsidiaries, ESCAT Dokumentenmanagement GmbH, and Jiangsu Heguangshidu Intelligent Equipment Co., Ltd. Relevant information is as follows:

a. 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	Jiangsu Heguangshidu Intelligent Equipment Co., Ltd.
Consideration Transferred				
Cash (Note)	$ 7,796	25,000	40,045	11,315

Note: The consideration transferred for the acquisition of a 44.94% equity interest in Dudoo Ltd. and its subsidiaries was paid in 2024 and was recognized as prepaid investment as of December 31, 2024.

b. 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	Jiangsu Heguangshidu 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
Total 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
Total 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		

	Zhongsheng Huachi New Energy (Suzhou) Co., Ltd.	DuDoo Ltd. and its Subsidiaries	ESCAT Dokumenten management GmbH	Jiangsu Heguangshidu Intelligent Equipment Co., Ltd.
Other Current Liabilities	37	23,092	-	8,012
Total Current Liabilities	2,567	127,480	3,413	9,534
Non-Current Liabilities				
Provisions for Liabilities - Non-Current	-	-	744	-
Deferred Income Tax Liabilities	-	-	1,509	-
Other Non-Current Liabilities	-	16,390	-	-
Total 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.

c. Goodwill

The goodwill recognized from the acquisitions is as follows:

	Zhongsheng Huachi New Energy (Suzhou) Co., Ltd.	DuDoo Ltd. and its Subsidiaries	ESCAT Dokum enten management GmbH	Jiangsu 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 acquisitions mainly comes from the control premium. Furthermore, the consideration paid for the merger includes expected merger synergies, revenue growth, and future market development. However, these benefits do not meet the recognition criteria for identifiable intangible assets, therefore they are not recognized separately.

d. From the acquisition date to March 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 Dokum enten management GmbH	Jiangsu Heguangshidu Intelligent Equipment Co., Ltd.
Operating Revenue	$ 103	44,963	-	-
Net Profit (Loss) for the Period	$ (1,553)	4,454	-	-

The Consolidated Company obtained a valuation report for the acquisition of Dudoo Ltd. and its subsidiaries in the fourth quarter of 2025 and has adjusted the initial accounting and provisional amounts from the acquisition date in accordance with the purchase price allocation report, and restated the comparative information.

e. Retrospective adjustments to the relevant balance sheet accounts as of March 31, 2025, increased (decreased) as follows:

	2025.3.31 (Restated)	2025.3.31 (Before Restatement)	Retrospective Increase (Decrease)
Asset			
Contract Assets -- Current	13,773,686	13,776,151	(2,465)
Net Accounts Receivable	21,981,035	21,978,586	2,449
Inventories	30,094,196	30,092,850	1,346
Other Current Assets	6,333,703	6,337,618	(3,915)
Property, Plant, and Equipment	11,934,156	11,934,239	(83)
Goodwill	16,952,197	16,910,858	41,339
Other Intangible Assets	8,063,240	8,033,507	29,733
Other Non-Current Assets	1,091,276	1,091,262	14
Liabilities			
Contract Liability - Current	15,921,573	15,929,415	(7,842)
Accounts Payable	21,986,816	21,987,318	(502)
Other Current Liabilities	478,235	403,099	75,136
Deferred Income Tax Liabilities	824,408	822,899	1,509

(8) Changes in Ownership Interests in Subsidiaries

During January 1 to March 31, 2026 and 2025, the Consolidated Company had the following transactions that changed its ownership interest in subsidiaries without losing control:

a. For the three months ended March 31, 2026 and 2025, Marketech increased its share capital due to the conversion of convertible corporate bonds, resulting in a decrease in Ennoconn International's shareholding ratio from 38.18% to 37.88%, and from 41.46% to 41.28%, respectively.

b. For the three months ended March 31, 2026, and 2024, due to the partial conversion of Renown Information's convertible corporate bonds into common stocks, which increased its equity, the Consolidated Company's indirect shareholding in Renown Information decreased from 36.95% to 36.93%, and from 37.06% to 36.95%, respectively.

c. In January 2025, Ennoconn International disposed of its equity interest in Dexatek, resulting in a decrease in the Consolidated Company's indirect ownership in Dexatek from 55.01% to 53.11%.

d. In February 2026, the Consolidated Company acquired shares in Kontron AG for cash consideration of NT$464,354 thousand, resulting in an increase in its aggregate shareholding percentage from 28.44% to 29.52%.

e. The effects of changes in the Consolidated Company's ownership interests in subsidiaries on equity attributable to owners of the parent are listed below:

For the Three Months Ended March 31, 2026:

	Cash Consideration Received (Paid) for the Carrying	Amount of Subsidiaries' Net Assets to Be Transferred to (from) Non-controlling Interests Based on Changes in Relative Ownership Interests	Equity Trading Differences
Marketech	$ -	35,176	**35,176**
Kontron AG	(464,354)	(39,448)	**(503,802)**
Caswell Inc.	-	2	**2**
Total	**$ (464,354)**	**(4,287)**	**(468,641)**

For the Three Months Ended March 31, 2025:

	Cash Consideration Received (Paid) for the Carrying	Amount of Subsidiaries' Net Assets to Be Transferred to (from) Non-controlling Interests Based on Changes in Relative Ownership Interests	Equity Trading Differences
Marketech	$ -	26,417	**26,417**
Kontron AG	-	3,289	**3,289**
Caswell Inc.	-	(4)	**(4)**
Renown Information Technology	-	(4)	**(4)**
Dexatek	36,300	(13,436)	**22,864**
Ennoconn (Suzhou)	-	(8,838)	**(8,838)**
Total	**$ 36,300**	**7,424**	**43,724**

The above difference in equity transactions is adjusted as capital surplus.

(9) Loss of Control Over a Subsidiary

During the period from January 1 to March 31, 2026, the Consolidated Company lost control over certain subsidiaries. Details are as follows:

a. The Consolidated Company liquidated and dissolved EnnoRise Corporation.

b. The Consolidated Company cancelled the investment in its subsidiary in South Korea, MIC Healthcare Korea Co., Ltd., which was subsequently deregistered.

a. Consideration received:

	EnnoRise Corporation	MIC Healthcare Korea Co., Ltd.
Other Receivables	**$ 2,811**	**5,000**

b. Loss of Control over Assets and Liabilities:

	EnnoRise Corporation	MIC Healthcare Korea Co., Ltd.
Cash and Cash Equivalents	$ 2,741	5,732
Accounts Receivable – Related Parties	598	-
Other receivables	-	288
Other Current Assets	2,439	20
Property, Plant, and Equipment	-	86
Right-of-Use Assets	-	74
Other Non-Current Assets	-	441
Contract Liability - Current	(188)	-
Other Payables	(852)	6
Other Current Liabilities	(54)	-
Lease Liabilities	-	(114)
	$ 4,684	**6,533**

c. Disposal of subsidiary losses:

	EnnoRise Corporation	MIC Healthcare Korea Co., Ltd.
Consideration Received:	$ 2,811	5,000
Disposal of Net Assets	(4,684)	(6,533)
Non-Controlling Interests	1,874	-
Reclassification of Other Comprehensive Income	(1)	-
	$ -	**(1,533)**

d. Net Cash Outflow from Disposal of Subsidiaries:

	EnnoRise Corporation	MIC Healthcare Korea Co., Ltd.
Consideration Receivable	$ -	-
Less: Disposed of Cash and Cash Equivalents	2,741	5,732
Net Cash Outflow from Disposal of Subsidiaries	**$ (2,741)**	**(5,732)**

(10) Subsidiaries with Material Non-Controlling Interests

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

Subsidiary Name	The Country Where the Company is Registered	Proportion of Ownership Interests and Voting Rights in Major Operating Locations/Non-Controlling Interests		
		2026.3.31	2025.12.31	2025.3.31
Caswell Inc.	Taiwan	67.50%	67.50%	68.30%
Kontron AG	Austria	70.48%	71.56%	71.36%
Marketech	Taiwan	62.12%	61.82%	58.72%

The summarized financial information for the above subsidiaries is as follows. This financial information is prepared in accordance with IFRS endorsed by the FSC and reflects fair value adjustments made at the acquisition date and adjustments for differences in accounting policies. These amounts are before elimination of intra-group transactions:

a. Consolidated Financial Information of Caswell Inc. and its Subsidiaries

	2026.3.31	2025.12.31	2025.3.31
Current Assets	$ 4,240,170	4,011,358	3,714,630
Non-Current Assets	1,918,757	1,919,404	1,967,941
Current Liabilities	(1,810,116)	(1,482,189)	(1,321,756)
Non-Current Liabilities	(728,975)	(725,372)	(815,594)
Net Assets	**$ 3,619,836**	**3,723,201**	**3,545,221**
Ending Balance of Non-Controlling Interests	**$ 2,484,987**	**2,555,000**	**2,471,080**

	Three Months Ended March 31, 2026	Three Months Ended March 31, 2025
Operating Revenue	**$ 1,057,732**	**1,108,897**
Net Profit for the Period	$ 97,748	83,452
Other Comprehensive Income	4,263	(1,504)
Total Comprehensive Income	**$ 102,011**	**81,948**
Net Profit for the Period Attributable to Non-Controlling Interests	**$ 65,566**	**57,871**
Total Comprehensive Income Attributable to Non-Controlling Interests	**$ 68,616**	**56,310**

	Three Months Ended March 31, 2026	Three Months Ended March 31, 2025
Cash Flows From Operating Activities	$ (189,389)	350,725
Cash Flows from Investing Activities	15,851	(253)
Cash Flows from Financing Activities	70,105	(162,151)
The Effect of Exchange Rate Fluctuations on Cash Amounts	4,675	13,474
Increase (Decrease) in Cash and Cash Equivalents	**$ (98,758)**	**201,795**
Dividends Paid to Non-Controlling Interests	**$ 138,626**	**145,286**

b. Consolidated Financial Information of Kontron AG and its Subsidiaries

	2026.3.31	2025.12.31	2025.3.31
Current Assets	$ 35,014,333	35,172,906	34,947,458
Non-Current Assets	29,502,293	30,770,220	26,867,364
Current Liabilities	(24,724,764)	(25,309,589)	(22,333,334)
Non-Current Liabilities	(12,395,889)	(13,101,437)	(15,425,828)
Net Assets	**$ 27,395,973**	**27,532,100**	**24,055,660**
Ending Balance of Non-Controlling Interests	**$ 21,176,785**	**21,648,770**	**19,416,940**

	Three Months Ended March 31, 2026	Three Months Ended March 31, 2025
Operating Revenue	$ 13,473,279	**13,332,590**
Net Profit for the Period	$ 511,163	696,761
Other Comprehensive Income	93,367	(137,779)
Total Comprehensive Income	$ 604,530	**558,982**
Net Profit for the Period Attributable to Non-Controlling Interests	$ 309,895	**449,547**
Total Comprehensive Income Attributable to Non-Controlling Interests	**$ 84,649**	**783,881**
Cash Flows From Operating Activities	$ (507,907)	(34,510)
Cash Flows from Investing Activities	(400,756)	(577,591)
Cash Flows from Financing Activities	(1,424,861)	(3,059,763)
The Effect of Exchange Rate Fluctuations on Cash Amounts	16,955	(46,261)
Decrease in Cash and Cash Equivalents	**$ (2,316,569)**	**(3,718,125)**

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

	2026.3.31	2025.12.31	2025.3.31
Current Assets	$ 46,337,341	46,713,616	37,941,922
Non-Current Assets	11,043,839	10,736,640	8,946,433
Current Liabilities	(36,023,511)	(37,783,902)	(27,863,056)
Non-Current Liabilities	(3,702,502)	(3,473,437)	(5,896,067)
Net Assets	**$ 17,655,167**	**16,192,917**	**13,129,232**
Ending Balance of Non-Controlling Interests	**$ 11,038,195**	**10,058,314**	**7,777,853**

	Three Months Ended March 31, 2026	Three Months Ended March 31, 2025
Operating Revenue	**$ 14,308,544**	**13,260,751**
Net Profit for the Period	$ 1,109,065	878,706
Other Comprehensive Income	62,289	57,418
Total Comprehensive Income	**$ 1,171,354**	**936,124**
Net Profit for the Period Attributable to Non-Controlling Interests	**$ 685,011**	**510,612**
Total Comprehensive Income Attributable to Non-Controlling Interests	**$ 733,724**	**552,854**
Cash Flows From Operating Activities	$ 1,411,319	486,606
Cash Flows from Investing Activities	(164,793)	(368,363)
Cash Flows from Financing Activities	(1,678,640)	(1,548,241)
The Effect of Exchange Rate Fluctuations on Cash Amounts	89,713	89,272
Decrease in Cash and Cash Equivalents	**$ (342,401)**	**(1,340,726)**

(11) Property, Plant, and Equipment

The changes in cost, depreciation and impairment losses of the Consolidated Company's property, plant and equipment are as follows:

	Land	Buildings	Machinery	Leasehold Improvement	Others	Total
Cost:						
January 1, 2026	$ 942,136	8,388,211	7,981,904	237,695	3,345,143	20,895,089
Additions	20,470	39,217	177,989	1,888	96,132	335,696
Disposal	-	-	(17,679)	-	(19,413)	(37,092)
Loss of Control	-	-	(78)	(1,402)	(433)	(1,913)
Reclassification	-	907	9,209	-	(5,406)	4,710
The Effects of Changes in Foreign Exchange Rates	866	(46,729)	(172,868)	2,004	5,031	(211,696)
March 31, 2026	**$ 963,472**	**8,381,606**	**7,978,477**	**240,185**	**3,421,054**	**20,984,794**
January 1, 2025	$ 942,712	7,472,205	7,010,928	227,989	2,288,344	17,942,178
Additions	-	11,557	173,438	5,805	303,005	493,805
Acquisition through Business Combination	-	-	175	-	73,183	73,358
Disposal	-	(239)	(16,096)	(2,030)	(15,918)	(34,283)
Reclassification	-	1,001	16,405	1,043	37,979	56,428
The Effects of Changes in Foreign Exchange Rates	466	165,866	285,954	2,371	15,165	469,822
March 31, 2025	**$ 943,178**	**7,650,390**	**7,470,804**	**235,178**	**2,701,758**	**19,001,308**
Depreciation and Impairment Loss:						
January 1, 2026	$ -	2,781,831	4,002,958	114,942	859,325	7,759,056
Depreciation for the Current Year	-	73,629	282,642	11,066	43,163	410,500

	Land	Buildings	Machinery	Leasehold Improvement	Others	Total
Impairment Loss	-	-	23	-	-	23
Disposal	-	-	(13,009)	-	(7,845)	(20,854)
Loss of Control	-	-	(69)	(1,402)	(356)	(1,827)
Reclassification	-	-	6,866	-	(7)	6,859
The Effects of Changes in Foreign Exchange Rates	-	(48,858)	(177,891)	1,078	6,600	(219,071)
March 31, 2026	$ -	2,806,602	4,101,520	125,684	900,880	7,934,686
January 1, 2025	$ -	2,539,248	3,189,048	72,206	666,300	6,466,802
Depreciation for the Current Year	-	70,561	242,337	11,301	36,886	361,085
Acquisition through Business Combination	-	-	-	-	35,755	35,755
Disposal	-	(34)	(8,122)	(2,030)	(13,403)	(23,589)
Reclassification	-	-	(17,385)	72	83,169	65,856
The Effects of Changes in Foreign Exchange Rates	-	35,950	117,439	1,001	6,853	161,243
March 31, 2025	$ -	2,645,725	3,523,317	82,550	815,560	7,067,152
Book Value:						
January 1, 2026	$ 942,136	5,606,380	3,978,946	122,753	2,485,818	13,136,033
March 31, 2026	$ 963,472	5,575,004	3,876,957	114,501	2,520,174	13,050,108
March 31, 2025	$ 943,178	5,004,665	3,947,487	152,628	1,886,198	11,934,156

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

(12) Intangible Assets

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

	Goodwill	Trademark	Patents	Computer Software	Customer Relationships	Others	Total
Cost or Deemed Cost:							
Balance as of January 1, 2026	$ 16,773,401	2,479,700	681,261	9,374,445	3,549,182	1,762,932	34,620,921
Obtain Individually	-	-	-	462,200	-	132	462,332
Loss of Control	-	-	(15,573)	(2,403)	-	-	(17,976)
Disposal	-	(422)	-	(1,480)	-	-	(1,902)
Reclassification	-	-	-	-	-	-	-
The Effects of Changes in Foreign Exchange Rates	20,255	(10,763)	1,304	25,721	(14,106)	(4,870)	17,541
Balance as of March 31, 2026	$ 16,793,656	2,468,515	666,992	9,858,483	3,535,076	1,758,194	35,080,916
Balance as of January 1, 2025	$ 16,405,389	2,322,094	634,848	7,891,462	3,317,161	1,670,598	32,241,552
Obtain Individually	-	-	-	477,700	-	238	477,938
Acquisition through Business Combination	101,009	-	-	-	34,337	-	135,346
Disposal	-	-	-	(11,945)	-	-	(11,945)
Reclassification	-	-	-	338	-	-	338
The Effects of Changes in Foreign Exchange Rates	519,815	108,565	-	306,923	165,289	81,662	1,182,254
Balance as of March 31, 2025	$ 17,026,213	2,430,659	634,848	8,664,478	3,516,787	1,752,498	34,025,483
Amortization:							
Balance as of January 1, 2026	$ 142,659	872,307	586,617	3,552,955	3,052,998	1,361,280	9,568,816
Amortization for the Period	-	15,713	2,773	226,069	81,536	37,305	363,396
Loss of Control	-	-	(15,573)	(2,403)	-	-	(17,976)
Disposal	-	(422)	-	(1,480)	-	-	(1,902)
The Effects of Changes in Foreign Exchange Rates	1,256	(2,633)	-	34,549	(14,381)	(4,636)	14,155
Balance as of March 31, 2026	$ 143,915	884,965	573,817	3,809,690	3,120,153	1,393,949	9,926,489
Balance as of January 1, 2025	$ 73,090	771,017	560,967	3,283,280	2,560,296	1,143,380	8,392,030
Amortization for the Period	-	16,417	3,522	189,909	131,343	47,095	388,286
Disposal	-	-	-	(1,519)	-	-	(1,519)
The Effects of Changes in Foreign Exchange Rates	926	26,739	-	62,984	78,199	62,401	231,249
Balance as of March 31, 2025	$ 74,016	814,173	564,489	3,534,654	2,769,838	1,252,876	9,010,046

	Goodwill	Trademark	Patents	Computer Software	Customer Relationships	Others	Total
Book Value:							
January 1, 2026	$ 16,630,742	1,607,393	94,644	5,821,490	496,184	401,652	25,052,105
March 31, 2026	$ 16,649,741	1,583,550	93,175	6,048,793	414,923	364,245	25,154,427
March 31, 2025	$ 16,952,197	1,616,486	70,359	5,129,824	746,949	499,622	25,015,437

a. 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.

b. Guarantees

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

(13) Right-of-Use Assets

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

	Land	Buildings	Machinery	Office Equipment	Transportation Equipment	Other Equipment	Total
Cost:							
January 1, 2026	$ 1,851,456	8,109,799	12,419	365,013	1,022,593	563	11,361,843
Additions	104,958	360,213	-	8,388	35,638	119	509,316
Reductions	-	(49,821)	(431)	(6,934)	(38,982)	(57)	(96,225)
Loss of Control	-	(887)	-	(69)	-	-	(956)
Reclassification	-	-	-	(6,658)	-	-	(6,658)
The Effects of Changes in Foreign Exchange Rates	2,742	42,863	183	(1,079)	(2,893)	-	41,816
March 31, 2026	$ 1,959,156	8,462,167	12,171	358,661	1,016,356	625	11,809,136
January 1, 2025	$ 1,904,841	7,318,756	12,327	245,329	852,562	183	10,333,998
Additions	2,157	220,268	-	4,218	50,354	138	277,135
Reductions	-	(144,828)	-	(1,533)	(23,728)	(85)	(170,174)
Reclassification	-	-	-	11,790	-	-	11,790
The Effects of Changes in Foreign Exchange Rates	1,207	238,256	143	14,183	43,195	-	296,984
March 31, 2025	$ 1,908,205	7,632,452	12,470	273,987	922,383	236	10,749,733
Depreciation:							
January 1, 2026	$ 257,001	3,929,698	7,771	128,629	548,178	217	4,871,494
Depreciation for the Current Year	8,403	271,120	687	13,508	56,766	76	350,560
Loss of Control	-	(813)	-	(69)	-	-	(882)
Reductions	-	(30,519)	(431)	(3,314)	(36,228)	(57)	(70,549)
Reclassification	-	-	-	(6,658)	-	-	(6,658)
The Effects of Changes in Foreign Exchange Rates	1,087	22,574	118	(406)	(1,650)	-	21,723
March 31, 2026	$ 266,491	4,192,060	8,145	131,690	567,066	236	5,165,688
January 1, 2025	$ 229,067	2,981,711	5,314	102,676	397,687	139	3,716,594
Depreciation for the Current Year	9,264	316,271	669	19,708	49,410	15	395,337
Reductions	-	(92,594)	-	(745)	(20,347)	(85)	(113,771)
Reclassification	-	-	-	2,954	-	-	2,954
The Effects of Changes in Foreign Exchange Rates	265	99,002	64	6,648	21,174	-	127,153
March 31, 2025	$ 238,596	3,304,390	6,047	131,241	447,924	69	4,128,267
Book Value:							

	Land	Buildings	Machinery	Office Equipment	Transportation Equipment	Other Equipment	Total
January 1, 2026	$ 1,594,455	4,180,101	4,648	236,384	474,415	346	6,490,349
March 31, 2026	$ 1,692,665	4,270,107	4,026	226,971	449,290	389	6,643,448
March 31, 2025	$ 1,669,609	4,328,062	6,423	142,746	474,459	167	6,621,466

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

	2026.3.31	2025.12.31	2025.3.31
Prepayments	$ 6,361,052	5,420,909	2,228,279
Receivables from Disposal of Computer Module Business	2,783,671	2,783,671	-
Other receivables	3,799,991	2,625,709	1,710,766
Margin Deposit	627,386	605,290	635,592
Other Financial Assets	587,754	472,346	314,244
Current Income Tax Assets	393,347	341,497	257,339
Contract Asset - Non-Current	77,338	78,253	55,307
Prepayments for Equipment	20,806	19,876	27,833
Others	687,340	1,552,692	2,195,619
	$ 15,338,685	**13,900,243**	**7,424,979**
Current	$ 11,899,547	9,334,656	6,333,703
Non-Current	3,439,138	4,565,587	1,091,276
	$ 15,338,685	**13,900,243**	**7,424,979**

For the receivables arising from the disposal of the computer module business as described above, please refer to Note 6(10) to the 2025 consolidated financial statements for details.

