Stock code: 6414

ENNOCONN CORPORATION AND ITS SUBSIDIARIES

Consolidated Financial Statements and Independent Auditors' Review Report

Six Months Ended June 30, 2026 and 2025

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Notice to Reader

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

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Independent Auditors' Review Report

To the Board of Directors of Ennoconn Corporation:

Preface

The consolidated balance sheets of Ennoconn Corporation and its subsidiaries as of June 30, 2026 and 2025, and the consolidated statements of comprehensive income for the periods from April 1 to June 30, 2026 and 2025, and, as well as the consolidated statements of changes in equity and cash flows for the six months ended June 30, 2026 and 2025, and notes to consolidated financial statements (including summary of significant accounting policies), have been reviewed by us. 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 stated in Note 4(2) to the consolidated financial statements, the financial statements of certain non-significant subsidiaries included in the consolidated financial statements were not reviewed by independent accountants. As of June 30, 2026 and 2025, the total assets of these subsidiaries were NT$9,851,044 thousand and NT$4,470,068 thousand, representing 5.32% and 3.04% of the consolidated total assets; total liabilities were NT$5,788,887 thousand and NT$2,085,632 thousand, representing 5.32% and 3.04% of the consolidated total liabilities; for the periods from April 1 to June 30, 2026, and 2025, and from January 1 to June 30, 2026, and 2025, the comprehensive income (loss) of these subsidiaries were NT$408,930 thousand, NT$(459,884) thousand, NT$423,258 thousand and NT$(385,784) thousand, representing 15.79%, 42.31%, 9.14% and (17.53)% of the 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$532,401 thousand and NT$585,281 thousand as of June 30, 2026 and 2025, respectively; and the share of profit of associates accounted for using equity method amounted to NT$373 thousand, NT$(21,272) thousand, NT$(2,461) thousand and NT$(30,791) thousand for the periods from April 1 to June 30, 2026 and 2025, and from January 1 to June 30, 2026 and 2025, 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 June 30, 2026 and 2025, and their consolidated financial performance for the periods from April 1 to June 30, 2026 and 2025, and from January 1 to June 30, 2026 and 2025, and their consolidated cash flows for the six months ended June 30, 2026 and 2025 in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and International Accounting Standard 34 "Interim Financial Reporting" endorsed and issued into effect by the Financial Supervisory Commission.

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

CPA:

Financial Supervisory Commission Approval Document	:	Financial Supervisory Commission Approval Letter No. 1040003949 Securities and Futures Commission Approval Letter No. 0920122026

August 13, 2026

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

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ENNOCONN CORPORATION AND ITS SUBSIDIARIES
CONSOLIDATED BALANCE SHEETS
June 30, 2026, December 31, 2025 and June 30, 2025

Unit: NT$ thousand

		2026.6.30		2025.12.31		2025.6.30 (Restated)	
	Asset	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
	Current Assets:						
1100	Cash and Cash Equivalents (Notes 6(1) and (27))	$ 29,408,057	16	28,685,416	17	21,725,246	15
1110	Financial Assets Measured at Fair Value Through Profit or Loss - Current (Notes 6(2) and (27))	198,005	-	121,631	-	99,675	-
1136	Financial Assets Measured at Amortized Cost - Current (Note 8)	418,411	-	309,053	-	280,999	-
1140	Contract Assets - Current (Notes 6(24))	16,348,371	9	14,144,632	9	13,838,570	9
1150	Net Notes Receivable (Notes 6(4) and (24))	131,457	-	114,769	-	72,199	-
1172	Net Accounts Receivable (Notes 6(4), (24) and 8)	27,350,141	15	23,572,054	14	20,914,504	14
1180	Net Accounts Receivable - Related Parties (Notes 6(4), (24) and 7)	222,265	-	83,961	-	94,709	-
130X	Inventories (Notes 6(5) and 8)	40,142,538	22	31,080,152	19	27,643,366	19
1470	Other Current Assets (Note 6(14) and 8)	13,503,864	7	9,334,656	6	7,801,392	6
11XX	**Total Current Assets**	127,723,109	69	107,446,324	65	92,470,660	63
	Non-Current Assets:						
1510	Financial Assets Measured at Fair Value Through Profit or Loss - Non-Current (Notes 6(2) and (27))	4,378,988	2	3,917,388	2	2,659,014	2
1520	Financial Assets Measured at Fair Value through Other Comprehensive Income - Non-Current (Notes 6(3) and (27))	710,450	-	832,345	1	1,045,325	1
1550	Investments Accounted for Using Equity Method (Note 6(6))	533,073	-	606,343	-	585,281	-
1600	Property, Plant and Equipment (Note 6(11) and 8)	12,991,516	7	13,136,033	8	11,526,308	8
1755	Right-of-Use Assets (Note 6(13))	6,726,386	4	6,490,349	4	6,709,618	5
1760	Net Investment Property (Note 8)	218,327	-	221,635	-	49,167	-
1805	Goodwill (Notes 6(12))	16,778,736	9	16,630,742	10	15,980,004	11
1821	Other Intangible Assets (Note 6(12))	8,687,200	5	8,421,363	5	7,469,185	5
1840	Deferred Income Tax Assets	2,942,481	2	2,895,797	2	2,900,528	2
1960	Prepaid Investment	55,616	-	1,572	-	1,465	-
1990	Other Non-Current Assets (Notes 6(14) and 8)	3,313,260	2	4,565,587	3	5,518,790	3
15XX	**Total Non-Current Assets**	57,336,033	31	57,719,154	35	54,444,685	37
1XXX	**Total Assets**	**$185,059,142**	**100**	**165,165,478**	**100**	**146,915,345**	**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
June 30, 2026, December 31, 2025 and June 30, 2025

Unit: NT$ thousand

		2026.6.30		2025.12.31		2025.6.30 (Restated)	
	Liabilities and Equity	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
	Current Liabilities:						
2100	Short-Term Borrowings (Notes 6(15) and (27))	$ 18,372,304	10	13,389,284	8	12,236,094	8
2120	Financial Liabilities Measured at Fair Value Through Profit or Loss - Current (Notes 6(2) and (27))	-	-	-	-	2,934	-
2130	Contract Liabilities - Current (Note 6(24))	27,730,058	15	23,476,209	14	16,471,568	11
2150	Notes Payable (Note 6(27))	2,610,306	1	2,145,544	1	2,140,327	1
2160	Notes Payable - Related Parties (Notes 6(27) and 7)	7,104	-	81,127	-	2,372	-
2170	Accounts Payable (Note 6(27))	30,777,901	17	23,493,448	15	19,864,271	14
2180	Accounts Payable - Related Parties (Notes 6(27) and 7)	48,851	-	76,286	-	45,545	-
2200	Other Payables (Including Related Parties) (Note 6(27))	9,694,747	5	5,811,395	5	8,164,453	6
2230	Current Income Tax Liabilities	943,263	1	819,830	-	1,137,414	1
2250	Provisions for Liabilities - Current (Notes 6(19))	1,648,209	1	2,352,652	1	3,074,285	2
2280	Lease Liabilities - Current (Notes 6(18) and (27))	1,687,225	1	1,721,154	1	1,640,172	1
2321	Corporate Bonds Due within One Year or One Operating Cycle, or Subject to Put Options (Notes 6(17) and (27))	1,535,199	1	3,191,833	2	2,024,643	1
2322	Long-Term Liabilities Due within One Year or One Operating Cycle (Note 6(16))	1,962,250	1	3,846,235	2	3,635,954	2
2399	Other Current Liabilities	2,535,674	1	2,325,667	1	506,147	-
21XX	**Total Current Liabilities**	99,553,091	54	82,730,664	50	70,946,179	47
	Non-Current Liabilities:						
2527	Contract Liabilities - Non-Current (Note 6(24))	770,532	-	728,046	1	350,674	-
2530	Corporate Bonds Payable (Notes 6(17) and (27))	-	-	-	-	4,454,981	4
2540	Long-Term Borrowings (Notes 6(16) and (27))	11,054,028	7	9,712,374	6	9,437,762	6
2550	Provisions for Liabilities - Non-Current (Notes 6(19))	601,796	-	593,132	-	628,385	-
2570	Deferred Income Tax Liabilities	606,197	-	299,736	-	710,251	-
2580	Lease Liabilities - Non-Current (Notes 6(18) and (27))	5,828,995	4	5,580,004	4	5,688,610	4
2640	Net Defined Benefit Liability - Non-Current	689,325	-	693,351	-	697,036	-
2670	Other Non-Current Liabilities	549,483	-	638,634	-	643,454	-
25XX	**Total Non-Current Liabilities**	20,100,356	11	18,245,277	11	22,611,153	14
2XXX	**Total Liabilities**	119,653,447	65	100,975,941	61	93,557,332	61
	Equity (Note 6(22)):						
3110	Share Capital	1,513,150	1	1,458,864	1	1,375,397	1
3200	Capital Surplus	18,215,856	10	17,161,079	10	15,687,925	11
	Retained Earnings						
3310	Legal Reserve	1,978,811	1	1,652,323	1	1,652,323	1
3320	Special Reserve	320,076	-	607,389	-	607,389	-
3350	Undistributed Earnings	6,770,757	4	7,165,962	4	5,293,034	4
3300	Subtotal Retained Earnings	9,069,644	5	9,425,674	5	7,552,746	5
3490	Other Equity	(48,261)	-	(320,076)	-	(1,971,791)	-
3500	Treasury Shares	(249,248)	-	-	-	-	-
31XX	Subtotal Equity Attributable to Owners of the Parent Company	28,501,141	16	27,725,541	16	22,644,277	17
36XX	Non-Controlling Interests (Notes 6(10) and (22))	36,904,554	19	36,463,996	23	30,713,736	22
3XXX	**Total Equity**	65,405,695	35	64,189,537	39	53,358,013	39
	Total Liabilities and Equity	**$185,059,142**	**100**	**165,165,478**	**100**	**146,915,345**	**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 STATEMENTS OF COMPREHENSIVE INCOME
Six Months Ended June 30, 2026 and 2025

Unit: NT$ thousand

Code	Item	April to June 2026 Amount	%	April to June 2025 Amount	%	Six Months Ended June 30, 2026 Amount	%	Six Months Ended June 30, 2025 Amount	%
4100	**Net Operating Revenue (Notes 6(24) and 7)**	$ 48,378,680	100	34,692,896	100	85,491,428	100	69,158,805	100
5110	**Operating Costs (Notes 6(5), (11), (12), (13), (20), (25) and 7)**	39,031,047	81	28,373,501	82	68,680,532	80	55,423,626	80
5900	**Gross Profit**	9,347,633	19	6,319,395	18	16,810,896	20	13,735,179	20
	Operating Expenses (Notes 6(4), (5), (11), (12), (13) , (20), and (25)):								
6100	Selling Expenses	1,543,033	3	1,190,124	3	2,652,439	3	2,235,335	3
6200	Management Expenses	2,342,549	5	1,876,109	5	4,248,439	5	3,960,922	7
6300	Research and Development Expenses	2,825,262	5	2,852,667	8	5,399,190	7	5,292,794	7
6450	Expected Credit Losses (Reversal)	(48,447)	-	281,975	1	(166,373)	-	174,690	-
6000	**Total Operating Expenses**	6,662,397	13	6,200,875	17	12,133,695	15	11,663,741	17
6900	**Net Operating Income**	2,685,236	6	118,520	1	4,677,201	5	2,071,438	3
	Non-Operating Revenue and Expenses (Notes 6(6),(9), and (26)):								
7100	Interest Income	191,552	-	98,120	-	353,777	-	173,425	-
7190	Other Income	75,657	-	38,318	-	108,792	-	42,478	-
7020	Other Gains and Losses	894,757	2	2,827,951	8	1,455,987	2	3,610,460	5
7050	Financial Cost	(384,651)	(1)	(339,758)	(1)	(711,178)	(1)	(685,428)	-
7060	Share of Profit or Loss of Associates Accounted for Using Equity Method	(2,948)	-	(17,021)	-	(10,964)	-	(26,225)	-
7000	**Total Non-Operating Revenue and Expenses**	774,367	1	2,607,610	7	1,196,414	1	3,114,710	5
7900	**Profit before Tax**	3,459,603	7	2,726,130	8	5,873,615	6	5,186,148	8
7950	**Less: Income Tax Expense (Note 6(21))**	680,639	1	406,486	1	1,252,113	1	990,097	2
8200	**Net Profit for the Period**	2,778,964	6	2,319,644	7	4,621,502	5	4,196,051	6
	Other Comprehensive Income:								
8310	**Items that Will not be Reclassified to Profit or Loss**								
8311	Remeasurement of Defined Benefit Plan	(7,588)	-	(288)	-	(155)	-	776	-
8316	Unrealized Gains or Losses on Equity Instrument Investments Measured at Fair Value through Other Comprehensive Income	52,260	-	(22,053)	-	(10,009)	-	(49,666)	-
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))	-	-	(752)	-	-	-	(752)	-
	Total Items Not Reclassified to Profit or Loss	44,672	-	(21,589)	-	(10,191)	-	(48,138)	-
8360	**Items That May Be Reclassified Subsequently to Profit or Loss**								
8361	Exchange Differences on Translation of Foreign Financial Statements	(233,227)	-	(3,468,353)	(10)	31,549	-	(2,016,006)	(3)
8380	Share of Other Comprehensive Income of Associates Accounted for Using Equity Method (Note 6(6))	3,241	-	(4,251)	-	8,450	-	(4,566)	-
8399	Less: Income Tax Relating to Items that May be Reclassified (Note 6(21))	3,886	-	(87,732)	-	19,360	-	(73,589)	-
	Total Items That May Be Reclassified Subsequently to Profit or Loss	(233,872)	-	(3,384,872)	(10)	20,639	-	(1,946,983)	(3)
8300	**Other Comprehensive Income for the Fiscal Year**	(189,200)	-	(3,406,461)	(10)	10,448	-	(1,995,121)	(3)
8500	**Total Comprehensive Income for the Period**	**$ 2,589,764**	**6**	**(1,086,817)**	**(3)**	**4,631,950**	**5**	**2,200,930**	**3**
	Net Profit for the Period Attributable to:								
8610	Parent Company	1,050,892	2	564,987	2	1,802,674	2	1,392,330	2
8620	Non-Controlling Interests	1,728,072	4	1,754,657	5	2,818,828	3	2,803,721	4
		$ 2,778,964	**6**	**2,319,644**	**7**	**4,621,502**	**5**	**4,196,051**	**6**
	Total Comprehensive Income Attributable to:								
8710	Parent Company	952,225	2	(1,310,057)	(4)	2,074,486	2	27,556	-
8720	Non-Controlling Interests	1,637,539	4	223,240	1	2,557,464	3	2,173,374	3
		$ 2,589,764	**6**	**(1,086,817)**	**(3)**	**4,631,950**	**5**	**2,200,930**	**3**
9750	**Basic Earnings per Share (NT$) (Note 6(23))**	**$**	**7.15**		**4.11**		**12.31**		**10.12**
9850	**Diluted Earnings per Share (NT$) (Note 6(23))**	**$**	**6.74**		**3.67**		**11.57**		**9.01**

(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 STATEMENTS OF CHANGES IN EQUITY
Six Months Ended June 30, 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	-	-	-	-	1,392,330	1,392,330	-	-	-	-	1,392,330	2,803,721	4,196,051
Other Comprehensive Income After Tax for the Period	-	-	-	-	222	222	(1,333,211)	(31,785)	(1,364,996)	-	(1,364,774)	(630,347)	(1,995,121)
Total Comprehensive Income for the Period	-	-	-	-	1,392,552	1,392,552	(1,333,211)	(31,785)	(1,364,996)	-	27,556	2,173,374	2,200,930
Appropriation and Distribution of Earnings:													
Legal Reserve	-	-	271,797	-	(271,797)	-	-	-	-	-	-	-	-
Special Reserve	-	-	-	(432,540)	432,540	-	-	-	-	-	-	-	-
Cash Dividends on Common Stock	-	-	-	-	(1,677,985)	(1,677,985)	-	-	-	-	(1,677,985)	-	(1,677,985)
Subsidiary Shareholder Cash Dividends	-	-	-	-	-	-	-	-	-	-	-	(1,780,906)	(1,780,906)
Changes in Equity of Associates Accounted for Using the Equity Method	-	(5,898)	-	-	-	-	-	-	-	-	(5,898)	-	(5,898)
Changes in Ownership Interests in Subsidiaries	-	29,429	-	-	-	-	-	-	-	-	29,429	(29,429)	-
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	-	-	-	-	-	-	-	-	-	-	-	355,912	355,912
Balance as of June 30, 2025	$ 1,375,397	15,687,925	1,652,323	607,389	5,293,034	7,552,746	(1,552,121)	(419,670)	(1,971,791)	-	22,644,277	30,713,736	53,358,013
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	-	-	-	-	1,802,674	1,802,674	-	-	-	-	1,802,674	2,818,828	4,621,502
Other Comprehensive Income After Tax for the Period	-	-	-	-	(3)	(3)	278,024	(6,209)	271,815	-	271,812	(261,364)	10,448
Total Comprehensive Income for the Period	-	-	-	-	1,802,671	1,802,671	278,024	(6,209)	271,815	-	2,074,486	2,557,464	4,631,950
Appropriation and Distribution of Earnings:													
Legal Reserve	-	-	326,488	-	(326,488)	-	-	-	-	-	-	-	-
Special Reserve	-	-	-	(287,313)	287,313	-	-	-	-	-	-	-	-
Cash Dividends on Common Stock	-	-	-	-	(2,042,410)	(2,042,410)	-	-	-	-	(2,042,410)	-	(2,042,410)
Subsidiary Shareholder Cash Dividends	-	-	-	-	-	-	-	-	-	-	-	(1,083,579)	(1,083,579)
Changes in Equity of Associates Accounted for Using the Equity Method	-	3,189	-	-	-	-	-	-	-	-	3,189	-	3,189
Changes in Ownership Interests in Subsidiaries	-	(349,935)	-	-	(116,291)	(116,291)	-	-	-	-	(466,226)	466,226	-
Convertible Corporate Bond Conversion	54,286	1,401,523	-	-	-	-	-	-	-	-	1,455,809	-	1,455,809
Purchase of Treasury Shares	-	-	-	-	-	-	-	-	-	(249,248)	(249,248)	-	(249,248)
Changes in Non-Controlling Interests	-	-	-	-	-	-	-	-	-	-	-	(1,499,553)	(1,499,553)
Balance as of June 30, 2026	$ 1,513,150	18,215,856	1,978,811	320,076	6,770,757	9,069,644	392,914	(441,175)	(48,261)	(249,248)	28,501,141	36,904,554	65,405,695

(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 STATEMENTS OF CASH FLOWS
Six Months Ended June 30, 2026 and 2025

Unit: NT$ thousand

	Six Months Ended June 30, 2026	Six Months Ended June 30, 2025
Cash Flows From Operating Activities:		
Profit Before Tax for the Period	$ 5,873,615	5,186,148
Adjustment for:		
Income and Expense Items:		
Depreciation Expense	1,555,909	1,529,321
Amortization Expense	738,362	657,016
Reversal of Expected Credit Losses	(166,373)	174,690
Net (Gains) Losses on Financial Assets and Liabilities Measured at Fair Value through Profit or Loss	(519,060)	(627,944)
Interest Expense	711,178	685,428
Interest Income	(353,777)	(173,425)
Dividend Revenue	(93,186)	(35,877)
Share-based Compensation Expense	44,441	30,710
Share of Profit or Loss of Associates Accounted for Using Equity Method	10,964	26,225
Losses (Gains) on Disposal and Retirement of Property, Plant and Equipment	9,420	(931)
Disposal of Interests in Subsidiaries	(289,202)	(3,100,640)
Loss on Disposal of Investments Accounted for Using the Equity Method	45,521	-
Loss on Decline in Value of Inventories (Gain on Reversal)	(395,914)	398,085
Loss on Inventory Write-off	62,065	89,213
Gain on Bargain Purchase	(23,929)	-
Gain on Reversal of Onerous Contracts	(165,232)	(54,932)
Others	133	59,694
Total Revenue Expenses and Losses	1,171,320	(343,367)
Changes in Assets/Liabilities Related to Operating Activities:		
Contract Assets	(2,253,063)	(799,429)
Notes and Accounts Receivable	(3,685,337)	(232,738)
Inventories	(8,705,295)	(691,235)
Other Current Assets	(2,492,565)	(1,351,494)
Other Assets	(1,009)	(621)
Contract Liabilities	4,130,038	1,295,152
Notes Payable (Including Related Parties)	387,684	203,311
Accounts Payable (Including Related Parties)	7,203,312	(634,658)
Other Payables	951,223	(109,142)
Provision for Liabilities	(511,534)	(334,249)
Other Current Liabilities	227,458	236,486
Other Liabilities	168,571	(36)
Total Adjustments	(3,409,197)	(2,762,020)
Cash Flows from Operations	2,464,418	2,424,128
Interest Received	229,548	144,098
Dividends Received	93,186	7,570
Interest Paid	(664,821)	(648,578)
Income Taxes Paid	(1,027,695)	(1,216,462)
Net Cash Flows from Operating Activities	1,094,636	710,756

(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
Six Months Ended June 30, 2026 and 2025

Unit: NT$ thousand

	Six Months Ended June 30, 2026	Six Months Ended June 30, 2025
Cash Flows from Investing Activities:		
Disposal of Financial Assets Measured at Fair Value through Other Comprehensive Income	135,246	3,766
Obtain Financial Assets Measured at Amortized Cost	(158,176)	(84,624)
Dispose of Financial Assets Measured at Amortized Cost	48,907	7,285
Obtain Financial Assets Measured at Fair Value through Profit or Loss	(18,627)	(19,382)
Dispose of Financial Assets Measured at Fair Value through Profit or Loss	23,298	216,301
Redemption of Financial Assets Measured at Fair Value through Profit or Loss	-	35,857
Acquisition of Investments Accounted for Using Equity Method	(15,000)	-
Disposal of Investments Accounted for Using the Equity Method	5,301	-
Prepaid Investment	(54,023)	6,552
Acquisition of Subsidiaries (Net of Cash Acquired)	(267,290)	73,656
Disposal of Subsidiaries	(10,148)	(194,168)
Acquisition of Property, Plant and Equipment	(863,686)	(1,093,944)
Disposal of Property, Plant and Equipment	123,692	44,102
Acquisition of Intangible Assets	(1,036,962)	(918,469)
Disposal of Intangible Assets	9,903	52,158
Obtain Right-of-Use Assets	(23,304)	(27,958)
Other Non-Current Assets	(35,327)	18,894
Net Cash Outflow from Investing Activities	(2,136,196)	(1,879,974)
Cash Flows from Financing Activities:		
Short-Term Borrowings	2,063,975	(3,070,897)
Borrowing of Long-Term Loans	2,573,200	900,000
Repayment of Long-Term Loans	(203,931)	(55,786)
Repayment of the Principal Portion of Lease Liabilities	(713,869)	(771,809)
Payment of Cash Dividends to Non-controlling Interests	-	(877,928)
Cost of Treasury Shares Repurchased	(1,355,324)	-
Change in Non-Controlling Interests	(724,199)	(102,388)
Net Cash Outflow from Financing Activities	1,639,852	(3,978,808)
Effect of Exchange Rate Changes on Cash and Cash Equivalents	124,349	(1,018,690)
Net Decrease in Cash and Cash Equivalents for the Period	722,641	(6,166,716)
Beginning Balance of Cash and Cash Equivalents	28,685,416	27,891,962
Ending Balance of Cash and Cash Equivalents	**$ 29,408,057**	**21,725,246**

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

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

ENNOCONN CORPORATION AND ITS SUBSIDIARIES
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
Six Months Ended June 30, 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 August 13, 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) Effect Of Not Adopting IFRSs Recognized By The FSC

The Consolidated Company has assessed that the following new amendments to International Financial Reporting Standards effective from January 1, 2027 will not have significant impact on the consolidated financial statements.

- Amendments to IFRS 19 “Subsidiaries without Public Accountability: Disclosures” and IFRS 19
- Amendments to IAS 21 "'Translation to a Hyperinflationary Presentation Currency"

The Consolidated Company is expected to adopt the following newly issued and amended International Financial Reporting Standards starting January 1, 2028.

a. 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 (MPMs): 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.

International Accounting Standard 7 “Statement of Cash Flows” has been amended in accordance with the new Standards to require an entity that uses the indirect method to prepare cash flows from operating activities to use the newly defined “operating profit or loss” subtotal as the starting point. Due to the use of the new starting point, certain adjustment items included in the reconciliation will change. In addition, the consequential amendments provide specific guidance on the classification of cash receipts and cash payments related to interest and dividends.

The Consolidated Company is currently assessing the impact of the initial application of the Standard on the consolidated financial statements.

b. Amendments to International Accounting Standard 28 “Fair Value Option for Investments in Associates and Joint Ventures”

The Consolidated Company has assessed the applicability of these amendments and expects that their adoption will not have a material impact on the consolidated financial statements.

(3) The Impact Of IFRSs Issued By The IASB But Not Yet Endorsed By The FSC

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”
- International Financial Reporting Standard 20 “Regulatory Assets and Regulatory Liabilities”

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:

			Percentage of Shares Held			
Name of Investor	**Subsidiary Name**	**Business Nature**	**2026.6.30**	**2025.12.31**	**2025.6.30**	**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%	32.50%	Note 1

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

Name of Investor	Subsidiary Name	Business Nature	Percentage of Shares Held 2026.6.30	2025.12.31	2025.6.30	Explanation
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%	
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%	Notes 9 and 15
Ennowell International	Taiwan Applied Module Corporation (Taiwan Applied Module)	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, computer and peripheral equipment manufacturing, electronic material wholesale, and information software services	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%	40.80%	Notes 2 and 15
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%	
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%	36.95%	Note 3
The Company, Ennowell International, and EIH	Kontron AG and its Subsidiaries	Information system software and hardware integration service	29.98%	28.44%	28.76%	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 Industrial Systems Inc. (AIS)	Human-machine interface, industry 4.0, and other related products	100.00%	100.00%	100.00%	
AIS Cayman	Vecow Co., Ltd. and its Subsidiaries	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 Mexico, 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

Name of Investor	Subsidiary Name	Business Nature	Percentage of Shares Held			Explanation
			2026.6.30	2025.12.31	2025.6.30	
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%	Notes 9 and 15
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 15
HighAim	Andrix International LTD.	Import and export trading	100.00%	100.00%	100.00%	Note 15
HighAim	Funology Investment Inc	Import and export trading	100.00%	100.00%	100.00%	Note 15
HighAim	Powerwin (Cayman) Tech Group Limited	Professional investment	100.00%	100.00%	100.00%	Note 15
HighAim	HIGHAIM VIETNAM TECHNOLOGY COMPANY LIMITED	Import and export trading	100.00%	-	-	Notes 14 and 15
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 15
ESS	Ennoconn Philippines Pty. Ltd.	R&D of industrial computers	100.00%	100.00%	100.00%	Note 15
ESS	Ennoconn Japan. Co., Ltd.	Telecommunication machinery equipment, electronic equipment and electronic devices	100.00%	100.00%	100.00%	Note 15
ESS	EnnoAI Solutions Singapore Pte. Ltd.	Production and sales of industrial computers	100.00%	100.00%	100.00%	Note 15

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 six months ended June 30, 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 acquired shares of Kontron AG for cash consideration of NT$26,641 thousand and NT$437,713 thousand, respectively, in February 2026. In addition, Kontron AG repurchased its treasury shares during the period, resulting in a decrease in the number of shares outstanding. Taking the above effects into consideration, the Consolidated Company’s consolidated shareholding percentage in Kontron AG increased from 28.44% to 29.98%.

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 Consolidated Company was established in April 2026 for the purpose of developing the sales of electronic components and equipment.

Note 15: 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., MIC SC Semiconductor Co., 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.

For non-controlling interests in an acquiree that are present ownership interests and entitle their holders to a proportionate share of the acquiree’s net assets in the event of liquidation, the Consolidated Company measures such interests, on a transaction-by-transaction basis, at either fair value as of the acquisition date or the proportionate share of the recognized amounts of the acquiree’s identifiable net assets attributable to the present ownership instruments. 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 related information, please refer to Notes 6(9) and 6(14).

6. Explanation of Significant Accounts

(1) in the Cash Flow Statement

	2026.6.30	**2025.12.31**	**2025.6.30**
Cash on Hand	$ 33,386	28,598	37,644
Demand Deposits and Check Deposits	27,770,301	27,078,748	19,840,638
Deposit Account	1,604,370	1,578,070	1,846,964
Cash and Cash Equivalents Listed in the Cash Flow Statement	**$ 29,408,057**	**28,685,416**	**21,725,246**

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

	2026.6.30	2025.12.31	2025.6.30
Financial Assets Measured Mandatorily at Fair Value through Profit and Loss:			
Hybrid Instruments			
— Redemption Right for Convertible Corporate Bond	$ -	-	6,063
Non-Derivative Financial Assets			
— Listed Stocks	1,547,388	1,336,001	947,414
— Unlisted and Emerging Stocks	2,485,767	2,179,968	1,440,832
— Limited Partnership	350,015	310,714	255,853
— Private Equity Fund	95,868	109,513	100,345
— Convertible Corporate Bonds	97,955	102,823	8,182
	$ 4,576,993	**4,039,019**	**2,758,689**
Current	$ 198,005	121,631	99,675
Non-Current	4,378,988	3,917,388	2,659,014
	$ 4,576,993	**4,039,019**	**2,758,689**
Financial Liabilities Held for Trading:			
Non-Hedging Derivative Instruments			
— Forward Foreign Exchange Contracts	**$ -**	**-**	**2,934**

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:

	2026.6.30		
	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

	2025.6.30		
	Notional Amount (in NT$ thousand)	**Currency**	**Maturity Period**
Forward Foreign Exchange Purchase	SGD 2,589/USD2,000	SGD/USD	2025.11.04

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

	2026.6.30	**2025.12.31**	**2025.6.30**
Equity Instruments Measured at Fair Value through Other Comprehensive Income			
— Listed Stocks	$ 236,439	291,815	336,349
— Unlisted and Emerging Stocks	331,345	273,111	256,856
— Limited Partnership	142,666	267,419	452,120
	$ 710,450	**832,345**	**1,045,325**

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 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.

c. 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 six months ended June 30, 2026 and 2025.

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

e. 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

	2026.6.30	**2025.12.31**	**2025.6.30**
Notes Receivable	$ 131,457	114,769	72,199
Accounts Receivable	28,998,222	25,357,626	22,442,563
Accounts Receivable – Related Parties	222,335	83,973	117,422
Less: Allowance for Loss	(1,648,151)	(1,785,584)	(1,550,772)
	$ 27,703,863	**23,770,784**	**21,081,412**

For all notes receivable and accounts receivable, the Consolidated Company adopts the simplified approach to estimate expected credit losses, i.e., using the lifetime expected credit losses, for this measurement purpose, these notes receivable and accounts receivable are evaluated based on the shared credit risk characteristics representing the customers' ability to pay all amounts due in accordance with the contractual terms, and forward- looking information has been incorporated. The analysis of expected credit losses on the Consolidated Company's notes receivable and accounts receivable is as follows:

	2026.6.30		
	Carrying Amount of Accounts and Notes Receivable	**Weighted Average Expected Credit Loss Rate**	**Expected Credit Loss During the Allowance**
Not Past Due	$ 22,037,337	0.73%	161,412
1–30 Days Past Due	2,695,364	0.49%	13,217
31–150 Days Past Due	2,388,098	2.59%	62,507
151–270 Days Past Due	474,411	12.45%	59,046
271–365 Days Past Due	111,112	39.98%	44,424
1–2 Years Past Due	736,204	75.44%	555,383
Past Due over 2 Years	909,488	82.70%	752,162
	$ 29,352,014		**1,648,151**

	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**

	2025.6.30		
	Carrying Amount of Accounts and Notes Receivable	**Weighted Average Expected Credit Loss Rate**	**Expected Credit Loss During the Allowance**
Not Past Due	$ 16,842,174	0.97%	162,979
1–30 Days Past Due	1,655,901	0.80%	13,259
31–150 Days Past Due	1,594,166	4.04%	64,340
151–270 Days Past Due	805,915	17.04%	137,316
271–365 Days Past Due	379,027	41.83%	158,551
1–2 Years Past Due	843,629	63.65%	536,948
Past Due over 2 Years	511,372	93.35%	477,379
	$ 22,632,184		**1,550,772**

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

	Six Months Ended June 30, 2026	Six Months Ended June 30, 2025
Beginning Balance	$ 1,785,584	1,523,904
Impairment Losses Recognized	33,189	454,835
Reversal Impairment Loss	(201,320)	(334,298)
The Amount Written Off as Uncollectible for the Fiscal Year	(3,131)	(7,436)
Foreign Currency Translation Gains and Losses and Others	32,248	(86,233)
Obtain through Business Combination	1,581	-
Ending Balance	**$ 1,648,151**	**1,550,772**

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

	2026.6.30	2025.12.31	2025.6.30
Raw Materials	$ 20,931,913	18,921,990	18,251,642
Raw Materials in Transit	1,267,833	1,016,055	230,753
Work in Process	2,438,163	1,812,905	2,020,193
Semi-Finished Products	2,682,026	2,377,597	2,379,930
Finished Products	5,221,297	4,026,328	4,142,433
Merchandise Inventory	10,493,117	5,948,237	3,761,010
Less: Allowance for Inventory Market	(2,891,811)	(3,022,960)	(3,142,595)
	$ 40,142,538	**31,080,152**	**27,643,366**

The inventory costs recognized under operating costs and expenses for the periods from the six months ended June 30, 2026 and 2025, are as follows:

	April to June 2026	April to June 2025	Six Months Ended June 30, 2026	Six Months Ended June 30, 2025
Reclassification of Inventories to Cost of Goods Sold upon Sale	$ 39,208,018	27,921,163	69,179,613	54,991,260
Loss on Inventory Valuation (Gain on Reversal)	(109,882)	498,737	(395,914)	398,085
Loss on Inventory Write-off	31,393	51,919	62,065	89,213
Onerous Contracts (Reversal Gain) Loss	(98,482)	(98,318)	(165,232)	(54,932)
Total	**$ 39,031,047**	**28,373,501**	**68,680,532**	**55,423,626**

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

(6) Investments Accounted for Using Equity Method

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

	2026.6.30	2025.12.31	2025.6.30
Associate	$ 533,073	606,343	585,281

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. In April 2026, the Consolidated Company indirectly held an equity interest in Network Box (Sin) Pte. Limited through its subsidiary, Caswell, which held a 70% equity interest in NBH. After assessment, the subsidiary, Caswell, holds a 26.76% equity interest in the company based on aggregate voting rights. Accordingly, the investment is accounted for using the equity method.

c. The Consolidated Company’s second-tier subsidiary, Vertex Corporation, conducted a cash capital increase in April 2026, and the subsidiary, Marketech, did not subscribe for shares in proportion to its existing shareholding. Consequently, its shareholding percentage decreased from 61.35% to 41.54%. In addition, it holds only one seat on the board of directors. Accordingly, the Consolidated Company ceased to apply IFRS 3, “Business Combinations,” and the investment is accounted for using the equity method.

d. In April 2026, the equity interest held by the Consolidated Company’s subsidiary, Marketech, in Vertex Corporation decreased to 41.54%, and the subsidiary no longer met the criteria for control. Accordingly, Vertex Corporation was excluded from the consolidated financial statements and the investment was reclassified as an investment accounted for using the equity method.

e. The Consolidated Company’s subsidiary, Marketech, disposed of part of its equity interest in Radisen in June 2026. As a result, its aggregate voting rights in Radisen fell below 20%. Accordingly, the Consolidated Company ceased to apply the equity method and accounted for the investment as a financial asset in accordance with IFRS 9, and remeasured it at fair value. The consideration received from the disposal amounted to NT$125 thousand, and the resulting loss on disposal of NT$50,593 thousand was included in “Other gains and losses” in the consolidated statement of comprehensive income. The loss on disposal included a loss arising from the remeasurement of the Consolidated Company’s remaining equity interest in Radisen at fair value.

f. In June 2026, the Consolidated Company disposed of its entire equity interest in RIGO GLOBAL CO., LTD. Accordingly, the Consolidated Company ceased to apply the equity method. The consideration received from the disposal amounted to NT$5,176 thousand, and the resulting gain on disposal of NT$5,176 thousand was included in "other gains and losses" in the consolidated statement of comprehensive income.

g. The associates accounted for using the equity method of the Consolidated Company are individually immaterial, and the aggregate financial information is as follows. These financial amounts are included in the consolidated financial statements of the Consolidated Company:

	2026.6.30	2025.12.31	2025.6.30
Aggregate Carrying Amount at the End of the Period for Interests in Individual Associates That Are Not Individually Material	**$ 533,073**	**606,343**	**585,281**

	April to June 2026	April to June 2025	Six Months Ended June 30, 2026	Six Months Ended June 30, 2025
Portion Attributable to the Consolidated Company:				
Net Profit (Loss) from Continuing Operations for the Current Period	$ (2,948)	(17,021)	(10,964)	(26,225)
Other Comprehensive Income	3,241	(4,251)	8,423	(4,566)
Total Comprehensive Income	**$ 293**	**(21,272)**	**(2,541)**	**(30,791)**

h. 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.

i. 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	Document management	2025.01	NA	40,045	(Note 2)

	Main Operating Activities	Date of Acquisition	Acquisition Ratio	Consideration Transferred Fair Value	
GmbH	services				
Jiangsu Heguangshidu Intelligent Equipment Co., Ltd.	Technology development and hardware sales	2025.03	52.00%	11,315	
Network Box Holdings Limited and its Subsidiary	Corporate network information security products and services	2026.04	70.00%	277,190	(Note 1)
Merath. Metallsysteme GmbH	Software services	2026.05	NA	33,158	(Note 2)

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

Note 2: This was a merger by absorption.

During the period from January 1 to June 30, 2026, the Consolidated Company acquired Network Box Holdings Limited and its subsidiaries and Merath Metallsysteme GmbH. The related information is as follows:

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

	Network Box Holdings Limited and its Subsidiary	Merath Metallsysteme GmbH
Consideration Transferred		
Cash	**$ 277,190**	**33,158**

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

	Network Box Holdings Limited and its Subsidiary	Merath Metallsysteme GmbH
Current Assets		
in the Cash Flow Statement	$ 43,058	-
Net Accounts Receivable	13,897	-
Other Receivables	-	368
Inventories	13,318	21,846
Other Current Assets	1,880	2,562
Total Current Assets	72,153	24,776
Non-Current Assets		
Investments Accounted for Using Equity Method	680	-
Property, Plant, and Equipment	3,847	38,050
Right-of-Use Assets	11,648	-
Other Intangible Assets	-	4,099
Deferred Income Tax Assets	-	18
Other Non-Current Assets	28,833	-
Total Non-Current Assets	45,008	42,167
Total Assets	**$ 117,161**	66,943
Current Liabilities		
Contract Liability - Current	$ 53,994	-
Accounts Payable	771	-
Other Payables	9,292	63
Current Income Tax Liabilities	182	-

	Network Box Holdings Limited and its Subsidiary	Merath Metallsysteme GmbH
Lease Liabilities - Current	7,613	-
Total Current Liabilities	71,852	63
Non-Current Liabilities		
Provisions for Liabilities - Non-Current	2,040	-
Deferred Income Tax Liabilities	712	9,793
Lease Liabilities - Non-Current	4,577	-
Total Non-Current Liabilities	7,329	9,793
Total Liabilities	**$ 79,181**	9,856
Identifiable Net Assets (Liabilities) at Fair Value	**$ 37,980**	**57,087**

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 (Gain on Bargain Purchase)

Goodwill and gain on bargain purchase recognized in connection with the acquisitions are as follows:

	Network Box Holdings Limited and its Subsidiary	Merath Metallsysteme GmbH
Consideration Transferred	$ 277,190	33,158
Less: Identifiable Net Assets (Liabilities) at Fair Value	37,980	57,087
Plus: Non-Controlling Interests (Measured As the Proportionate Share of the Identifiable Net Assets of Non-Controlling Interests)	10,471	-
Goodwill (Bargain Purchase Gain) Resulting from Acquisition	**$ 249,681**	**(23,929)**

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 June 30, 2026, the revenue and net income contributed by the acquired company are as follows:

	Network Box Holdings Limited and its Subsidiary	Merath Metallsysteme GmbH
Operating Revenue	**$ 39,551**	**-**
Net Profit for the Period	**$ 6,109**	**-**

During the six months ended June 30, 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 Dokume nten 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				
in the Cash Flow Statement	$ 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		
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	-

	Zhongsheng Huachi New Energy (Suzhou) Co., Ltd.	DuDoo Ltd. and its Subsidiaries	ESCAT Dokumenten management GmbH	Jiangsu Heguangshidu Intelligent Equipment Co., Ltd.
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 acquisitions is 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	$ 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 June 30, 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	ESCATDokumentenmanagementGmbH	Jiangsu Heguangshidu Intelligent Equipment Co., Ltd.
Operating Revenue	**$ (1,882)**	**93,627**	**-**	**3,726**

Net Profit (Loss) for the Period	$ (3,890)	12,462	-	4,753

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 June 30, 2025, increased (decreased) as follows:

	2025.6.30 (Restated)	**2025.6.30 (Before Restatement)**	**Retrospective Increase (Decrease)**
Asset			
Inventories	27,643,366	27,642,020	1,346
Other Current Assets	7,801,392	7,805,651	(4,259)
Goodwill	15,980,004	15,932,069	47,935
Other Intangible Assets	7,469,185	7,446,014	23,171
Other Non-Current Assets	5,518,790	5,518,776	14
Liabilities			
Contract Liability - Current	16,471,568	16,476,133	(4,565)
Accounts Payable	19,864,271	19,864,773	(502)
Other Current Liabilities	506,147	430,993	75,154

(8) Changes in Ownership Interests in Subsidiaries

During January 1 to June 30, 2026 and 2025, the Consolidated Company had the following transactions that changed its ownership interest in subsidiaries without losing control:

a. For the six months ended June 30, 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 40.8%, respectively.

b. For the six months ended June 30, 2026, due to Marketech's convertible bonds being partially converted to common shares, the Consolidated Company's indirect shareholding ratio in Renown Information Technology decreased from 36.57% to 36.52%.

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 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%.

e. 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 29.98%.

f. The following table presents the effects of changes in the Consolidated Company's ownership interests in the aforementioned subsidiaries on equity attributable to owners of the parent:

For the Six Months Ended June 30, 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	$ -	33,228	**33,228**
Kontron AG	(464,354)	(35,088)	**(499,442)**
Caswell Inc.	-	2	**2**
Renown Information Technology	-	(17)	**(17)**
Dexatek	-	3	**3**
Total	**$ (464,354)**	**(1,872)**	**(466,226)**

For the Six Months Ended June 30, 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	$ -	95,017	**95,017**
Kontron AG	(59,182)	(4,364)	**(63,546)**
Caswell Inc.	(45,120)	28,812	**(16,308)**
Renown Information Technology	-	6	**6**
Dexatek	36,300	(13,432)	**22,868**
Ennoconn (Suzhou)	-	(8,608)	**(8,608)**
Total	**$ (68,002)**	**97,431**	**29,429**

The differences arising from the above equity transactions were recognized as adjustments to capital surplus. However, as the balance of capital surplus of the same category was insufficient to offset such differences, the shortfall of NT$116,291 thousand was directly charged against retained earnings.

(9) Loss of Control Over a Subsidiary

During the period from January 1 to June 30, 2026, the Consolidated Company lost control over certain subsidiaries. The related information is as follows:

a. The Consolidated Company liquidated and dissolved EnnoRise Corporation.