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.

(15) Short-Term Borrowings

	2026.3.31	2025.12.31	2025.3.31
Unsecured Bank Borrowings	$ 11,836,942	12,165,972	8,077,301
Secured Bank Borrowings	1,949,863	1,223,312	1,788,529
	$ 13,786,805	**13,389,284**	**9,865,830**
Unused Quota	**$ 51,746,747**	**47,874,174**	**65,464,876**
Interest Rate Range	**0.93%~19.50%**	**0.93%~19.50%**	**1.00%~24.50%**

a. Issuance and Repayment of Loans

The Consolidated Company had no significant issuance, repurchase, or repayment of short-term borrowings for the three months ended March 31, 2026 and 2025. For interest expenses, please refer to Note 6(26).

b. Collateral for Bank Loans

For assets pledged as collateral for bank borrowings by the Consolidated Company, please refer to Note 8.

(16) Long-Term Loans

	2026.3.31		
	Interest Rate Range (%)	**Expiration Year**	**Amount**
Unsecured Bank Borrowings	1.34%~4.17%	118~124	$ 10,563,873
Secured Bank Borrowings	2.12%~4.00%	121~123	2,101,955
Subtotal			12,665,828
Less: Portion Due within One Year			(3,554,291)
Total			**$ 9,111,537**

	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

	2025.3.31		
	Interest Rate Range (%)	**Expiration Year**	**Amount**
Unsecured Bank Borrowings	1.10%~5.53%	118~124	$ 12,207,439
Secured Bank Borrowings	2.12%~4.00%	114~132	2,061,789
Subtotal			14,269,228
Less: Portion Due within One Year			(2,582,009)
Total			**$ 11,687,219**

a. The Consolidated Company complied with the relevant contractual terms as of March 31, 2026, and therefore classified the above-mentioned 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.

b. For assets pledged as collateral for bank borrowings by the Consolidated Company, please refer to Note 8.

(17) Corporate Bonds Payable

The Consolidated Company's bonds payable balances are as follows:

	2026.3.31	2025.12.31	2025.3.31
The 4th Domestic Unsecured Convertible Corporate Bonds	$ -	-	1,489,846
The 5th Domestic Unsecured Convertible Corporate Bonds	2,979,951	2,966,786	22,730
The 6th Domestic Unsecured Convertible Corporate Bonds	-	-	2,927,635
Subsidiary's Unsecured Convertible Corporate Bonds	-	225,047	2,327,772
Less: Portion Classified as Current or Subject to Exercisable Redemption Rights within One Year	(2,979,951)	(3,191,833)	-
Ending Balance of Corporate Bonds Payable	**$ -**	**-**	**6,767,983**
Embedded Derivatives – Call and Put Options (classified under Financial Assets Measured at Fair Value Through Profit or Loss)	**$ -**	**-**	**3,451**
Equity Component of Conversion Rights (classified under Capital Surplus – Stock Options)	**$ 166,177**	**166,177**	**202,715**

a. To meet the needs of operating capital and loan repayment, the Company issued its fifth domestic unsecured convertible bonds on August 16, 2023. The issuance details are as follows:

(a) Total Issuance: NT$3,000,000 thousand

(b) Face Value: NT$100 thousand each

(c) Coupon Rate: 0%

(d) Effective Interest Rate: 1.787%

(e) Book Value at Issuance: NT$2,844,753 thousand

(f) Term: 2023.08.16 - 2026.08.16

(g) 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 stocks of the Company from the following day after three months 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:

i. During the book closure period, the transfer of common stocks is suspended in accordance with the law.

ii. The period during which the Company applies to the Taipei Exchange for book closure dates for ex-rights/ex-dividend for bonus shares, cash dividends, or capital increase, starting from 15 business days before the book closure date until the record date for distribution of rights.

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

iv. Other suspension periods of stock transfer by law.

(h) Conversion Price and its Adjustment:

The conversion price at the time of initial issuance is set at NT$295. In the event of an increase in the shares of the Company's issued common stocks, the conversion price shall be adjusted under Article 12 of the Company's Regulations on Issuance and Conversion of Domestic Unsecured Convertible Corporate Bonds. As of March 31, 2026, the conversion price was adjusted to NT$273.6.

(i) The Company’s Redemption Right:

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

i. Redemption upon Maturity of Bonds:

Unless the bonds have been redeemed, repurchased and cancelled, or the bondholders have exercised their conversion rights, the Company will redeem all bonds in cash at face value on the maturity date.

These convertible bonds include liability and equity components, with the equity component presented as capital surplus – stock options in equity. The liability components are the liabilities of embedded derivative financial products and non-derivative financial products. The measured amount of derivative financial liabilities on March 31, 2026 is NT$0 thousand at fair value cost and non-derivative financial liabilities on March 31, 2026 is NT$2,979,951 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	(166,194)
Current portion of long-term liabilities (including payable corporate bonds of NT$2,844,753 thousand and non-current financial liabilities at fair value through profit or loss of NT$1,497 thousand)	2,843,256
Interest Calculated at Effective Interest Rate of 1.787%	135,486
Loss on Valuation of Financial Product	1,497
Converting Corporate Bonds Payable into Common Stock	(288)
Liability Components as of March 31, 2026	**$ 2,979,951**

(18) Lease Liabilities

The carrying amounts of the Consolidated Company's lease liabilities are as follows:

	2026.3.31	**2025.12.31**	**2025.3.31**
Current	**$ 1,721,329**	**1,721,154**	**1,706,097**
Non-Current	**$ 5,725,070**	**5,580,004**	**5,580,025**

For maturity analysis, please refer to Note 6(27) Financial Instruments.

Recognized lease profit/loss is below:

	Three Months Ended March 31, 2026	**Three Months Ended March 31, 2025**
Interest Expense on Lease Liabilities	**73,202**	**73,023**
Short-Term Lease Expenses	**77,048**	**110,179**
Lease Modification Benefit	**(33)**	**(4,762)**

Recognized lease on the cash flow statement is below:

	Three Months Ended March 31, 2026	**Three Months Ended March 31, 2025**
Total Cash Outflow for Lease	**$ 485,719**	**586,936**

The Consolidated Company leases land, houses and buildings, machinery and equipment, office equipment, transportation equipment and other equipment, with lease terms generally being three years. Some leases include options to extend for the same period as the original contract upon expiration of the lease term.

(19) Provision for Liabilities

	2026.3.31	2025.12.31	2025.3.31
Warranty Provision	$ 407,950	431,481	509,222
Onerous Contracts	736,870	831,051	867,655
Employee Benefits	481,458	467,631	487,147
Law	115,547	182,592	305,327
Others	903,955	1,033,029	159,543
Total	**$ 2,645,780**	**2,945,784**	**2,328,894**
Current	$ 2,039,241	2,352,652	1,710,350
Non-Current	606,539	593,132	618,544
	$ 2,645,780	**2,945,784**	**2,328,894**

(20) Employee Benefits

a. Defined Benefit Plan

As there were no significant market fluctuations, major curtailments, settlements, or other significant one-time events after the end of the previous fiscal year, the Consolidated Company used the retirement benefit costs measured and disclosed as of December 31, 2025 and 2024 based on the actuarial valuations performed on those dates for the interim periods.

The details of the Consolidated Company's expenses recognized are as follows, which were accounted for under "Operating Costs" and "Operating Expenses":

	Three Months Ended March 31, 2026	Three Months Ended March 31, 2025
Recorded under Operating Costs	$ 7,710	8,383
Recorded under Operating Expenses	3,019	3,786
	$ 10,729	**12,169**

b. Defined Contribution Plans

The Consolidated company’s pension expenses under the defined contribution pension plan are as follows, and have been contributed to the Labor Insurance Bureau or local competent authorities, and are recorded under “operating costs” and “operating expenses”:

	Three Months Ended March 31, 2026	Three Months Ended March 31, 2025
Recorded under Operating Costs	$ 42,059	44,446
Recorded under Operating Expenses	44,278	44,986
	$ 86,337	**89,432**

(21) Income Tax

a. Income Tax Expense

The details of the Consolidated Company's income tax expenses are as follows:

	Three Months Ended March 31, 2026	Three Months Ended March 31, 2025
Income Tax Expenses for the Period		
Corporate Income Tax	$ 464,249	445,942
Adjustment of the Income Tax in the Previous Year	499	17,112
	464,748	463,054
Deferred Income Tax Expenses		
Reversal of Temporary Differences	106,726	120,557
Income Tax Expense	**$ 571,474**	**583,611**

The details of the income tax expense under other comprehensive income and loss of the Consolidated Company are as follows:

	Three Months Ended March 31, 2026	Three Months Ended March 31, 2025
Items That May Be Reclassified Subsequently to Profit or Loss:		
Exchange Differences on Translation of Foreign Financial Statements	**$ 15,474**	**14,143**

b. Income Tax Assessments

The corporate income tax returns of Goldtek Technology, Ennoconn International Investment Co., Ltd., and Caswell Inc. have been assessed and approved by the tax authorities up to the year 2024; the tax return of the Company and Marketech have been assessed and approved up to the year 2023.

c. The Lowest Tax Burden Globally

The Consolidated Company has applied the exception related to the recognition and disclosure of deferred tax assets and liabilities arising from Pillar Two income taxes. For the periods from January 1 to March 31, 2026 and 2025, the Consolidated Company recognized no current income tax expense related to Pillar Two income taxes (both amounts were $0). The exposure arising from the Pillar Two rules is explained as follows:

The Consolidated Company falls within the scope of the OECD Pillar Two model rules. The Pillar Two legislation has been enacted in countries including the European Union, Vietnam, Australia, Canada, the United Kingdom, Türkiye, Switzerland, Slovenia, Norway, and North Macedonia, and has been effective since 2024. As of March 31, 2026, the Consolidated Company has assessed that there is no material current income tax exposure, and will continue to evaluate its exposure upon the effective implementation of the Pillar Two legislation in each jurisdiction.

(22) Capital and Other Equity

Except as described below, the Consolidated Company had no significant changes in capital and other equity accounts during the periods for the three months ended March 31, 2026 and 2025. For related information, please refer to Note 6(23) of the consolidated financial statements for the year ended December 31, 2025.

a. Issuance of Common Stock

For the three months ended March 31, 2025, the Company issued 2,554 thousand new shares with a total amount of NT$25 thousand at par value due to the exercise of conversion rights by the 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$1,375,397 thousand after the issuance.

b. Capital Surplus

The balances of the Company’s capital surplus are as follows:

	2026.3.31	**2025.12.31**	**2025.3.31**
Premium of Issued Shares	$ 5,036,365	5,036,365	5,039,717
Issuance of New Shares for Other Company's Shares	1,372,670	1,372,670	1,372,670
Premium on Conversion of Convertible Corporate Bonds	9,853,843	9,853,843	8,384,429
Share Options for Convertible Corporate Bonds	166,177	166,177	202,715
Expired Stock Options	385,278	385,278	385,278
Changes in Equity of Subsidiaries and Associates	(120,618)	346,746	322,749
	$ 16,693,715	**17,161,079**	**15,707,558**

According to the Company Act, capital surplus should be used to offset losses first, and then new shares or cash can be issued in proportion to the shareholders' original shares using the realized capital surplus. The aforementioned realized capital surplus includes the premium received from the issuance of shares in excess of par value and the income from endowments received. According to the Regulations Governing the Offering and Issuance of Securities by Securities Issuers, the amount of capital surplus to be capitalized mentioned above should not exceed 10% of the paid-in capital each year.

c. Retained Earnings

According to the Company's Articles of Incorporation, if there is a surplus in the annual final accounts, it should first be used to pay taxes, offset previous years' losses, then 10% should be set aside as legal reserve, but this is not required when the legal reserve has reached the Company's paid-in capital; in addition, special reserve should be set aside or reversed according to the Company's operating needs and laws and regulations. If there is still a surplus, it should be combined with the undistributed earnings at the beginning of the period, and the Board of Directors should draw up a surplus distribution proposal to be submitted to the shareholders' meeting for resolution and distribution.

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 10% of the total dividend distribution for the year.

(a) Legal Reserve

When the Company has no losses, it may, by a resolution of the shareholders' meeting, distribute new shares or cash out of the legal reserve, but only the portion of the legal reserve that exceeds 25% of the paid-in capital.

(b) Special Reserve

According to FSC regulations, when distributing distributable earnings, the Company should set aside special reserve from the net debit balance of other equity items in the current year in the order mentioned in the preceding paragraph and the difference between the special reserve balance set aside and the undistributed earnings at the beginning of the period and the net profit after tax for the current period outside of the net profit items. For the accumulated amount of other equity deductions in the previous period, the special reserve should be set aside from the undistributed earnings in the previous period and should 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.

(c) Earnings Distribution

On March 27, 2026, the Board of Directors resolved on the cash dividend distribution from the 2025 earnings. On May 29, 2025, the shareholders' meeting approved the earnings distribution plan for 2024. The details are as follows:

	2025		2024	
	Share Allotment (NT$)	**Amount**	**Share Allotment (NT$)**	**Amount**
Distributed to Owners of Common Stocks:				
Cash	$ 14	**$ 2,042,410**	12.20	**1,677,985**

d. Treasury Shares

For the three months ended March 31, 2026, the Company repurchased 100 thousand shares of treasury stock pursuant to Article 167-1 of the Company Act for the purpose of transferring shares to employees. As of March 31, 2026, the number of treasury shares not yet transferred was 100 thousand shares.

Treasury shares held by the Company are not entitled to shareholder rights prior to their transfer, in accordance with the Company Act.

e. Other Equity (Net of Tax) and Non-Controlling Interests

	Exchange Differences on Translation of Foreign Financial Statements	**Unrealized Gain or Loss on Financial Assets Measured at Fair Value Through Other Comprehensive Income**	**Non-Controlling Interests**	**Total**
Balance as of January 1, 2026	$ 114,890	(434,966)	36,463,996	36,143,920
Net Profit for the Period	-	-	1,090,756	1,090,756
Exchange Differences Arising from the Translation of Net Assets of Foreign Operations	424,494	-	(175,192)	249,302
Share of Associates Accounted for Using the Equity Method	3,502	(74)	1,707	5,135
Unrealized Gain or Loss on Financial Assets Measured at Fair Value Through Other Comprehensive Income	-	(57,736)	(4,533)	(62,269)
Remeasurement of Defined Benefit Plan	-	-	7,187	7,187
Subsidiary Shareholder Cash Dividends	-	-	(164,047)	(164,047)
Changes in Ownership Interests in Subsidiaries	-	-	468,641	468,641
Effect of Loss of Control	-	-	(1,874)	(1,874)
Other Changes	-	-	(769,492)	(769,492)
Balance as of March 31, 2026	**$ 542,886**	**(492,776)**	**36,917,149**	**36,967,259**

	Exchange Differences on Translation of Foreign Financial Statements	Unrealized Gain or Loss on Financial Assets Measured 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	-	-	1,049,064	1,049,064
Exchange Differences Arising from the Translation of Net Assets of Foreign Operations	523,703	-	914,501	1,438,204
Share of Associates Accounted for Using the Equity Method	236	-	(551)	(315)
Unrealized Gain or Loss on Financial Assets Measured at Fair Value Through Other Comprehensive Income	-	(13,974)	(13,639)	(27,613)
Remeasurement of Defined Benefit Plan	-	-	759	759
Subsidiary Shareholder Cash Dividends	-	-	(145,286)	(145,286)
Disposal of Equity Instruments Measured at Fair Value through Other Comprehensive Income	-	594	-	594
Changes in Ownership Interests in Subsidiaries	-	-	(43,724)	(43,724)
Non-controlling Interests Arising from Business Combinations	-	-	29,873	29,873
Effect of Loss of Control	-	-	(17,192)	(17,192)
Other Changes	-	-	230,935	230,935
Balance as of March 31, 2025	**$ 305,029**	**(401,859)**	**31,999,525**	**31,902,695**

(23) Earnings per Share

The calculation of the Consolidated Company's basic earnings per share and diluted earnings per share is as follows:

a. Basic earnings per share

(a) Net profit attributable to the holders of common stock equity of the Company

	Three Months Ended March 31, 2026	Three Months Ended March 31, 2025
Net profit attributable to owners of the Company	**$ 751,782**	**827,343**

(b) Weighted average outstanding common stocks

	Three Months Ended March 31, 2026	Three Months Ended March 31, 2025
Weighted average outstanding common stocks	**145,885**	**137,540**

(c) Basic earnings per share

	Three Months Ended March 31, 2026	Three Months Ended March 31, 2025
Basic earnings per share	**$ 5.15**	**6.02**

b. Diluted earnings per share

(a) Net profit attributable to the holders of common stock equity of the Company

	Three Months Ended March 31, 2026	Three Months Ended March 31, 2025
Three Months Ended March 31, 2026		
Net profit attributable to the holders of common stock equity of the Company (basic)	$ 751,782	827,343
After tax interest expenses and financial evaluation gains and losses of convertible corporate bonds	10,533	12,778
	$ 762,315	**840,121**

(b) Weighted average outstanding common stocks

	Three Months Ended March 31, 2026	Three Months Ended March 31, 2025
Weighted Average Number of Outstanding Common Stocks (Basic)	145,885	137,540
Effect of Conversion of Convertible Corporate Bonds	10,964	18,530
Effect of Employee Remuneration	505	378
Weighted Average Outstanding Common Stocks (Diluted)	**157,354**	**156,448**

(c) Diluted earnings per share

	Three Months Ended March 31, 2026	Three Months Ended March 31, 2025
Diluted earnings per share	**$ 4.84**	**5.37**

(24) Contract Revenue

a. Revenue Details

The details of the Consolidated Company's revenue are as follows:

	Three Months Ended March 31, 2026	Three Months Ended March 31, 2025
Revenue from Sales of Goods	$ 27,927,937	25,498,754
Service Revenue	1,351,516	1,258,313
Engineering Revenue	7,833,295	7,708,842
	$ 37,112,748	**34,465,909**

b. Balance of Contracts

	2026.3.31	2025.12.31	2025.3.31
Notes and Accounts Receivable	$ 25,426,721	25,556,368	23,602,805
Less: Allowance for Loss	1,699,635	1,785,584	1,452,541
Total	**$ 23,727,086**	**23,770,784**	**22,150,264**
Contract Asset - Construction Contracts	$ 9,227,540	10,813,832	10,439,511
Contract Asset - Sales Contracts	1,707,759	1,961,713	1,287,268
Contract Asset - Service Contracts	2,360,309	1,447,340	2,102,214
Total	**$ 13,295,608**	**14,222,885**	**13,828,993**
Current	$ 13,218,270	14,144,632	13,773,686
Non-Current	77,338	78,253	55,307
	$ 13,295,608	**14,222,885**	**13,828,993**
Contract Liabilities - Construction Contracts	$ 12,331,003	11,927,820	8,883,921
Contract Liability - Sales Contracts	9,866,613	9,761,062	5,253,808
Contract Liabilities - Service Contracts	2,116,313	1,821,259	1,511,323
Extended Warranty Service	668,262	694,114	461,734
Total	**$ 24,982,191**	**24,204,255**	**16,110,786**
Current	$ 24,327,436	23,476,209	15,921,573
Non-Current	654,755	728,046	189,213
	$ 24,982,191	**24,204,255**	**16,110,786**

Of the opening balance of contract liabilities as of January 1, 2026 and 2025, NT$4,749,342 thousand and NT$3,985,344 thousand, respectively, were recognized as revenue for the three months ended March 31, 2026 and 2025.

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

(25) Compensation of Employees, Directors and Supervisors

On May 29, 2025, the Company's shareholders resolved to amend the Articles of Incorporation. Under the amended Articles, if the Company reports profit for the year, no less than 2% shall be allocated as employee compensation, of which at least 10% shall be distributed to rank-and-file employees. The employee compensation shall be distributed in stock or cash as resolved by the Board of Directors, and the relevant procedures shall be formulated by the Board of Directors. The Company may also allocate up to 2% of the aforementioned profit as director compensation, subject to a resolution of the Board of Directors. Prior to the amendment, in accordance with the Company's Articles of Incorporation, 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 aforementioned compensation in the form of stock or cash shall include employees in the controlling and associates who meet certain conditions.

For the three months ended March 31, 2026 and 2025, the Company estimated the employee compensation at NT$27,398 thousand and NT$19,081 thousand, respectively, and the directors' and supervisors' remuneration at NT$2,250 thousand and NT$2,625 thousand, respectively. These amounts were calculated based on the Company's profit before income tax, deducting employee compensation and directors' and supervisors' remuneration, multiplied by the percentages of employee compensation and directors' and supervisors' remuneration as prescribed by the Company's Articles of Incorporation. These estimated amounts were reported as operating costs or operating expenses for the period. 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.

For the fiscal years 2025 and 2024, the Company estimated the employees' compensation at NT$105,000 thousand and NT$90,200 thousand, respectively, and the directors' and supervisors' compensations was NT$6,000 thousand in both. There was no difference between the actual distribution. Please refer to the Market Observation Post System (MOPS) for relevant information.

(26) Total Non-Operating Income and Expenses

a. Other Income

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

		Three Months Ended March 31, 2026	Three Months Ended March 31, 2025
Rent Revenue/Income	$	7,710	3,620
Dividend Revenue		25,425	540
	$	**33,135**	**4,160**

b. Other Gains and Losses

The details of the Consolidated Company's other gains and losses are as follows:

		Three Months Ended March 31, 2026	Three Months Ended March 31, 2025
Gains (Losses) on Disposal of Property, Plant and Equipment	$	(3,278)	1,530
Loss on Disposal of a Subsidiary		(1,533)	-
Gain on Foreign Exchange		124,685	318,889
Net Benefits on Financial Assets and Liabilities		133,165	289,858
Supplemental Income		43,504	10,739
Others		264,687	161,493
	$	**561,230**	**782,509**

c. Financial Cost

The details of the Consolidated Company's finance costs are as follows:

	Three Months Ended March 31, 2026	Three Months Ended March 31, 2025
Interest on Bank Loans	$ 239,588	261,844
Interest on Lease Liabilities	73,202	73,023
Accrued Interest on Corporate Bonds Payable	13,737	10,506
Other Interests	-	297
	$ 326,527	**345,670**

(27) Financial Instruments

a. Credit Risk

(a) Amount of Maximum Exposure to Credit Risk

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

(b) Credit Risk Concentration

Since the Consolidated Company has a large customer base and does not have significant concentration of transactions with a single customer and the sales area is dispersed, there is no significant concentration of credit risk for accounts receivable. In order to reduce credit risk, the policy adopted by the Consolidated Company is to only conduct transactions with reputable counterparties and to regularly and continuously evaluate the financial status of customers, obtaining sufficient collateral when necessary 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

b. Liquidity Risk

The table below shows the contractual maturity dates of financial liabilities, including estimated interest.

	Carrying Amount	Contractual Cash Flows	Within 6 Months	6-12 Months	More than 1 Year
March 31, 2026					
Non-Derivative Financial Liabilities					
Non-Interest Bearing Liabilities	$ 37,518,137	37,518,137	37,518,137	-	-
Lease Liabilities	7,446,399	8,070,610	928,326	826,778	6,315,506
Floating Rate Instruments	26,452,633	26,618,404	14,484,109	2,892,253	9,242,042
Instruments with Fixed Interest Rates	2,979,951	2,979,951	2,979,951	-	-
	$ 74,397,120	**75,187,102**	**55,910,523**	**3,719,031**	**15,557,548**
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**
March 31, 2025					
Non-Derivative Financial Liabilities					
Non-Interest Bearing Liabilities	$ 31,330,130	31,330,515	31,330,515		
Lease Liabilities	7,286,122	7,914,359	868,368	867,953	6,178,038
Floating Rate Instruments	24,135,058	24,311,096	10,432,929	2,156,403	11,721,764
Instruments with Fixed Interest Rates	6,767,983	6,819,911	-	-	6,819,911
Derivative Financial Liabilities					
Forward Foreign Exchange Contracts	496	496	496	-	-
	$ 69,519,789	**70,376,377**	**42,632,308**	**3,024,356**	**24,719,713**

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

c. Market Risk

(a) Exchange Rate Risks

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

	2026.3.31		
	Foreign Currency	Exchange Rate	NTD
Comprehensive Income			
Monetary Items			
USD:NTD	310,159	32.00	9,925,088
USD:EUR	265,056	0.8717	8,481,820
USD:RMB	7,644	6.9114	244,606
Financial Liability			
Monetary Items			
USD:NTD	90,363	32.00	2,891,616
USD:EUR	156,392	0.8717	5,004,561
USD:RMB	23,163	6.9114	741,211

	2025.12.31		
	Foreign Currency	Exchange Rate	NTD
Comprehensive Income			
Monetary Items			
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
Financial Liability			
Monetary Items			
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

	2025.3.31		
	Foreign Currency	Exchange Rate	NTD
Comprehensive Income			
Monetary Items			
USD:NTD	389,408	33.21	12,932,240
USD:EUR	131,991	0.9233	4,383,566
USD:RMB	19,703	7.2670	654,340
Financial Liability			
Monetary Items			
USD:NTD	166,176	33.21	5,518,705
USD:EUR	107,945	0.9233	3,584,972
USD:RMB	10,128	7.2670	336,353

Note: The above EUR and RMB to NTD exchange rates are as follows:

	2026.3.31	2025.12.31	2025.3.31
EUR: NTD	36.71	36.94	35.97
RMB: NTD	4.63	4.5	4.57

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 March 31, 2026 and 2025, if NTD had depreciated or appreciated by 1% relative to USD held by the Company and all other factors remained constant, net income before tax would have increased or deceased by NT$100,141 thousand and NT$85,301 thousand for the three months ended March 31, 2026 and 2025, respectively. The same basis is used for both periods of analysis.

Since the business engaged in by the Consolidated Company involves certain foreign currencies, the aggregate method is used to disclose information on the exchange gains and losses of monetary items. The foreign currency exchange gains and losses (including realized and unrealized) for the three months ended March 31, 2026 and 2025 are detailed in Note 6(26).

(b) Interest Rate Risk

The interest rate exposure of the Consolidated Company's financial assets and financial liabilities is described in the liquidity risk management section 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 was 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%, under the condition that all other variables remain constant, the Consolidated Company’s pre-tax net profit for the three months ended March 31, 2026 and 2025 will decrease or increase by NT$264,526 thousand and NT$241,351 thousand, respectively, mainly due to the Consolidated Company’s variable-rate borrowings.

(c) Other Price Risk

If the price of equity securities on the reporting date changes (the analysis for both periods is based on the same basis and assumes that other factors remain unchanged), the impact on comprehensive income items is as follows:

Securities Price as of the Reporting Date	Three Months Ended March 31, 2026 Other Comprehensive Income before Tax	Three Months Ended March 31, 2026 Profit before Tax	Three Months Ended March 31, 2025 Other Comprehensive Income before Tax	Three Months Ended March 31, 2025 Profit before Tax
Increased by 1%	$ 7,345	41,856	11,470	24,538
Decreased by 1%	$ (7,345)	(41,856)	(11,470)	(24,538)

d. Fair Value Information

(a) Classification and fair value of financial instruments

The Consolidated Company's financial assets and liabilities measured at fair value through profit or loss and financial assets measured at fair value through other comprehensive income are measured at fair value on a recurring basis. Regarding the financial assets and liabilities not measured at fair value, 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:

	2026.3.31				
		Fair Value			
	Carrying Amount	Level 1	Level 2	Level 3	Total
Financial Assets Measured at Fair Value Through Profit or Loss					
Non-Derivative Financial Assets					
— Listed Stocks	$ 1,313,011	1,313,011	-	-	1,313,011
— Unlisted and Emerging Stocks	2,337,119	-	-	2,337,119	2,337,119
— Limited Partnership	323,842	-	-	323,842	323,842
— Private Equity Fund	119,304	-	-	119,304	119,304
— Convertible Corporate Bonds	92,299	-	-	92,299	92,299
Subtotal	4,185,575	1,313,011	-	2,872,564	4,185,575
Financial Assets Measured at Fair Value through Other Comprehensive Income					
Equity Investment Instrument					
— Listed Stocks	$ 251,680	251,680	-	-	251,680
— Unlisted and Emerging Stocks	266,095	-	-	266,095	266,095
— Limited Partnership	216,720	-	-	216,720	216,720
Subtotal	734,495	251,680	-	482,815	734,495
Total	**$ 4,920,070**	**1,564,691**	**-**	**3,355,379**	**4,920,070**

	2025.12.31				
		Fair Value			
	Carrying Amount	Level 1	Level 2	Level 3	Total
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	310,714	-	-	310,714	310,714
— Private Equity Fund	109,513	-	-	109,513	109,513
— 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					
Equity Investment Instrument					
— 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**

	2025.3.31				
		Fair Value			
	Carrying Amount	Level 1	Level 2	Level 3	Total
Financial Assets Measured at Fair Value Through Profit or Loss					
Derivative Financial Assets					
— Redemption Right for Convertible Corporate Bond	$ 3,451	-	-	3,451	3,451
Non-Derivative Financial Assets					
— Listed Stocks	553,931	553,931	-	-	553,931
— Unlisted and Emerging Stocks	1,506,261	-	-	1,506,261	1,506,261
— Limited Partnership	287,266	-	-	287,266	287,266
— Private Equity Fund	101,729	-	-	101,729	101,729
— Convertible Corporate Bonds	4,573	-	-	4,573	4,573
Subtotal	2,457,211	553,931	-	1,903,280	2,457,211
Financial Assets Measured at Fair Value Through Other Comprehensive Income					
Equity Investment Instrument					
— Listed Stocks	$ 364,320	364,320	-	-	364,320
— Unlisted and Emerging Stocks	279,208	-	-	279,208	279,208
— Limited Partnership	503,459	-	-	503,459	503,459
Subtotal	1,146,987	364,320	-	782,667	1,146,987
Total	**$ 3,604,198**	**918,251**	**-**	**2,685,947**	**3,604,198**
Financial Liabilities Measured at Fair Value Through Profit or Loss					
Derivative Financial Liabilities					
— Forward Foreign Exchange Contracts	$ 496	496	-	-	496
Total	**$ 496**	496	-	-	496

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

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

For financial assets and liabilities measured at amortized cost, if there is a quoted price from a transaction or market maker, the most recent transaction price and quoted price are used as the basis for evaluating fair value. If there is no market value for reference, the valuation method is used for estimation. The valuation methodology used in estimating the fair value of discounted cash flows involves estimations and assumptions made on the discounted cash flows.

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

i. 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 agency, 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, the market is considered inactive. In general, large bid-ask spreads, significantly increased bid-ask spreads, or extremely low transaction volumes are all indicators of an inactive market.

The fair value of the financial instruments held by the Consolidated Company that have an active market is listed by category and attribute as follows:

- Listed redeemable corporate bonds, listed (OTC) company stocks, bills and corporate bonds, etc., are financial assets and financial liabilities with standard terms and conditions and traded in an active market. Their fair value is determined by reference to market quotes, respectively.

In addition to the above-mentioned financial instruments with an active market, the fair value of other financial instruments is obtained through evaluation techniques or reference to counterparty quotes. Fair value obtained through evaluation techniques can refer to the current fair value of other financial instruments that are substantially the same in terms and characteristics, discounted cash flow method or other evaluation techniques, including models that use market information available on the consolidated reporting date for calculations (for example, the reference yield curve of the Taipei Exchange, Reuters' average commercial paper interest rate quote).

The fair value of the financial instruments held by the Consolidated Company that do not have an active market is described in (5).

ii. Derivative financial instruments

It is evaluated based on evaluation models widely accepted by market users, such as discounting method and option pricing models. 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.

(d) Translation between the first and second grades

There were no such transfers in 2025 and 2024.

(e) 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 measured at fair value through profit or loss - equity securities investments, limited partnerships, private equity fund investments, convertible corporate bonds, and financial assets at fair value through other comprehensive income - equity securities investments.

Most of the Consolidated Company's fair value items classified as level 3 have only a single significant unobservable input, and only equity instrument investments without an active market have multiple significant unobservable inputs. The significant unobservable inputs of equity instrument investments without an active market are independent of each other, so there is no correlation between them.

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

Item	Evaluation Technique	Significant Unobservable Input	Significant Unobservable Inputs and Their Relationship to Fair Value
Investments in equity instruments without an active market	Comparable Approach	Lack of Marketability Discount (20%–25% as of March 31, 2026 and 2025)	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 Evaluation Model	Volatility	The higher the stock price volatility, the higher the fair value.

(28) Financial Risk Management

There were no significant changes to the Consolidated Company's financial risk management objectives and policies from those disclosed in Note 6(29) to the Consolidated Financial Statements for the year ended December 31, 2025.

(29) Capital Management

The Consolidated Company's capital management objectives, policies and procedures are consistent with those disclosed in the consolidated financial statements for the year ended December 31, 2025. Additionally, there are no significant changes in the quantitative data of items considered for capital management compared to the disclosures in the consolidated financial statements for the year ended December 31, 2025. For related information, please refer to Note 6(30) of the consolidated financial statements for the year ended December 31, 2025.

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

For the three months ended March 31, 2026 and 2025, respectively, the Consolidated Company adjusted the liabilities arising from investing and financing activities is as follows:

Convertible bonds were converted into common shares; please refer to Note 6(22) for details.

	2026.1.1	Cash Flows	Non-Cash Changes: Changes in Foreign Exchange Rates	Non-Cash Changes: Other Non-Cash Changes	2026.3.31
Lease Liabilities	$ 7,301,158	(335,469)	15,895	464,815	7,446,399
Corporate Bonds Payable	3,191,833	-	-	(211,882)	2,979,951
Total Liabilities from Financing Activities	**$ 10,492,991**	**(335,469)**	**15,895**	**252,933**	**10,426,350**

	2025.1.1	Cash Flows	Non-Cash Changes: Changes in Foreign Exchange Rates	Non-Cash Changes: Other Non-Cash Changes	2025.3.31
Lease Liabilities	$ 7,229,234	(403,734)	245,669	214,953	7,286,122
Corporate Bonds Payable	6,860,500	-	-	(92,517)	6,767,983
Total Liabilities from Financing Activities	**$ 14,089,734**	**(403,734)**	**245,669**	**122,436**	**14,054,105**

7. Related Party Transaction

(1) Name and Relationship of Affiliate

The related parties who had transactions with the Consolidated Company during the covered period of this consolidated financial report are as follows:

Affiliate Name	Relationship with the Consolidated Company
FOXCONN CZ s.r.o.	Associate
Foxconn EV Energy & Component (Vietnam) Co., Ltd.	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 1)
Taiyuan Fuchi Technology Co., Ltd.	Associate
Jusda International Logistics (Taiwan) Co., Ltd.	Associate
Macrotec Technology Corp.	Associate
Qisda Corporation	Associate
Kunshan Fuchengke Precision Electronical 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 Ennopower Information Technology Co., Ltd.	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

Affiliate Name	Relationship with the Consolidated Company
Shenzhen Fertile Plan International Logistics Co., Ltd.	Associate
Shenzhen Fu Neng New Energy Technology Co., Ltd.	Associate
Shenzhen Fulong Microfinance Co., Ltd.	Associate
Shenzhen Futaihong Precision Industry Co., Ltd.	Associate
Shenzhen Fugui Precision Industrial Co., Ltd.	Associate
Foxconn (KUNSHAN) Computer Connector Co., Ltd.	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) Limited	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
Fulian Yuzhan Technology (Henan) Co., Ltd.	Associate
Shenzhen Yuzhan Precision Technology Co., Ltd.	Associate
Hengyang Yuzhan Precision Technology Co., Ltd.	Associate
Fulian Yukang Medical Technology (Shenzhen) Co., Ltd.	Associate
Fulian 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
Coiler Corporation	Associate
Ur Material Technology (Guangzhou) Co., Ltd.	Associate
Definitely Win Corp., Ltd.	Associate
AMobile Solutions Corp.	Associate
Arbor Technology Corporation	Associate
ARBOR Technology (Shenzhen) Co., Ltd.	Associate
Forward Science Corp.	Associate
Ennowell Co., Ltd.	Associate
Hengyang Futaihong Precision Industry Co., Ltd.	Associate
Probeleader Co., Ltd.	Associate
Scienbizip Consulting (Shenzhen) Co., Ltd.	Associate
Suzhou Maxwell Technologies 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 (Zhengzhou) Co., Ltd.	Associate
Hon Young Semiconductor Corporation	Associate

Affiliate Name	Relationship with the Consolidated Company
Elecbay Technology Limited	Associate
Lankao Yufu Precision Technology Co., Ltd.	Associate
Key Management Personnel	All directors and the Company's key management personnel

Note 1: The related-party relationship with Chung Hsin Electric & Machinery Manufacturing Corp. was terminated starting from July 2025.

(2) Significant Transactions with Related Parties

a. Operating Revenue

The significant sales amounts of the Consolidated Company to related parties are as follows:

Account Item	Category of Related Party/Name	Three Months Ended March 31, 2026	Three Months Ended March 31, 2025
Sales revenue	Associates:		
	Arbor Technology Corporation	$ 49,144	5,263
	Others	32,577	33,060
	Subtotal	81,721	38,323
Engineering Revenue	Associates:		
	Altus Technology Inc.	24,008	64,267
	Hon Hai Precision Industry Co., Ltd.	112,936	61,445
	Foxconn EV Energy & Component (Vietnam) Co., Ltd.	72,802	-
	Others	92	1,844
	Subtotal	209,838	127,556
	Total	**$ 291,559**	**165,879**

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.

b. Purchases

The amounts of the Consolidated Company's purchases from related parties are as follows:

Category of Related Party/Name	Three Months Ended March 31, 2026	Three Months Ended March 31, 2025
Associates:		
Foxconn Technology Group Ltd.	$ 20,445	29,055
Foxconn Interconnect	-	13,735
TA YONG WINDOWS & DOORS COMPANY LIMITED	50,078	-
Glory Technology Service Inc.	75,832	-
FIH (Hong Kong) Limited	4,721	18,841
Arbor Technology Corporation	17,005	29,562
Elecbay Technology Limited	24,106	21,302
Others	24,884	16,195
	$ 217,071	**128,690**

The transaction prices for purchases from related parties by the Consolidated Company were determined based on mutual agreement between the parties. The payment terms are on a monthly settlement basis with a payment period of 1 to 2 months.

c. Receivables from Related Parties

The details of the Consolidated Company's receivables from related parties are as follows:

Account Item	Category of Related Party/Name	2026.3.31	2025.12.31	2025.3.31
Accounts Receivable – Related Parties	Associates:			
	Foxconn EV Energy & Component (Vietnam) Co., Ltd.	$ 10,864	-	-
	TA YONG WINDOWS & DOORS COMPANY LIMITED	12,610	-	-
	Shenzhen Fugui Precision Industrial Co., Ltd.	7,227	11,396	4,542
	Arbor Technology Corporation	38,235	33,912	5,147
	Hon Hai Precision Industry Co., Ltd.	41,396	4,927	241
	Definitely Win Corp., Ltd.	757	25	17,107
	Others	20,951	33,701	20,964
		$ 132,040	**83,961**	**48,001**

No guarantee is received for outstanding receivables from related parties. The allowance for doubtful accounts from related parties as of March 31, 2026, December 31, 2025 and March 31, 2025 was NT$98 thousand, NT$12 thousand and NT$4,776 thousand, respectively.

d. Payables to Related Parties

The details of the Consolidated Company's payables to related parties are as follows:

Account Item	**Category of Related Party/Name**	**2026.3.31**	**2025.12.31**	**2025.3.31**
Accounts Payable - Related Parties	Associates:			
	TA YONG WINDOWS & DOORS COMPANY LIMITED	$ 28,296	-	-
	Macrotec Technology Corp.	11,304	13,433	7,297
	Foxconn Interconnect Technology Limited	7,184	1,806	7,428
	Coiler Corporation	25,652	25,800	7,685
	Arbor Technology Corporation	5,487	6,360	15,810
	Foxconn Technology Group Ltd.	10,280	10,077	10,874
	Elecbay Technology Limited	12,694	11,182	9,725
	Others	2,710	7,628	2,022
		$ 103,607	**76,286**	**60,841**
Notes Payable – Related Parties	Associates:			
	Glory Technology Service Inc.	$ -	79,584	-
	Macrotec Technology Corp.	1,158	1,543	2,560
		$ 1,158	**81,127**	**2,560**

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

e. Endorsements/Guarantees

Related Party/Name	Three Months Ended March 31, 2026	Three Months Ended March 31, 2025
Subsidiaries of Kontron AG	$ 12,114,227	5,642,632
Subsidiaries of Marketech	3,464,474	5,717,921
Ennoconn (Suzhou) Technology Co., Ltd.	462,900	-
Ennoconn Japan Co., Ltd.	-	150,000
	$ 16,041,601	**11,510,553**

Details of endorsements and guarantees provided for related parties are presented in Table 2.

(3) Transactions with Key Management Personnel

	Three Months Ended March 31, 2026	Three Months Ended March 31, 2025
Remuneration for major managers include:		
Short-term employee benefits	$ 243,415	191,166
Post-employment benefits	686	1,088
	$ 244,101	**192,254**

8. Assets Pledged as Security

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

Asset Name	Subject of Pledge Guarantee	2026.3.31	2025.12.31	2025.3.31
Pledged Time Deposits (financial assets measured at amortized cost)	Bank Loans, Customs Guarantees, Performance Guarantees	$ 17,738	15,329	19,147
Pledged Demand Deposits (listed under other financial assets)	Bank Loans and Performance Guarantees	40,887	40,638	38,924
Accounts Receivable	Bank Loans and Performance Guarantees	10,457	11,205	32,999
Inventories	Bank Loans	916,521	121,822	234,697
Land	Bank Loans	466,341	466,341	466,341
Buildings - Net	Bank Loans	1,128,132	1,141,865	959,960
Other Fixed Assets	Bank Loans	-	-	7,947
Investment Property	Bank Loans	48,881	48,877	49,659
Margin Deposit	Bid bonds, performance bonds and warranty bonds	80,873	59,915	278,491
Others	Bank Loans	36,710	36,900	71,940
		$ 2,746,540	**1,942,892**	**2,160,105**

9. Material Contingent Liabilities and Unrecognized Contractual Commitments

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

	2026.3.31	2025.12.31	2025.3.31
Obtain 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	$ 2,821,472	3,310,394	2,715,092
Contracted but not yet incurred capital expenditure	$ 460,726	70,871	460,726

(2) In June 2025, Kontron AG, a subsidiary of the Consolidated Company entered into an "Investment, Refinancing, and Sale Agreement" with the counterparty. Pursuant to the agreement, Kontron AG disposed of all equity interests in two subsidiaries, sold accounts receivable claims, and retained certain rights related to computer module manufacturing services as well as contractual obligations to be performed. For relevant explanations, please refer to Notes 6(10) to the consolidated financial statements for the year ended 2025.