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

c. In April 2026, the Consolidated Company's second-tier subsidiary, Vertex Corporation, conducted a cash capital increase, and the subsidiary, Marketech, did not subscribe for the new shares in proportion to its existing shareholding. Consequently, its shareholding percentage decreased from 61.35% to 41.54%. As it no longer met the criteria for control, the Consolidated Company lost control over Vertex Corporation.

a. Consideration Received:

	EnnoRise Corporation	MIC Healthcare Korea Co., Ltd.	Vertex Corporation
Other Receivables	**$ 2,811**	**$ 6,533**	**2,603**

b. Loss of Control over Assets and Liabilities:

	EnnoRise Corporation	MIC ealthcare Korea Co., Ltd.	Vertex Corporation
in the Cash Flow Statement	$ 2,741	5,732	1,675
Financial Assets Measured at Amortized Cost	-	-	400
Financial Assets -- Current			
Contract Assets -- Current	-	-	6,769
Notes and Accounts Receivable	-	-	14
Accounts Receivable – Related Parties	598	-	-
Other Receivables	-	288	-
Inventories	-	-	3,430
Other Current Assets	2,440	20	47
Property, Plant, and Equipment	-	86	4,874
Right-of-Use Assets	-	74	1,009
Other Intangible Assets	-	-	12,466
Other Non-Current Assets	-	441	240
Short-Term Borrowings	-	-	(2,000)
Contract Liability - Current	(188)	-	(349)
Accounts Payable	-	-	(29,252)
Other Payables	(851)	6	(924)
Provisions for Liabilities - Current	-	-	(79)
Long-Term Liabilities Due within One Year or One Operating Cycle	-	-	(3,235)
Other Current Liabilities	(54)	-	(279)
Long-Term Loans	-	-	(4,012)
Lease Liabilities	-	(114)	(1,070)
	$ 4,686	**6,533**	**(10,276)**

c. Disposal of Subsidiary Losses:

	EnnoRise Corporation	MIC Healthcare Korea Co., Ltd.	Vertex Corporation
Consideration Received:	$ 2,811	6,533	2,603
Disposal of Net Assets	(4,686)	(6,533)	10,276
Non-Controlling Interests	1,875	-	(3,972)
	$ -	**-**	**8,907**

d. Net Cash Outflow from Disposal of Subsidiaries:

	EnnoRise Corporation	MIC Healthcare Korea Co., Ltd.	Vertex Corporation
Consideration Receivable	$ -	-	-
Less: Disposed of Cash and Cash Equivalents	2,741	5,732	1,675
Net Cash Outflow from Disposal of Subsidiaries	**$ (2,741)**	**(5,732)**	**(1,675)**

During the period from January 1 to June 30, 2025, the Consolidated Company lost control over certain subsidiaries. Details are as follows:

a. Derecognition of the investment in its Romanian subsidiary, S&T MEDTECH SRL.

b. Disposal of a portion of the equity interest in its subsidiary, Comlab Beijing Radio Frequency Technology Co. Ltd., resulting in the loss of control over the company.

c. For strategic business considerations, in June 2025 the Consolidated Company entered into an "Investment, Refinancing and Purchase Agreement" with Congatec GmbH to transfer its computer module business to Congatec GmbH. Congatec GmbH subscribed for newly issued shares of the consolidated subsidiary JUMPtec GmbH, thereby acquiring a 96% equity interest in JUMPtec GmbH. Congatec GmbH also acquired, for NT$908,780 thousand (approximately EUR 25,980 thousand) and NT$700 thousand (approximately EUR 20 thousand), respectively, the consolidated subsidiaries Kontron America Modules LLC (U.S.) and Kontron embedded design Sdn Bhd (Malaysia), both engaged in the provision of computer module manufacturing-related services. In addition, Congatec GmbH acquired receivables from the Consolidated Company amounting to approximately NT$4,599,870 thousand (approximately EUR 131,500 thousand).

   In addition, pursuant to the terms of the agreement, the transaction consideration is subject to adjustment depending on the fulfillment of certain conditions. The Consolidated Company has also recognized estimated obligations to be performed subsequent to the transfer of the business, which have been duly measured and accounted for as follows:

Accounting Item	Amount
Other Non-Current Assets	$ 3,885,540 (EUR 111,080 thousand)
Provisions for Liabilities - Current	1,651,000 (EUR 45,900 thousand)

In summary, the Consolidated Company recognized a net gain of NT$3,100,640 thousand from the disposal of the computer module business and its subsidiaries in 2025, which was presented under "Non-operating income and expenses - Other gains and losses."

The adjustments to the transaction consideration and the estimates of performance obligations involved in the above transaction are based on the Consolidated Company's subjective judgments and assumptions. Any changes in estimates resulting from shifts in economic conditions or future operating circumstances may lead to material recognition or reversal of the gain or loss on the disposal of the computer module business in future periods.

a. Consideration Received:

	JUMPtec GmbH	Kontron America Modules LLC	Kontron Asia embedded design Sdn Bhd	S&T MEDTECH SRL	Comlab Beijing Radio Frequency Technology Co. Ltd.
Cash and Cash Equivalents (Note)	**$ 2,977,060**	**908,780**	**700**	**-**	**-**

The consideration arising from the loss of control over the subsidiary due to the transfer of the computer module business amounted to NT$3,886,540 thousand (approximately EUR 111,108 thousand), of which NT$1,082,025 thousand (approximately EUR 31,500 thousand) had been collected in July and August 2025. The remaining amount will be collected in installments from September 2026 through March 2028. The above amounts are secured by a pledge of the equity interest in Congatec.

b. Loss of Control over Assets and Liabilities:

	JUMPtec GmbH	Kontron America Modules LLC	Kontron Asia embedded design Sdn Bhd	S&T MEDTECH SRL	Comlab Beijing Radio Frequency Technology Co. Ltd.
in the Cash Flow Statement	$ 87,796	41,316	2,965	19,703	42,388
Notes and Accounts Receivable	251,367	208,334	21,768	2,325	159,979
Inventories	156,734	34,139	-	25,786	45,496
Other Current Assets	32,586	3,993	14	2,411	3,619
Property, Plant, and Equipment	12,407	2,013	448	23,423	2,501
Right-of-Use Assets	13,012	-	-	131	-
Other Intangible Assets	254,939	7,086	-	-	707
Other Non-Current Assets	-	-	-	331	-

	JUMPtec GmbH	Kontron America Modules LLC	Kontron Asia embedded design Sdn Bhd	S&T MEDTECH SRL	Comlab Beijing Radio Frequency Technology Co. Ltd.
Short-Term Borrowings	-	-	-	(34,271)	-
Contract Liability - Current	-	(2,409)		-	-
Accounts Payable	(363,131)	(183,230)	(24,545)	(13,033)	(7,151)
Other Payables	(7,325)	(13)	-	(7,930)	(10,667)
Current Income Tax Liabilities	(31,786)	(25,585)	-	-	-
Provisions for Liabilities - Current	(1,145)	(1,938)	-	(1,446)	-
Lease Liabilities - Current	(5,127)	-	-	(135)	-
Long-Term Liabilities Due within One Year or One Operating Cycle	-				(14,748)
Other Current Liabilities	(52,442)	(3,807)	(1,116)	-	(8,262)
Provisions for Liabilities - Non-Current	(924)	(2,267)	-	-	-
Lease Liabilities	(7,933)	-	-	-	-
	$ 339,028	**77,632**	**(466)**	**17,295**	**213,862**

c. Disposal of Subsidiary Losses:

	JUMPtec GmbH	Kontron America Modules LLC	Kontron Asia embedded design Sdn Bhd	S&T MEDTECH SRL	Comlab Beijing Radio Frequency Technology Co. Ltd.
Consideration Received:	$ 2,977,060	908,780	700	-	-
Disposal of Net Assets	(339,028)	(77,632)	466	(17,295)	(213,862)
Reclassification of Other Comprehensive Income	-	(85,071)	14	(60,178)	6,686
	$ 2,638,032	**746,077**	**1,180**	**(77,473)**	**(207,176)**

d. Net Cash Inflow (Outflow) from Disposal of Subsidiaries:

	JUMPtec GmbH	Kontron America Modules LLC	Kontron As ia embedded design Sdn Bhd	S&T MEDTECH SRL	Comlab Beijing Radio Frequency Technology Co. Ltd.
Consideration Received:	$ 2,977,060	908,780	700	-	-
Less: Disposed of Cash and Cash Equivalents	87,796	41,316	2,965	19,703	42,388
Net Cash Inflow (Outflow) from Disposal of Subsidiaries:	**$ 2,889,264**	**867,464**	**(2,265)**	**(19,703)**	**(42,388)**

(10) Subsidiaries with Material Non-Controlling Interests

The 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		
		2026.6.30	2025.12.31	2025.6.30
Caswell Inc.	Taiwan	67.50%	68.30%	68.30%
Kontron AG	Austria	71.24%	71.36%	71.52%
Marketech	Taiwan	59.20%	58.54%	58.50%

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 the fair value adjustments made by the Consolidated Company on the acquisition date and the adjustments made for differences in accounting policies. These amounts are before elimination of inter-company transactions:

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

	2026.6.30	2025.12.31	2025.6.30
Current Assets	$ 4,728,210	4,011,358	3,527,997
Non-Current Assets	2,191,584	1,919,404	1,944,531
Current Liabilities	(2,456,840)	(1,482,189)	(1,168,508)
Non-Current Liabilities	(724,524)	(725,372)	(750,401)
Net Assets	**$ 3,738,430**	**3,723,201**	**3,553,619**
Ending Balance of Non-Controlling Interests	**$ 2,567,810**	**2,555,000**	**2,446,659**

	Six Months Ended June 30, 2026	Six Months Ended June 30, 2025
Operating Revenue	**$ 2,391,053**	**2,170,447**
Net Profit for the Period	$ 212,946	132,090
Other Comprehensive Income	(2,812)	(41,744)
Total Comprehensive Income	**$ 210,134**	**90,346**
Net Profit for the Period Attributable to Non-Controlling Interests	**$ 143,763**	**88,636**
Total Comprehensive Income Attributable to Non-Controlling Interests	**$ 140,968**	**58,997**

	Six Months Ended June 30, 2026	Six Months Ended June 30, 2025
Cash Flows From Operating Activities	$ (514,160)	214,760
Cash Flows from Investing Activities	(235,032)	7,133
Cash Flows from Financing Activities	747,442	(150,433)
The Effect of Exchange Rate Fluctuations on Cash Amounts	(1,831)	(25,109)
Increase (Decrease) in Cash and Cash Equivalents	**$ (3,581)**	**46,351**
Dividends Paid to Non-Controlling Interests	**$ 138,626**	**143,577**

b. Consolidated Financial Information of Kontron AG and its Subsidiaries

	2026.6.30	2025.12.31	2025.6.30
Current Assets	$ 35,442,733	35,172,906	32,507,544
Non-Current Assets	29,755,764	30,770,220	29,540,772
Current Liabilities	(23,140,547)	(25,309,589)	(25,305,347)
Non-Current Liabilities	(14,865,973)	(13,101,437)	(13,100,456)
Net Assets	**$ 27,191,977**	**27,532,100**	**23,642,513**
Ending Balance of Non-Controlling Interests	**$ 20,825,464**	**21,648,770**	**18,926,489**

	Six Months Ended June 30, 2026	Six Months Ended June 30, 2025
Operating Revenue	**$ 27,197,997**	**27,174,271**
Net Profit for the Period	$ 1,277,159	3,055,808
Other Comprehensive Income	204,633	(412,693)
Total Comprehensive Income	**$ 1,481,792**	**2,643,115**
Net Profit for the Period Attributable to Non-Controlling Interests	**$ 798,907**	**2,067,643**
Total Comprehensive Income Attributable to Non-Controlling Interests	**$ 493,518**	**1,790,877**

	Six Months Ended June 30, 2026	Six Months Ended June 30, 2025
Cash Flows From Operating Activities	$ (979,557)	83,339
Cash Flows from Investing Activities	(1,019,324)	(1,255,572)
Cash Flows from Financing Activities	(1,481,326)	(2,958,221)
The Effect of Exchange Rate Fluctuations on Cash Amounts	84,618	(118,603)
Decrease in Cash and Cash Equivalents	**$ (3,395,589)**	**(4,249,057)**
Dividends Paid to Non-Controlling Interests	**$ -**	**876,400**

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

	2026.6.30	2025.12.31	2025.6.30
Current Assets	$ 54,933,579	46,713,616	36,129,377
Non-Current Assets	11,348,679	10,736,640	9,244,574
Current Liabilities	(44,730,779)	(37,783,902)	(29,734,717)
Non-Current Liabilities	(3,492,382)	(3,473,437)	(3,382,295)
Net Assets	**$ 18,059,097**	**16,192,917**	**12,256,939**
Ending Balance of Non-Controlling Interests	**$ 11,291,874**	**10,058,314**	**7,317,134**

	Six Months Ended June 30, 2026	Six Months Ended June 30, 2025
Operating Revenue	**$ 35,508,124**	**25,457,737**
Net Profit for the Period	$ 2,900,848	1,249,666
Other Comprehensive Income	78,072	(298,365)
Total Comprehensive Income	**$ 2,978,920**	**951,301**
Net Profit for the Period Attributable to Non-Controlling Interests	**$ 1,792,679**	**717,903**
Total Comprehensive Income Attributable to Non-Controlling Interests	**$ 1,853,285**	**497,635**

	Six Months Ended June 30, 2026	Six Months Ended June 30, 2025
Cash Flows From Operating Activities	$ 4,894,836	(617,723)
Cash Flows from Investing Activities	(340,574)	(354,566)
Cash Flows from Financing Activities	(1,749,258)	(2,338,609)
The Effect of Exchange Rate Fluctuations on Cash Amounts	113,574	(374,236)
Decrease in Cash and Cash Equivalents	**$ 2,918,578**	**(3,685,134)**
Dividends Paid to Non-Controlling Interests	**$ 882,587**	**715,036**

(11) Property, Plant, and Equipment

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

	Land	Buildings	Machinery	Leasehold Improvement	Others	Total
Cost:						
January 1, 2026	$ 942,136	8,388,211	7,981,904	237,695	3,345,143	20,895,089
Additions	32,965	103,389	411,028	10,509	305,795	863,686
Acquisition through Business Combination	-	-	38,050	12,694	32,235	82,979
Disposal	-	(14,406)	(186,707)	(1,546)	(44,631)	(247,290)
Loss of Control	-	-	(5,318)	(2,133)	(2,172)	(9,623)
Reclassification	-	1,787,129	69,544	1,274	(1,853,668)	4,279
The Effects of Changes in Foreign Exchange Rates	681	9,822	9,599	1,614	(62,565)	(40,849)
June 30, 2026	**$ 975,782**	**10,274,145**	**8,318,100**	**260,107**	**1,720,137**	**21,548,271**
January 1, 2025	$ 942,712	7,472,205	7,010,928	227,989	2,288,344	17,942,178
Additions	-	87,913	472,207	6,443	527,381	1,093,944
Acquisition through Business Combination	-	-	175	-	73,183	73,358
Loss of Control	-	(81,258)	(44,580)	-	-	(125,838)
Disposal	-	(3,967)	(116,528)	(2,220)	(33,015)	(155,730)
Reclassification	-	(553)	86,261	-	(29,454)	56,254
The Effects of Changes in Foreign Exchange Rates	(3,872)	(132,108)	(297,137)	(7,087)	(45,839)	(486,043)
June 30, 2025	**$ 938,840**	**7,342,232**	**7,111,326**	**225,125**	**2,780,600**	**18,398,123**
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	-	154,304	558,036	22,348	86,662	821,350
Impairment Loss	-	-	23	-	-	23
Acquisition through Business Combination	-	-	-	12,621	28,461	41,082
Disposal	-	-	(76,038)	(1,544)	(36,596)	(114,178)
Loss of Control	-	-	(2,158)	(1,616)	(889)	(4,663)
Reclassification	-	-	7,229	-	-	7,229

	Land	Buildings	Machinery	Leasehold Improvement	Others	Total
The Effects of Changes in Foreign Exchange Rates	-	14,168	24,131	911	7,646	46,856
June 30, 2026	**$ -**	**2,950,303**	**4,514,181**	**147,662**	**944,609**	**8,556,755**
January 1, 2025	$ -	2,539,248	3,189,048	72,206	666,300	6,466,802
Depreciation for the Current Year	-	141,275	507,367	22,248	71,720	742,610
Acquisition through Business Combination	-	-	-	-	35,755	35,755
Loss of Control	-	(49,136)	(35,910)	-	-	(85,046)
Disposal	-	(3,197)	(82,541)	(2,220)	(24,601)	(112,559)
Reclassification	-	-	(6,819)	-	72,698	65,879
The Effects of Changes in Foreign Exchange Rates	-	(67,492)	(136,276)	(3,290)	(34,568)	(241,626)
June 30, 2025	**$ -**	**2,560,698**	**3,434,869**	**88,944**	**787,304**	**6,871,815**
Book Value:						
January 1, 2026	**$ 942,136**	**5,606,380**	**3,978,946**	**122,753**	**2,485,818**	**13,136,033**
June 30, 2026	**$ 975,782**	**7,323,842**	**3,803,919**	**112,445**	**775,528**	**12,991,516**
June 30, 2025	**$ 938,840**	**4,781,534**	**3,676,457**	**136,181**	**1,993,296**	**11,526,308**

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 details of the intangible assets of the Consolidated Company 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	-	-	-	1,036,829	-	133	1,036,962
Acquisition through Business Combination	249,681	-	-	-	4,050	49	253,780
Loss of Control	(2,397)	(10)	(40,097)	(2,530)	-	(696)	(45,730)
Disposal	-	(422)	-	(22,174)	-	(7,979)	(30,575)
The Effects of Changes in Foreign Exchange Rates	(98,364)	(34,067)	2,331	(21,905)	(49,008)	(19,241)	(220,254)
Balance as of June 30, 2026	**$16,922,321**	**2,445,201**	**643,495**	**10,364,665**	**3,504,224**	**1,735,198**	**35,615,104**
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	-	-	-	917,899	-	570	918,469
Acquisition through Business Combination	101,009	-	-	-	34,337	-	135,346
Loss of Control	-	-	-	(288,424)	-	-	(288,424)
Disposal	-	(2,934)	-	(186,342)	(31,506)	(1,115)	(221,897)
Reclassification	-	-	-	41	-	-	41
The Effects of Changes in Foreign Exchange Rates	(412,718)	12,685	-	(336,567)	8,998	(3,379)	(730,981)
Balance as of June 30, 2025	**$16,093,680**	**2,331,845**	**634,848**	**7,998,069**	**3,328,990**	**1,666,674**	**32,054,106**
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	-	30,912	4,832	387,316	162,347	152,955	738,362
Loss of Control	-	(10)	(28,192)	(2,516)	-	(149)	(30,867)
Disposal	-	(422)	-	(12,271)	-	(7,979)	(20,672)
The Effects of Changes in Foreign Exchange Rates	926	(8,018)	-	42,097	(46,340)	(95,136)	(106,471)
Balance as of June 30, 2026	**$ 143,585**	**894,769**	**563,257**	**3,967,581**	**3,169,005**	**1,410,971**	**10,149,168**
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	-	33,078	7,065	384,567	155,754	76,552	657,016

	Goodwill	Trademark	Patents	Computer Software	Customer Relationships	Others	Total
Impairment Loss Recognized in the Current Period	48,269	-	-	-	-	-	48,269
Acquisition through Business Combination	-	-	-	-	-	-	-
Loss of Control	-	-	-	(25,692)	-	-	(25,692)
Disposal	-	(2,934)	-	(134,184)	(31,506)	(1,115)	(169,739)
Reclassification	-	-	-	(297)	-	-	(297)
The Effects of Changes in Foreign Exchange Rates	(7,683)	2,907	(1)	(309,908)	14,251	3,764	(296,670)
Balance as of June 30, 2025	$ 113,676	804,068	568,031	3,197,766	2,698,795	1,222,581	8,604,917
Book Value:							
January 1, 2026	$16,630,742	1,607,393	94,644	5,821,490	496,184	401,652	25,052,105
June 30, 2026	$16,778,736	1,550,432	80,238	6,397,084	335,219	324,227	25,465,936
June 30, 2025	$15,980,004	1,527,777	66,817	4,800,303	630,195	444,093	23,449,189

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	105,030	808,956	463	17,925	68,386	119	1,000,879
Reductions	-	(113,796)	(431)	(10,852)	(79,711)	(57)	(204,847)
Acquisition through Business Combination	-	14,713	-	-	-	-	14,713
Loss of Control	-	(7,567)	-	(65)	-	-	(7,632)
Reclassification	-	-	-	(7,015)	-	-	(7,015)
The Effects of Changes in Foreign Exchange Rates	3,497	(6,277)	133	(4,506)	13,221	-	6,068
June 30, 2026	$1,959,983	8,805,828	12,584	360,500	1,024,489	625	12,164,009
January 1, 2025	$1,904,841	7,318,756	12,327	245,329	852,562	183	10,333,998
Additions	2,481	961,078	519	32,379	105,308	138	1,101,903
Reductions	-	(231,794)	-	(3,734)	(56,727)	(85)	(292,340)
Loss of Control	-	(15,430)	-	-	-	-	(15,430)
Reclassification	-	2	-	12,030	(69)	-	11,963
The Effects of Changes in Foreign Exchange Rates	(7,869)	(299,349)	(1,126)	640	5,967	-	(301,737)
June 30, 2025	$1,899,453	7,733,263	11,720	286,644	907,041	236	10,838,357
Depreciation:							
January 1, 2026	$ 257,001	3,929,698	7,771	128,629	548,178	217	4,871,494
Depreciation for the Current Year	17,212	566,099	1,432	32,917	113,366	155	731,181