(3) A subcontractor of the Consolidated Company's subsidiary, Marketech, filed an arbitration claim in the United States seeking payment for project work. Marketech, the subsidiary, contends that the construction contract was void ab initio and filed a counterclaim for damages. On October 23, 2025, the appellate court ruled to stay the arbitration proceedings and remanded the case for retrial. However, as the legal outcome remains uncertain and the case has not yet entered the stage of factual evidence examination, the potential results and financial impact cannot be determined at this time.

(4) In 2025, Goldtek Technology, a subsidiary of the Consolidated Company, ceased production and sales of related products due to financial difficulties experienced by its major customer, and cancelled purchase orders placed with suppliers for goods that had not yet been delivered. Pursuant to the purchase agreements entered into between Goldtek Technology and its suppliers, purchase orders may be cancelled or adjusted prior to delivery, and such cancellation becomes effective upon delivery of the cancellation notice. Goldtek Technology shall not be liable for any compensation for the reduced or cancelled quantities of products. Certain suppliers have refused to accept the cancellation requests and intend to initiate legal actions against Goldtek Technology. The subsidiary has assessed the related litigation costs and recognized a provision for liabilities. Goldtek Technology received a formal legal notice from its suppliers on March 5, 2026, and as of May 14, 2026, is still evaluating its subsequent response.

(5) In the first quarter of 2026, the Company, through a commercial cooperation agreement with NCR Voyix, officially commenced operations whereby NCR Voyix appointed the Consolidated Company to perform hardware design, manufacturing, global delivery, and warranty services for self-checkout and point-of-sale (POS) systems. Pursuant to the agreement, NCR Voyix appoints the Consolidated Company as its hardware system supplier in the aforementioned areas, responsible for design, integration, testing, manufacturing, sales, and direct delivery to customers. NCR Voyix acts as the Consolidated Company's sales agent for the promotion and marketing of hardware systems in these product segments. In addition, both parties shall comply with the agreed terms and conditions relating to ordering, production, delivery, and pricing as stipulated in the agreement. As of March 31, 2026, the Consolidated Company had complied with all relevant terms and conditions of the agreement.

10. Losses Due to Major Disasters: None.

11. Subsequent Events

(1) On March 4, 2026, the Board of Directors of Caswell, a subsidiary of the Consolidated Company, resolved to strengthen the Consolidated Company's regional presence in Southeast Asia and Japan. On March 31, 2026, the subsidiary entered into a share purchase agreement to acquire 70% of the ordinary shares (3,500 thousand shares) of Network Box Holdings Limited for cash consideration of HKD 67,410 thousand (approximately NT$276,000 thousand). The acquisition date was set as April 1, 2026.

(2) In April 2026, Kontron AG, a subsidiary of the Consolidated Company, entered into a loan agreement with banks in the amount of EUR 70 million to secure funding for business expansion.

(3) As of May 5, 2026, the Consolidated Company's total shareholding in Kontron AG was approximately 29.72%. Subsequently, due to additional purchases of ordinary shares or passive factors, the Consolidated Company's shareholding reached 30%. In accordance with the German Securities Trading Act, a mandatory tender offer is required to acquire the outstanding ordinary shares of Kontron AG in cash. In order to comply with the relevant regulations and obtain necessary approvals in a timely manner, the Board of Directors of the Company resolved to authorize the Chairman to proceed with preparatory work for a public tender offer at an offer price of EUR 23.5 per share. Upon fulfillment of the conditions triggering the mandatory tender offer, the Board of Directors will reconvene to approve the offer price, timing, and related terms, and make public announcements in accordance with applicable regulations.

12. Others

(1) Summary of Employee Benefits, Depreciation, and Amortization Expenses by Function for the Current Period

By Function / By Nature	Three Months Ended March 31, 2026			Three Months Ended March 31, 2025		
	Operating Costs	Operating Expenses	Total	Operating Costs	Operating Expenses	Total
Employee Benefits Expenses						
Wages and Salaries	2,908,457	1,868,233	4,776,690	2,718,383	1,980,984	4,699,367
Labor Insurance and National Health Insurance Expenses	598,457	276,524	874,981	534,790	281,888	816,678
Pension Costs	49,769	47,297	97,066	52,829	48,772	101,601
Other Employee Benefit Expenses	122,374	81,538	203,912	130,637	89,325	219,962
Depreciation Expense	487,297	275,452	762,749	507,544	249,051	756,595
Amortization Expense	189,125	174,271	363,396	173,683	160,447	334,130

(2) On November 21, 2025 and March 10, 2026, respectively, Goldtek Technology, a subsidiary of the Consolidated Company, filed legal actions against a major customer and other customers, alleging breach of contract and seeking payment of outstanding receivables. The subsidiary has assessed the related accounts receivable and recognized allowance for doubtful accounts accordingly. As of May 14, 2026, the aforementioned cases are still pending trial before the court.

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 for the three months ended March 31, 2026:

a. Loans to others: Please refer to the attached Table 1.

b. Endorsements and guarantees for others: Please refer to the attached Table 2.

c. 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.

d. 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.

e. Receivables from related parties reaching NT$100 million or 20% of the paid-in capital: Please refer to the attached Table 5.

f. Engagement in derivative transactions: None.

g. The relationship between the parent and subsidiary companies and the details of important transactions: Please refer to the attached Table 7.

(2) Information Regarding Reinvested Businesses (Excluding Investees in Mainland China): Please Refer to the Attached Table 7.

(3) Information on Investments in Mainland China:

a. Name, major businesses, and related information about investees in mainland China: Please refer to the attached Table 8-1.

b. Investment limit in mainland China: Please refer to the attached Table 8-2.

c. Major transactions with investees in mainland China: For 2025, significant transactions between the Consolidated Company and its investee companies in Mainland China, whether directly or indirectly, have been eliminated in the preparation of the consolidated financial statements. For details, please refer to "Information on Significant Transactions."

14. Department Information

Starting from September 2025, in line with its business development strategy and adjustments to its internal management structure, the Consolidated Company reorganized its original operating segments based on core product technologies and market strategies. The Consolidated Company now reports its operations under three major business groups: the Industrial IoT Business Group, the Intelligent Software and Solutions Business Group, and the Smart Factory and Facility Management Business Group.

This adjustment was made because the Consolidated Company's internal operating management model, resource allocation processes, and performance measurement methods have been integrated under the new business structure. Each business group has developed independent operating decision-making, R&D planning, product strategies, and market development strategies. In addition, the management financial information reported to the chief operating decision maker has been presented based on the aforementioned three business groups. Accordingly, starting from the current period, the Consolidated Company discloses segment information based on the new business segment structure to more faithfully reflect its business model and operating performance.

The impact of this reorganization on the comparative financial information of prior periods has been reflected by restating the segment information for those comparable periods in accordance with the new structure, so as to facilitate users’ understanding and comparison of the financial statements.

The information provided by the Consolidated Company to the chief operating decision-maker for the allocation of resources and the evaluation of segment performance focuses on the types of products provided. For the periods from January 1 to March 31, 2026 and 2025, the Consolidated Company was primarily engaged in Industrial IoT, Intelligent Software and Solutions, and Smart Factory and Facility Management operations.

(1) Departmental Revenue and Operating Results

The revenue and operating results of the reportable segments of the Consolidated Company are as follows:

	Three Months Ended March 31, 2026					
	Industrial IoT Business Group	**Intelligent Software and Solutions Business Group**	**Smart Factory and Facility Management Business Group**	**Adjustment and Elimination**	**Discontinued Departments**	**Total**
Revenue:						
Revenue from External Customers	$ 19,329,228	5,179,729	14,308,544	(1,704,753)	-	37,112,748
Total Revenue	**$ 19,329,228**	**5,179,729**	**14,308,544**	**(1,704,753)**	**-**	**37,112,748**
Reportable Departmental Profits and Losses	**$ 2,108,956**	**406,283**	**1,386,252**	**(1,487,479)**	**-**	**2,414,012**

	Three Months Ended March 31, 2025					
	Industrial IoT Business Group	**Intelligent Software and Solutions Business Group**	**Smart Factory and Facility Management Business Group**	**Adjustment and Elimination**	**Discontinued Departments**	**Total**
Revenue:						
Revenue from External Customers	$ 18,913,470	5,169,031	13,260,751	(2,877,343)	-	34,465,909
Total Revenue	**$ 18,913,470**	**5,169,031**	**13,260,751**	**(2,877,343)**	**-**	**34,465,909**
Reportable Departmental Profits and Losses	**$ 1,924,984**	**855,871**	**1,191,140**	**(1,511,977)**	**-**	**2,460,018**

(2) Departmental Assets and Liabilities

The Consolidated Company does not provide the measurement amounts of reportable segment assets/liabilities to the chief operating decision-maker, so the measurement amounts of assets/liabilities are not disclosed.

ENNOCONN CORPORATION AND ITS SUBSIDIARIES

LOANS TO OTHERS:

March 31, 2026

Table 1.

Unit: NT$ thousand

No.	Company Providing Loans	Borrower	Account Item	Whether or Not They Are Related Parties	Highest Balance for this Period	Ending Balance	Actual Amount Drawn Down	Interest Rate Range	Nature of Loans	Amount of Business Transactions	Reasons for the Necessity of Short-term Financing	Provision for Allowance for Doubtful Accounts	Collateral		Individual Funding Loan Limit	Maximum Amount Loanable
													Name	Value		
1	CASwell, Inc.	Apligo GmbH	Other receivables due from related parties	Yes	46,393	46,393	46,393	5.65%	2	-	Operating turnover	-	None	-	349,184	698,368
2	KONTRON AG	Kontron Romania S.R.L., Romania	Other receivables due from related parties	Yes	367,100	367,100	367,100	3.00%	2	-	Operating turnover	-	None	-	10,933,830	10,933,830
2	KONTRON AG	Kontron Austria GmbH	Other receivables due from related parties	Yes	183,550	183,550	183,550	1.50%	2	-	Operating turnover	-	None	-	10,933,830	10,933,830
2	KONTRON AG	Kontron electronics AG	Other receivables due from related parties	Yes	32,305	32,305	30,836	3.00%	2	-	Operating turnover	-	None	-	10,933,830	10,933,830
2	KONTRON AG	Kontron AIS GmbH	Other receivables due from related parties	Yes	20,558	20,558	20,558	2.00%	2	-	Operating turnover	-	None	-	10,933,830	10,933,830
2	KONTRON AG	Kontron Electronics Kft.	Other receivables due from related parties	Yes	57,818	57,818	57,818	1.75%	2	-	Operating turnover	-	None	-	10,933,830	10,933,830
2	KONTRON AG	Kontron Transportation GmbH	Other receivables due from related parties	Yes	535,966	535,966	535,151	1.50%	2	-	Operating turnover	-	None	-	10,933,830	10,933,830
2	KONTRON AG	Kontron Europe GmbH	Other receivables due from related parties	Yes	140,744	140,744	140,744	1.50%	2	-	Operating turnover	-	None	-	10,933,830	10,933,830
2	KONTRON AG	S&T MEDTECH S.R.L.	Other receivables due from related parties	Yes	36,710	36,710	-	3.00%	2	-	Operating turnover	-	None	-	10,933,830	10,933,830
2	KONTRON AG	Kontron d.o.o.(former Iskratel)	Other receivables due from related parties	Yes	184,284	184,284	184,284	1.75%	2	-	Operating turnover	-	None	-	10,933,830	10,933,830
2	KONTRON AG	Kontron Acquisition GmbH	Other receivables due from related parties	No	293,680	293,680	293,680	1.00%	2	-	Operating turnover	-	None	-	10,933,830	10,933,830
2	KONTRON AG	Kontron eSystems GmbH	Other receivables due from related parties	Yes	1,751,434	1,751,434	1,751,434	1.75%	2	-	Operating turnover	-	None	-	10,933,830	10,933,830
2	KONTRON AG	Katek Leipzig GmbH	Other receivables due from related parties	Yes	73,420	-	-	1.75%	2	-	Operating turnover	-	None	-	10,933,830	10,933,830
2	KONTRON AG	Kontron DOOEL Skopje	Other receivables due from related parties	Yes	18,355	18,355	18,355	1.75%	2	-	Operating turnover	-	None	-	10,933,830	10,933,830
2	KONTRON AG	Kontron Beteiligungs GmbH	Other receivables due from related parties	Yes	148,115	148,115	148,115	1.00%	2	-	Operating turnover	-	None	-	10,933,830	10,933,830
2	KONTRON AG	beflex electronics GmbH	Other receivables due from related parties	Yes	102,788	102,788	102,788	1.75%	2	-	Operating turnover	-	None	-	10,933,830	10,933,830
3	Kontron Europe GmbH	Kontron Asia Pacific Design Sdn. Bhd.	Other receivables due from related parties	Yes	148,264	148,264	47,311	1.20%	2	-	Operating turnover	-	None	-	2,173,874	2,173,874
4	ENNOMECH PRECISION (CAYMAN) CO.,LTD	Ennoconn Solutions Singapore Pte. Ltd.	Other receivables due from related parties	Yes	175,973	-	-	0.00%	2	-	Operating turnover	-	None	-	837,320	837,320
5	ENNOCONN INVESTMENT HOLDINGS CO., LTD.	Ennoconn Solutions Singapore Pte. Ltd.	Other receivables due from related parties	Yes	159,975	-	-	0.00%	2	-	Operating turnover	-	None	-	1,528,662	6,114,648
6	Nanjing Asiatek Inc.	Ennoconn (Foshan) Investment Co., Ltd.	Other receivables due from related parties	Yes	185,160	185,160	128,686	2.90%	2	-	Operating turnover	-	None	-	209,138	209,138
7	Marketech International Corp.	Marketech Integrated Pte. Ltd.	Other receivables	Yes	92,822	-	-	0.00%	2	-	Operating turnover	-	None	-	6,987,774	6,987,774

No.	Company Providing Loans	Borrower	Account Item	Whether or Not They Are Related Parties	Highest Balance for this Period	Ending Balance	Actual Amount Drawn Down	Interest Rate Range	Nature of Loans	Amount of Business Transactions	Reasons for the Necessity of Short-term Financing	Provision for Allowance for Doubtful Accounts	Collateral		Individual Funding Loan Limit	Maximum Amount Loanable
													Name	Value		
7	Marketech International Corp.	Marketech International Sdn. Bhd.	Other receivables	Yes	15,998	15,998	15,998	5.38%	2	-	Operating turnover	-	None	-	6,987,774	6,987,774
8	Mic-Tech Electronics Engineering Corp.	Shanghai Maohua Electronics Engineering Co., Ltd.	Other receivables	Yes	31,721	13,887	13,887	4.35%	2	-	Operating turnover	-	None	-	213,408	426,816
8	Mic-Tech Electronics Engineering Corp.	MIC-Tech (Wuxi) Co., Ltd.	Other receivables	Yes	92,578	92,578	92,578	4.35%	2	-	Operating turnover	-	None	-	426,816	426,816
9	Ennoconn International Investment Co., Ltd.	Thecus Technology Corp.	Other receivables due from related parties	Yes	75,000	75,000	75,000	2.00%	2	-	Operating turnover	-	None	-	1,111,531	4,446,123
10	MIC-TECH Viet Nam CO., LTD	Marketech Co., Ltd.	Other receivables	Yes	24,000	24,000	24,000	4.50%	2	-	Operating turnover	-	None	-	168,784	168,784
11	Ennoconn (Suzhou) Technology Co., Ltd.	Ennoconn Corporation (Malaysia)	Other receivables due from related parties	Yes	92,580	92,580	-	0.00%	2	-	Operating turnover	-	None	-	210,893	843,572
11	Ennoconn (Suzhou) Technology Co., Ltd.	Jiangsu Heguangshidu Intelligent Equipment Co., Ltd.	Other receivables due from related parties	Yes	92,580	92,580	9,258	3.00%	2	-	Operating turnover	-	None	-	210,893	843,572
11	Ennoconn (Suzhou) Technology Co., Ltd.	Ennovanz (Suzhou) Technology Co., Ltd.	Other receivables due from related parties	Yes	92,580	92,580	-	0.00%	2	-	Operating turnover	-	None	-	210,893	843,572
11	Ennoconn (Suzhou) Technology Co., Ltd.	Zhongsheng Huachi New Energy (Suzhou) Co., Ltd.	Other receivables due from related parties	Yes	185,160	185,160	46,290	3.00%	2		Operating turnover	-	None	-	210,893	843,572
12	Ennoconn Solutions Singapore Pte. Ltd.	Ennoconn Philippines Corporation	Other receivables due from related parties	Yes	38,394	38,394	38,394	0.00%	2	-	Operating turnover	-	None	-	116,499	465,996
13	Ennoconn (Foshan) Investment Co., Ltd.	Ennoconn (Suzhou) Technology Co., Ltd.	Other receivables due from related parties	Yes	231,450	231,450	212,934	2.00%	2	-	Operating turnover	-	None	-	537,150	537,150
14	Ennoconn Corporation (Malaysia)	MEGACONN TECHNOLOGIES SDN BHD	Other receivables due from related parties	Yes	92,580	92,580	44,716	4.20%	2	-	Operating turnover	-	None	-	119,627	119,627
15	American Industrial Systems, Inc.	Ennoconn México, S. de R.L. de C.V	Other receivables	Yes	38,394	38,394	12,798	0.00%	2	-	Operating turnover	-	None	-	66,091	264,366
15	American Industrial Systems, Inc.	Ennoconn Chile SpA	Other receivables	Yes	19,197	19,197	6,399	0.00%	2	-	Operating turnover	-	None	-	66,091	264,366

Note 1: (1) Fill in "0" for the issuer.
(2) The invested companies are numbered in sequence starting from Arabic numeral 1 according to the company.

Note 2: Methods for filling in the nature of financing are as follows:
(1) Please fill in "1" for those with business dealings.
(2) There is a need for short-term financing.

Note 3: It refers to the fund loan limit approved by the board of directors.

ENNOCONN CORPORATION AND ITS SUBSIDIARIES

TO PROVIDE GUARANTEES AND ENDORSEMENTS FOR OTHERS

March 31, 2026

Table 2.

Unit: NT$ thousand

No.	Endorser/ Guarantor	Endorsed/Guaranteed Party		Maximum Endorsement/ Guarantee Amount for An Enterprise	Highest Balance of Endorsement/ Guarantee for This Period	Ending Balance of Endorsement Amount/ 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	39,466,137	150,000	150,000	16,573	-	0.57%	52,621,516	Y	N	N
0	Ennoconn Corporation	American Industrial Systems Inc	2	39,466,137	799,875	799,875	-	-	3.04%	52,621,516	Y	N	N
0	Ennoconn Corporation	Ennoconn Australia Pty Ltd.	2	39,466,137	41,274	41,274	-	-	0.16%	52,621,516	Y	N	N
0	Ennoconn Corporation	Ennoconn New Zealand Ltd	2	39,466,137	6,079	6,079	-	-	0.02%	52,621,516	Y	N	N
0	Ennoconn Corporation	Ennoconn Solutions Singapore PTE LTD.	2	39,466,137	69,429	69,429	12,798	-	0.26%	52,621,516	Y	N	N
0	Ennoconn Corporation	Ennoconn India Corp Pvt Ltd	2	39,466,137	1,600	1,600	-	-	0.01%	52,621,516	Y	N	N
0	Ennoconn Corporation	Ennoconn Hungary Kft	2	39,466,137	479,925	479,925	479,925	-	1.82%	52,621,516	Y	N	N
		Ennoconn Corporation Subtotal				1,548,182							
1	KONTRON AG	Kontron Bulgaria e.o.o.d.	2	11,839,841	47,723	47,723	-	-	0.17%	23,679,682	Y	N	N
1	KONTRON AG	Kontron Services Romania SRL	2	11,839,841	1,836	1,836	-	-	0.01%	23,679,682	Y	N	N
1	KONTRON AG	Kontron Hungary Kft.	2	11,839,841	505,516	505,516	43,720	-	1.85%	23,679,682	Y	N	N
1	KONTRON AG	Kontron Europe GmbH	2	11,839,841	41,960	41,960	-	-	0.15%	23,679,682	Y	N	N
1	KONTRON AG	diverse / Factoring DACH	2	11,839,841	587,360	587,360	-	-	2.15%	23,679,682	Y	N	N
1	KONTRON AG	Kontron electronics GmbH	2	11,839,841	11,013	11,013	-	-	0.04%	23,679,682	Y	N	N
1	KONTRON AG	Kontron Public Transportation	2	11,839,841	5,422	5,422	-	-	0.02%	23,679,682	Y	N	N
1	KONTRON AG	Kontron Transportation GmbH	2	11,839,841	1,981,554	1,981,554	36,710	-	7.25%	23,679,682	Y	N	N
1	KONTRON AG	Kontron AIS GmbH	2	11,839,841	1,836	1,836	-	-	0.01%	23,679,682	Y	N	N
1	KONTRON AG	Kontron AG/ Kontron Transportation GmbH/ Kontron Transportation s.r.o./ Comlab/	2	11,839,841	235,201	219,559	-	-	0.80%	23,679,682	Y	N	N
1	KONTRON AG	Kontron Solar Bulgaria EOOD	2	11,839,841	221,089	221,089	-	-	0.81%	23,679,682	Y	N	N
1	KONTRON AG	Kontron Public Transport Arce S.A.U.	2	11,839,841	91,775	91,775	-	-	0.34%	23,679,682	Y	N	N
1	KONTRON AG	Kontron SI d.o.o.	2	11,839,841	73,420	73,420	-	-	0.27%	23,679,682	Y	N	N
1	KONTRON AG	Kontron eSystems GmbH	2	11,839,841	587,360	587,360	-	-	2.15%	23,679,682	Y	N	N
1	KONTRON AG	Factoring Katek GmbH/ Kontron Solar GmbH/ Kontron Leipzig GmbH/ Katek GmbH	2	11,839,841	1,835,500	1,835,500	-	-	6.71%	23,679,682	Y	N	N
1	KONTRON AG	Kontron Hartmann-Wiener GmbH/ beflex electronics GmbH	2	11,839,841	45,888	45,888	-	-	0.17%	23,679,682	Y	N	N
1	KONTRON AG	Kontron Canada Inc/ Kontron Canada Systems	2	11,839,841	595,718	595,718	-	-	2.18%	23,679,682	Y	N	N
1	KONTRON AG	Kontron Europe GmbH / Kontron d.o.o.	2	11,839,841	550,650	550,650	-	-	2.01%	23,679,682	Y	N	N
1	KONTRON AG	Katek GmbH / Kontron eSystems GmbH	2	11,839,841	550,650	550,650	-	-	2.01%	23,679,682	Y	N	N
1	KONTRON AG	Kontron Europe GmbH / Kontron America Inc.	2	11,839,841	478,909	478,909	-	-	1.75%	23,679,682	Y	N	N
1	KONTRON AG	Kontron Austria GmbH	2	11,839,841	28,267	28,267	-	-	0.10%	23,679,682	Y	N	N
1	KONTRON AG	Kontron Transportation sro	2	11,839,841	549,439	401,953	-	-	1.47%	23,679,682	Y	N	N

No.	Endorser/ Guarantor	Endorsed/Guaranteed Party: Company Name	Endorsed/Guaranteed Party: Relationship	Maximum Endorsement/ Guarantee Amount for An Enterprise	Highest Balance of Endorsement/ Guarantee for This Period	Ending Balance of Endorsement Amount/ 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
1	KONTRON AG	Factoring Kontron Europe / Kontron Modular Computer S.A.S.	2	11,839,841	2,569,700	2,569,700	117,573	-	9.40%	23,679,682	Y	N	N
1	KONTRON AG	Kontron Leipzig GmbH	2	11,839,841	625,795	624,504	-	-	2.28%	23,679,682	Y	N	N
1	KONTRON AG	beflex electronic GmbH	2	11,839,841	55,065	55,065	-	-	0.20%	23,679,682	Y	N	N
		KONTRON AG				12,114,227							
2	Marketech International Corp.	Marketech International Corp. Japan	2	8,734,718	61,410	60,150	-	-	0.34%	17,469,435	Y	N	N
2	Marketech International Corp.	Marketech International Corporation USA	2	8,734,718	1,829,210	1,055,835	991,845	-	6.04%	17,469,435	Y	N	N
2	Marketech International Corp.	MIC-Tech Viet Nam Co., Ltd.	2	8,734,718	143,978	143,978	60,555	-	0.82%	17,469,435	Y	N	N
2	Marketech International Corp.	Marketech Co., Ltd.	2	8,734,718	47,993	47,993	-	-	0.27%	17,469,435	Y	N	N
2	Marketech International Corp.	Mic-Tech Electronics Engineering Corp.	2	8,734,718	932,286	932,286	239,349	-	5.34%	17,469,435	Y	N	Y
2	Marketech International Corp.	Mic-Tech (Shanghai) Corp.	2	8,734,718	222,262	222,262	-	-	1.27%	17,469,435	Y	N	N
2	Marketech International Corp.	MIC-Tech (Wuxi) Co., Ltd.	2	8,734,718	366,572	366,572	58,252	-	2.10%	17,469,435	Y	N	Y
2	Marketech International Corp.	Marketech International Sdn. Bhd.	2	8,734,718	62,860	-	-	-	0.00%	17,469,435	Y	N	N
2	Marketech International Corp.	Ezoom Information, Inc.	2	8,734,718	70,000	70,000	8,603	-	0.40%	17,469,435	Y	N	N
2	Marketech International Corp.	Te Chang Construction Co., Ltd.	5	8,734,718	46,496	23,652	23,652	-	0.14%	17,469,435	N	N	N
2	Marketech International Corp.	Tatung Company	5	8,734,718	93,450	93,450	93,450	-	0.53%	17,469,435	N	N	N
		Marketech International Corp.				3,016,178							
3	Mic-Tech Electronics Engineering Corp.	Marketech International Corp.	3	1,600,560	25,501	25,501	25,501	-	4.78%	2,667,600	N	Y	N
3	Mic-Tech Electronics Engineering Corp.	China Electronic Systems Engineering Second Construction Co., Ltd.	5	1,600,560	1,145	-	-	-	0.00%	2,667,600	N	N	Y
3	Mic-Tech Electronics Engineering Corp.	Mic-Tech (Shanghai) Corp.	4	1,600,560	101,624	101,624	101,624	-	19.05%	2,667,600	N	N	Y
		Mic-Tech Electronics Engineering Corp.				127,125							
4	Mic-Tech (Shanghai) Corp.	Mic-Tech Electronics Engineering Corp.	4	2,277,975	321,171	321,171	321,171	-	42.30%	3,796,625	N	N	Y
5	Ennoconn (Suzhou) Technology Co., Ltd.	Ennoconn Corporation (Malaysia)	2	3,163,394	462,900	462,900	96,788	-	21.95%	4,217,858	Y	N	N

Note 1: The description of the number column is as follows:
(1) The 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 party is as follows:
(1) Companies with business dealings.
(2) Companies in which the company directly and indirectly holds more than 50% of the voting shares.
(3) Companies in which the company directly and indirectly holds more than 50% of the voting shares.
(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

HOLDING OF MARKETABLE SECURITIES AT THE END OF THE PERIOD (EXCLUDING EQUITY OF SUBSIDIARIES, ASSOCIATES, AND JOINT VENTURES)

March 31, 2026

Table 3.

Unit: thousand shares/NT$ thousand

Companies Held	Type of Marketable Securities	Name of Marketable Securities	Relations with Securities Practitioners	Account Item	End of Period				Remarks
					Number of Shares/Units	Carrying Amount	Shareholding %	Fair Value	
Vecow Co., Ltd.	Common Stock	Array Networks Co., Ltd.	None	Financial Assets Measured at Fair Value through Other Comprehensive Income - Non-Current	6,000	73,962	10.32%	73,962	
CASwell, Inc.	Common Stock	FiduciaEdge Technologies Co., Ltd.	None	Financial Assets Measured at Fair Value through Other Comprehensive Income - Non-Current	1,600	40,000	10.57%	40,000	
Ennoconn (Foshan) Investment Co., Ltd.	Fund Beneficiary Certificates/ Private Funds	Foshan Zhaoke Innovation and Intelligent Industry Investment Fund Partnership (Limited Partnership)	None	Financial Assets Measured at Fair Value through Other Comprehensive Income - Non-Current	-	217,642	18.57%	167,781	
Ennoconn (Suzhou) Technology Co., Ltd.	Common Stock	Guoqi Zhiduan (Chengdu) Technology Co., Ltd.	None	Financial Assets Measured at Fair Value through Other Comprehensive Income - Non-Current	-	138,900	5.95%	138,900	
Ennoconn International Investment Co., Ltd.	Common Stock	Gold Rain Enterprises Co., Ltd.	None	Financial Assets Measured at Fair Value through Other Comprehensive Income - Non-Current	5,000	152,400	6.38%	152,400	
Ennoconn International Investment Co., Ltd.	Preferred Shares	Reed Semiconductor Corp.	None	Financial Assets Measured at Fair Value through Other Comprehensive Income - Non-Current	250	65,492	3.13%	65,492	
Ennoconn International Investment Co., Ltd.	Common Stock	Buima Group Holding Limited	None	Financial Assets Measured at Fair Value through Other Comprehensive Income - Non-Current	1,220	101,638	2.61%	101,638	
Marketech International Corp.	Common Stock	Taiwan Puritic Corp.	None	Non-Current Financial Assets Measured at Fair Value through Profit or Loss	3,454	1,390,032	4.04%	1,390,032	
Marketech International Corp.	Common Stock	Taiwan Specialty Chemicals Corporation (Original Investment Acquisition)	None	Non-Current Financial Assets Measured at Fair Value through Profit or Loss	1,681	462,287	1.14%	462,287	
Marketech International Corp.	Common Stock	Mega Union Technology Inc.	None	Non-Current Financial Assets Measured at Fair Value through Profit or Loss	726	550,897	0.95%	550,897	
Goldtek Technology Co., Ltd.	Fund Beneficiary Certificates/ Private Funds	Zhuoyi II Investment Limited Partnership	None	Non-Current Financial Assets Measured at Fair Value through Profit or Loss	-	231,127	-%	231,127	
Marketech International Corp.	Common Stock	Lasertec Corporation	None	Financial Assets Measured at Fair Value through Profit or Loss -- Current	20	133,734	0.50%	133,734	

Note 1: None of the above securities were provided as collateral, pledged, or restricted in use based on agreements as of March 31, 2026.

Note 2: Please refer to the attached Table 7 and 8 for the relevant information of the investee subsidiaries.

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: Disclosure is required for any single security the amount of which accounts for more than 5% of the respective line item in the financial statements.

ENNOCONN CORPORATION AND ITS SUBSIDIARIES

RECEIVABLES FROM RELATED PARTIES REACHING NT$100 MILLION OR 20% OF PAID-IN CAPITAL OR MORE

For the Three Months Ended March 31, 2026

Table 4.

Unit: NT$ thousand

Company with Purchases (Sales)	Counterparty	Relationship	Transaction Details				Differences in Transaction Terms Compared to Third Party Transactions		Notes/Accounts Receivable (Payable)		Remarks
			Purchases (Sales)	Amount	Percentage of Total Purchases (Sales)	Credit Period	Unit Price	Credit Period	Balances	Percentage of Total Notes/Accounts Receivable (Payable)	
Ennoconn Corporation	Victor Plus Holdings Ltd.	Parent Company to second-tier subsidiary	Purchases	106,435	0.32%	Month-end 60 days	-	No significant deviation	(45,003)	(0.15)%	
Marketech International Corp.	Marketech International Corporation USA	Second-tier subsidiary to second-tier subsidiary	Engineering contracting	(249,292)	(0.75)%	Payments are made in installments according to the contract	-	No significant deviation	218,128	0.73%	
Marketech International Corp.	Hon Hai Precision Industry Co., Ltd.	Second-tier subsidiary to second-tier subsidiary	Engineering contracting	(112,936)	(0.34)%	Payments are made in installments according to the contract	-	No significant deviation	41,196	0.14%	
Techno Precision (Shenzhen) Co., Ltd.	Techno Precision Co., Ltd.	Second-tier subsidiary to second-tier subsidiary	Sales	(125,335)	(0.34)%	Month-end 60 days	-	No significant deviation	-	-%	
EnnoMech Precision Co., Ltd.	Victor Plus Holdings Ltd.	Second-tier subsidiary to second-tier subsidiary	Purchases	311,039	0.93%	Month-end 60 days	-	No significant deviation	(141,517)	(0.48)%	
Ennoconn (Suzhou) Technology Co., Ltd.	Victor Plus Holdings Ltd.	Second-tier subsidiary to second-tier subsidiary	Sales	(504,458)	(1.36)%	Month-end 30 days	-	No significant deviation	196,146	0.83%	
Ennoconn (Suzhou) Technology Co., Ltd.	Kontron Asia Technology Inc.	Second-tier subsidiary to second-tier subsidiary	Purchases	164,358	0.49%	Month-end 45 days	-	No significant deviation	(166,243)	(0.56)%	
American Industrial Systems, Inc.	Ennoconn Corporation	Second-tier subsidiary to parent company	Purchases	108,586	0.33%	Net 90 days	-	No significant deviation	(110,040)	(0.37)%	
HighAim Technology Inc.	Powerwin (Cayman) Tech Group Limited	Second-tier subsidiary to second-tier subsidiary	Purchases	109,629	0.33%	T/T180	-	No significant deviation	(110,911)	(0.37)%	

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)	
Highaim Technology Inc.	Powerwin (Cayman) Tech Group Limited	Second-tier subsidiary to second-tier subsidiary	Sales	(217,481)	(0.59)%	T/T180	-	No significant deviation	220,025	0.93%	
Kontron Asia Technology Inc.	Kontron Europe GmbH	Second-tier subsidiary to second-tier subsidiary	Sales	(155,949)	(0.42)%	Month-end 30 days	-	No significant deviation	103,338	0.44%	
Kontron Europe GmbH	Kontron Modular Computers S.A.S.	Second-tier subsidiary to second-tier subsidiary	Sales	(116,326)	(0.31)%	Month-end 30 days	-	No significant deviation	48,936	0.21%	
Kontron Canada Inc.	Kontron America Inc.	Second-tier subsidiary to second-tier subsidiary	Sales	(124,944)	(0.34)%	Month-end 30 days	-	No significant deviation	103,417	0.44%	
KATEK Czech Republic s.r.o.	Katek GmbH	Second-tier subsidiary to second-tier subsidiary	Sales	(234,442)	(0.63)%	Month-end 30 days	-	No significant deviation	83,733	0.35%	
Katek Hungary Kft.	Katek GmbH	Second-tier subsidiary to second-tier subsidiary	Sales	(369,115)	(0.99)%	Month-end 30 days	-	No significant deviation	230,471	0.97%	

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

March 31, 2026

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		
Highaim Technology Inc.	ANDRIX INTERNATIONAL LIMITED	Second-tier subsidiary to second-tier subsidiary	169,089	30.61%	-	-	-	-
Highaim Technology Inc.	Powerwin (Cayman) Tech Group Limited	Second-tier subsidiary to second-tier subsidiary	220,025	39.83%	-	-	-	-
Marketech International Corp.	Marketech International Corporation USA	Second-tier subsidiary to second-tier subsidiary	218,128	2.08%	-	-	-	-
Ennoconn Corporation	American Industrial Systems, Inc.	Parent Company to second-tier subsidiary	110,040		-	-	-	-
Techno Precision Co., Ltd.	Techno Precision (Shenzhen) Co., Ltd.	Second-tier subsidiary to second-tier subsidiary	214,462		-	-	-	-
T-Paragon Metal (Shenzhen) Co., Ltd.	T-Paragon Die Casting Co., Ltd.	Second-tier subsidiary to second-tier subsidiary	123,392		-	-	-	-
Kontron AG	Kontron Services Romania S.R.L.	Subsidiaries Company to second-tier subsidiary	369,389		-	-	-	-
Kontron AG	Kontron Austria GmbH	Subsidiaries Company to second-tier subsidiary	190,556		-	-	-	-
Kontron AG	Kontron Beteiligungs GmbH	Subsidiaries Company to second-tier subsidiary	2,771,982		-	-	-	-
Kontron AG	Kontron Europe GmbH	Subsidiaries Company to second-tier subsidiary	1,890,915		-	-	-	-
Kontron AG	Kontron Electronics GmbH	Subsidiaries Company to second-tier subsidiary	575,496		-	-	-	-
Kontron AG	Kontron Acquisition GmbH	Subsidiaries Company to second-tier subsidiary	293,904		-	-	-	-
Kontron AG	Kontron eSystems GmbH	Subsidiaries Company to second-tier subsidiary	1,805,603		-	-	-	-
Kontron AG	Kontron d.o.o.	Subsidiaries Company to second-tier subsidiary	190,542		-	-	-	-
Kontron AG	Kontron Transportation GmbH	Subsidiaries Company to second-tier subsidiary	614,028		-	-	-	-
KATEK SE	Kontron Canada Inc.	Second-tier subsidiary to second-tier subsidiary	135,030		-	-	-	-
Nextek Inc.	Kontron Canada Inc.	Second-tier subsidiary to second-tier subsidiary	140,038		-	-	-	-
Kontron Europe GmbH	Kontron Beteiligungs GmbH	Second-tier subsidiary to second-tier subsidiary	162,802		-	-	-	-
Kontron Beteiligungs GmbH	Kontron Europe GmbH	Second-tier subsidiary to second-tier subsidiary	442,927		-	-	-	-
Kontron Europe GmbH	Kontron Electronics GmbH	Second-tier subsidiary to second-tier subsidiary	241,917		-	-	-	-
Kontron Acquisition GmbH	Kontron Beteiligungs GmbH	Second-tier subsidiary to second-tier subsidiary	218,037		-	-	-	-
Kontron d.o.o.	IskraCom	Second-tier subsidiary to second-tier subsidiary	133,801		-	-	-	-
Kontron d.o.o.	JSC Iskra Technologies	Second-tier subsidiary to second-tier subsidiary	157,021		-	-	-	-
Kontron Transportation GmbH	Kontron Transportation España SL	Second-tier subsidiary to second-tier subsidiary	482,876		-	-	-	-
Kontron Transportation GmbH	Kontron Transportation s.r.o.	Second-tier subsidiary to second-tier subsidiary	128,605		-	-	-	-
Kontron Transportation GmbH	Kontront Transportation Deutschland GmbH	Second-tier subsidiary to second-tier subsidiary	266,684		-	-	-	-
Kontron Transportation France S.A.S.	Kontron Transportation GmbH	Second-tier subsidiary to second-tier subsidiary	323,263		-	-	-	-
Kontron Transportation UK Ltd.	Kontron Transportation GmbH	Second-tier subsidiary to second-tier subsidiary	112,054		-	-	-	-
Kontron Transportation GmbH	Kontron Transportation UK Ltd.	Second-tier subsidiary to second-tier subsidiary	166,884		-	-	-	-
Kontron Transportation GmbH	Kontron Transportation Schweiz AG	Second-tier subsidiary to second-tier subsidiary	241,221		-	-	-	-
KATEK SE	Katek GmbH	Second-tier subsidiary to second-tier subsidiary	333,596		-	-	-	-

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		
KATEK SE	Kontron eSystems GmbH	Second-tier subsidiary to second-tier subsidiary	689,618		-	-	-	-
Kontron Solar Bulgaria EOOD	Kontron eSystems GmbH	Second-tier subsidiary to second-tier subsidiary	165,808		-	-	-	-
Kontron eSystems GmbH	Kontron Automotive GmbH	Second-tier subsidiary to second-tier subsidiary	317,056		-	-	-	-
Katek GmbH	KATEK Czech Republic s.r.o.	Second-tier subsidiary to second-tier subsidiary	300,484		-	-	-	-
Katek Hungary Kft.	Katek GmbH	Second-tier subsidiary to second-tier subsidiary	230,471		-	-	-	-
Kontron Asia Technology Inc.	Kontron Europe GmbH	Second-tier subsidiary to second-tier subsidiary	103,338		-	-	-	-
Kontron Canada Inc.	Kontron America Inc.	Second-tier subsidiary to second-tier subsidiary	103,417		-	-	-	-

Note 1: The above transactions related to consolidated entities have been eliminated when preparing the consolidated financial statements.
Note 2: Not applicable as they are other receivables arising from loans to related parties.

ENNOCONN CORPORATION AND ITS SUBSIDIARIES

SIGNIFICANT INTERCOMPANY TRANSACTIONS THAT HAVE BEEN ELIMINATED

For the Three Months Ended March 31, 2026

Table 6.