	Land	Buildings	Machinery	Office Equipment	Transportation Equipment	Other Equipment	Total
Acquisition through Business Combination	-	3,065	-	-	-	-	3,065
Loss of Control	-	(6,484)	-	(65)	-	-	(6,549)
Reductions	-	(82,070)	(431)	(7,992)	(72,330)	(57)	(162,880)
Reclassification	-	-	-	(7,015)	-	-	(7,015)
The Effects of Changes in Foreign Exchange Rates	1,346	416	88	(1,505)	7,982	-	8,327
June 30, 2026	**$ 275,559**	**4,410,724**	**8,860**	**144,969**	**597,196**	**315**	**5,437,623**
January 1, 2025	$ 229,067	2,981,711	5,314	102,676	397,687	139	3,716,594
Depreciation for the Current Year	18,533	628,573	1,371	37,133	100,734	30	786,374
Loss of Control	-	(2,287)	-	-	-	-	(2,287)
Reductions	-	(171,544)	-	(2,520)	(51,312)	(85)	(225,461)
Reclassification	-	-	-	2,954	-	-	2,954
The Effects of Changes in Foreign Exchange Rates	(1,378)	(150,530)	(544)	134	2,883	-	(149,435)
June 30, 2025	**$ 246,222**	**3,285,923**	**6,141**	**140,377**	**449,992**	**84**	**4,128,739**
Book Value:							
January 1, 2026	**$1,594,455**	**4,180,101**	**4,648**	**236,384**	**474,415**	**346**	**6,490,349**
June 30, 2026	**$1,684,424**	**4,395,104**	**3,724**	**215,531**	**427,293**	**310**	**6,726,386**
June 30, 2025	**$1,653,231**	**4,447,340**	**5,579**	**146,267**	**457,049**	**152**	**6,709,618**

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

	2026.6.30	2025.12.31	2025.6.30
Prepayments	$ 6,565,456	5,420,909	2,611,914
Receivables from Disposal of Computer Module Business	2,783,671	2,783,671	3,886,540
Other Receivables	4,375,889	2,625,709	1,973,032
Margin Deposit	603,877	605,290	342,033
Other Financial Assets	432,005	472,346	360,370
Current Income Tax Assets	413,867	341,497	280,449
Contract Asset - Non-Current	70,798	78,253	57,290
Prepayments for Equipment	18,774	19,876	30,179
Others	1,552,787	1,552,692	3,778,375
	$ 16,817,124	**13,900,243**	**13,320,182**
Current	$ 13,503,864	9,334,656	7,801,392
Non-Current	3,313,260	4,565,587	5,518,790
	$ 16,817,124	**13,900,243**	**13,320,182**

For the receivables arising from the disposal of the computer module business as described above, please refer to Note 6(9) 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

	2026.6.30	2025.12.31	2025.6.30
Unsecured Bank Borrowings	$ 14,534,083	12,165,972	10,844,492
Secured Bank Borrowings	3,838,221	1,223,312	1,391,602
	$ 18,372,304	**13,389,284**	**12,236,094**
Unused Quota	**$ 63,649,633**	**47,874,174**	**47,737,342**
Interest Rate Range	**1.00%~18.50%**	**0.93%~19.50%**	**0.97%~23.50%**

a. Issuance and Repayment of Loans

The Consolidated Company had no significant issuance, repurchase, or repayment of short-term borrowings for the six months ended June 30, 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

	2026.6.30		
	Interest Rate Range (%)	Expiration Year	Amount
Unsecured Bank Borrowings	3.08%~4.17%	2029~2035	$ 11,057,005
Secured Bank Borrowings	2.16%~4.00%	2032~2034	1,959,273
Subtotal			13,016,278
Less: Portion Due within One Year			(1,962,250)
Total			**$ 11,054,028**

	2025.12.31		
	Interest Rate Range (%)	Expiration Year	Amount
Unsecured Bank Borrowings	1.10%~4.17%	2029~2035	$ 11,324,735
Secured Bank Borrowings	2.12%~4.00%	2032~2034	2,233,874
Subtotal			13,558,609
Less: Portion Due within One Year			(3,846,235)
Total			**$ 9,712,374**

	2025.6.30		
	Interest Rate Range (%)	Expiration Year	Amount
Unsecured Bank Borrowings	1.10%~4.51%	2029~2035	$ 11,253,101
Secured Bank Borrowings	1.10%~4.00%	2025~2044	1,820,615
Subtotal			13,073,716
Less: Portion Due within One Year			(3,635,954)
Total			**$ 9,437,762**

a. The Consolidated Company complied with the relevant contractual terms as of June 30, 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 balance of corporate bonds payable for the Consolidated Company is as follows:

	2026.6.30	2025.12.31	2025.6.30
The 4th Domestic Unsecured Convertible Corporate Bonds	$ -	-	22,787
The 5th Domestic Unsecured Convertible Corporate Bonds	1,535,199	2,966,786	2,940,570
The 6th Domestic Unsecured Convertible Corporate Bonds	-	-	1,491,624
Subsidiary's Unsecured Convertible Corporate Bonds	-	225,047	2,024,643
Less: Portion Classified as Current or Subject to Exercisable Redemption Rights within One Year	(1,535,199)	(3,191,833)	(2,024,643)
Ending Balance of Corporate Bonds Payable	**$ -**	**-**	**4,454,981**
Embedded Derivatives – Call and Put Options (classified under Financial Assets Measured at Fair Value Through Profit or Loss)	**$ -**	**-**	**6,063**
Equity Component of Conversion Rights (classified under Capital Surplus – Stock Options)	**$ 85,235**	**166,177**	**202,715**

To strengthen its working capital and repay borrowings, the Company issued its 5th 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:

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

(b) 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.

(c) The date of capital reduction is cut off one day before the commencement of capital reduction.

(d) Other suspension periods of stock transfer by law.

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 June 30, 2026, the conversion price was adjusted to NT$263.1.

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.

(a) 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 June 30, 2026 is NT$0 thousand at fair value cost and non-derivative financial liabilities on June 30, 2026 is NT$1,535,159 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$1,497 thousand)		2,843,256
Interest Calculated at Effective Interest Rate of 1.787%		146,542
Gain on Valuation of Financial Product		767
Converting Corporate Bonds Payable into Common Stock		(1,455,366)
Liability Components as of June 30, 2026	**$**	**1,535,199**

(18) Lease Liabilities

The Consolidated Company's carrying amount of lease liabilities:

	2026.6.30	**2025.12.31**	**2025.6.30**
Current	**$ 1,687,225**	**1,721,154**	**1,640,172**
Non-Current	**$ 5,828,995**	**5,580,004**	**5,688,610**

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

Recognized lease profit/loss is below:

	April to June 2026	**April to June 2025**	**Six Months Ended June 30, 2026**	**Six Months Ended June 30, 2025**
Interest Expense on Lease Liabilities	**$ 76,022**	**76,365**	**149,224**	**149,388**
Short-Term Lease Expenses	**$ 103,626**	**49,751**	**180,674**	**159,930**
Lease Modification (Loss) Benefit	**$ 9**	**(3,411)**	**(24)**	**(8,173)**

Recognized lease on the cash flow statement is below:

	Six Months Ended June 30, 2026	**Six Months Ended June 30, 2025**
Total Cash Outflow for Lease	**$ 1,043,767**	**1,081,127**

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

	2026.6.30	2025.12.31	2025.6.30
Warranty Provision	$ 409,149	431,481	417,404
Onerous Contracts	596,809	831,051	761,856
Employee Benefits	476,055	467,631	482,246
Law	94,564	182,592	326,110
Others	673,428	1,033,029	1,715,054
Total	**$ 2,250,005**	**2,945,784**	**3,702,670**
Current	$ 1,648,209	2,352,652	3,074,285
Non-Current	601,796	593,132	628,385
	$ 2,250,005	**2,945,784**	**3,702,670**

(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":

	April to June 2026	April to June 2025	Six Months Ended June 30, 2026	Six Months Ended June 30, 2025
Recorded under Operating Costs	$ 12,866	8,121	20,576	16,504
Recorded under Operating Expenses	5,037	3,576	8,056	7,362
	$ 17,903	**11,697**	**28,632**	**23,866**

b. Defined Contribution Plans

The Consolidated Company has determined the pension costs under the defined benefit pension plan as follows, which have been deposited with the Labor Insurance Bureau or the local competent authority and are recorded under "Operating Costs" and "Operating Expenses":

	April to June 2026	April to June 2025	Six Months Ended June 30, 2026	Six Months Ended June 30, 2025
Recorded under Operating Costs	$ 46,714	36,432	88,773	80,878
Recorded under Operating Expenses	46,741	37,934	91,019	82,920
	$ 93,455	**74,366**	**179,792**	**163,798**

(21) Income Tax

a. Income Tax Expense

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

	April to June 2026	April to June 2025	Six Months Ended June 30, 2026	Six Months Ended June 30, 2025
Income Tax Expenses for the Period				
Corporate Income Tax	$ 563,283	532,684	1,027,532	978,626
Adjustment of the Income Tax in the Previous Year	5,042	(38,830)	5,541	(21,718)
	568,325	493,854	1,033,073	956,908
Deferred Income Tax Expenses				
Reversal of Temporary Differences	112,314	(87,368)	219,040	33,189
Income Tax Expense	**$ 680,639**	**406,486**	**1,252,113**	**990,097**

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

	April to June 2026	April to June 2025	Six Months Ended June 30, 2026	Six Months Ended June 30, 2025
Items that Will not be Reclassified to Profit or Loss:				
Unrealized Gains or Losses on Equity Instrument Investments Measured at Fair Value through Other Comprehensive Income	-	(752)	-	(752)
	$ -	**(752)**	**-**	**(752)**
Items That May Be Reclassified Subsequently to Profit or Loss:				
Exchange Differences on Translation of Foreign Financial Statements	**$ 3,886**	**(87,732)**	**19,360**	**(73,589)**

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 June 30, 2026 and 2025, the Consolidated Company recognized no current income tax expense related to Pillar Two income taxes (both amounts were $0). The Consolidated Company's 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 June 30, 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 six months ended June 30, 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 six months ended June 30, 2025, the Company issued 5,428,640 new shares at par value as a result of holders of convertible bonds exercising their conversion rights, with a total amount of NT$54,286 thousand. As of June 30, 2026, the aforementioned new shares had not yet completed the statutory registration procedures.

For the six months ended June 30, 2025, the Company issued 2,554 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:

		2026.6.30	2025.12.31	2025.6.30
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		11,336,308	9,853,843	8,384,429
Share Options for Convertible Corporate Bonds		85,235	166,177	202,715
Expired Stock Options		385,278	385,278	385,278
Changes in Equity of Subsidiaries and Associates		-	346,746	303,116
	$	**18,215,856**	**17,161,079**	**15,687,925**

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 May 29, 2026 and 2025, the Company's Annual Shareholders' Meeting resolved the earnings distribution plan for 2025 and 2024 as follows:

	2025		**2024**	
	Share Allotment (NT$)	**Amount**	**Share Allotment (NT$)**	**Amount**
Distributed to Owners of Common Stocks:				
Cash	$ 13.78	**$ 2,042,410**	12.20	**1,677,985**

d. Treasury Shares

For the six months ended June 30, 2026, the Company repurchased 840 thousand shares of treasury stock pursuant to Article 167-1 of the Company Act for the purpose of transferring shares to employees. As of June 30, 2026, the number of treasury shares not yet transferred was 840 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	-	-	2,818,828	2,818,828
Exchange Differences Arising from the Translation of Net Assets of Foreign Operations	272,405	-	(260,216)	12,189
Share of Associates Accounted for Using the Equity Method	5,619	(74)	2,831	8,376
Unrealized Gain or Loss on Financial Assets Measured at Fair Value Through Other Comprehensive Income	-	(6,135)	(3,873)	(10,008)
Remeasurement of Defined Benefit Plan	-	-	(106)	(106)
Subsidiary Shareholder Cash Dividends	-	-	(1,083,579)	(1,083,579)
Changes in Ownership Interests in Subsidiaries	-	-	466,226	466,226
Non-controlling Interests Arising from Business Combinations	-	-	10,471	10,471
Effect of Loss of Control	-	-	2,097	2,097
Other Changes	-	-	(1,512,121)	(1,512,121)
Balance as of June 30, 2026	**$ 392,914**	**(441,175)**	**36,904,554**	**36,856,293**
Balance as of January 1, 2025	$ (218,910)	(388,479)	29,994,785	29,387,396
Net Profit for the Period	-	-	2,803,721	2,803,721
Exchange Differences Arising from the Translation of Net Assets of Foreign Operations	(1,326,711)	-	(615,706)	(1,942,417)
Share of Associates Accounted for Using the Equity Method	(6,500)	-	1,934	(4,566)
Unrealized Gain or Loss on Financial Assets Measured at Fair Value Through Other Comprehensive Income	-	(31,785)	(17,129)	(48,914)
Remeasurement of Defined Benefit Plan	-	-	554	554
Subsidiary Shareholder Cash Dividends	-	-	(1,780,906)	(1,780,906)
Disposal of Equity Instruments Measured at Fair Value through Other Comprehensive Income	-	594	-	594
Changes in Ownership Interests in Subsidiaries	-	-	(29,429)	(29,429)
Non-controlling Interests Arising from Business Combinations	-	-	32,616	32,616
Effect of Loss of Control	-	-	(120,028)	(120,028)
Other Changes	-	-	443,324	443,324
Balance as of June 30, 2025	**$ (1,552,121)**	**(419,670)**	**30,713,736**	**28,741,945**

(23) Earnings per Share

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

a. Basic earnings per share

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

	April to June 2026	April to June 2025	Six Months Ended June 30, 2026	Six Months Ended June 30, 2025
Net profit attributable to owners of the Company	**$ 1,050,892**	**564,987**	**1,802,674**	**1,392,330**

(b) Weighted average outstanding common stocks

	April to June 2026	April to June 2025	Six Months Ended June 30, 2026	Six Months Ended June 30, 2025
Common Stocks Issued as of January 1	145,786	137,540	145,886	137,537
Effect of Treasury Shares	(568)	-	(336)	-
Effect of Convertible Bond Conversion	1,820	-	915	3
Weighted average outstanding common stocks	**147,038**	**137,540**	**146,465**	**137,540**

(c) Basic earnings per share

	April to June 2026	April to June 2025	Six Months Ended June 30, 2026	Six Months Ended June 30, 2025
Basic earnings per share	**$ 7.15**	**4.11**	**12.31**	**10.12**

b. Diluted earnings per share

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

	April to June 2026	April to June 2025	Six Months Ended June 30, 2026	Six Months Ended June 30, 2025
Six Months Ended June 30, 2026				
Attributable to the holders of common stock equity of the Company	$ 1,050,892	564,987	1,802,674	1,392,330
After tax interest expenses and financial evaluation gains and losses of convertible corporate bonds	8,844	10,969	19,377	23,747
	$ 1,059,736	**575,956**	**1,822,051**	**1,416,077**

(b) Weighted average outstanding common stocks

	April to June 2026	April to June 2025	Six Months Ended June 30, 2026	Six Months Ended June 30, 2025
Weighted Average Number of Outstanding Common Stocks (Basic)	147,038	137,540	146,465	137,540
Effect of Conversion of Convertible Corporate Bonds	9,516	19,311	10,454	19,311
Effect of Employee Remuneration	782	149	619	371
Weighted Average Outstanding Common Stocks (Diluted)	**157,336**	**157,000**	**157,538**	**157,222**

(c) Diluted earnings per share

	April to June 2026	April to June 2025	Six Months Ended June 30, 2026	Six Months Ended June 30, 2025
Diluted earnings per share	**$ 6.74**	**3.67**	**11.57**	**9.01**

(24) Contract Revenue

a. Revenue Details

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

	April to June 2026	April to June 2025	Six Months Ended June 30, 2026	Six Months Ended June 30, 2025
Revenue from Sales of Goods	$ 33,227,230	26,135,115	$ 61,155,167	51,633,869
Service Revenue	1,836,650	1,477,327	3,188,166	2,735,640
Engineering Revenue	13,314,800	7,080,454	21,148,095	14,789,296
	$ 48,378,680	**34,692,896**	**85,491,428**	**69,158,805**

b. Balance of Contracts

	2026.6.30	2025.12.31	2025.6.30
Notes and Accounts Receivable	$ 29,352,014	25,556,368	22,632,184
Less: Allowance for Loss	1,648,151	1,785,584	1,550,772
Total	**$ 27,703,863**	**23,770,784**	**21,081,412**
Contract Asset - Construction Contracts	$ 12,592,472	10,813,832	10,247,596
Contract Asset - Sales Contracts	1,891,943	1,961,713	1,412,757
Contract Asset - Service Contracts	1,934,754	1,447,340	2,235,507
Total	**$ 16,419,169**	**14,222,885**	**13,895,860**
Current	$ 16,348,371	14,144,632	13,838,570
Non-Current	70,798	78,253	57,290
	$ 16,419,169	**14,222,885**	**13,895,860**

	2026.6.30	2025.12.31	2025.6.30
Contract Liabilities - Construction Contracts	$ 13,516,489	11,927,820	9,051,421
Contract Liability - Sales Contracts	11,907,580	9,761,062	5,378,590
Contract Liabilities - Service Contracts	2,440,568	1,821,259	1,926,966
Extended Warranty Service	635,953	694,114	465,265
Total	**$ 28,500,590**	**24,204,255**	**16,822,242**
Current	$ 27,730,058	23,476,209	16,471,568
Non-Current	770,532	728,046	350,674
	$ 28,500,590	**24,204,255**	**16,822,242**

Of the opening balance of contract liabilities as of January 1, 2026 and 2025, NT$8,005,383 thousand and NT$6,174,247 thousand, respectively, were recognized as revenue for the six months ended June 30, 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.

The employee compensation set aside by the Company from April 1 to June 30, 2026 and 2025 and from January 1 to June 30, 2026 and 2025 amounted to NT$122,602,000, NT$41,084,000, NT$150,000,000 and NT$60,165,000, respectively, and the director and supervisor compensation set aside amounted to NT$3,000,000, NT$2,445,000, NT$5,250,000, and NT$5,070,000, respectively. These amounts were estimated based on the Company's pre-tax net profit for the period minus the amount before deducting employee and director and supervisor compensation, multiplied by the distribution ratio of employee compensation and director and supervisor compensation stipulated in the Company's Articles of Incorporation, and were recorded under 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:

	April to June 2026	April to June 2025	Six Months Ended June 30, 2026	Six Months Ended June 30, 2025
Rent Revenue/Income	$ 7,896	2,981	$ 15,606	6,601
Dividend Revenue	67,761	35,337	93,186	35,877
	$ 75,657	**38,318**	**$ 108,792**	**42,478**

b. Other Gains and Losses

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

	April to June 2026	April to June 2025	Six Months Ended June 30, 2026	Six Months Ended June 30, 2025
Gains (Losses) on Disposal of Property, Plant and Equipment	$ (6,142)	(599)	(9,420)	931
Disposal of Interests in Subsidiaries	290,735	3,100,640	289,202	3,100,640

	April to June 2026	April to June 2025	Six Months Ended June 30, 2026	Six Months Ended June 30, 2025
Loss on Disposal of Investments Accounted for Using the Equity Method	(45,521)	-	(45,521)	-
Gain (Loss) on Foreign Exchange	(109,664)	(957,111)	15,021	(638,222)
Net Benefits on Financial Assets and Liabilities	385,895	338,086	519,060	627,944
Supplemental Income	29,719	62,865	73,223	73,604
Gain on Bargain Purchase – Acquisition of Subsidiary (Note 6(7))	23,929	-	23,929	-
Others	325,806	284,070	590,493	445,563
	$ 894,757	**2,827,951**	**1,455,987**	**3,610,460**

c. Financial Cost

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

	April to June 2026	April to June 2025	Six Months Ended June 30, 2026	Six Months Ended June 30, 2025
Interest on Bank Loans	$ 297,574	224,455	537,162	486,299
Interest on Lease Liabilities	76,022	76,365	149,224	149,388
Accrued Interest on Corporate Bonds Payable	11,055	39,235	24,792	49,741
Other Interests	-	(297)	-	-
	$ 384,651	**339,758**	**711,178**	**685,428**

(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
June 30, 2026					
Non-Derivative Financial Liabilities					
Non-Interest Bearing Liabilities	$ 43,138,909	43,138,909	43,138,909	-	-
Lease Liabilities	7,516,220	8,096,895	917,968	1,084,482	6,094,445
Floating Rate Instruments	31,388,582	31,548,775	14,952,589	5,417,796	11,178,390
Instruments with Fixed Interest Rates	1,535,199	1,535,199	1,535,199	-	-
	$ 83,578,910	**84,319,778**	**60,544,665**	**6,502,278**	**17,272,835**
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**
June 30, 2025					
Non-Derivative Financial Liabilities					
Non-Interest Bearing Liabilities	$ 30,216,968	30,216,968	30,216,968	-	-
Lease Liabilities	7,328,782	7,997,559	837,313	830,474	6,329,772
Floating Rate Instruments	25,309,810	25,366,950	12,792,082	3,116,443	9,458,425
Instruments with Fixed Interest Rates	6,479,624	6,515,681	-	2,060,700	4,454,981
Derivative Financial Liabilities					
Forward Foreign Exchange Contracts	2,934	2,934	2,934	-	-
	$ 69,338,118	**70,100,092**	**43,849,297**	**6,007,617**	**20,243,178**

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 exposed to significant foreign currency exchange rate risk are as follows:

	2026.6.30		
	Foreign Currency	**Exchange Rate**	**NTD**
Comprehensive Income			
Monetary Items			
USD: NTD	384,448	31.85	12,244,669
USD: EUR	239,501	0.8777	7,628,522
USD: RMB	14,740	6.7910	469,466
Financial Liability			
Monetary Items			
USD: NTD	109,112	31.85	3,475,217
USD: EUR	160,156	0.8777	5,101,246
USD: RMB	31,271	6.7910	995,975

	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

	2025.6.30		
	Foreign Currency	**Exchange Rate**	**NTD**
Comprehensive Income			
Monetary Items			
USD: NTD	350,003	29.30	10,255,088
USD: EUR	333,911	0.8530	9,783,776
USD: RMB	21,511	7.1638	630,271
Financial Liability			
Monetary Items			
USD: NTD	90,126	29.30	2,640,692
USD: EUR	171,781	0.8530	5,033,278
USD: RMB	8,766	7.1638	256,843

Note: The abovementioned exchange rates of the Euro and RMB against NTD are as follows:

	2026.6.30	2025.12.31	2025.6.30
EUR: NTD	36.29	36.90	34.35
RMB: NTD	4.69	4.50	4.09

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 June 30, 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$107,702 thousand and NT$127,383 thousand for the six months ended June 30, 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 six months ended June 30, 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 six months ended June 30, 2026 and 2025 will decrease or increase by NT$313,886 thousand and NT$253,098 thousand, respectively, mainly due to the Consolidated Company’s variable-rate borrowings.

(c) Other Price Risk

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

Securities Price as of the Reporting Date	Six Months Ended June 30, 2026		Six Months Ended June 30, 2025	
	Other Comprehensive Income before Tax	Profit before Tax	Other Comprehensive Income before Tax	Profit before Tax
Increased by 1%	**$ 7,105**	**45,770**	**10,453**	**27,415**
Decreased by 1%	**$ (7,105)**	**(45,770)**	**(10,453)**	**(27,415)**

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:

	2026.6.30				
	Carrying Amount	Fair Value Level 1	Level 2	Level 3	Total
Financial Assets Measured at Fair Value Through Profit or Loss					
Non-Derivative Financial Assets					
— Listed Stocks	$1,547,388	1,547,388	-	-	1,547,388
— Unlisted and Emerging Stocks	2,485,767	-	-	2,485,767	2,485,767
— Limited Partnership	350,015	-	-	350,015	350,015
— Private Equity Fund	95,868	-	-	95,868	95,868
— Convertible Corporate Bonds	97,955	-	-	97,955	97,955
Subtotal	4,576,993	1,547,388	-	3,029,605	4,576,993
Financial Assets Measured at Fair Value through Other Comprehensive Income					
Equity Investment Instrument					
— Listed Stocks	$ 236,439	236,439	-	-	236,439
— Unlisted and Emerging Stocks	331,345	-	-	331,345	331,345
— Limited Partnership	142,666	-	-	142,666	142,666
Subtotal	710,450	236,439	-	474,011	710,450
Total	**$5,287,443**	**1,783,827**	**-**	**3,503,616**	**5,287,443**

	2025.12.31				
	Carrying Amount	Fair Value Level 1	Fair Value Level 2	Fair Value Level 3	Fair Value 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**

	2025.6.30				
	Carrying Amount	Fair Value Level 1	Fair Value Level 2	Fair Value Level 3	Fair Value Total
Financial Assets Measured at Fair Value Through Profit or Loss					
Derivative Financial Assets					
— Redemption Right for Convertible Corporate Bond	$ 6,063	-	-	6,063	6,063
Non-Derivative Financial Assets					
— Listed Stocks	947,414	947,414	-	-	947,414
— Unlisted and Emerging Stocks	1,440,832	-	-	1,440,832	1,440,832
— Limited Partnership	255,853	-	-	255,853	255,853
— Private Equity Fund	100,345	-	-	100,345	100,345
— Convertible Corporate Bonds	8,182	-	-	8,182	8,182
Subtotal	2,758,689	947,414	-	1,811,275	2,758,689
Financial Assets Measured at Fair Value Through Other Comprehensive Income					
Equity Investment Instrument					
— Listed Stocks	$ 336,349	336,349	-	-	336,349
— Unlisted and Emerging Stocks	256,856	-	-	256,856	256,856
— Limited Partnership	452,120	-	-	452,120	452,120
Subtotal	1,045,325	336,349	-	708,976	1,045,325

	2025.6.30				
	Carrying Amount	Fair Value			
		Level 1	Level 2	Level 3	Total
Total	**$3,804,014**	**1,283,763**	**-**	**2,520,251**	**3,804,014**
Financial Liabilities Measured at Fair Value Through Profit or Loss					
Derivative Financial Liabilities					
— Forward Foreign Exchange Contracts	$ **2,934**	-	2,934	-	2,934

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

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

For financial assets and liabilities measured at amortized cost, if there 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.

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

- Listed redeemable corporate bonds, listed (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 BlackScholes 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% for both six months ended June 30, 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 six months ended June 30, 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.

			Non-Cash Changes		
	2026.1.1	**Cash Flows**	**Changes in Foreign Exchange Rates**	**Other Non-Cash Changes**	**2026.6.30**
Lease Liabilities	$ 7,301,158	(713,869)	(18,899)	947,830	7,516,220
Corporate Bonds Payable	3,191,833	-	-	(1,656,634)	1,535,199
Total Liabilities from Financing Activities	**$10,492,991**	**(713,869)**	**(18,899)**	**(708,804)**	**9,051,419**

			Non-Cash Changes		
	2025.1.1	**Cash Flows**	**Changes in Foreign Exchange Rates**	**Other Non-Cash Changes**	**2025.6.30**
Lease Liabilities	$ 7,229,234	(771,809)	(146,536)	1,017,893	7,328,782
Corporate Bonds Payable	6,860,500	-	-	(380,877)	6,479,623
Total Liabilities from Financing Activities	**$14,089,734**	**(771,809)**	**(146,536)**	**637,016**	**13,808,405**

7. Related Party Transaction

(1) Name and Relationship of Affiliate

The related parties who had transactions with the Consolidated Company during the coverage 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
NETWORK BOX(SIN) PTE	Associate
Radisen Co., Ltd.	Associate
SafeDX s.r.o.	Associate
Sumitomo Shoji Machinex Co., Ltd.	Associate
TA YONG WINDOWS & DOORS COMPANY LIMITED	Associate (Note 2)

Affiliate Name	Relationship with the Consolidated Company
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
Anpinda Precision Industry (Huizhou) Co., Ltd.	Associate
Macrotec Technology Corp.	Associate
Visionbay.ai Co., Ltd.	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
Shenzhen Fertile Plan International Logistics Co., Ltd.	Associate
Shenzhen Fu Neng New Energy Technology Co., Ltd.	Associate
Shenzhen Fu Rong Inclusive Finance 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

Affiliate Name	Relationship with the Consolidated Company
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 (Note 3)
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
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.

Note 2: The relationship with TA YONG WINDOWS & DOORS COMPANY LIMITED as a related party was terminated in April 2026.

Note 3: The relationship with Coiler Corporation as a related party was terminated in May 2026.

(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	April to June 2026	April to June 2025	Six Months Ended June 30, 2026	Six Months Ended June 30, 2025
Sales Revenue	Associates:				
	Arbor Technology Corporation	$ 75,426	13,429	124,570	18,692
	Others	38,718	32,788	71,295	65,848
	Subtotal	114,144	46,217	195,865	84,540

Account Item	Category of Related Party/Name	April to June 2026	April to June 2025	Six Months Ended June 30, 2026	Six Months Ended June 30, 2025
Engineering Revenue	Associates:				
	Altus Technology Inc.	23,234	54,411	47,242	118,678
	Hon Hai Precision Industry Co., Ltd.	74,061	25,805	186,997	87,250
	Visionbay.ai Co., Ltd.	218,398	-	218,398	-
	Foxconn EV Energy & Component (Vietnam) Co., Ltd.	(599)	-	72,203	-
	Others	65	106	157	1,950
	Subtotal	315,159	80,322	524,997	207,878
	Total	$ 429,303	126,539	720,862	292,418

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 purchases from related parties by the Consolidated Company are as follows:

Category of Related Party/Name	April to June 2026	April to June 2025	Six Months Ended June 30, 2026	Six Months Ended June 30, 2025
Associates:				
Foxconn Technology Group Ltd.	$ 13,528	20,198	33,973	49,253
Foxconn Interconnect Technology Limited	13,977	14,482	30,087	28,217
TA YONG WINDOWS & DOORS COMPANY LIMITED	-	-	50,078	-
Glory Technology Service Inc.	-	2,078	75,832	2,078
FIH (Hong Kong) Limited	-	15,450	4,721	34,291
Arbor Technology Corporation	19,604	17,350	36,609	46,912
Elecbay Technology Limited	26,931	28,799	51,037	50,101
Others	26,242	20,310	35,016	36,505
	$ 100,282	118,667	317,353,	247,357

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

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

Account Item	Category of Related Party/Name	2026.6.30	2025.12.31	2025.6.30
Accounts Receivable – Related Parties	Associates:			
	Shenzhen Fugui Precision Industrial Co., Ltd.	$ 10,745	11,396	4,115
	Arbor Technology Corporation	63,960	33,912	9,628
	Hon Hai Precision Industry Co., Ltd.	106,224	4,927	46,705
	Definitely Win Corp., Ltd.	725	25	19,035
	Others	40,611	33,701	15,226
		$ 222,265	**83,961**	**94,709**

No guarantee is received for outstanding receivables from related parties. The allowance for doubtful accounts from related parties as of June 30, 2026, December 31, 2025 and June 30, 2025 was NT$41 thousand, NT$12 thousand and NT$12 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	2026.6.30	2025.12.31	2025.6.30
Accounts Payable - Related Parties	Associates:			
	Macrotec Technology Corp.	$ 7,484	13,433	7,762
	Foxconn Interconnect Technology Limited	7,582	1,806	6,831
	Coiler Corporation	-	25,800	8,132
	Arbor Technology Corporation	981	6,360	-
	Foxconn Technology Group Ltd.	11,804	10,077	9,458
	Elecbay Technology Limited	14,080	11,182	6,466
	Others	6,920	7,628	6,896
		$ 48,851	**76,286**	**45,545**
Notes Payable – Related Parties	Associates:			
	Glory Technology Service Inc.	$ -	79,584	-
	Macrotec Technology Corp.	7,104	1,543	2,372
		$ 7,104	**81,127**	**2,372**

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

e. Endorsements/Guarantees

Related Party/Name	Six Months Ended June 30, 2026	Six Months Ended June 30, 2025
Subsidiaries of Kontron AG	$ 11,545,933	6,339,778
Subsidiaries of Marketech	3,467,091	4,801,094
Ennoconn (Suzhou) Technology Co., Ltd.	469,000	-
	$ 15,482,024	**11,140,872**

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

(3) Transactions with Key Management Personnel

	April to June 2026	April to June 2025	Six Months Ended June 30, 2026	Six Months Ended June 30, 2025
Remuneration for major managers include:				
Short-term employee benefits	$ 176,494	103,869	419,909	295,035
Post-employment benefits	596	544	1,282	1,632
	$ 177,090	**104,413**	**421,191**	**296,667**

8. Assets Pledged as Security

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

Asset Name	Subject of Pledge Guarantee	2026.6.30	2025.12.31	2025.6.30
Pledged Time Deposits (financial assets measured at amortized cost)	Bank Loans, Customs Guarantees, Performance Guarantees	$ 11,984	15,329	7,545
Pledged Demand Deposits (listed under other financial assets)	Bank Loans and Performance Guarantees	282,361	40,638	37,256
Accounts Receivable	Bank Loans and Performance Guarantees	2,883,583	11,205	29,152
Inventories	Bank Loans	3,306,015	121,822	163,868
Land	Bank Loans	466,341	466,341	466,341
Buildings - Net	Bank Loans	1,087,067	1,141,865	814,373
Leased Assets	Bank Loans	26,439	-	-
Other Fixed Assets	Bank Loans	16,818	-	6,970
Investment Property	Bank Loans	48,602	48,877	49,167
Margin Deposit	Bid bonds, performance bonds and warranty bonds	47,122	59,915	45,430
Others (including other receivables, prepayments, intangible assets, etc.)	Bank Loans	423,773	36,900	68,700
		$ 8,600,105	**1,942,892**	**1,688,802**

9. Material Contingent Liabilities and Unrecognized Contractual Commitments:

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

	2026.6.30	2025.12.31	2025.6.30
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	$ 2,896,997	3,310,394	3,057,645
Contracted but not yet incurred capital expenditure	$ 32,453	70,871	314,676

(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(9) 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. The subsidiary, Goldtek Technology Co., Ltd., received a letter of formal notice from the supplier on March 5, 2026. As of August 13, 2026, the subsidiary, Goldtek Technology, was in the process of conducting tripartite negotiations with the customer and the supplier.

(5) 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. In May 2026, the subsidiary reached a settlement agreement with the customer, pursuant to which both parties agreed to settle the relevant amounts in accordance with the terms and payment schedule of the settlement agreement. The subsidiary, Goldtek Technology, has continued to monitor the customer's performance and repayment status and, based on the terms of the settlement agreement, the progress of performance, and the assessment of recoverability, measured the expected credit losses on the relevant receivables accordingly.

(6) 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 June 30, 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) The Consolidated Company's consolidated shareholding percentage in its subsidiary, Kontron AG, reached 29.72% on May 6, 2026. Subsequently, due to continued purchases of shares and passive factors, the Consolidated Company’s shareholding percentage reached 30%, triggering the mandatory tender offer threshold stipulated under the German Securities Trading Act. The Company’s Board of Directors therefore resolved to authorize the Chairman to conduct the tender offer at a price of EUR 23.5 per share.

The tender offer period for this transaction expired on July 30, 2026. A total of 12,289,840 shares were tendered pursuant to the registration for the tender offer, representing approximately 19.5% of the total issued shares of Kontron AG. As of August 10, 2026, all conditions precedent to the tender offer had been satisfied, and the review and approval process for the German foreign direct investment (FDI) had been successfully completed. The closing of the acquisition is expected to be completed on August 20, 2026. Upon completion of the closing, the Consolidated Company’s consolidated shareholding percentage in Kontron AG will increase to a maximum of 48.36%. The final number of shares actually acquired and the closing results will be separately disclosed in accordance with applicable laws and regulations upon completion.

(2) For the purpose of enhancing the benefits of its long-term investment, the Consolidated Company’s subsidiary, Vecow Co., Ltd., launched a tender offer for the common shares of LEX Computech Co., Ltd. at a cash price of NT$48 per share. On June 3, 2026, the subsidiary remitted the consideration of NT$240,000 thousand to the designated account. The transaction was approved by the Department of Investment Review of the Ministry of Economic Affairs on July 3, 2026. As of July 7, 2026, the cumulative number of shares tendered amounted to 4,190,617 shares, exceeding the minimum threshold of 3,000,000 shares. Accordingly, all conditions of the tender offer had been satisfied. The tender offer period expired on July 8, 2026. The closing and payment of the consideration are expected to be completed within five business days after the expiration of the tender offer period.

(3) On August 11, 2026, the Consolidated Company’s subsidiary, Ennowell International, obtained approval from its Board of Directors to provide a guarantee of NT$10,000,000 thousand to CTBC Bank to support the financing needs of the Company for the acquisition of equity interests in Kontron AG. In addition, Ennoconn International provided 41,700

thousand shares of Marketech held by it, with a pledged value of approximately NT$21,267,000 thousand, as collateral for the financing facility applied for by the Company from the bank.

12. Others

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

By Function / By Nature	April to June 2026			April to June 2025		
	Operating Costs	Operating Expenses	Total	Operating Costs	Operating Expenses	Total
Employee Benefits Expenses						
Wages and Salaries	7,972,679	2,448,284	10,420,963	2,993,717	1,881,929	4,875,646
Labor Insurance and National Health Insurance Expenses	580,855	287,202	868,057	551,209	270,451	821,660
Pension Costs	59,580	51,778	111,358	44,553	41,510	86,063
Other Employee Benefit Expenses	96,815	108,899	205,714	132,309	92,436	224,745
Depreciation Expense	482,227	310,933	793,160	490,168	282,558	772,726
Amortization Expense	191,712	183,254	374,966	167,677	155,209	322,886

By Function / By Nature	Six Months Ended June 30, 2026			Six Months Ended June 30, 2025		
	Operating Costs	Operating Expenses	Total	Operating Costs	Operating Expenses	Total
Employee Benefits Expenses						
Wages and Salaries	10,881,136	4,316,517	15,197,653	5,712,100	3,862,913	9,575,013
Labor Insurance and National Health Insurance Expenses	1,179,312	563,726	1,743,038	1,085,999	552,339	1,638,338
Pension Costs	109,349	99,075	208,424	97,382	90,282	187,664
Other Employee Benefit Expenses	219,189	190,437	409,626	262,946	181,761	444,707
Depreciation Expense	969,524	586,385	1,555,909	997,712	531,609	1,529,321
Amortization Expense	380,837	357,525	738,362	341,360	315,656	657,016

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 six months ended June 30, 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 6.

(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 June 30, 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:

	Six Months Ended June 30, 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	$ 43,710,910	10,423,833	35,508,124	(4,151,439)	-	85,491,428
Total Revenue	**$ 43,710,910**	**10,423,833**	**35,508,124**	**(4,151,439)**	**-**	**85,491,428**
Reportable Departmental Profits and Losses	**$ 5,244,076**	**992,313**	**3,598,223**	**(3,960,997)**	**-**	**5,873,615**

	Six Months Ended June 30, 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	$ 38,459,219	10,547,635	25,457,737	(5,305,786)	-	69,158,805
Total Revenue	**$ 38,459,219**	**10,547,635**	**25,457,737**	**(5,305,786)**	**-**	**69,158,805**
Reportable Departmental Profits and Losses	**$ 5,385,316**	**1,171,668**	**1,642,574**	**(3,013,410)**	**-**	**5,186,148**

(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:
June 30, 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	46,183	46,183	46,183	5.65%	2	-	Operating turnover	-	None	-	360,191	720,382
2	KONTRON AG	Kontron Romania S.R.L., Romania	Other receivables due from related parties	Yes	362,900	362,900	362,900	3.00%	2	-	Operating turnover	-	None	-	10,874,446	10,874,446
2	KONTRON AG	Kontron Austria GmbH	Other receivables due from related parties	Yes	181,450	181,450	181,450	1.50%	2	-	Operating turnover	-	None	-	10,874,446	10,874,446
2	KONTRON AG	Kontron electronics AG	Other receivables due from related parties	Yes	31,935	29,032	29,032	3.00%	2	-	Operating turnover	-	None	-	10,874,446	10,874,446
2	KONTRON AG	Kontron AIS GmbH	Other receivables due from related parties	Yes	56,612	46,451	10,161	2.00%	2	-	Operating turnover	-	None	-	10,874,446	10,874,446
2	KONTRON AG	Kontron Electronics Kft.	Other receivables due from related parties	Yes	175,099	175,099	57,157	1.75%	2	-	Operating turnover	-	None	-	10,874,446	10,874,446
2	KONTRON AG	Kontron Transportation. GmbH	Other receivables due from related parties	Yes	529,834	529,834	529,028	1.50%	2	-	Operating turnover	-	None	-	10,874,446	10,874,446
2	KONTRON AG	Kontron Europe GmbH	Other receivables due from related parties	Yes	145,160	145,160	139,134	1.50%	2	-	Operating turnover	-	None	-	10,874,446	10,874,446
2	KONTRON AG	S&T MEDTECH S.R.L.	Other receivables due from related parties	Yes	36,290	36,290	-	3.00%	2	-	Operating turnover	-	None	-	10,874,446	10,874,446
2	KONTRON AG	Kontron d.o.o.(former Iskratel)	Other receivables due from related parties	Yes	182,176	182,176	169,837	1.75%	2	-	Operating turnover	-	None	-	10,874,446	10,874,446
2	KONTRON AG	Kontron eSystems GmbH	Other receivables due from related parties	Yes	1,903,773	1,903,773	1,900,507	1.75%	2	-	Operating turnover	-	None	-	10,874,446	10,874,446
2	KONTRON AG	Katek Leipzig GmbH	Other receivables due from related parties	Yes	72,580	-	-	0.00%	2	-	Operating turnover	-	None	-	10,874,446	10,874,446
2	KONTRON AG	Kontron DOOEL Skopje	Other receivables due from related parties	Yes	18,145	18,145	18,145	1.75%	2	-	Operating turnover	-	None	-	10,874,446	10,874,446
2	KONTRON AG	Kontron Beteiligungs GmbH	Other receivables due from related parties	Yes	217,740	217,740	146,421	1.00%	2	-	Operating turnover	-	None	-	10,874,446	10,874,446
2	KONTRON AG	Kontron Acquisition GmbH	Other receivables due from related parties	No	290,320	290,320	290,320	1.00%	2	-	Operating turnover	-	None	-	10,874,446	10,874,446