Unit: NT$ thousand

No. (Note 1)	Name of Counterparty	Counterparty	Relationship with the Counterparty (Note 2)	Transaction Details			
				Item	Amount	Transaction Terms	Percentage of Consolidated Total Operating Revenue or Total Assets (Note 3)
0	Ennoconn Corporation	Victor Plus Holdings Ltd.	Parent Company to second-tier subsidiary	Purchase cost	106,435	Common Transaction Terms	0.29%
0	Ennoconn Corporation	Victor Plus Holdings Ltd.	Parent Company to second-tier subsidiary	Accounts payable - related parties	45,003	Common Transaction Terms	0.03%
0	Ennoconn Corporation	American Industrial Systems, Inc.	Parent Company to second-tier subsidiary	Sales revenue	108,586	Common Transaction Terms	0.29%
0	Ennoconn Corporation	American Industrial Systems, Inc.	Parent Company to second-tier subsidiary	Accounts Receivable – Related Parties	110,040	Common Transaction Terms	0.06%
0	Ennoconn Corporation	American Industrial Systems, Inc.	Parent Company to second-tier subsidiary	Purchase cost	45,690	Common Transaction Terms	0.12%
0	Ennoconn Corporation	American Industrial Systems, Inc.	Parent Company to second-tier subsidiary	Accounts payable - related parties	27,030	Common Transaction Terms	0.02%
0	Ennoconn Corporation	HighAim Technology INC.	Parent Company to second-tier subsidiary	Purchase cost	63,329	Common Transaction Terms	0.17%
0	Ennoconn Corporation	HighAim Technology INC.	Parent Company to second-tier subsidiary	Accounts payable - related parties	36,681	Common Transaction Terms	0.02%
0	Ennoconn Corporation	Ennoconn Hungary Kft.	Parent Company to second-tier subsidiary	Sales revenue	38,388	Common Transaction Terms	0.10%
0	Ennoconn Corporation	Ennoconn Hungary Kft.	Parent Company to second-tier subsidiary	Accounts Receivable – Related Parties	39,810	Common Transaction Terms	0.02%
0	Ennoconn Corporation	Kontron Europe GmbH	Parent Company to second-tier subsidiary	Sales revenue	21,284	Common Transaction Terms	0.06%
0	Ennoconn Corporation	Kontron Europe GmbH	Parent Company to second-tier subsidiary	Accounts Receivable – Related Parties	21,472	Common Transaction Terms	0.01%
0	Ennoconn Corporation	Ennoconn (Suzhou) Technology Co., Ltd.	Parent Company to second-tier subsidiary	Other Income	10,431	Common Transaction Terms	0.03%
0	Ennoconn Corporation	Ennoconn (Suzhou) Technology Co., Ltd.	Parent Company to second-tier subsidiary	Other receivables due from related parties	10,551	Common Transaction Terms	0.01%
0	Ennoconn Corporation	Taiwan Applied Module Corporation	Parent Company to second-tier subsidiary	Other receivables due from related parties	83,599	Common Transaction Terms	0.05%
0	Ennoconn Corporation	Ennotech Vietnam Company Limited	Parent Company to second-tier subsidiary	Purchase cost	40,279	Common Transaction Terms	0.11%

No. (Note 1)	Name of Counterparty	Counterparty	Relationship with the Counterparty (Note 2)	Transaction Details			
				Item	Amount	Transaction Terms	Percentage of Consolidated Total Operating Revenue or Total Assets (Note 3)
0	Ennoconn Corporation	Ennotech Vietnam Company Limited	Parent Company to second-tier subsidiary	Accounts payable - related parties	20,946	Common Transaction Terms	0.01%
1	Marketech International Corp.	Marketech Integrated Pte. Ltd.	Second-tier subsidiary to second-tier subsidiary	Engineering contract revenue	67,788	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.	0.18%
1	Marketech International Corp.	Ezoom Information, Inc.	Second-tier subsidiary to second-tier subsidiary	Accounts receivable	34,080	Depending on the contract or individual agreement terms, payment is typically received within 2-3 months after the transaction is confirmed	0.02%
1	Marketech International Corp.	Marketech International Sdn.Bhd.	Second-tier subsidiary to second-tier subsidiary	Other receivables	16,093	Depending on the contract or individual agreement terms, payment is typically received within 2-3 months after the transaction is confirmed	0.01%
1	Marketech International Corp.	Marketech International Corporation USA	Second-tier subsidiary to second-tier subsidiary	Accounts receivable	218,128	Depending on the contract or individual agreement terms, payment is typically received within 2-3 months after the transaction is confirmed	0.13%

No. (Note 1)	Name of Counterparty	Counterparty	Relationship with the Counterparty (Note 2)	Transaction Details			
				Item	Amount	Transaction Terms	Percentage of Consolidated Total Operating Revenue or Total Assets (Note 3)
1	Marketech International Corp.	Marketech International Corporation USA	Second-tier subsidiary to second-tier subsidiary	Engineering contract revenue	249,292	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.	0.67%
1	Marketech International Corp.	Marketech International Corporation USA	Second-tier subsidiary to second-tier subsidiary	Service contract revenue	11,523	Service and sales refers to agreed profits from sales between related parties	0.03%
1	Marketech International Corp.	Marketech Netherlands B.V.	Second-tier subsidiary to second-tier subsidiary	Prepayments to suppliers	10,177	Depending on the transaction contract	0.01%
2	Ezoom Information, Inc.	Marketech International Corp.	Second-tier subsidiary to second-tier subsidiary	Accounts receivable	64,520	Depending on the contract or individual agreement terms, payment is typically received within 2-3 months after the transaction is confirmed	0.04%
2	Ezoom Information, Inc.	Marketech International Corp.	Second-tier subsidiary to second-tier subsidiary	Notes receivable	47,381	Depending on the contract or individual agreement terms, payment is typically received within 2-3 months after the transaction is confirmed	0.03%
2	Ezoom Information, Inc.	Marketech International Corp.	Second-tier subsidiary to second-tier subsidiary	Service contract revenue	97,666	Service and sales refers to agreed profits from sales between related parties	0.26%

No. (Note 1)	Name of Counterparty	Counterparty	Relationship with the Counterparty (Note 2)	Transaction Details			
				Item	Amount	Transaction Terms	Percentage of Consolidated Total Operating Revenue or Total Assets (Note 3)
2	Ezoom Information, Inc.	Marketech International Corp.	Second-tier subsidiary to second-tier subsidiary	Engineering contract revenue	42,826	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.	0.12%
3	MIC-Tech Global Corp.	Marketech International Corp.	Second-tier subsidiary to second-tier subsidiary	Sales contract revenue	36,056	The transaction prices and payment terms for the sale of goods are not materially different from those with non-related parties	0.10%
3	MIC-Tech Global Corp.	Marketech International Corp.	Second-tier subsidiary to second-tier subsidiary	Accounts receivable	20,432	Depending on the contract or individual agreement terms, payment is typically received within 2-3 months after the transaction is confirmed	0.01%
4	Mic-Tech (Shanghai) Corp.	Marketech Co., Ltd.	Second-tier subsidiary to second-tier subsidiary	Accounts receivable	10,429	Depending on the contract or individual agreement terms, payment is typically received within 2-3 months after the transaction is confirmed	0.01%
5	Mic-Tech Electronics Engineering Corp.	Shanghai Maohua Electronics Engineering Co., Ltd.	Second-tier subsidiary to second-tier subsidiary	Other receivables	13,887	Depending on the contract or individual agreement terms, payment is typically received within 2-3 months after the transaction is confirmed	0.01%
5	Mic-Tech Electronics Engineering Corp.	MIC-Tech (Wuxi) Co., Ltd.	Second-tier subsidiary to second-tier subsidiary	Other receivables	92,578	Depending on the contract or individual agreement terms, payment is typically received within 2-3 months after the transaction is confirmed	0.05%

No. (Note 1)	Name of Counterparty	Counterparty	Relationship with the Counterparty (Note 2)	Transaction Details			
				Item	Amount	Transaction Terms	Percentage of Consolidated Total Operating Revenue or Total Assets (Note 3)
5	Mic-Tech Electronics Engineering Corp.	MIC-Tech (Wuxi) Co., Ltd.	Second-tier subsidiary to second-tier subsidiary	Accounts receivable	11,345	Depending on the contract or individual agreement terms, payment is typically received within 2-3 months after the transaction is confirmed	0.01%
6	Shanghai Maohua Electronics Engineering Co., Ltd.	Mic-Tech Electronics Engineering Corp.	Second-tier subsidiary to second-tier subsidiary	Engineering contract revenue	26,477	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.	0.07%
6	Shanghai Maohua Electronics Engineering Co., Ltd.	Mic-Tech Electronics Engineering Corp.	Second-tier subsidiary to second-tier subsidiary	Accounts receivable	16,201	Depending on the contract or individual agreement terms, payment is typically received within 2-3 months after the transaction is confirmed	0.01%
7	MIC-Tech (Wuxi) Co., Ltd.	MIC Industrial Viet Nam Co., Ltd.	Second-tier subsidiary to second-tier subsidiary	Sales contract revenue	30,656	The transaction prices and payment terms for the sale of goods are not materially different from those with non-related parties	0.08%
7	MIC-Tech (Wuxi) Co., Ltd.	MIC Industrial Viet Nam Co., Ltd.	Second-tier subsidiary to second-tier subsidiary	Accounts receivable	40,183	Depending on the contract or individual agreement terms, payment is typically received within 2-3 months after the transaction is confirmed	0.02%
8	MIC-Tech Viet Nam Co., Ltd.	Marketech Co., Ltd.	Second-tier subsidiary to second-tier subsidiary	Other receivables	24,000	Depending on the contract or individual agreement terms, payment is typically received within 2-3 months after the transaction is confirmed	0.01%
8	Marketech Integrated Pte. Ltd.	Marketech International Corp.	Second-tier subsidiary to second-tier subsidiary	Prepayments to suppliers	40,846	Depending on the transaction contract	0.02%

No. (Note 1)	Name of Counterparty	Counterparty	Relationship with the Counterparty (Note 2)	Transaction Details			
				Item	Amount	Transaction Terms	Percentage of Consolidated Total Operating Revenue or Total Assets (Note 3)
9	CASwell, Inc.	CASO, inc.	Subsidiaries Company to second-tier subsidiary	Sales revenue	50,951	Common Transaction Terms	0.14%
9	CASwell, Inc.	Caswell Americas Inc.	Subsidiaries Company to second-tier subsidiary	Sales revenue	87,603	Common Transaction Terms	0.24%
9	CASwell, Inc.	Apligo Gmbh	Subsidiaries Company to second-tier subsidiary	Sales revenue	9,096	Common Transaction Terms	0.02%
9	CASwell, Inc.	Apligo Gmbh	Subsidiaries Company to second-tier subsidiary	Accounts receivable	13,711	Common Transaction Terms	0.01%
9	CASwell, Inc.	CASO, inc.	Subsidiaries Company to second-tier subsidiary	Accounts receivable	22,646	Common Transaction Terms	0.01%
9	CASwell, Inc.	Caswell Americas Inc.	Subsidiaries Company to second-tier subsidiary	Accounts receivable	44,148	Common Transaction Terms	0.03%
9	CASwell, Inc.	Apligo Gmbh	Subsidiaries Company to second-tier subsidiary	Other receivables	47,965	Common Transaction Terms	0.03%
9	CASwell, Inc.	Caswell Americas Inc.	Subsidiaries Company to second-tier subsidiary	Other receivables	71,341	Common Transaction Terms	0.04%
10	Apligo Gmbh	CASwell, Inc.	Second-tier subsidiary to subsidiaries company	Sales revenue	7,211	Common Transaction Terms	0.02%
11	Caswell Americas Inc.	CASwell, Inc.	Second-tier subsidiary to subsidiaries company	Sales revenue	12,690	Common Transaction Terms	0.03%
12	Goldtek Technology Co., Ltd.	Keenest Electronic Corp.	Second-tier subsidiary to second-tier subsidiary	Accounts receivable	43,576	Common Transaction Terms	0.03%
12	Goldtek Technology Co., Ltd.	Keenest Electronic Corp.	Second-tier subsidiary to second-tier subsidiary	Sales revenue	39,692	Common Transaction Terms	0.11%
13	Techno Precision Co., Ltd.	Techno Precision (Shenzhen) Co., Ltd.	Second-tier subsidiary to second-tier subsidiary	Accounts receivable	214,462	Common Transaction Terms	0.13%
14	Techno Precision (Shenzhen) Co., Ltd.	Techno Precision Co., Ltd.	Second-tier subsidiary to second-tier subsidiary	Sales revenue	141,394	Common Transaction Terms	0.38%
14	T-Paragon Metal (Shenzhen) Co., Ltd.	T-Paragon Die Casting Co., Ltd.	Second-tier subsidiary to second-tier subsidiary	Accounts receivable	158,823	Common Transaction Terms	0.09%
15	Goldtek Technology (Shenzhen) Co., Ltd.	Goldtek Technology Co., Ltd.	Second-tier subsidiary to second-tier subsidiary	Sales revenue	30,777	Common Transaction Terms	0.08%
16	HighAim Technology Inc.	ANDRIX INTERNATIONAL LIMITED	Second-tier subsidiary to second-tier subsidiary	Accounts payable - related parties	171,031	Common Transaction Terms	0.10%
16	HighAim Technology Inc.	ANDRIX INTERNATIONAL LIMITED	Second-tier subsidiary to second-tier subsidiary	Purchase cost	27,641	Common Transaction Terms	0.07%
16	HighAim Technology Inc.	FUNOLOGY INVESTMENT INC.	Second-tier subsidiary to second-tier subsidiary	Accounts payable - related parties	60,674	Common Transaction Terms	0.04%
16	HighAim Technology Inc.	FUNOLOGY INVESTMENT INC.	Second-tier subsidiary to second-tier subsidiary	Purchase cost	9,718	Common Transaction Terms	0.03%
16	HighAim Technology Inc.	Powerwin (Cayman) Tech Group Limited	Second-tier subsidiary to second-tier subsidiary	Accounts payable - related parties	110,911	Common Transaction Terms	0.07%

No. (Note 1)	Name of Counterparty	Counterparty	Relationship with the Counterparty (Note 2)	Transaction Details			
				Item	Amount	Transaction Terms	Percentage of Consolidated Total Operating Revenue or Total Assets (Note 3)
16	HighAim Technology Inc.	Powerwin (Cayman) Tech Group Limited	Second-tier subsidiary to second-tier subsidiary	Purchase cost	109,629	Common Transaction Terms	0.30%
17	Highaim Technology Inc.	ANDRIX INTERNATIONAL LIMITED	Second-tier subsidiary to second-tier subsidiary	Accounts Receivable – Related Parties	169,089	Common Transaction Terms	0.10%
17	Highaim Technology Inc.	ANDRIX INTERNATIONAL LIMITED	Second-tier subsidiary to second-tier subsidiary	Sales revenue	27,332	Common Transaction Terms	0.07%
17	Highaim Technology Inc.	FUNOLOGY INVESTMENT INC.	Second-tier subsidiary to second-tier subsidiary	Accounts Receivable – Related Parties	41,304	Common Transaction Terms	0.02%
17	Highaim Technology Inc.	FUNOLOGY INVESTMENT INC.	Second-tier subsidiary to second-tier subsidiary	Sales revenue	8,861	Common Transaction Terms	0.02%
17	Highaim Technology Inc.	Powerwin (Cayman) Tech Group Limited	Second-tier subsidiary to second-tier subsidiary	Accounts Receivable – Related Parties	220,025	Common Transaction Terms	0.13%
17	Highaim Technology Inc.	Powerwin (Cayman) Tech Group Limited	Second-tier subsidiary to second-tier subsidiary	Sales revenue	217,481	Common Transaction Terms	0.59%
18	Ennoconn (Suzhou) Technology Co., Ltd.	Kontron Asia Technology Inc.	Second-tier subsidiary to second-tier subsidiary	Purchase cost	164,358	Common Transaction Terms	0.44%
18	Ennoconn (Suzhou) Technology Co., Ltd.	Kontron Asia Technology Inc.	Second-tier subsidiary to second-tier subsidiary	Accounts payable - related parties	166,243	Common Transaction Terms	0.10%
18	Ennoconn (Suzhou) Technology Co., Ltd.	Victor Plus Holdings Ltd.	Second-tier subsidiary to second-tier subsidiary	Sales revenue	504,458	Common Transaction Terms	1.36%
18	Ennoconn (Suzhou) Technology Co., Ltd.	Victor Plus Holdings Ltd.	Second-tier subsidiary to second-tier subsidiary	Accounts Receivable – Related Parties	196,146	Common Transaction Terms	0.12%
18	Ennoconn (Suzhou) Technology Co., Ltd.	Victor Plus Holdings Ltd.	Second-tier subsidiary to second-tier subsidiary	Accounts payable - related parties	31,879	Common Transaction Terms	0.02%
19	Ennoconn Corporation (Malaysia)	Kontron Asia Technology Inc.	Second-tier subsidiary to second-tier subsidiary	Accounts payable - related parties	45,176	Common Transaction Terms	0.03%
19	Ennoconn Corporation (Malaysia)	Kontron Asia Technology Inc.	Second-tier subsidiary to second-tier subsidiary	Purchase cost	44,654	Common Transaction Terms	0.12%
20	Victor Plus Holdings Ltd.	Kunshan Huaju Trading Co., Ltd.	Second-tier subsidiary to second-tier subsidiary	Accounts payable - related parties	17,280	Common Transaction Terms	0.01%
20	Victor Plus Holdings Ltd.	Kunshan Huaju Trading Co., Ltd.	Second-tier subsidiary to second-tier subsidiary	Purchase cost	17,080	Common Transaction Terms	0.05%
21	Ennoconn (Foshan) Investment Co., Ltd.	Nanjing Asiatek Inc.	Second-tier subsidiary to second-tier subsidiary	Other short-term borrowings	137,825	Common Transaction Terms	0.08%
22	EnnoMech Precision Co., Ltd.	Kontron Canada Inc.	Second-tier subsidiary to second-tier subsidiary	Accounts Receivable – Related Parties	23,695	Common Transaction Terms	0.01%
22	EnnoMech Precision Co., Ltd.	Kontron Canada Inc.	Second-tier subsidiary to second-tier subsidiary	Sales revenue	21,294	Common Transaction Terms	0.06%
22	EnnoMech Precision Co., Ltd.	Kontron Europe GmbH	Second-tier subsidiary to second-tier subsidiary	Accounts Receivable – Related Parties	45,074	Common Transaction Terms	0.03%
22	EnnoMech Precision Co., Ltd.	Kontron Europe GmbH	Second-tier subsidiary to second-tier subsidiary	Sales revenue	44,418	Common Transaction Terms	0.12%

No. (Note 1)	Name of Counterparty	Counterparty	Relationship with the Counterparty (Note 2)	Transaction Details			
				Item	Amount	Transaction Terms	Percentage of Consolidated Total Operating Revenue or Total Assets (Note 3)
22	EnnoMech Precision Co., Ltd.	Victor Plus Holdings Ltd.	Second-tier subsidiary to second-tier subsidiary	Accounts payable - related parties	141,517	Common Transaction Terms	0.08%
22	EnnoMech Precision Co., Ltd.	Victor Plus Holdings Ltd.	Second-tier subsidiary to second-tier subsidiary	Purchase cost	311,039	Common Transaction Terms	0.84%
23	EnnoMech Precision (Cayman) Co., Ltd.	Ennoconn International Investment Co., Ltd.	Second-tier subsidiary to second-tier subsidiary	Accounts payable - related parties	200,342	Common Transaction Terms	0.12%
24	Ennoconn Hungary Kft.	Ennoconn Solutions Singapore Pte. Ltd.	Second-tier subsidiary to subsidiaries company	Accounts Receivable – Related Parties	11,517	Common Transaction Terms	0.01%
24	Ennoconn Hungary Kft.	Ennoconn Solutions Singapore Pte. Ltd.	Second-tier subsidiary to subsidiaries company	Sales revenue	11,384	Common Transaction Terms	0.03%
24	Ennoconn Hungary Kft.	Kontron America Inc.	Second-tier subsidiary to second-tier subsidiary	Purchase cost	16,277	Common Transaction Terms	0.04%
25	American Industrial Systems, Inc.	Ennoconn Hungary Kft.	Second-tier subsidiary to second-tier subsidiary	Accounts Receivable – Related Parties	15,672	Common Transaction Terms	0.01%
25	American Industrial Systems, Inc.	Ennoconn Hungary Kft.	Second-tier subsidiary to second-tier subsidiary	Accounts payable - related parties	20,406	Common Transaction Terms	0.01%
25	American Industrial Systems, Inc.	Ennoconn Hungary Kft.	Second-tier subsidiary to second-tier subsidiary	Sales revenue	15,491	Common Transaction Terms	0.04%
25	American Industrial Systems, Inc.	Ennoconn Hungary Kft.	Second-tier subsidiary to second-tier subsidiary	Purchase cost	20,170	Common Transaction Terms	0.05%
25	American Industrial Systems, Inc.	Kontron America Inc.	Second-tier subsidiary to second-tier subsidiary	Accounts payable - related parties	38,583	Common Transaction Terms	0.02%
25	American Industrial Systems, Inc.	Kontron America Inc.	Second-tier subsidiary to second-tier subsidiary	Purchase cost	50,118	Common Transaction Terms	0.14%
25	American Industrial Systems, Inc.	Ennoconn México, S. de R.L. de C.V.	Second-tier subsidiary to second-tier subsidiary	Accounts Receivable – Related Parties	15,524	Common Transaction Terms	0.01%
25	American Industrial Systems, Inc.	Ennoconn México, S. de R.L. de C.V.	Second-tier subsidiary to second-tier subsidiary	Other receivables due from related parties	12,832	Common Transaction Terms	0.01%
26	Vecow Co., Ltd.	American Industrial Systems, Inc.	Second-tier subsidiary to second-tier subsidiary	Sales revenue	12,733	Common Transaction Terms	0.03%
26	Vecow Co., Ltd.	American Industrial Systems, Inc.	Second-tier subsidiary to second-tier subsidiary	Accounts Receivable – Related Parties	12,885	Common Transaction Terms	0.01%
27	Kontron AG	Kontron Services Romania S.R.L.	Subsidiaries Company to second-tier subsidiary	Other receivables due from related parties	369,389	Common Transaction Terms	0.22%
27	Kontron AG	Kontron Austria GmbH	Subsidiaries Company to second-tier subsidiary	Other receivables due from related parties	190,556	Common Transaction Terms	0.11%
27	Kontron AG	Kontron Beteiligungs GmbH	Subsidiaries Company to second-tier subsidiary	Other receivables due from related parties	2,771,982	Common Transaction Terms	1.63%
27	Kontron AG	Kontron Europe GmbH	Subsidiaries Company to second-tier subsidiary	Other receivables due from related parties	1,890,915	Common Transaction Terms	1.11%
27	Kontron AG	Kontron Electronics GmbH	Subsidiaries Company to second-tier subsidiary	Other receivables due from related parties	575,496	Common Transaction Terms	0.34%