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		
2	KONTRON AG	beflex electronics GmbH	Other receivables due from related parties	Yes	217,740	217,740	101,612	1.75%	2	-	Operating turnover	-	None	-	10,874,446	10,874,446
3	Kontron Europe GmbH	Kontron Asia Pacific Design Sdn. Bhd.	Other receivables due from related parties	Yes	146,567	46,770	46,770	1.20%	2	-	Operating turnover	-	None	-	2,173,346	2,173,346
4	ENNOMECH PRECISION (CAYMAN) CO.,LTD	Ennoconn Solutions Singapore Pte. Ltd.	Other receivables due from related parties	Yes	175,175	-	-	0.00%	2	-	Operating turnover	-	None	-	910,777	910,777
5	ENNOCONN INVESTMENT HOLDINGS CO., LTD.	Ennoconn Solutions Singapore Pte. Ltd.	Other receivables due from related parties	Yes	159,250	-	-	0.00%	2	-	Operating turnover	-	None	-	1,539,883	6,159,532
6	Nanjing Asiatek Inc.	Ennoconn (Foshan) Investment Co., Ltd.	Other receivables due from related parties	Yes	187,600	187,600	130,382	2.90%	2	-	Operating turnover	-	None	-	209,757	209,757
7	Marketech International Corp.	Marketech Integrated Pte. Ltd.	Other receivables	Yes	92,822	-	-	0.00%	2	-	Operating turnover	-	None	-	7,145,959	7,145,959
7	Marketech International Corp.	Marketech International Sdn. Bhd.	Other receivables	Yes	15,998	15,925	15,925	5.38%	2	-	Operating turnover	-	None	-	7,145,959	7,145,959
8	Mic-Tech Electronics Engineering Corp.	Shanghai Maohua Electronics Engineering Co., Ltd.	Other receivables	Yes	31,721	14,070	14,070	4.35%	2	-	Operating turnover	-	None	-	241,131	482,262
8	Mic-Tech Electronics Engineering Corp.	MIC-Tech (Wuxi) Co., Ltd.	Other receivables	Yes	93,798	93,798	93,798	4.35%	2	-	Operating turnover	-	None	-	482,262	482,262
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	-	1,200,880	4,803,518
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	-	179,062	179,062
11	Ennoconn (Suzhou) Technology Co., Ltd.	Ennoconn Corporation (Malaysia)	Other receivables due from related parties	Yes	93,800	93,800	-	0.00%	2	-	Operating turnover	-	None	-	214,148	856,592
11	Ennoconn (Suzhou) Technology Co., Ltd.	Jiangsu Heguangshidu Intelligent Equipment Co., Ltd.	Other receivables due from related parties	Yes	93,800	93,800	9,380	3.00%	2	-	Operating turnover	-	None	-	214,148	856,592
11	Ennoconn (Suzhou) Technology Co., Ltd.	Ennovanz (Suzhou) Technology Co., Ltd.	Other receivables due from related parties	Yes	93,800	93,800	-	0.00%	2	-	Operating turnover	-	None	-	214,148	856,592
11	Ennoconn (Suzhou) Technology Co., Ltd.	Zhongsheng Huachi New Energy (Suzhou) Co., Ltd.	Other receivables due from related parties	Yes	187,600	187,600	46,900	3.00%	2	-	Operating turnover	-	None	-	214,148	856,592
12	Ennoconn Solutions Singapore Pte. Ltd.	Ennoconn Philippines Corporation	Other receivables due from related parties	Yes	38,220	38,220	-	0.00%	2	-	Operating turnover	-	None	-	113,066	452,265
13	Ennoconn (Foshan) Investment Co., Ltd.	Ennoconn (Suzhou) Technology Co., Ltd.	Other receivables due from related parties	Yes	445,550	445,550	286,090	2.00%	2	-	Operating turnover	-	None	-	539,695	539,695

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		
14	Ennoconn Corporation (Malaysia)	MEGACONN TECHNOLOGIES SDN BHD	Other receivables due from related parties	Yes	93,800	93,800	56,285	4.20%	2	-	Operating turnover				129,034	129,034
15	American Industrial Systems, Inc.	Ennoconn México, S. de R.L. de C.V.	Other receivables	Yes	191,100	191,100	121,030	0.00%	2	-	Operating turnover	-	None	-	303,370	303,370
15	American Industrial Systems, Inc.	Ennoconn Chile SpA	Other receivables	Yes	19,110	19,110	15,925	0.00%	2	-	Operating turnover	-	None	-	303,370	303,370
15	American Industrial Systems, Inc.	Ennoconn Peru S.A.C	Other receivables	Yes	31,850	31,850	15,925	0.00%	2	-	Operating turnover	-	None	-	303,370	303,370

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

June 30, 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	42,751,712	150,000	150,000	64,730	-	0.53%	57,002,282	Y	N	N
0	Ennoconn Corporation	American Industrial Systems Inc	2	42,751,712	796,250	796,250	-	-	2.79%	57,002,282	Y	N	N
0	Ennoconn Corporation	Ennoconn Australia Pty Ltd.	2	42,751,712	41,087	41,087	-	-	0.14%	57,002,282	Y	N	N
0	Ennoconn Corporation	Ennoconn New Zealand Ltd	2	42,751,712	6,052	6,052	-	-	0.02%	57,002,282	Y	N	N
0	Ennoconn Corporation	Ennoconn Solutions Singapore PTE LTD.	2	42,751,712	69,115	69,115	12,740	-	0.24%	57,002,282	Y	N	N
0	Ennoconn Corporation	Ennoconn India Corp Pvt Ltd	2	42,751,712	1,593	1,593	-	-	0.01%	57,002,282	Y	N	N
0	Ennoconn Corporation	Ennoconn Hungary Kft	2	42,751,712	477,750	477,750	477,750	-	1.68%	57,002,282	Y	N	N
		Ennoconn Corporation Subtotal				1,541,847							
1	KONTRON AG	Kontron Bulgaria e.o.o.d.	2	12,825,513	47,177	47,177	-	-	0.17%	25,651,027	Y	N	N
1	KONTRON AG	Kontron Services Romania SRL	2	12,825,513	1,815	1,815	-	-	0.01%	25,651,027	Y	N	N
1	KONTRON AG	Kontron Hungary Kft.	2	12,825,513	543,801	539,818	43,220	-	1.97%	25,651,027	Y	N	N
1	KONTRON AG	Kontron Europe GmbH	2	12,825,513	41,479	41,479	-	-	0.15%	25,651,027	Y	N	N
1	KONTRON AG	diverse / Factoring DACH	2	12,825,513	580,640	580,640	-	-	2.12%	25,651,027	Y	N	N
1	KONTRON AG	Kontron electronics GmbH	2	12,825,513	10,887	10,887	-	-	0.04%	25,651,027	Y	N	N
1	KONTRON AG	Kontron Public Transportation	2	12,825,513	5,360	5,360	-	-	0.02%	25,651,027	Y	N	N
1	KONTRON AG	Kontron Transportation. GmbH	2	12,825,513	1,958,883	1,712,682	36,290	-	6.27%	25,651,027	Y	N	N
1	KONTRON AG	Kontron AIS GmbH	2	12,825,513	1,815	1,815	-	-	0.01%	25,651,027	Y	N	N
1	KONTRON AG	Kontron AG/ Kontron. Transportation GmbH/ Kontron Transportation. s.r.o./ Comlab/	2	12,825,513	232,510	213,804	-	-	0.78%	25,651,027	Y	N	N
1	KONTRON AG	Kontron Solar Bulgaria EOOD	2	12,825,513	218,560	-	-	-	0.00%	25,651,027	Y	N	N
1	KONTRON AG	Kontron Public Transport Arce S.A.U.	2	12,825,513	90,725	90,725	-	-	0.33%	25,651,027	Y	N	N
1	KONTRON AG	Kontron SI d.o.o.	2	12,825,513	72,580	72,580	-	-	0.27%	25,651,027	Y	N	N
1	KONTRON AG	Kontron eSystems GmbH	2	12,825,513	580,640	580,640	-	-	2.12%	25,651,027	Y	N	N
1	KONTRON AG	Factoring Katek GmbH/ Kontron. Solar GmbH/ Kontron Leipzig GmbH/ Katek GmbH	2	12,825,513	1,814,500	1,814,500	-	-	6.64%	25,651,027	Y	N	N

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										
1	KONTRON AG	Kontron Hartmann- Wiener GmbH/ beflex electronics GmbH	2	12,825,513	45,363	23,956	-	-	0.09%	25,651,027	Y	N	N
1	KONTRON AG	Kontron Canada Inc/ Kontron Canada Systems	2	12,825,513	589,930	581,714	-	-	2.13%	25,651,027	Y	N	N
1	KONTRON AG	Kontron Europe GmbH / Kontron d.o.o.	2	12,825,513	544,350	544,350	-	-	1.99%	25,651,027	Y	N	N
1	KONTRON AG	Katek GmbH / Kontron eSystems GmbH	2	12,825,513	544,350	544,350	-	-	1.99%	25,651,027	Y	N	N
1	KONTRON AG	Kontron Europe GmbH / Kontron America Inc.	2	12,825,513	637,002	637,002	-	-	2.33%	25,651,027	Y	N	N
1	KONTRON AG	Kontron Austria GmbH	2	12,825,513	27,943	27,943	-	-	0.10%	25,651,027	Y	N	N
1	KONTRON AG	Kontron Transportation sro	2	12,825,513	543,152	414,054	-	-	1.51%	25,651,027	Y	N	N
1	KONTRON AG	Factoring Kontron Europe / Kontron Modular Computer S.A.S.	2	12,825,513	2,540,300	2,540,300	116,228	-	9.29%	25,651,027	Y	N	N
1	KONTRON AG	Kontron Leipzig GmbH	2	12,825,513	618,636	463,907	-	-	1.70%	25,651,027	Y	N	N
1	KONTRON AG	beflex electronic GmbH	2	12,825,513	54,435	54,435	-	-	0.20%	25,651,027	Y	N	N
		KONTRON AG				11,545,933							
2	Marketech International Corp.	Marketech International Corp. Japan	2	8,932,449	61,410	58,890	-	-	0.33%	17,864,898	Y	N	N
2	Marketech International Corp.	Marketech International Corporation USA	2	8,932,449	1,890,640	1,051,050	859,950	-	5.88%	17,864,898	Y	N	N
2	Marketech International Corp.	MIC-Tech Viet Nam Co., Ltd.	2	8,932,449	143,978	143,325	-	-	0.80%	17,864,898	Y	N	N
2	Marketech International Corp.	Market Co.,Ltd	2	8,932,449	47,993	47,775	-	-	0.27%	17,864,898	Y	N	N
2	Marketech International Corp.	Mic-Tech Electronics Engineering Corp.	2	8,932,449	937,824	935,504	133,859	-	5.24%	17,864,898	Y	N	Y
2	Marketech International Corp.	Mic-Tech (Shanghai) Corp.	2	8,932,449	391,804	222,074	-	-	1.24%	17,864,898	Y	N	Y
2	Marketech International Corp.	MIC-Tech (Wuxi) Co., Ltd.	2	8,932,449	591,775	369,419	105,437	-	2.07%	17,864,898	Y	N	Y
2	Marketech International Corp.	Marketech International Sdn. Bhd.	2	8,932,449	62,860	-	-	-	0.00%	17,864,898	Y	N	N
2	Marketech International Corp.	Ezoom Information, Inc.	2	8,932,449	70,000	70,000	8,703	-	0.39%	17,864,898	Y	N	N
2	Marketech International Corp.	Te Chang Construction Co., Ltd.	5	8,932,449	46,496	23,652	23,652	-	0.13%	17,864,898	N	N	N
2	Marketech International Corp.	Tatung Company	5	8,932,449	93,450	93,450	93,450	-	0.52%	17,864,898	N	N	N
		Marketech International Corp.				3,015,139							
3	Mic-Tech Electronics Engineering Corp.	Marketech International Corp.	3	1,808,481	25,501	25,385	25,385	-	4.21%	3,014,135	N	Y	N
3	Mic-Tech Electronics Engineering Corp.	China Electronic Systems Engineering Second Construction Co., Ltd.	5	1,808,481	1,145	-	-	-	0.00%	3,014,135	N	N	Y
3	Mic-Tech Electronics Engineering Corp.	Mic-Tech (Shanghai) Corp.	4	1,808,481	101,624	101,164	101,164	-	16.78%	3,014,135	N	N	Y

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
		Mic-Tech Electronics Engineering Corp.				126,549							
4	Mic-Tech (Shanghai) Corp.	Mic-Tech Electronics Engineering Corp.	4	2,379,597	325,403	325,403	325,403	-	41.02%	3,965,995	N	N	Y
5	Ennoconn (Suzhou) Technology Co., Ltd.	Ennoconn Corporation (Malaysia)	2	3,212,222	469,000	469,000	162,809	-	21.90%	4,282,962	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)
June 30, 2026

Table 3.

Unit: thousand shares/NT$ thousand

Companies Held	Type of Marketable Securities	Name of Marketable Securities	Relations with Securities Practitioners	Account Item	Number of Shares/Units	Ending Balance	Shareholding %	Fair Value	Remarks
Marketech International Corp.	Common Stock	Lasertec Corporation	None	Financial Assets Measured at Fair Value through Profit or Loss -- Current	20	195,122	0.01%	195,123	
Marketech International Corp.	Common Stock	Taiwan Puritic Corp.	None	Financial Assets Measured at Fair Value through Profit or Loss – Non-Current	3,454	1,483,990	4.04%	1,483,990	
Marketech International Corp.	Common Stock	Taiwan Speciality Chemicals Corporation	None	Financial Assets Measured at Fair Value through Profit or Loss – Non-Current	1,681	456,403	1.14%	504,672	
Marketech International Corp.	Common Stock	Mega Union Technology Inc.	None	Financial Assets Measured at Fair Value through Profit or Loss – Non-Current	726	709,126	0.95%	709,126	
Goldtek Technology Co., Ltd.	Fund Beneficiary Certificates/Private Funds	Zhuoyi II Investment Limited Partnership	None	Financial Assets Measured at Fair Value through Profit or Loss – Non-Current	-	232,287	-%	232,287	
Ennoconn (Foshan) Investment Co., Ltd.	Fund Beneficiary Certificates/Private Funds	Foshan Zhaoke Innovation Intelligent Industry Investment Fund Partnership Enterprise (Limited Partnership)	None	Financial Assets Measured at Fair Value through Other Comprehensive Income - Non-Current	-	142,072	18.57%	142,072	
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	-	140,700	5.95%	140,700	
Vecow Co., Ltd.	Common Stock	Array Networks Co., Ltd.	None	Financial Assets Measured at Fair Value through Other Comprehensive Income - Non-Current	6,000	43,200	10.32%	43,200	
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 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	166,800	6.38%	166,800	
Ennoconn International Investment Co., Ltd.	Preferred Shares	Reed Semiconductor Corp.	None	Financial Assets Measured at Fair Value through Other Comprehensive Income - Non-Current	250	71,575	3.13%	71,575	

Note 1: None of the above securities were provided as collateral, pledged, or restricted in use based on agreements as of June 30, 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 Six Months Ended June 30, 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	American Industrial Systems, Inc.	Parent Company to second-tier subsidiary	Sales	(159,503)	(0.19)%	Month-end 60 days	-	No significant deviation	85,068	0.31%	
Ennoconn Corporation	Victor Plus Holdings Ltd.	Parent Company to second-tier subsidiary	Purchases	147,217	0.20%	Month-end 60 days	-	No significant deviation	(18,971)	(0.06)%	
Ennoconn Corporation	HighAim Technology Inc.	Parent Company to second-tier subsidiary	Purchases	188,933	0.25%	Month-end 60 days	-	No significant deviation	(79,687)	(0.24)%	
American Industrial Systems, Inc.	Ennoconn Solutions Singapore Pte.	Second-tier subsidiary to second-tier subsidiary	Sales	(161,630)	(0.19)%	Net 90 days	-	No significant deviation	151,425	0.55%	
American Industrial Systems, Inc.	Kontron America Inc.	Second-tier subsidiary to second-tier subsidiary	Purchases	120,294	0.16%	Net 90 days	-	No significant deviation	(30,586)	(0.09)%	
American Industrial Systems, Inc.	Ennoconn Mexico, S. de R.L. de C.V.	Second-tier subsidiary to second-tier subsidiary	Sales	(109,272)	(0.13)%	Net 90 days	-	No significant deviation	110,067	0.40%	
Ennoconn Hungary Kft.	Ennoconn Solutions Singapore Pte. Ltd.	Second-tier subsidiary to second-tier subsidiary	Sales	(173,503)	(0.20)%	Month-end 60 days	-	No significant deviation	118,426	0.43%	
Marketech International Corp.	Hon Hai Precision Industry Co., Ltd.	Second-tier subsidiary to other related parties	Engineering contracting	(186,997)	(0.25)%	Payments are made in installments according to the contract	-	No significant deviation	105,000	0.31%	
Marketech International Corp.	Visionbay.ai Co., Ltd.	Second-tier subsidiary to other related parties	Engineering contracting	(218,398)	(0.29)%	Payments are made in installments according to the contract	-	No significant deviation	-	-	
Marketech International Corp.	Marketech International Corporation USA	Second-tier subsidiary to second-tier subsidiary	Engineering contracting	(432,470)	(0.58)%	Payments are made in installments according to the contract	-	No significant deviation	297,117	0.89%	
MIC-Tech Global Corp.	Marketech International Corp.	Second-tier subsidiary to second-tier subsidiary	Product sales	(139,749)	(0.19)%	Payments are made in installments according to the contract	-	No significant deviation	76,900	0.23%	
Ezoom Information, Inc.	Marketech International Corp.	Second-tier subsidiary to second-tier subsidiary	Engineering/ Labor contracting	(285,021)	(0.38)%	Payments are made in installments according to the contract	-	No significant deviation	66,443	0.20%	
Techno Precision (Shenzhen) Co., Ltd.	Techno Precision Co., Ltd.	Second-tier subsidiary to second-tier subsidiary	Sales	(271,662)	(0.32)%	Month-end 60 days	-	No significant deviation	11,160	0.04%	
EnnoMech Precision Co., Ltd.	Victor Plus Holdings Ltd.	Second-tier subsidiary to second-tier subsidiary	Purchases	781,456	1.04%	Month-end 60 days	-	No significant deviation	(274,040)	(0.82)%	
HighAim Technology Inc.	Powerwin (Cayman) Tech Group Limited	Second-tier subsidiary to second-tier subsidiary	Purchases	442,094	0.59%	T/T180	-	No significant deviation	(561,428)	(1.68)%	
Highaim Technology Inc.	Powerwin (Cayman) Tech Group Limited	Second-tier subsidiary to second-tier subsidiary	Sales	(694,887)	(0.81)%	T/T180	-	No significant deviation	699,941	2.53%	
Ennoconn (Suzhou) Technology Co., Ltd.	Victor Plus Holdings Ltd.	Second-tier subsidiary to second-tier subsidiary	Sales	(1,246,038)	(1.46)%	Month-end 30 days	-	No significant deviation	421,645	1.52%	
Ennoconn (Suzhou) Technology Co., Ltd.	Kontron Asia Technology Inc.	Second-tier subsidiary to second-tier subsidiary	Purchases	365,143	0.49%	Month-end 45 days	-	No significant deviation	(202,213)	(0.60)%	
CASwell, Inc.	CASO, inc.	Second-tier subsidiary to second-tier subsidiary	Sales	(149,883)	(0.18)%	O/A 70 days	-	No significant deviation	22,443	0.08%	
CASwell, Inc.	Caswell Americas Inc.	Second-tier subsidiary to second-tier subsidiary	Sales	(137,866)	(0.16)%	O/A 90 days	-	No significant deviation	58,441	0.21%	

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 Solutions Singapore Pte Ltd	Ennoconn Japan Co., Ltd.	Subsidiaries Company to second-tier subsidiary	Sales	(147,727)	(0.17)%	Month-end 60 days	-	No significant deviation	-	-%	
Ennoconn Solutions Singapore Pte Ltd	Ennoconn Australia Pty Ltd	Subsidiaries Company to second-tier subsidiary	Sales	(144,609)	(0.17)%	Month-end 60 days	-	No significant deviation	-	-%	
Kontron Austria GmbH	Kontron Europe GmbH	Second-tier subsidiary to second-tier subsidiary	Sales	(139,204)	(0.16)%	Month-end 30 days	-	No significant deviation	36,065	0.13%	
Kontron d.o.o.	Kontron Europe GmbH	Second-tier subsidiary to second-tier subsidiary	Sales	(122,554)	(0.14)%	Month-end 30 days	-	No significant deviation	54,432	0.20%	
Kontron Asia Technology Inc.	Kontron Europe GmbH	Second-tier subsidiary to second-tier subsidiary	Sales	(357,143)	(0.42)%	Month-end 30 days	-	No significant deviation	175,743	0.63%	
Kontron Asia Technology Inc.	Kontron Canada Inc.	Second-tier subsidiary to second-tier subsidiary	Sales	(154,510)	(0.18)%	Month-end 30 days	-	No significant deviation	43,632	0.16%	
Kontron Europe GmbH	Kontron America Inc.	Second-tier subsidiary to second-tier subsidiary	Sales	(123,054)	(0.14)%	Month-end 30 days	-	No significant deviation	54,794	0.20%	
Kontron Europe GmbH	Kontron Modular Computers S.A.S.	Second-tier subsidiary to second-tier subsidiary	Sales	(181,306)	(0.21)%	Month-end 30 days	-	No significant deviation	30,888	0.11%	
Kontron Canada Inc.	Kontron America Inc.	Second-tier subsidiary to second-tier subsidiary	Sales	(254,323)	(0.30)%	Month-end 30 days	-	No significant deviation	78,384	0.28%	
Kontron Electronics Kft.	Kontron Electronics GmbH	Second-tier subsidiary to second-tier subsidiary	Sales	(138,299)	(0.16)%	Month-end 30 days	-	No significant deviation	17,522	0.06%	
Kontron Transportation GmbH	Kontront Transportation Deutschland GmbH	Second-tier subsidiary to second-tier subsidiary	Sales	(124,058)	(0.15)%	Month-end 30 days	-	No significant deviation	503,306	1.82%	
Kontron Transportation France S.A.S.	Kontron Transportation GmbH	Second-tier subsidiary to second-tier subsidiary	Sales	(144,469)	(0.17)%	Month-end 30 days	-	No significant deviation	258,130	0.93%	
Kontron Solar Bulgaria EOOD	Kontron eSystems GmbH	Second-tier subsidiary to second-tier subsidiary	Sales	(215,966)	(0.25)%	Month-end 30 days	-	No significant deviation	167,997	0.61%	
Kontron eSystems GmbH	Kontron Solar Bulgaria EOOD	Second-tier subsidiary to second-tier subsidiary	Sales	(372,873)	(0.44)%	Month-end 30 days	-	No significant deviation	764,802	2.76%	
KATEK Czech Republic s.r.o.	Katek GmbH	Second-tier subsidiary to second-tier subsidiary	Sales	(467,030)	(0.55)%	Month-end 30 days	-	No significant deviation	94,502	0.34%	
Katek Hungary Kft.	Katek GmbH	Second-tier subsidiary to second-tier subsidiary	Sales	(707,126)	(0.83)%	Month-end 30 days	-	No significant deviation	194,726	0.70%	

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

June 30, 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		
Ennoconn (Suzhou) Technology Co., Ltd.	Victor Plus Holdings Ltd.	Second-tier subsidiary to second-tier subsidiary	421,645		-	-	-	-
Marketech International Corp.	Marketech International Corporation USA	Second-tier subsidiary to second-tier subsidiary	297,117	2.73%	-	-	-	-
Marketech International Corp.	Hon Hai Precision Industry Co., Ltd.	Second-tier subsidiary to Associates	105,000	3.42%				
Techno Precision Co., Ltd.	Techno Precision (Shenzhen) Co., Ltd.	Second-tier subsidiary to second-tier subsidiary	191,464	27.99%	-	-	-	-
T-Paragon Metal (Shenzhen) Co., Ltd.	T-Paragon Die Casting Co., Ltd.	Second-tier subsidiary to second-tier subsidiary	125,239	0.36%	-	-	-	-
Highaim Technology Inc.	Powerwin (Cayman) Tech Group Limited	Second-tier subsidiary to second-tier subsidiary	699,941	0.88%	-	-	-	-
American Industrial Systems, Inc.	Ennoconn Solutions Singapore Pte. Ltd.	Subsidiaries to subsidiaries	151,425		-	-	-	-
American Industrial Systems, Inc.	Ennoconn México, S. de R.L. de C.V.	Subsidiaries to subsidiaries	110,067					
Ennoconn Hungary Kft.	Ennoconn Solutions Singapore Pte. Ltd.	Second-tier subsidiary to subsidiaries company	118,426					
Kontron AG	Kontron Services Romania S.R.L.	Subsidiaries Company to second-tier subsidiary	366,232					
Kontron AG	Kontron Austria GmbH	Subsidiaries Company to second-tier subsidiary	185,673		-	-	-	-
Kontron AG	Kontron Beteiligungs GmbH	Subsidiaries Company to second-tier subsidiary	2,766,932		-	-	-	-
Kontron AG	Kontron Europe GmbH	Subsidiaries Company to second-tier subsidiary	2,151,735		-	-	-	-
Kontron AG	Kontron Electronics GmbH	Subsidiaries Company to second-tier subsidiary	562,653		-	-	-	-
Kontron AG	Kontron Acquisition GmbH	Subsidiaries Company to second-tier subsidiary	292,577		-	-	-	-
Kontron AG	Kontron eSystems GmbH	Subsidiaries Company to second-tier subsidiary	1,937,716		-	-	-	-
Kontron AG	Kontron d.o.o.	Subsidiaries Company to second-tier subsidiary	173,772		-	-	-	-
Kontron AG	JSC Iskra Technologies	Subsidiaries Company to second-tier subsidiary	111,776		-	-	-	-
Kontron AG	Kontron Transportation GmbH	Subsidiaries Company to second-tier subsidiary	607,658		-	-	-	-
Kontron eSystems GmbH	Kontron Europe GmbH	Second-tier subsidiary to second-tier subsidiary	608,409		-	-	-	-

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 Beteiligungs GmbH (formerly KATEK SE)	Kontron Canada Inc.	Second-tier subsidiary to second-tier subsidiary	134,704		-	-	-	-
Nextek Inc.	Kontron Canada Inc.	Second-tier subsidiary to second-tier subsidiary	131,775		-	-	-	-
Kontron Asia Technology Inc.	Kontron Europe GmbH	Second-tier subsidiary to second-tier subsidiary	175,743		-	-	-	-
Kontron Europe GmbH	Kontron Beteiligungs GmbH	Second-tier subsidiary to second-tier subsidiary	190,069		-	-	-	-
Kontron Beteiligungs GmbH	Kontron Europe GmbH	Second-tier subsidiary to second-tier subsidiary	437,859		-	-	-	-
Kontron Europe GmbH	Kontron Electronics GmbH	Second-tier subsidiary to second-tier subsidiary	271,488		-	-	-	-
Kontron Acquisition GmbH	Kontron Beteiligungs GmbH	Second-tier subsidiary to second-tier subsidiary	217,626		-	-	-	-
Kontron d.o.o.	IskraCom	Second-tier subsidiary to second-tier subsidiary	123,695		-	-	-	-
Kontron d.o.o.	JSC Iskra Technologies	Second-tier subsidiary to second-tier subsidiary	155,236		-	-	-	-
Kontron Transportation GmbH	Kontron Transportation España SL	Second-tier subsidiary to second-tier subsidiary	473,904		-	-	-	-
Kontron Transportation GmbH	Kontront Transportation Deutschland GmbH	Second-tier subsidiary to second-tier subsidiary	503,306		-	-	-	-
Kontron Transportation France S.A.S.	Kontron Transportation GmbH	Second-tier subsidiary to second-tier subsidiary	258,130		-	-	-	-
Kontron Transportation UK Ltd.	Kontron Transportation GmbH	Second-tier subsidiary to second-tier subsidiary	296,297		-	-	-	-
Kontron Transportation GmbH	Kontron Transportation Schweiz AG	Second-tier subsidiary to second-tier subsidiary	204,425		-	-	-	-
KATEK Beteiligungs GmbH (formerly KATEK SE)	Katek GmbH	Second-tier subsidiary to second-tier subsidiary	329,768		-	-	-	-
KATEK Beteiligungs GmbH (formerly KATEK SE)	Kontron eSystems GmbH	Second-tier subsidiary to second-tier subsidiary	732,705		-	-	-	-
Kontron Solar Bulgaria EOOD	Kontron eSystems GmbH	Second-tier subsidiary to second-tier subsidiary	167,997		-	-	-	-
Kontron eSystems GmbH	Kontron Solar Bulgaria EOOD	Second-tier subsidiary to second-tier subsidiary	764,802		-	-	-	-
Kontron eSystems GmbH	Kontron Automotive GmbH	Second-tier subsidiary to second-tier subsidiary	302,008		-	-	-	-
Katek GmbH	KATEK Czech Republic s.r.o.	Second-tier subsidiary to second-tier subsidiary	269,346		-	-	-	-
Katek Hungary Kft.	Katek GmbH	Second-tier subsidiary to second-tier subsidiary	194,726		-	-	-	-

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 Six Months Ended June 30, 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	147,217	Common Transaction Terms	0.17%
0	Ennoconn Corporation	Victor Plus Holdings Ltd.	Parent Company to second-tier subsidiary	Accounts payable - related parties	18,971	Common Transaction Terms	0.01%
0	Ennoconn Corporation	American Industrial Systems, Inc.	Parent Company to second-tier subsidiary	Sales revenue	159,503	Common Transaction Terms	0.19%
0	Ennoconn Corporation	American Industrial Systems, Inc.	Parent Company to second-tier subsidiary	Accounts receivable – related parties	85,068	Common Transaction Terms	0.05%
0	Ennoconn Corporation	American Industrial Systems, Inc.	Parent Company to second-tier subsidiary	Purchase cost	86,560	Common Transaction Terms	0.10%
0	Ennoconn Corporation	American Industrial Systems, Inc.	Parent Company to second-tier subsidiary	Accounts payable - related parties	22,300	Common Transaction Terms	0.01%
0	Ennoconn Corporation	HighAim Technology INC.	Parent Company to second-tier subsidiary	Purchase cost	188,933	Common Transaction Terms	0.22%
0	Ennoconn Corporation	HighAim Technology INC.	Parent Company to second-tier subsidiary	Accounts payable - related parties	79,687	Common Transaction Terms	0.04%
0	Ennoconn Corporation	Ennoconn Hungary Kft.	Parent Company to second-tier subsidiary	Sales revenue	86,680	Common Transaction Terms	0.10%
0	Ennoconn Corporation	Ennoconn Hungary Kft.	Parent Company to second-tier subsidiary	Accounts receivable – related parties	50,046	Common Transaction Terms	0.03%
0	Ennoconn Corporation	Kontron Europe GmbH	Parent Company to second-tier subsidiary	Sales revenue	21,867	Common Transaction Terms	0.03%
0	Ennoconn Corporation	Ennoconn (Suzhou) Technology Co., Ltd.	Parent Company to second-tier subsidiary	Other Income	19,797	Common Transaction Terms	0.02%
0	Ennoconn Corporation	POSLAB Technology Corporation	Parent Company to second-tier subsidiary	Purchase cost	48,407	Common Transaction Terms	0.06%
0	Ennoconn Corporation	POSLAB Technology Corporation	Parent Company to second-tier subsidiary	Accounts payable - related parties	31,362	Common Transaction Terms	0.02%
0	Ennoconn Corporation	Taiwan Applied Module Corporation	Parent Company to second-tier subsidiary	Other receivables due from related parties	83,179	Common Transaction Terms	0.04%
0	Ennoconn Corporation	Ennotech Vietnam Company Limited	Parent Company to second-tier subsidiary	Purchase cost	76,812	Common Transaction Terms	0.09%
0	Ennoconn Corporation	Ennotech Vietnam Company Limited	Parent Company to second-tier subsidiary	Accounts payable - related parties	16,308	Common Transaction Terms	0.01%
0	Ennoconn Corporation	uniEat Co., Ltd.	Parent Company to second-tier subsidiary	Sales revenue	9,000	Common Transaction Terms	0.01%

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 Integrated Pte. Ltd.	Second-tier subsidiary to second-tier subsidiary	Accounts receivable	42,284	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 Integrated Pte. Ltd.	Second-tier subsidiary to second-tier subsidiary	Sales contract revenue	12,352	The transaction prices and payment terms for the sale of goods are not materially different from those with non-related parties	0.01%
1	Marketech International Corp.	Marketech Integrated Pte. Ltd.	Second-tier subsidiary to second-tier subsidiary	Engineering contract revenue	68,193	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.	0.08%
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	15,995	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	297,117	Depending on the contract or individual agreement terms, payment is typically received within 2-3 months after the transaction is confirmed	0.16%
1	Marketech International Corp.	Marketech International Corporation USA	Second-tier subsidiary to second-tier subsidiary	Engineering contract revenue	432,470	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.	0.51%
1	Marketech International Corp.	Marketech International Corporation USA	Second-tier subsidiary to second-tier subsidiary	Service contract revenue	17,171	Service and sales refers to agreed profits from sales between related parties	0.02%
1	Marketech International Corp.	Marketech Netherlands B.V.	Second-tier subsidiary to second-tier subsidiary	Prepayments to suppliers	26,436	Depending on the transaction contract	0.01%
1	Marketech International Corp.	Marketech International Corporation Germany GmbH	Second-tier subsidiary to second-tier subsidiary	Engineering contract revenue	57,019	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%
2	Ezoom Information, Inc.	Marketech International Corp.	Second-tier subsidiary to second-tier subsidiary	Accounts receivable	19,379	Depending on the contract or individual agreement terms, payment is typically received within 2-3 months after the transaction is confirmed	0.01%

No. (Note 1)	Name of Counterparty	Counterparty	Relationship with the Counterparty (Note 2)	Transaction Details			
				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	Notes receivable	47,064	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	209,505	Service and sales refers to agreed profits from sales between related parties	0.25%
2	Ezoom Information, Inc.	Marketech International Corp.	Second-tier subsidiary to second-tier subsidiary	Engineering contract revenue	75,515	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.	0.09%
3	ADAT Technology Co., Ltd.	Marketech International Corp.	Second-tier subsidiary to second-tier subsidiary	Service contract revenue	12,891	Service and sales refers to agreed profits from sales between related parties	0.02%
4	MIC-Tech Global Corp.	Marketech International Corp.	Second-tier subsidiary to second-tier subsidiary	Sales contract revenue	139,749	The transaction prices and payment terms for the sale of goods are not materially different from those with non-related parties	0.16%
4	MIC-Tech Global Corp.	Marketech International Corp.	Second-tier subsidiary to second-tier subsidiary	Accounts receivable	76,900	Depending on the contract or individual agreement terms, payment is typically received within 2-3 months after the transaction is confirmed	0.04%
5	Spiro Technology Systems Inc.	Marketech International Corp.	Second-tier subsidiary to second-tier subsidiary	Sales contract revenue	16,024	The transaction prices and payment terms for the sale of goods are not materially different from those with non-related parties	0.02%
6	Mic-Tech (Shanghai) Corp.	Marketech Co., Ltd.	Second-tier subsidiary to second-tier subsidiary	Accounts receivable	10,382	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 Electronics Engineering Corp.	Shanghai Maohua Electronics Engineering Co., Ltd.	Second-tier subsidiary to second-tier subsidiary	Other receivables	14,070	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 Electronics Engineering Corp.	MIC-Tech (Wuxi) Co., Ltd.	Second-tier subsidiary to second-tier subsidiary	Other receivables	93,798	Depending on the contract or individual agreement terms, payment is typically received within 2-3 months after the transaction is confirmed	0.05%
7	Mic-Tech Electronics Engineering Corp.	Mic-Tech (Shanghai) Corp.	Second-tier subsidiary to second-tier subsidiary	Sales contract revenue	21,611	The transaction prices and payment terms for the sale of goods are not materially different from those with non-related parties	0.03%
8	Shanghai Maohua Electronics Engineering Co., Ltd.	Mic-Tech Electronics Engineering Corp.	Second-tier subsidiary to second-tier subsidiary	Engineering contract revenue	55,917	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%

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	MIC-Tech (Wuxi) Co., Ltd.	MIC Industrial Viet Nam Co., Ltd.	Second-tier subsidiary to second-tier subsidiary	Sales contract revenue	89,704	The transaction prices and payment terms for the sale of goods are not materially different from those with non-related parties	0.10%
9	MIC-Tech (Wuxi) Co., Ltd.	MIC Industrial Viet Nam Co., Ltd.	Second-tier subsidiary to second-tier subsidiary	Accounts receivable	75,735	Depending on the contract or individual agreement terms, payment is typically received within 2-3 months after the transaction is confirmed	0.04%
10	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%
11	Marketech Integrated Pte. Ltd.	Marketech International Corp.	Second-tier subsidiary to second-tier subsidiary	Sales contract revenue	10,179	The transaction prices and payment terms for the sale of goods are not materially different from those with non-related parties	0.01%
11	Marketech Integrated Pte. Ltd.	Marketech International Corp.	Second-tier subsidiary to second-tier subsidiary	Engineering contract revenue	16,169	The Group handles engineering fees for related parties and non-related parties in accordance with general engineering contract or individual agreement terms. Additionally, the Group's payment terms for related parties are not significantly different from those for general customers, depending on the engineering contract or individual agreement, which is typically 2 to 3 months after project acceptance.	0.02%
12	CASwell, Inc.	CASO, inc.	Subsidiaries Company to second-tier subsidiary	Sales revenue	149,883	Common Transaction Terms	0.18%
12	CASwell, Inc.	Caswell. Americas Inc.	Subsidiaries Company to second-tier subsidiary	Sales revenue	137,866	Common Transaction Terms	0.16%
12	CASwell, Inc.	Apligo Gmbh	Subsidiaries Company to second-tier subsidiary	Sales revenue	10,127	Common Transaction Terms	0.01%
12	CASwell, Inc.	Apligo Gmbh	Subsidiaries Company to second-tier subsidiary	Accounts receivable	14,746	Common Transaction Terms	0.01%
12	CASwell, Inc.	CASO, inc.	Subsidiaries Company to second-tier subsidiary	Accounts receivable	22,443	Common Transaction Terms	0.01%
12	CASwell, Inc.	Caswell. Americas Inc.	Subsidiaries Company to second-tier subsidiary	Accounts receivable	58,441	Common Transaction Terms	0.03%
12	CASwell, Inc.	Apligo Gmbh	Subsidiaries Company to second-tier subsidiary	Other receivables	48,463	Common Transaction Terms	0.03%
13	Apligo Gmbh	CASwell, Inc.	Second-tier subsidiary to subsidiaries company	Sales revenue	10,050	Common Transaction Terms	0.01%
14	Caswell. Americas Inc.	CASwell, Inc.	Second-tier subsidiary to subsidiaries company	Sales revenue	21,763	Common Transaction Terms	0.03%
15	Goldtek Technology Co., Ltd.	Keenest Electronic Corp.	Second-tier subsidiary to second-tier subsidiary	Accounts receivable	55,486	Common Transaction Terms	0.03%
15	Goldtek Technology Co., Ltd.	Keenest Electronic Corp.	Second-tier subsidiary to second-tier subsidiary	Sales revenue	98,625	Common Transaction Terms	0.12%
15	Goldtek Technology Co., Ltd.	Goldtek Technology (Shenzhen) Co., Ltd.	Second-tier subsidiary to second-tier subsidiary	Prepayments to suppliers	20,200	Common Transaction Terms	0.01%
16	Techno Precision Co., Ltd.	Techno Precision (Shenzhen) Co., Ltd.	Second-tier subsidiary to second-tier subsidiary	Accounts receivable	191,464	Common Transaction Terms	0.10%

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	Techno Precision Co., Ltd.	Techno Precision (Shenzhen) Co., Ltd.	Second-tier subsidiary to second-tier subsidiary	Sales revenue	30,308	Common Transaction Terms	0.04%
17	Techno Precision (Shenzhen) Co., Ltd.	Techno Precision Co., Ltd.	Second-tier subsidiary to second-tier subsidiary	Sales revenue	271,662	Common Transaction Terms	0.32%
17	T-Paragon Metal (Shenzhen) Co., Ltd.	T-Paragon Die Casting Co., Ltd.	Second-tier subsidiary to second-tier subsidiary	Accounts receivable	125,239	Common Transaction Terms	0.07%
18	Goldtek Technology (Shenzhen) Co., Ltd.	Goldtek Technology Co., Ltd.	Second-tier subsidiary to second-tier subsidiary	Sales revenue	61,061	Common Transaction Terms	0.07%
19	HighAim Technology Inc.	ANDRIX INTERNATIONAL LIMITED	Second-tier subsidiary to second-tier subsidiary	Accounts payable - related parties	28,609	Common Transaction Terms	0.02%
19	HighAim Technology Inc.	ANDRIX INTERNATIONAL LIMITED	Second-tier subsidiary to second-tier subsidiary	Purchase cost	27,633	Common Transaction Terms	0.03%
19	HighAim Technology Inc.	FUNOLOGY INVESTMENT INC.	Second-tier subsidiary to second-tier subsidiary	Accounts payable - related parties	12,025	Common Transaction Terms	0.01%
19	HighAim Technology Inc.	FUNOLOGY INVESTMENT INC.	Second-tier subsidiary to second-tier subsidiary	Purchase cost	11,938	Common Transaction Terms	0.01%
19	HighAim Technology Inc.	Powerwin (Cayman) Tech Group Limited	Second-tier subsidiary to second-tier subsidiary	Accounts payable - related parties	561,428	Common Transaction Terms	0.30%
19	HighAim T echnology Inc.	Powerwin (Cayman) Tech Group Limited	Second-tier subsidiary to second-tier subsidiary	Purchase cost	442,094	Common Transaction Terms	0.52%
20	Highaim Technology Inc.	ANDRIX INTERNATIONAL LIMITED	Second-tier subsidiary to second-tier subsidiary	Accounts receivable – related parties	29,798	Common Transaction Terms	0.02%
20	Highaim Technology Inc.	ANDRIX INTERNATIONAL LIMITED	Second-tier subsidiary to second-tier subsidiary	Sales revenue	29,585	Common Transaction Terms	0.03%
20	Highaim Technology Inc.	FUNOLOGY INVESTMENT INC.	Second-tier subsidiary to second-tier subsidiary	Accounts receivable – related parties	11,148	Common Transaction Terms	0.01%
20	Highaim Technology Inc.	FUNOLOGY INVESTMENT INC.	Second-tier subsidiary to second-tier subsidiary	Sales revenue	10,356	Common Transaction Terms	0.01%
20	Highaim Technology Inc.	Powerwin (Cayman) Tech Group Limited	Second-tier subsidiary to second-tier subsidiary	Accounts receivable – related parties	699,941	Common Transaction Terms	0.38%
20	Highaim Technology Inc.	Powerwin (Cayman) Tech Group Limited	Second-tier subsidiary to second-tier subsidiary	Sales revenue	694,887	Common Transaction Terms	0.81%
21	Ennoconn (Suzhou) Technology Co., Ltd.	Kontron Asia Technology Inc.	Second-tier subsidiary to second-tier subsidiary	Purchase cost	365,143	Common Transaction Terms	0.43%
21	Ennoconn (Suzhou) Technology Co., Ltd.	Kontron Asia Technology Inc.	Second-tier subsidiary to second-tier subsidiary	Accounts payable - related parties	202,213	Common Transaction Terms	0.11%
21	Ennoconn (Suzhou) Technology Co., Ltd.	Victor Plus Holdings Ltd.	Second-tier subsidiary to second-tier subsidiary	Sales revenue	1,246,038	Common Transaction Terms	1.46%
21	Ennoconn (Suzhou) Technology Co., Ltd.	Victor Plus Holdings Ltd.	Second-tier subsidiary to second-tier subsidiary	Accounts receivable – related parties	421,645	Common Transaction Terms	0.23%
21	Ennoconn (Suzhou) Technology Co., Ltd.	Victor Plus Holdings Ltd.	Second-tier subsidiary to second-tier subsidiary	Accounts payable - related parties	45,015	Common Transaction Terms	0.02%
22	Ennoconn Corporation (Malaysia)	Kontron Asia Technology Inc.	Second-tier subsidiary to second-tier subsidiary	Accounts payable - related parties	42,132	Common Transaction Terms	0.02%
22	Ennoconn Corporation (Malaysia)	Kontron Asia Technology Inc.	Second-tier subsidiary to second-tier subsidiary	Purchase cost	86,467	Common Transaction Terms	0.10%