No. (Note 1)	Name of Counterparty	Counterparty	Relationship with the Counterparty (Note 2)	Transaction Details			
				Item	Amount	Transaction Terms	Percentage of Consolidated Total Operating Revenue or Total Assets (Note 3)
27	Kontron AG	Kontron Acquisition GmbH	Subsidiaries Company to second-tier subsidiary	Other receivables due from related parties	293,904	Common Transaction Terms	0.17%
27	Kontron AG	Kontron eSystems GmbH	Subsidiaries Company to second-tier subsidiary	Other receivables due from related parties	1,805,603	Common Transaction Terms	1.06%
27	Kontron AG	Kontron d.o.o.	Subsidiaries Company to second-tier subsidiary	Other receivables due from related parties	190,542	Common Transaction Terms	0.11%
27	Kontron AG	Kontron Transportation GmbH	Subsidiaries Company to second-tier subsidiary	Other receivables due from related parties	614,028	Common Transaction Terms	0.36%
28	Kontron Asia Technology Inc.	Kontron Europe GmbH	Second-tier subsidiary to second-tier subsidiary	Sales revenue	155,949	Common Transaction Terms	0.42%
29	Kontron Beteiligungs GmbH	Kontron Europe GmbH	Second-tier subsidiary to second-tier subsidiary	Other receivables due from related parties	442,927	Common Transaction Terms	0.26%
30	Kontron Canada Inc.	Kontron America Inc.	Second-tier subsidiary to second-tier subsidiary	Sales revenue	124,944	Common Transaction Terms	0.34%
31	Kontron d.o.o.	IskraCom	Second-tier subsidiary to second-tier subsidiary	Other receivables due from related parties	133,801	Common Transaction Terms	0.08%
31	Kontron d.o.o.	JSC Iskra Technologies	Second-tier subsidiary to second-tier subsidiary	Other receivables due from related parties	157,021	Common Transaction Terms	0.09%
32	Kontron eSystems GmbH	Kontron Automotive GmbH	Second-tier subsidiary to second-tier subsidiary	Other receivables due from related parties	317,056	Common Transaction Terms	0.19%
33	Kontron Europe GmbH	Kontron Modular Computers S.A.S.	Second-tier subsidiary to second-tier subsidiary	Sales revenue	116,326	Common Transaction Terms	0.31%
33	Kontron Europe GmbH	Kontron Beteiligungs GmbH	Second-tier subsidiary to second-tier subsidiary	Other receivables due from related parties	162,802	Common Transaction Terms	0.10%
33	Kontron Europe GmbH	Kontron Electronics GmbH	Second-tier subsidiary to second-tier subsidiary	Other receivables due from related parties	241,917	Common Transaction Terms	0.14%
34	Kontron Solar Bulgaria EOOD	Kontron eSystems GmbH	Second-tier subsidiary to second-tier subsidiary	Other receivables due from related parties	165,808	Common Transaction Terms	0.10%
35	Kontron Transportation France S.A.S.	Kontron Transportation GmbH	Second-tier subsidiary to second-tier subsidiary	Other receivables due from related parties	323,263	Common Transaction Terms	0.19%
36	Kontron Transportation GmbH	Kontron Transportation España SL	Second-tier subsidiary to second-tier subsidiary	Other receivables due from related parties	482,876	Common Transaction Terms	0.28%
36	Kontron Transportation GmbH	Kontron Transportation s.r.o.	Second-tier subsidiary to second-tier subsidiary	Other receivables due from related parties	128,605	Common Transaction Terms	0.08%
36	Kontron Transportation GmbH	Kontront Transportation Deutschland GmbH	Second-tier subsidiary to second-tier subsidiary	Other receivables due from related parties	266,684	Common Transaction Terms	0.16%
36	Kontron Transportation GmbH	Kontron Transportation UK Ltd.	Second-tier subsidiary to second-tier subsidiary	Other receivables due from related parties	166,884	Common Transaction Terms	0.10%
36	Kontron Transportation GmbH	Kontron Transportation Schweiz AG	Second-tier subsidiary to second-tier subsidiary	Other receivables due from related parties	241,221	Common Transaction Terms	0.14%
37	Kontron Transportation UK Ltd.	Kontron Transportation GmbH	Second-tier subsidiary to second-tier subsidiary	Other receivables due from related parties	112,054	Common Transaction Terms	0.07%

No. (Note 1)	Name of Counterparty	Counterparty	Relationship with the Counterparty (Note 2)	Transaction Details			
				Item	Amount	Transaction Terms	Percentage of Consolidated Total Operating Revenue or Total Assets (Note 3)
38	Nextek Inc.	Kontron Canada Inc.	Second-tier subsidiary to second-tier subsidiary	Other receivables due from related parties	140,038	Common Transaction Terms	0.08%
39	KATEK Czech Republic s.r.o.	Katek GmbH	Second-tier subsidiary to second-tier subsidiary	Sales revenue	234,442	Common Transaction Terms	0.63%
40	Katek GmbH	KATEK Czech Republic s.r.o.	Second-tier subsidiary to second-tier subsidiary	Other receivables due from related parties	300,484	Common Transaction Terms	0.18%
41	Katek Hungary Kft.	Katek GmbH	Second-tier subsidiary to second-tier subsidiary	Sales revenue	369,115	Common Transaction Terms	0.99%
41	Katek Hungary Kft.	Katek GmbH	Second-tier subsidiary to second-tier subsidiary	Other receivables due from related parties	230,471	Common Transaction Terms	0.14%
42	KATEK SE	Kontron Canada Inc.	Second-tier subsidiary to second-tier subsidiary	Other receivables due from related parties	135,030	Common Transaction Terms	0.08%
42	KATEK SE	Katek GmbH	Second-tier subsidiary to second-tier subsidiary	Other receivables due from related parties	333,596	Common Transaction Terms	0.20%
42	KATEK SE	Kontron eSystems GmbH	Second-tier subsidiary to second-tier subsidiary	Other receivables due from related parties	689,618	Common Transaction Terms	0.40%
43	Kontron Acquisition GmbH	Kontron Beteiligungs GmbH	Second-tier subsidiary to second-tier subsidiary	Other receivables due from related parties	218,037	Common Transaction Terms	0.13%

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

RE-INVESTMENT INFORMATION (EXCLUDING INVESTEES IN MAINLAND CHINA)

March 31, 2026

Table 7.

Unit: NT$ thousand

Name of Investor	Name of Investee Company	Location	Main Business Activities	Original Investment Amount		Ending Balance of Holdings			Highest Shareholding 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 Prior Year	Number of Shares	Ratio %	Carrying Amount				
Ennoconn Corporation	Innovative Systems Integration Limited	Hong Kong	Professional investment	1,952,933	1,952,933	518,216,530	100.00%	2,482,831	518,216,530	12,006	12,006	
Ennoconn Corporation	Ennoconn International Investment Co., Ltd.	Taiwan	Professional investment	8,010,000	8,010,000	820,635,000	100.00%	11,115,308	820,635,000	493,648	493,648	
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%	1,143,313	20,000,000	99,022	27,003	
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%	15,267,124	309,510,000	174,427	174,427	
Ennoconn Corporation	AIS Cayman Technology	Cayman Islands	Professional investment	230,586	230,586	4,028,217	37.64%	554,162	4,028,217	42,601	16,035	
Ennoconn Corporation	Ennoconn Solutions Singapore Pte. Ltd.	Singapore	Cloud-based intelligent services	1,060,193	1,004,753	42,000,000	100.00%	1,164,989	42,000,000	(7,032)	(7,032)	
Ennoconn Corporation	Kontron AG	Austria	Information system software and hardware integration service	26,641	-	30,726	0.05%	14,032	30,726	519,338	104	
Innovative Systems Integration Limited	Victor Plus Holdings Ltd.	Seychelles	Import and export trading	-	-	500,000	100.00%	(11,011)	500,000	(2,505)	(2,505)	
Ennoconn Investment Holdings Co.,Ltd	AIS Cayman Technology Group	Cayman Islands	Professional investment	305,072	305,072	6,672,469	62.36%	963,893	6,672,469	42,601	26,566	
Ennoconn Investment Holdings Co.,Ltd	Kontron AG	Austria	Information system software and hardware integration service	5,680,690	5,680,690	16,835,008	27.02%	11,287,843	16,835,008	519,338	119,908	
Ennoconn Investment Holdings Co.,Ltd	Ennoconn Hungary Kft.	Hungary	Manufacturing and marketing of industrial computers	2,560,000	2,560,000	-	100.00%	2,924,338	-	29,487	29,487	
AIS Cayman Technology Group	American Industrial Systems Inc.	USA	Human-machine interface, industry 4.0, and other related products	48,000	48,000	1,500,000	100.00%	660,914	1,500,000	8,641	8,641	
AIS Cayman Technology Group	Vecow Co., Ltd.	Taiwan	Telecommunication machinery equipment, electronic equipment and electronic devices	52,180	52,180	5,000,000	100.00%	787,409	5,000,000	37,741	37,741	
AIS Cayman Technology Group	Ennoconn México, S. de R.L. de C.V.	Mexico	Trading of industrial computers	-	-	2,999	99.97%	(2,952)	2,999	(2,970)	(2,970)	
AIS Cayman Technology Group	Ennoconn Chile SpA	Chile	Trading of industrial computers	-	-	50,000	100.00%	(194)	50,000	(233)	(233)	
AIS Cayman Technology Group	Ennoconn Peru, S.A.C.	Peru	Trading of industrial computers	-	-	999	99.90%	(70)	999	(70)	(70)	
Vecow Co., Ltd.	Nera Telecommunications FZ-LLC	United Arab Emirates	Communications and network integration services	122	-	200	100.00%	-	200	-	-	

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				End of the Current Period	End of the Prior Year	Number of Shares	Ratio %	Carrying Amount				
Vecow Co., Ltd.	VECOW TECH TRADING L.L.C	United Arab Emirates	Sales of industrial computers	904	-	100	100.00%	904	100	(84)	(84)	
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%	717,600	17,022,831	47,249	26,811	
Ennoconn International Investment Co., Ltd.	EnnoMech Precision (Cayman) Co., Ltd.	Cayman Islands	Professional investment	147,798	147,798	13,800,000	67.65%	566,447	13,800,000	44,789	30,300	
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	100,722	1,000,000	100.00%	115,049	1,000,000	5,904	5,904	
Ennoconn International Investment Co., Ltd.	Taiwan Applied Module Corporation	Taiwan	Research, design and sales of mobile payment, electronic signature, and information security products	95,029	95,029	10,400,000	100.00%	(63,950)	10,400,000	(1,613)	(1,613)	
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%	(45,928)	10,200,000	(416)	(495)	
Ennoconn International Investment Co., Ltd.	Dexatek Technology Ltd.	Taiwan	Multimedia product R&D and design and manufacturing business	238,404	238,404	13,543,999	53.11%	426,289	14,027,999	18,355	8,041	
Ennoconn International Investment Co., Ltd.	Marketech International Corp.	Taiwan	High-tech industry plant operations and manufacturing system planning and integration services	4,924,648	4,924,648	83,468,613	37.88%	8,831,662	83,468,613	1,112,712	424,055	
Ennoconn International Investment Co., Ltd.	POSLAB Technology Corporation	Taiwan	Manufacturing, wholesale and sales of electronic and peripheral equipment	132,317	132,317	9,100,000	70.00%	78,166	9,100,000	(1,296)	(907)	
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	36.52%	12,081	2,960,000	(1,950)	(713)	
Ennoconn International Investment Co., Ltd.	EnnoRise Corporation	Taiwan	Other power generation, transmission and distribution machinery manufacturing	-	60,000	-	-	-	6,000,000	(6,571)	(3,943)	
Ennoconn International Investment Co., Ltd.	Ennoconn Solutions (Thailand) Co. Ltd.	Thailand	General trading company	4,829	4,829	1,000,000	100.00%	4,325	1,000,000	-	-	
Ennoconn International Investment Co., Ltd.	Hua Ling Chih An Co., Ltd. (formerly: E-Rich Electricity Co., Ltd)	Taiwan	Information and management consulting services, information software services, agency and wholesale services, and electronic information supply services	5,000	5,000	500,000	100.00%	5,008	500,000	(30)	(30)	
Ennoconn International Investment Co., Ltd.	Ennotech Vietnam Company Limited	Vietnam	Production and sales of industrial computers	169,574	169,574	-	100.00%	191,461	-	6,005	6,005	
Ennoconn International Investment Co., Ltd.	Dudoo Ltd.	Cayman Islands	Professional investment	25,000	25,000	628,413	44.94%	38,963	628,413	7,185	2,959	

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				End of the Current Period	End of the Prior Year	Number of Shares	Ratio %	Carrying Amount				
Ennoconn International Investment Co., Ltd.	CASwell, Inc.	Taiwan	Electronic components, computer and peripheral equipment manufacturing, electronic material wholesale, and information software services	194,620	194,620	3,839,000	5.23%	182,623	3,839,000	99,022	5,179	
Ennoconn International Investment Co., Ltd.	Kontron AG	Austria	Information system software and hardware integration service	914,508	476,795	1,524,863	2.45%	930,836	1,524,863	519,338	8,849	
Ennoconn International Investment Co., Ltd.	Ennoconn India Corporation Private Limited	India	Global supply chain and quality management center for IoT and AIoT	19	19	4,250	0.10%	9	4,250	(1,315)	(1)	
Ennoconn International Investment Co., Ltd.	RIGO Global Co., Ltd.	Taiwan	Manufacturing, wholesale and sales of electronic and peripheral equipment	32,000	32,000	1,066,667	26.23%	-	1,066,667	8,617	-	
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%	341,784	16,000,000	4,770	394	
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%	64,342	4,050,000	(8,659)	(2,598)	
EnnoMech Precision (Cayman) Co., Ltd.	HighAim Technology INC	Samoa	Professional investment	160,000	160,000	5,000,000	100.00%	813,707	5,000,000	43,958	43,958	
HighAim Technology Inc.	FUNOLOGY INVESTMENT INC.	Samoa	Cloud mechanical components	32	32	1,000	100.00%	25,811	1,000	279	279	
HighAim Technology Inc.	ANDRIX INTERNATIONAL LIMITED	Angola	Cloud mechanical components	29	29	900	100.00%	48,055	900	958	958	
HighAim Technology Inc.	Powerwin (Cayman) Tech Group Limited	Cayman Islands	Professional investment	32,000	11,200	1,000,000	100.00%	47,817	1,000,000	18,202	18,202	
CASwell, Inc.	CASO, INC.	Japan	Import and sales of network equipment and computer peripheral products	27,062	27,062	1,881	99.00%	164,149	1,881	8,588	8,502	
CASwell, Inc.	Caswell International Investment Co., Ltd.	Samoa	Overseas investment	101,135	101,135	3,205,760	100.00%	94,404	3,205,760	(8,031)	(8,031)	
CASwell, Inc.	Caswell Americas,Inc	USA	Sales of netcom products	92,460	92,460	3,000,000	100.00%	71,406	3,000,000	3,312	3,312	
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%	493,300	9,096,667	12,000	7,227	
CASwell, Inc.	APLIGO Gmbh	Germany	Hub and SI Service	60,275	60,275	24,000	66.67%	-	24,000	(12,764)	(8,576)	
Goldtek Technology Co., Ltd.	Keenest Electronic Corp.	Samoa	Professional investment	1,056,000	1,056,000	33,000,000	100.00%	277,397	33,000,000	(11,711)	(11,711)	
Keenest Electronic Corp.	Techno Precision Co., Ltd.	Hong Kong	Metal stamping and casting industry	326,797	326,797	7,500,000	40.30%	212,231	7,500,000	(2,385)	(1,126)	
Techno Precision Co., Ltd.	T-Paragon Die Casting Co., Ltd.	Hong Kong	Finance/Logistics	30,624	30,624	7,500,000	50.00%	160,001	7,500,000	10,887	5,444	
T-Paragon Die Casting Co., Ltd.	T-pARagon Industrial (Thailand) Co., Limited	Thailand	Metal stamping and casting industry	230,997	230,997	236,000,000	100.00%	322,936	236,000,000	1,402	1,402	
Goldtek Technology Co., Ltd.	NATIONGATE INTEGRATION (M) SDN.	Malaysia	Electronic manufacturing services	4,072	4,072	600,000	60.00%	4,947	600,000	15	9	
Goldtek Technology Co., Ltd.	Ennovision Inc.	Taiwan	Security surveillance video monitoring	90,000	90,000	6,000,000	52.17%	51,370	6,000,000	(9,082)	(5,449)	

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				End of the Current Period	End of the Prior Year	Number of Shares	Ratio %	Carrying Amount				
Marketech International Corp.	Marketech Integrated Pte. Ltd.	Singapore	Contracting of automation supply system services for the semiconductor industry	385,535	385,535	16,936,958	100.00%	152,012	16,936,958	(4,589)	(4,589)	
Marketech International Corp.	Market Go Profits Pte. Ltd.	Singapore	Investment holding and reinvestment	1,299,429	1,299,429	40,119,104	100.00%	2,102,594	40,119,104	308,607	308,607	
Marketech International Corp.	MIC-Tech Global Corp.	South Korea	General international trade industry	19,147	19,147	131,560	100.00%	20,327	131,560	1,536	1,536	
Marketech International Corp.	Headquarter International Ltd.	British Virgin Islands	Investment holding and reinvestment	42,475	42,475	1,289,367	100.00%	40,212	1,289,367	153	153	
Marketech International Corp.	Tiger United Finance Ltd.	British Virgin Islands	Investment holding and reinvestment	46,475	46,475	1,410,367	100.00%	38,347	1,410,367	233	233	
Marketech International Corp.	Marketech Engineering Pte. Ltd.	Singapore	Contracting of engineering services	31,162	31,162	1,337,763	100.00%	2,731	1,337,763	(52)	(52)	
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%	105,316	1,535,600	(2,458)	(2,458)	
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%	210,980	-	(585)	(585)	
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%	(7,168)	-	2,741	2,741	
Marketech International Corp.	Marketech International Sdn.Bhd.	Malaysia	Professional contracting and related maintenance services for engineering; sales of medical equipment	129,107	126,205	16,871,250	100.00%	31,791	16,871,250	(1,108)	(1,108)	
Marketech International Corp.	Marketech International Corporation USA	USA	Professional contracting and related maintenance services for engineering	1,042,356	1,042,356	33,450,000	100.00%	505,762	33,450,000	230,099	230,099	
Marketech International Corp.	Spiro Technology Systems Inc.	USA	General international trade industry	54,074	54,074	1,000,000	100.00%	90,178	1,000,000	(9)	(9)	
Marketech International Corp.	ADAT Technology Co., Ltd.	Taiwan	R&D, application and service of information software; provision and services of electronic information; data processing services	135,877	117,822	6,580,752	24.89%	35,084	6,580,752	(8,601)	(741)	
Marketech International Corp.	PT Marketech International Indonesia	Indonesia	Trading of machinery equipments and components	38,043	38,043	1,199,000	99.92%	35,146	1,199,000	332	332	
Marketech International Corp.	Marketech Netherlands B.V.	Netherlands	International trading and technical services of machinery equipments and components	54,085	54,085	1,200,000	100.00%	(1,281)	1,200,000	(849)	(849)	

Name of Investor	Name of Investee Company	Location	Main Business Activities	Original Investment Amount		Ending Balance of Holdings			Highest Shareholding 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 Prior Year	Number of Shares	Ratio %	Carrying Amount				
Marketech International Corp.	Glory Technology Service Inc.	Taiwan	Trading and installation services for information and communication equipment	42,714	42,714	6,208,320	29.24%	66,958	6,208,320	363	106	
Marketech International Corp.	Smart Group Solutions Corp.	Taiwan	Development and distribution of smart medical diagnostic equipment and AI solutions, including related hardware and software; import, export, sales, and manufacturing of medical devices	160,000	160,000	16,000,000	100.00%	124,220	16,000,000	(15,008)	(15,008)	
Marketech International Corp.	Vertex 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%	(3,907)	5,000,000	(4,829)	(2,963)	
Marketech International Corp.	Boliteopto Co., Ltd.	Taiwan	R&D, manufacturing and sales of precision laser-related modules and equipment, and provision of laser application solutions	35,600	35,600	2,912,000	36.40%	33,960	2,912,000	(9,843)	(3,583)	
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	-	0.00%	-	7,000,000	(53)	(53)	
Marketech International Corp.	Marketech International Corp. Japan	Japan	General international trade, professional contracting and related maintenance services for engineering	65,254	65,254	30,000	100.00%	47,334	30,000	1,354	1,354	
Marketech International Corp.	Advanced Technology Matrix United	USA	Warehouse logistics services; sales agency business for semiconductor equipment, components, consumables, and semiconductor materials	60,960	60,960	2,000,000	68.97%	70,059	2,000,000	1,568	1,082	
Marketech International Corp.	Radisen Co., Ltd. (Common Stock)	South Korea	AI medical solutions and remote radiology medical platform	12,454	12,454	79,022	17.81%	(22,786)	79,022	(14,445)	(2,574)	
Marketech International Corp.	Radisen Co., Ltd. (Preferred Share)	South Korea	AI medical solutions and remote radiology medical platform	73,208	73,208	170,065	24.56%	87,541	170,065	(14,445)	-	
Marketech International Corp.	Marketech International Corporation Germany GmbH	Germany	Equipment and component sales business; technical services; professional engineering contracting and related maintenance services	68,355	68,355	200,000	100.00%	46,677	200,000	(4,795)	(4,795)	

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				End of the Current Period	End of the Prior Year	Number of Shares	Ratio %	Carrying Amount				
Marketech 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%	15,104	-	(625)	(625)	
Marketech International Corp.	MarkeTop Smart Solutions Co., Ltd.	Taiwan	Sales and services of smart medical components; general international trade and import/export business	30,600	30,600	3,060,000	51.00%	23,905	3,060,000	(1,315)	(670)	
Marketech International Corp.	Marketech International (Thailand) Corp., Ltd.	Thailand	Professional engineering contracting 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%	3,755	3,999,998	(299)	(299)	
Smart Group Solutions Corp.	Ezoom Information, Inc.	Taiwan	R&D, sales, and consulting services for information system software and hardware applications; sales of medical devices	44,930	44,930	5,000,000	100.00%	85,683	5,000,000	5,936	-	
ADAT Technology Co., Ltd.	ADAT NORTH AMERICA CORPORATION	USA	Information software, technology, and integrated application services	9,464	-	300,000	100.00%	9,579	300,000	(20)	-	
Market Go Profits Pte. Ltd.	MIC-Tech Ventures Asia Pacific Inc.	Cayman Islands	Investment holding and reinvestment	1,293,932	1,293,932	40,016,604	100.00%	2,099,426	40,016,604	308,831	-	
Marketech Engineering Pte. Ltd.	Marketech Integrated Construction Co., Ltd.	Myanmar	Contracting of engineering services	27,083	27,083	92,000	98.40%	2,485	92,000	4	-	
MIC-Tech Ventures Asia Pacific Inc.	Russky H.K. Limited	Hong Kong	Investment holding and reinvestment	34,551	34,551	833,000	100.00%	37,517	833,000	4,113	-	
MIC-Tech Ventures Asia Pacific Inc.	Leader Fortune Enterprise Co., Ltd.	Samoa	Investment holding and reinvestment	8,990	8,990	303,000	31.43%	(792)	303,000	593	-	
MIC-Tech Ventures Asia Pacific Inc.	Fortune Blessing Co., Limited	Hong Kong	Investment holding and reinvestment	45,985	45,985	500,000	27.78%	3,541	500,000	189	-	
Russky H.K. Limited	PT Marketech International Indonesia	Indonesia	Trading of machinery equipments and components	32	32	1,000	0.08%	32	1,000	332	-	
DuDoo Ltd.	uniEat Co., Ltd.	Taiwan	Software services	110,881	110,881	9,000,000	100.00%	87,282	9,000,000	7,184	7,184	
Ennoconn (Suzhou) Technology Co., Ltd.	ENNOCONN MALAYSIA SDN. BHD.	Malaysia	Industrial control equipment sales	77,509	77,509	1	100.00%	242,491	1	13,790	13,790	
Ennoconn Solutions Singapore Pte. Ltd.	Nera Telecommunications Ltd	Singapore	Sales, distribution, design, engineering, repair, installation, and maintenance of telecommunication systems and products for transmission networks and information technology networks	429,272	429,272	230,791,464	63.77%	572,231	230,791,464	3,318	2,483	
Ennoconn Solutions Singapore Pte. Ltd.	Ennoconn Australia Pty Ltd	Australia	Retail distribution of POS terminal equipment and self-checkout systems	65,529	65,529	3,000,000	100.00%	63,582	3,000,000	6	6	
Ennoconn Solutions Singapore Pte. Ltd.	Ennoconn India Corporation Private Limited	India	Global supply chain and quality management center for IoT and AIoT	15,089	15,089	40,807,500	99.90%	9,257	40,807,500	(1,315)	(1,314)	
Ennoconn Solutions Singapore Pte. Ltd.	Ennoconn Philippines Corporation	Philippines	Global R&D Center for IoT and AIoT	44,481	44,481	799,998	100.00%	35,390	799,998	(2,010)	(2,010)	
Ennoconn Solutions Singapore Pte. Ltd.	EnnoAI Solutions Singapore Pte Ltd	Singapore	Information technology consulting services	-	-	-	100.00%	-	-	-	-	

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Ennoconn Solutions Singapore Pte. Ltd.	Ennoconn Japan Co., Ltd.	Japan	Specializing in the import and export of ICT equipment, including AI-enabled smart vending machines, POS systems, and self-checkout equipment	22,158	22,158	9,990	100.00%	11,224	9,990	(3,515)	(3,515)	
Ennoconn Australia Pty Ltd	Ennoconn New Zealand Limited	New Zealand	Retail distribution of POS terminal equipment and self-checkout systems	9,496	9,496	50,000	100.00%	9,053	50,000	37	37	
Nera Telecommunications Ltd	Nera Networks (S) Pte Ltd	Singapore	Sales, distribution, design, engineering, repair, installation, and maintenance of telecommunication systems and products for transmission networks and information technology networks	24,800	24,800	1,000,000	100.00%	57,727	1,000,000	(2,687)	(2,687)	
Nera Telecommunications Ltd	Nera (Thailand) Limited	Thailand	Sales, distribution, design, engineering, repair, installation, and maintenance of telecommunication systems and products for transmission networks and information technology networks	34,872	34,872	210,000	100.00%	(36,643)	210,000	(4,587)	(4,587)	
Nera Telecommunications Ltd	Nera (Philippines), Inc.	Philippines	Sales, distribution, design, engineering, repair, installation, and maintenance of telecommunication systems and products for transmission networks and information technology networks	518,609	518,609	252,500	100.00%	(324,778)	252,500	(16,067)	(16,067)	
Nera Telecommunications Ltd	Nera Infocom (M) Sdn. Bhd.	Malaysia	Sales, installation, and maintenance of information technology equipment	5,580	5,580	500,000	100.00%	25,410	500,000	(108)	(108)	
Nera Telecommunications Ltd	P.T. Nera Indonesia	Indonesia	Sales, distribution, design, engineering, repair, installation, and maintenance of telecommunication systems and products for transmission networks and information technology networks	198,152	198,152	3,990	100.00%	(93,709)	3,990	(13,994)	(13,994)	
Nera Telecommunications Ltd	Nera (Malaysia) Sdn. Bhd.	Malaysia	Sales, distribution, design, engineering, repair, installation, and maintenance of telecommunication systems and products for transmission networks and information technology networks	10,019	10,019	1,100,000	100.00%	192,775	1,100,000	1,498	1,498	
Nera Telecommunications Ltd	Nera Telecommunications (Vietnam) Co., Ltd.	Vietnam	Installation, maintenance, service, and repair of information, communication, and telecommunication equipment	1,662	1,662	-	100.00%	(15,120)	-	(119)	(119)	

Name of Investor	Name of Investee Company	Location	Main Business Activities	Original Investment Amount		Ending Balance of Holdings			Highest Shareholding 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 Prior Year	Number of Shares	Ratio %	Carrying Amount				
Nera Telecommunications Ltd	Nera Telecommunications (India) Pvt. Ltd.	India	Sales, distribution, design, engineering, repair, installation, and maintenance of telecommunication systems and products for transmission networks and information technology networks	14,136	14,136	1,500,000	100.00%	(18,475)	1,500,000			
Nera Networks (S) Pte Ltd	Nera Telecommunications AS	Norway	Sales, distribution, design, engineering, repair, installation, and maintenance of telecommunication systems and products for transmission networks and information technology networks	15,074	15,074	2,700,000	100.00%	140,535	2,700,000	(1,954)	(1,954)	
Nera Networks (S) Pte Ltd	Nera Telecommunications Maroc S.A.R.L AU	Morocco	Sales, distribution, design, engineering, repair, installation, and maintenance of telecommunication systems and products for transmission networks and information technology networks	36,508	36,508	57,908	100.00%	12,961	57,908	(3,556)	(3,556)	
Nera Networks (S) Pte Ltd	Nera Telecommunications (Pakistan) (Private) Limited	Pakistan	Sales, distribution, design, engineering, repair, installation, and maintenance of telecommunication systems and products for transmission networks and information technology networks	6,073	6,073	350,000	100.00%	(144,060)	350,000	(2,717)	(2,717)	
Nera Networks (S) Pte Ltd	Nera Telecommunications Holding (Thailand) Co., Ltd.	Thailand	Professional investment	115	115	1,000	100.00%	(609)	1,000	-	-	
Kontron AG	Kontron Bulgaria EOOD	Bulgaria	Transport	181,649	181,649	32,620	100.00%	297,240	-	(1,678)	(1,678)	
Kontron AG	Kontron Services Romania S.R.L.	Romania	Transport	1,031,402	1,031,402	109,993	100.00%	269,219	-	6,401	6,401	
Kontron AG	CBCX Technologies GmbH	Austria	Cyber Solutions	1,386,638	1,386,638	36,336	100.00%	281,909	-	13,048	13,048	
Kontron AG	Kontron Austria GmbH	Austria	ODM	930,140	930,140	32,702	90.00%	1,000,558	-	(13,607)	(12,246)	
Kontron AG	Kontron Technologies GmbH	Austria	Cyber Solutions	629,630	629,630	35,000	100.00%	493,816	-	(10,475)	(10,475)	
Kontron AG	Kontron Transportation GmbH	Austria	Transport	646,165	646,165	10,000,000	100.00%	2,860,807	-	46,771	46,771	
Kontron AG	Kontron AIS GmbH	Germany	Cyber Solutions	593,788	593,788	51,000	100.00%	619,043	-	(5,824)	(5,824)	
Kontron AG	Kontron Beteiligungs GmbH	Germany	Industrial	11,345,144	11,345,144	25,101	100.00%	15,915,579	-	(33,002)	(33,002)	
Kontron AG	Kontron d.o.o.	Slovenia	Telecom	972,947	972,947	9,709,275	100.00%	1,824,525	-	2,215	2,215	
Kontron AG	Kontron Hungary Kft.	Hungary	Cyber Solutions	527,692	527,692	98,000	100.00%	283,588	-	(13,467)	(13,467)	
Kontron AG	Kontron SI d.o.o.	Slovenia	Telecom	1,598,422	1,598,422	1,100,000	100.00%	349,938	-	8,777	8,777	
Kontron America Inc.	Bsquare EMEA Ltd.	United Kingdom	Aerospace+Defense	152,131	152,131	246,243	100.00%	-	-	-	-	
Kontron Austria GmbH	Kontron Electronics AG	Switzerland	Cyber Solutions	99,117	99,117	2,000,000	100.00%	(78,675)	-	4,610	4,610	
Kontron Beteiligungs GmbH	Kontron Europe GmbH	Germany	Industrial	9,076,352	9,076,352	23,600,100	100.00%	5,434,685	-	107,275	107,275	
Kontron Beteiligungs GmbH	Kontron Hartmann-Wiener GmbH	Germany	Aerospace+Defense	691,068	691,068	51,129	100.00%	566,168	-	15,743	15,743	

Name of Investor	Name of Investee Company	Location	Main Business Activities	Original Investment Amount		Ending Balance of Holdings			Highest Shareholding 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 Prior Year	Number of Shares	Ratio %	Carrying Amount				
Kontron Beteiligungs GmbH	Kontron Acquisition GmbH	Germany	Industrial	8,169,081	8,169,081	25,000	100.00%	8,178,975	-	(2,678)	(2,678)	
Kontron d.o.o.	Kontron DOOEL	Macedonia	Telecom	14,563	14,563	309,000	100.00%	24,191	-	(3,044)	(3,044)	
Kontron d.o.o.	IskraCom	Kazakhstan	Telecom	-	-	15,365,000	100.00%	(7,320)	-	1,654	1,654	
Kontron d.o.o.	OOO Iskratel Tashkent	Uzbekistan	Telecom	70	70	8,798,207	76.00%	17,610	-	(1,264)	(960)	
Kontron d.o.o.	JSC Iskra Technologies	Russia	Telecom	41,518	41,518	760,000	100.00%	290,738	-	(3,978)	(3,978)	
Kontron Electronics GmbH	Kontron Electronics Kft.	Hungary	Industrial	82,050	82,050	3,713,620	100.00%	135,899	-	663	663	
Kontron Europe GmbH	Kontron Asia Inc.	Taiwan	sales channel + support	102,682	102,682	13,000	100.00%	265,724	-	10,995	10,995	
Kontron Europe GmbH	Kontron Austria GmbH	Austria	ODM	102,391	102,391	3,634	10.00%	111,173	-	(13,607)	(1,361)	
Kontron Europe GmbH	Kontron Electronics GmbH	Germany	Industrial	707,090	707,090	102,150	100.00%	726,255	-	8,345	8,345	
Kontron Europe GmbH	Kontron America Inc.	USA	sales channel + support	1,391,495	1,955,253	2,137,040	100.00%	1,565,714	-	(27,130)	(27,130)	
Kontron Europe GmbH	Kontron Canada Inc.	Canada	sales channel + support	1,780,981	1,780,981	50,000,200	100.00%	1,343,396	-	26,021	26,021	
Kontron Europe GmbH	Kontron Asia Pacific Design Sdn. Bhd.	Malaysia	sales channel + support	186,167	186,167	44,581,102	100.00%	40,197	-	(38)	(38)	
Kontron Europe GmbH	Kontron Modular Computers S.A.S.	France	Aerospace+Defense	189,360	189,360	344,503	100.00%	570,789	-	38,282	38,282	
Kontron Europe GmbH	Kontron UK Ltd.	United Kingdom	Aerospace+Defense	68,342	68,342	300,821	100.00%	127,310	-	(8,754)	(8,754)	
Kontron Leipzig GmbH	Kontron Automotive GmbH	Germany	Industrial	313,357	313,357	25,000	100.00%	149,226	-	(4,417)	(4,417)	
Kontron Solar GmbH	Kontron Solar Bulgaria EOOD	Bulgaria	Industrial	9,385	9,385	500,000	100.00%	472,643	-	(1,796)	(1,796)	
Kontron Transportation España SL	Kontron Public Transport Arce S.A.U.	Spain	Transport	278,996	278,996	60,000	100.00%	325,091	-	5,966	5,966	
Kontron Transportation GmbH	Kontron Transportation Sp. z o.o.	Poland	Transport	366	366	100,000	100.00%	(40,526)	-	4,619	4,619	
Kontron Transportation GmbH	Kontron Transportation España SL	Spain	Transport	17,988	17,988	250,000	100.00%	(9,032)	-	(6,738)	(6,738)	
Kontron Transportation GmbH	Kontron Transportion Portugal, Unipessoal LDA	Portugal	Transport	29,552	29,552	5,000	100.00%	20,781	-	6,875	6,875	
Kontron Transportation GmbH	Kontron Transportation s.r.o.	Czech Republic	Transport	179,879	179,879	30,400,000	100.00%	149,087	-	11,110	11,110	
Kontron Transportation GmbH	Kontron Transportation Deutschland GmbH	Germany	Transport	42,878	42,878	25,000	100.00%	198,851	-	156,145	156,145	
Kontron Transportation GmbH	Kontron Transportation France S.A.S	France	Transport	546,979	546,979	8,600,000	100.00%	671,847	-	(46,525)	(46,525)	
Kontron Transportation GmbH	Kontron Transportation UK Ltd.	United Kingdom	Transport	18,224	18,224	415,950	100.00%	209,788	-	11,381	11,381	
Kontron Transportation GmbH	Kontron Public Transportation NV	Belgium	Transport	515,910	515,910	11,318,887	100.00%	(20,619)	-	(5,167)	(5,167)	
Kontron Transportation GmbH	Kontron Transportation Schweiz AG	Switzerland	Transport	-	-	12,000,000	100.00%	276,248	-	14,053	14,053	
Katek GmbH	Katek Hungary Kft.	Hungary	ODM	176,208	176,208	1,506,000	100.00%	510,314	-	17,503	17,503	
Katek GmbH	KATEK Czech Republic s.r.o.	Czech Republic	ODM	26,643	26,643	34,180,000	100.00%	427,449	-	30,154	30,154	
Katek GmbH	Kontron Canada Systems Inc.	Canada	sales channel + support	-	471,134	-	0.00%	-	-	-	-	
Katek GmbH	Kontron Solar GmbH	Germany	Industrial	550,650	550,650	4,167,000	100.00%	16,276	-	(68,211)	(68,211)	
KATEK SE	beflex electronic GmbH	Germany	Industrial	618,050	618,050	25,000	100.00%	194,443	-	8,307	8,307	
KATEK SE	Katek GmbH	Germany	ODM	839,294	839,294	53,000	100.00%	848,514	-	(37,827)	(37,827)	
KATEK SE	Kontron eSystems GmbH	Germany	Cyber Solutions	614,830	614,830	100,000	100.00%	696,265	-	5,368	5,368	
KATEK SE	Kontron Leipzig GmbH	Germany	ODM	918	918	25,000	100.00%	82,776	-	(45,815)	(45,815)	

Name of Investor	Name of Investee Company	Location	Main Business Activities	Original Investment Amount		Ending Balance of Holdings			Highest Shareholding 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 Prior Year	Number of Shares	Ratio %	Carrying Amount				
Kontron Acquisition GmbH	KATEK SE	Germany	Industrial	8,231,183	7,929,259	14,445,687	100.00%	4,398,748	-	(477,384)	(477,384)	

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: 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 Three Months Ended March 31, 2026

Table 8.

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

NT$ thousand

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	Shareholding Percentage Held Directly or Indirectly by the Company	Highest Shareholding or Investment Position 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 Inc.	Engaging in research, development, and sales of software and hardware products, as well as providing installation, debugging, and technical consulting services.	96,000	(2)	33,200	-	-	33,200	(2,649)	100.00%	100.00%	(2,649)	208,252	-
Ennoconn (Foshan) Investment Co., Ltd.	Share capital and funds investment	513,954	(3)	311,873	-	-	311,873	20,965	100.00%	100.00%	20,965	537,150	-
Ennoconn (Suzhou) Technology Co., Ltd.	R&D, production, and sales of industrial computers	1,936,000	(2)	960,000	-	-	960,000	13,501	100.00%	100.00%	13,501	2,062,013	-
Ennoconn (Kunshan) Technology Co., Ltd.	Intelligent technology development and hardware sales	17,759	(3)	-	-	-	-	(542)	70.00%	70.00%	(379)	13,266	-
Ennoconn Investment Co., Ltd.	Investment and financing services	231,500	(3)	640,000	-	-	640,000	5,980	100.00%	100.00%	5,980	197,088	-
Suzhou Huake Visual Technology Co., Ltd.	R&D and consulting	16,668	(3)	-	-	-	-	-	32.00%	32.00%	-	-	-
Zhongsheng Huachi New Energy (Suzhou) Co., Ltd.	Charging pile	19,678	(3)	-	-	-	-	(2,558)	40.00%	40.00%	(1,023)	6,318	-
Jiangsu Heguangshidu Intelligent Equipment Co., Ltd.	Technology development and hardware sales	58,810	(3)	-	-	-	-	(3,054)	52.00%	52.00%	(1,588)	38,636	-
Zhongsheng Huachi New Energy (Suzhou) Co., Ltd.	Sales of new energy vehicle electrical accessories	4,630	(3)	-	-	-	-	226	99.00%	99.00%	224	5,065	-
Ennovanz (Suzhou) Technology Co., Ltd.	Equipment sales and software development	24,076	(3)	-	-	-	-	(739)	52.00%	52.00%	(384)	9,354	-
Kunshan Huaju Trading Co., Ltd.	Sales of electronic components and equipmen	23,150	(3)	-	-	-	-	2,679	100.00%	100.00%	2,679	27,819	-
Hua Jui Chih Hsin (Suzhou) Technology Co., Ltd.	Sales of electronic components and equipmen	1,852	(3)	-	-	-	-	(42)	40.00%	40.00%	(17)	1,810	-
Suzhou HuaShiDa Intelligent Technology Co., Ltd.	Manufacture of intelligence vehicle equipmen	3,200	(2)	-	-	-	-	(50)	100.00%	100.00%	(50)	3,194	-
Beijing Caswell Ltd.	Production and sales of network communication products	121,581	(2)	99,696	-	-	99,696	(9,796)	26.65%	26.65%	(2,611)	33,414	-
Highaim Technology Inc.	Design, research and development, and production of various molds, servers, and communication equipment	640,000	(2)	478,435	-	-	-	2,016	67.65%	67.65%	1,364	618,130	-
Kunshan Liding Intelligent Equipment Co., Ltd.	Rental, sales and after-sales service of intelligent and machinery equipment and its accessories	4,630	(3)	-	-	-	-	254	67.65%	67.65%	172	(734)	-
Goldtek Technology (Shenzhen) Co., Ltd.	R&D, wholesale, processing, and related supporting operations for electronic products, smart home security systems, and equipment	832,000	(2)	832,000	-	-	-	(11,501)	56.74%	56.74%	(6,526)	31,684	-
Techno Precision (Shenzhen) Co., Ltd.	Stamping/Assembly	93,932	(2)	-	-	-	-	(6,689)	22.87%	22.87%	(1,530)	(26,577)	-
T-Paragon Metal (Shenzhen) Co., Ltd.	Zinc/aluminum alloy die casting	20,420	(2)	-	-	-	-	(1,431)	11.43%	11.43%	(164)	21,017	-

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	Shareholding Percentage Held Directly or Indirectly by the Company	Highest Shareholding or Investment Position during the Period	Investment Income (Loss) Recognized for the Current Period	Carrying Amount of the Investment at the End of the Period	Investment Income Remitted Back as of the End of the Period
					Remittance	Recovery							
MIC-Tech (Wuxi) Co., Ltd.	Production and sales of semiconductor devices, intelligent warehousing equipment lighting fixtures, masks and labor protection products	815,873	(2)	655,898	-	-	655,898	(9,538)	37.88%	37.88%	(3,613)	2,519	-
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	263,671	(2)	15,998	-	-	15,998	110,548	37.88%	37.88%	41,876	287,632	416,209
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	19,197	(2)	19,293	-	-	19,293	4,727	32.96%	32.96%	1,558	13,320	-
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.	563,720	(2)	272,597	-	-	272,597	136,427	37.88%	37.88%	51,679	202,097	371,287
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	47,993	(2)	47,993	-	-	47,993	71,706	37.88%	37.88%	27,162	180,488	92,604
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, re-export trade, bonded area enterprise trade, and intra- area trade agency	30,616	(2)	9,622			9,622	593	11.91%	11.91%	71	(301)	
Fortune International Corporation	R&D, 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	57,591	(2)	15,998	-	-	15,998	189	10.52%	10.52%	20	1,327	-
Comlab Beijing Radio Frequency Technology co. ltd.	Software and Solutions	66,384	(2)	-	-	-	-	-	13.10%	13.10%	-	-	-
Kontron Technology Beijing Co. Ltd.	Sales channel and Support	33,710	(2)	-	-	-	-	(6,216)	28.55%	28.55%	(1,775)	123,394	-

(2) Investment limit in mainland China:

Company Name	Accumulated amount of remittance from Taiwan to Mainland China as	Approved investment amount by the Investment Commission of the	Ceiling on investments in Mainland China imposed by the Investment
Ennoconn Corporation	1,945,073	4,088,883	15,786,455
Goldtek Technology Co., Ltd.	1,140,684	1,140,684	1,050,182
CASwell, Inc.	99,696	99,696	2,095,105
Ennoconn International Investment Co., Ltd.	346,984	571,663	6,669,185
Marketech International Corp.	1,037,398	2,455,961	10,593,370

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 (2), 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 March 31, 2026.

Note 4: They are non-significant associates, and their unaudited financial statements do not result in material impact.