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)
23	Victor Plus Holdings Ltd.	Kunshan Huaju Trading Co., Ltd.	Second-tier subsidiary to second-tier subsidiary	Purchase cost	17,075	Common Transaction Terms	0.02%
24	Ennoconn (Foshan) Investment Co., Ltd.	Nanjing Asiatek Inc.	Second-tier subsidiary to second-tier subsidiary	Other short-term borrowings	142,293	Common Transaction Terms	0.08%
25	EnnoMech Precision Co., Ltd.	Kontron Canada Inc.	Second-tier subsidiary to second-tier subsidiary	Accounts receivable – related parties	17,570	Common Transaction Terms	0.01%
25	EnnoMech Precision Co., Ltd.	Kontron Canada Inc.	Second-tier subsidiary to second-tier subsidiary	Sales revenue	38,704	Common Transaction Terms	0.05%
25	EnnoMech Precision Co., Ltd.	Kontron Europe GmbH	Second-tier subsidiary to second-tier subsidiary	Accounts receivable – related parties	18,119	Common Transaction Terms	0.01%
25	EnnoMech Precision Co., Ltd.	Kontron Europe GmbH	Second-tier subsidiary to second-tier subsidiary	Sales revenue	62,361	Common Transaction Terms	0.07%
25	EnnoMech Precision Co., Ltd.	Victor Plus Holdings Ltd.	Second-tier subsidiary to second-tier subsidiary	Accounts payable - related parties	274,040	Common Transaction Terms	0.15%
25	EnnoMech Precision Co., Ltd.	Victor Plus Holdings Ltd.	Second-tier subsidiary to second-tier subsidiary	Purchase cost	781,456	Common Transaction Terms	0.91%
26	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	0.11%
27	Ennoconn Hungary Kft.	Ennoconn Solutions Singapore Pte. Ltd.	Second-tier subsidiary to subsidiaries company	Accounts receivable – related parties	118,426	Common Transaction Terms	0.06%
27	Ennoconn Hungary Kft.	Ennoconn Solutions Singapore Pte. Ltd.	Second-tier subsidiary to subsidiaries company	Sales revenue	173,503	Common Transaction Terms	0.20%
27	Ennoconn Hungary Kft.	Kontron America Inc.	Second-tier subsidiary to second-tier subsidiary	Accounts payable - related parties	11,348	Common Transaction Terms	0.01%
27	Ennoconn Hungary Kft.	Kontron America Inc.	Second-tier subsidiary to second-tier subsidiary	Purchase cost	34,361	Common Transaction Terms	0.04%
28	American Industrial Systems, Inc.	Ennoconn Hungary Kft.	Second-tier subsidiary to second-tier subsidiary	Accounts receivable – related parties	26,648	Common Transaction Terms	0.01%
28	American Industrial Systems, Inc.	Ennoconn Hungary Kft.	Second-tier subsidiary to second-tier subsidiary	Accounts payable - related parties	20,065	Common Transaction Terms	0.01%
28	American Industrial Systems, Inc.	Ennoconn Hungary Kft.	Second-tier subsidiary to second-tier subsidiary	Sales revenue	28,507	Common Transaction Terms	0.03%
28	American Industrial Systems, Inc.	Ennoconn Hungary Kft.	Second-tier subsidiary to second-tier subsidiary	Purchase cost	35,765	Common Transaction Terms	0.04%
28	American Industrial Systems, Inc.	Kontron America Inc.	Second-tier subsidiary to second-tier subsidiary	Accounts payable - related parties	30,586	Common Transaction Terms	0.02%
28	American Industrial Systems, Inc.	Kontron America Inc.	Second-tier subsidiary to second-tier subsidiary	Purchase cost	120,294	Common Transaction Terms	0.14%
28	American Industrial Systems, Inc.	Apligo Gmbh	Second-tier subsidiary to second-tier subsidiary	Purchase cost	13,388	Common Transaction Terms	0.02%
28	American Industrial Systems, Inc.	Ennoconn Solutions Singapore Pte. Ltd.	Second-tier subsidiary to subsidiaries company	Accounts receivable – related parties	151,425	Common Transaction Terms	0.08%
28	American Industrial Systems, Inc.	Ennoconn Solutions Singapore Pte. Ltd.	Second-tier subsidiary to subsidiaries company	Sales revenue	161,630	Common Transaction Terms	0.19%
28	American Industrial Systems, Inc.	Ennoconn Mexico, S. de R.L. de C.V.	Second-tier subsidiary to second-tier subsidiary	Accounts receivable – related parties	110,067	Common Transaction Terms	0.06%

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)
28	American Industrial Systems, Inc.	Ennoconn Mexico, S. de R.L. de C.V.	Second-tier subsidiary to second-tier subsidiary	Other receivables due from related parties	121,030	Common Transaction Terms	0.07%
28	American Industrial Systems, Inc.	Ennoconn Mexico, S. de R.L. de C.V.	Second-tier subsidiary to second-tier subsidiary	Sales revenue	109,272	Common Transaction Terms	0.13%
28	American Industrial Systems, Inc.	Ennoconn Chile SpA	Second-tier subsidiary to second-tier subsidiary	Accounts receivable – related parties	36,077	Common Transaction Terms	0.02%
28	American Industrial Systems, Inc.	Ennoconn Chile SpA	Second-tier subsidiary to second-tier subsidiary	Other receivables due from related parties	9,587	Common Transaction Terms	0.01%
28	American Industrial Systems, Inc.	Ennoconn Chile SpA	Second-tier subsidiary to second-tier subsidiary	Sales revenue	29,251	Common Transaction Terms	0.03%
28	American Industrial Systems, Inc.	Ennoconn Peru, S.A.C.	Second-tier subsidiary to second-tier subsidiary	Accounts receivable – related parties	41,221	Common Transaction Terms	0.02%
28	American Industrial Systems, Inc.	Ennoconn Peru, S.A.C.	Second-tier subsidiary to second-tier subsidiary	Sales revenue	40,924	Common Transaction Terms	0.05%
28	American Industrial Systems, Inc.	Ennoconn Peru, S.A.C.	Second-tier subsidiary to second-tier subsidiary	Other receivables due from related parties	15,925	Common Transaction Terms	0.01%
29	Vecow Co., Ltd.	American Industrial Systems, Inc.	Second-tier subsidiary to second-tier subsidiary	Sales revenue	12,984	Common Transaction Terms	0.02%
30	Ennoconn Solutions Singapore Pte Ltd	Ennoconn Japan Co., Ltd.	Subsidiaries Company to second-tier subsidiary	Sales revenue	147,727	Common Transaction Terms	0.17%
30	Ennoconn Solutions Singapore Pte Ltd	Ennoconn New Zealand Limited	Subsidiaries Company to second-tier subsidiary	Sales revenue	14,019	Common Transaction Terms	0.02%
30	Ennoconn Solutions Singapore Pte Ltd	Ennoconn Australia Pty Ltd	Subsidiaries Company to second-tier subsidiary	Sales revenue	144,609	Common Transaction Terms	0.17%
31	Kontron AG	Kontron Services Romania S.R.L.	Subsidiaries Company to second-tier subsidiary	Other receivables – related parties	366,232	Common Transaction Terms	0.20%
31	Kontron AG	Kontron Austria GmbH	Subsidiaries Company to second-tier subsidiary	Other receivables – related parties	185,673	Common Transaction Terms	0.10%
31	Kontron AG	Kontron Beteiligungs GmbH	Subsidiaries Company to second-tier subsidiary	Other receivables – related parties	2,766,932	Common Transaction Terms	1.50%
31	Kontron AG	Kontron Europe GmbH	Subsidiaries Company to second-tier subsidiary	Other receivables – related parties	2,151,735	Common Transaction Terms	1.16%
31	Kontron AG	Kontron Electronics GmbH	Subsidiaries Company to second-tier subsidiary	Other receivables – related parties	562,653	Common Transaction Terms	0.30%
31	Kontron AG	Kontron Acquisition GmbH	Subsidiaries Company to second-tier subsidiary	Other receivables – related parties	292,577	Common Transaction Terms	0.16%
31	Kontron AG	Kontron eSystems GmbH	Subsidiaries Company to second-tier subsidiary	Other receivables – related parties	1,937,716	Common Transaction Terms	1.05%
31	Kontron AG	Kontron d.o.o.	Subsidiaries Company to second-tier subsidiary	Other receivables – related parties	173,772	Common Transaction Terms	0.09%
31	Kontron AG	JSC Iskra T echnologies	Subsidiaries Company to second-tier subsidiary	Other receivables – related parties	111,776	Common Transaction Terms	0.06%
31	Kontron AG	Kontron Transportation GmbH	Subsidiaries Company to second-tier subsidiary	Other receivables – related parties	607,658	Common Transaction Terms	0.33%
32	Kontron Asia Technology Inc.	Kontron Europe GmbH	Second-tier subsidiary to second-tier subsidiary	Sales revenue	357,143	Common Transaction Terms	0.42%

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)
32	Kontron Asia T echnology Inc.	Kontron Canada Inc.	Second-tier subsidiary to second-tier subsidiary	Sales revenue	154,510	Common Transaction Terms	0.18%
32	Kontron Asia Technology Inc.	Kontron Europe GmbH	Second-tier subsidiary to second-tier subsidiary	Other receivables due from related parties	175,743	Common Transaction Terms	0.09%
33	Kontron Austria GmbH	Kontron Europe GmbH	Second-tier subsidiary to second-tier subsidiary	Sales revenue	139,204	Common Transaction Terms	0.16%
34	Kontron Beteiligungs GmbH	Kontron Europe GmbH	Second-tier subsidiary to second-tier subsidiary	Other receivables – related parties	437,859	Common Transaction Terms	0.24%
35	Kontron Canada Inc.	Kontron America Inc.	Second-tier subsidiary to second-tier subsidiary	Sales revenue	254,323	Common Transaction Terms	0.30%
36	Kontron d.o.o.	Kontron Europe GmbH	Second-tier subsidiary to second-tier subsidiary	Sales revenue	122,554	Common Transaction Terms	0.14%
36	Kontron d.o.o.	IskraCom	Second-tier subsidiary to second-tier subsidiary	Other receivables – related parties	123,695	Common Transaction Terms	0.07%
36	Kontron d.o.o.	JSC Iskra Technologies	Second-tier subsidiary to second-tier subsidiary	Other receivables – related parties	155,236	Common Transaction Terms	0.08%
37	Kontron Electronics Kft.	Kontron Electronics GmbH	Second-tier subsidiary to second-tier subsidiary	Sales revenue	138,299	Common Transaction Terms	0.16%
38	Kontron eSystems GmbH	Kontron Solar Bulgaria EOOD	Second-tier subsidiary to second-tier subsidiary	Sales revenue	372,873	Common Transaction Terms	0.44%
38	Kontron eSystems GmbH	Kontron Europe GmbH	Second-tier subsidiary to second-tier subsidiary	Other receivables – related parties	608,409	Common Transaction Terms	0.33%
38	Kontron eSystems GmbH	Kontron Solar Bulgaria EOOD	Second-tier subsidiary to second-tier subsidiary	Other receivables – related parties	764,802	Common Transaction Terms	0.41%
38	Kontron eSystems GmbH	Kontron Automotive GmbH	Second-tier subsidiary to second-tier subsidiary	Other receivables – related parties	302,008	Common Transaction Terms	0.16%
39	Kontron Europe GmbH	Kontron America Inc.	Second-tier subsidiary to second-tier subsidiary	Sales revenue	123,054	Common Transaction Terms	0.14%
39	Kontron Europe GmbH	Kontron Modular Computers S.A.S.	Second-tier subsidiary to second-tier subsidiary	Sales revenue	181,306	Common Transaction Terms	0.21%
39	Kontron Europe GmbH	Kontron Beteiligungs GmbH	Second-tier subsidiary to second-tier subsidiary	Other receivables – related parties	190,069	Common Transaction Terms	0.10%
39	Kontron Europe GmbH	Kontron Electronics GmbH	Second-tier subsidiary to second-tier subsidiary	Other receivables – related parties	271,488	Common Transaction Terms	0.15%
40	Kontron Solar Bulgaria EOOD	Kontron eSystems GmbH	Second-tier subsidiary to second-tier subsidiary	Sales revenue	215,966	Common Transaction Terms	0.25%
40	Kontron Solar Bulgaria EOOD	Kontron eSystems GmbH	Second-tier subsidiary to second-tier subsidiary	Other receivables – related parties	167,997	Common Transaction Terms	0.09%
41	Kontron Transportation France S.A.S.	Kontron Transportation GmbH	Second-tier subsidiary to second-tier subsidiary	Sales revenue	144,469	Common Transaction Terms	0.17%
41	Kontron Transportation France S.A.S.	Kontron Transportation GmbH	Second-tier subsidiary to second-tier subsidiary	Other receivables – related parties	258,130	Common Transaction Terms	0.14%
42	Kontron Transportation GmbH	Kontront Transportation Deutschland GmbH	Second-tier subsidiary to second-tier subsidiary	Sales revenue	124,058	Common Transaction Terms	0.15%
42	Kontron Transportation GmbH	Kontron Transportation Espana SL	Second-tier subsidiary to second-tier subsidiary	Other receivables – related parties	473,904	Common Transaction Terms	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)
42	Kontron Transportation GmbH	Kontront Transportation Deutschland GmbH	Second-tier subsidiary to second-tier subsidiary	Other receivables – related parties	503,306	Common Transaction Terms	0.27%
42	Kontron Transportation GmbH	Kontron Transportation Schweiz AG	Second-tier subsidiary to second-tier subsidiary	Other receivables – related parties	204,425	Common Transaction Terms	0.11%
43	Kontron Transportation UK Ltd.	Kontron Transportation GmbH	Second-tier subsidiary to second-tier subsidiary	Other receivables – related parties	296,297	Common Transaction Terms	0.16%
44	Nextek Inc.	Kontron Canada Inc.	Second-tier subsidiary to second-tier subsidiary	Other receivables – related parties	131,775	Common Transaction Terms	0.07%
45	KATEK Beteiligungs GmbH (formerly KATEK SE)	Kontron Canada Inc.	Second-tier subsidiary to second-tier subsidiary	Other receivables – related parties	134,704	Common Transaction Terms	0.07%
45	KATEK Beteiligungs GmbH (formerly KATEK SE)	Katek GmbH	Second-tier subsidiary to second-tier subsidiary	Other receivables – related parties	329,768	Common Transaction Terms	0.18%
45	KATEK Beteiligungs GmbH (formerly KATEK SE)	Kontron eSystems GmbH	Second-tier subsidiary to second-tier subsidiary	Other receivables – related parties	732,705	Common Transaction Terms	0.40%
46	KATEK Czech Republic s.r.o.	Katek GmbH	Second-tier subsidiary to second-tier subsidiary	Sales revenue	467,030	Common Transaction Terms	0.55%
47	Katek GmbH	KATEK Czech Republic s.r.o.	Second-tier subsidiary to second-tier subsidiary	Other receivables – related parties	269,346	Common Transaction Terms	0.15%
48	Katek Hungary Kft.	Katek GmbH	Second-tier subsidiary to second-tier subsidiary	Sales revenue	707,126	Common Transaction Terms	0.83%
48	Katek Hungary Kft.	Katek GmbH	Second-tier subsidiary to second-tier subsidiary	Other receivables – related parties	194,726	Common Transaction Terms	0.11%
49	Kontron Acquisition GmbH	Kontron Beteiligungs GmbH	Second-tier subsidiary to second-tier subsidiary	Other receivables – related parties	217,626	Common Transaction Terms	0.12%
50	Network Box Holdings Limited	Network Box Hong Kong Limited	Second-tier subsidiary to second-tier subsidiary	Sales revenue	21,545	Common Transaction Terms	0.03%

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)

June 30, 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%	2,574,609	518,216,530	60,083	60,083	
Ennoconn Corporation	Ennoconn International Investment Co., Ltd.	Taiwan	Professional investment	8,010,000	8,010,000	820,635,000	100.00%	12,005,263	820,635,000	1,297,560	1,297,560	
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%	1,173,329	20,000,000	212,871	58,050	
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%	15,333,370	309,510,000	484,624	484,624	
Ennoconn Corporation	AIS Cayman. Technology	Cayman Islands	Professional investment	230,586	230,586	4,028,217	37.64%	598,995	4,028,217	196,440	73,940	
Ennoconn Corporation	Ennoconn Solutions Singapore Pte. Ltd.	Singapore	Cloud-based intelligent services	1,060,193	1,004,753	42,000,000	100.00%	1,130,663	42,000,000	(19,796)	(19,796)	
Ennoconn Corporation	Kontron. AG	Austria	Information system software and hardware integration service	26,641	-	30,726	0.05%	14,389	30,726	1,285,324	436	
Innovative Systems Integration Limited	Victor Plus Holdings Ltd.	Seychelles	Import and export trading	-	-	500,000	100.00%	(12,051)	500,000	(3,588)	(3,588)	
Ennoconn Investment Holdings Co.,Ltd	AIS Cayman Technology Group	Cayman Islands	Professional investment	303,642	303,642	6,672,469	62.36%	1,036,194	6,672,469	196,440	122,500	
Ennoconn Investment Holdings Co.,Ltd	Kontron AG	Austria	Information system software and hardware integration service	5,654,062	5,654,062	16,835,008	27.44%	11,316,290	16,835,008	1,285,324	307,745	
Ennoconn Investment Holdings Co.,Ltd	Ennoconn Hungary Kft.	Hungary	Manufacturing and marketing of industrial computers	2,548,000	2,548,000	-	100.00%	2,967,844	-	56,801	56,801	
AIS Cayman Technology Group	American Industrial Systems Inc.	USA	Human-machine interface, industry 4.0, and other related products	47,775	47,775	1,500,000	100.00%	758,425	1,500,000	108,521	108,521	
AIS Cayman Technology Group	Vecow Co., Ltd.	Taiwan	Telecommunication machinery equipment, electronic equipment and electronic devices	51,936	51,936	5,000,000	100.00%	801,039	5,000,000	83,700	83,700	
AIS Cayman Technology Group	Ennoconn Mexico, S. de R.L. de C.V.	Mexico	Trading of industrial computers	-	-	2,999	99.97%	8,260	2,999	8,264	8,264	
AIS Cayman Technology Group	Ennoconn Chile SpA	Chile	Trading of industrial computers	-	-	50,000	100.00%	(2,699)	50,000	(2,770)	(2,770)	
AIS Cayman Technology Group	Ennoconn Peru, S.A.C.	Peru	Trading of industrial computers	-	-	999	99.90%	3,354	999	3,322	3,322	
Vecow Co., Ltd.	Nera Telecommunications FZ-LLC	United Arab Emirates	Communications and network integration services	121	-	200	100.00%	-	200	-	-	
Vecow Co., Ltd.	VECOW TECH TRADING L.L.C	United Arab Emirates	Sales of industrial computers	900	-	100	100.00%	1,047	100	178	178	
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%	735,473	17,022,831	76,151	43,210	
Ennoconn International Investment Co., Ltd.	EnnoMech Precision (Cayman) Co., Ltd.	Cayman Islands	Professional investment	147,798	147,798	13,800,000	67.65%	616,141	13,800,000	109,417	74,021	

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 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%	127,855	1,000,000	18,710	18,710	
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%	(63,500)	10,400,000	(1,162)	(1,162)	
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%	(46,178)	10,200,000	(833)	(745)	
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%	388,791	14,027,999	30,015	12,526	
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%	8,981,464	83,468,613	2,913,485	1,108,168	
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%	92,247	9,100,000	18,821	13,174	
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%	11,837	2,960,000	(2,619)	(957)	
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%	4,209	1,000,000	(28)	(28)	
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%	4,995	500,000	(43)	(43)	
Ennoconn International Investment Co., Ltd.	Ennotech Vietnam Company Limited	Vietnam	Production and sales of industrial computers	169,574	169,574	-	100.00%	191,775	-	6,314	6,314	
Ennoconn International Investment Co., Ltd.	Dudoo Ltd.	Cayman Islands	Professional investment	25,000	25,000	628,413	44.94%	43,254	628,413	17,350	7,258	
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%	188,380	3,839,000	212,871	11,133	
Ennoconn International Investment Co., Ltd.	Kontron AG	Austria	Information system software and hardware integration service	914,508	476,795	1,524,863	2.49%	943,045	1,524,863	1,285,324	25,855	
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%	14	4,250	3,195	3	
Ennoconn International Investment Co., Ltd.	RIGO Global Co., Ltd.	Taiwan	Manufacturing, wholesale and sales of electronic and peripheral equipment	-	32,000	-	0.00%	-	1,066,667	-	-	
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%	342,471	16,000,000	(11,517)	(2,323)	
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%	68,369	4,050,000	4,764	1,429	
EnnoMech Precision (Cayman) Co., Ltd.	HighAim Technology INC	Samoa	Professional investment	159,250	159,250	5,000,000	100.00%	886,542	5,000,000	107,885	107,885	

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				
HighAim Technology Inc.	FUNOLOGY INVESTMENT INC.	Samoa	Cloud mechanical components	32	32	1,000	100.00%	25,911	1,000	497	497	
HighAim Technology Inc.	ANDRIX INTERNATIONAL LIMITED	Angola	Cloud mechanical components	29	29	900	100.00%	48,324	900	1,449	1,449	
HighAim Technology Inc.	Powerwin (Cayman) Tech Group Limited	Cayman Islands	Professional investment	31,850	11,148	1,000,000	100.00%	80,319	1,000,000	51,114	51,114	
HighAim Technology Inc.	HIGHAIM VIETNAM TECHNOLOGY COMPANY LIMITED	Vietnam	Cloud mechanical components	95,550	-	-	100.00%	-	-	(10,574)	(10,574)	
CASwell, Inc.	CASO, INC.	Japan	Import and sales of network equipment and computer peripheral products	27,062	27,062	1,881	99.00%	174,954	1,881	23,185	22,953	
CASwell, Inc.	Caswell. International Investment Co., Ltd.	Samoa	Overseas investment	101,135	101,135	3,205,760	100.00%	86,639	3,205,760	(17,198)	(17,198)	
CASwell, Inc.	Caswell Americas, Inc	USA	Sales of netcom products	92,460	92,460	3,000,000	100.00%	70,603	3,000,000	2,320	2,320	
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%	478,732	9,096,667	30,024	18,108	
CASwell, Inc.	APLIGO Gmbh	Germany	Hub and SI Service	60,275	60,275	24,000	66.67%	-	24,000	(28,369)	(18,980)	
CASwell, Inc.	Network Box Holdings Limited	Hong Kong	Investment and enterprise network information security products and services	277,190	-	3,500,000	70.00%	281,197	3,500,000	6,109	4,276	
Network Box Holdings Limited	Network Box Corporation Limited	Hong Kong	Cybersecurity systems and cybersecurity services	38,738	-	2,750,000	100.00%	37,427	2,750,000	10,775	10,775	
Network Box Holdings Limited	Network Box Hong Kong Limited	Hong Kong	Sales of computer products and provision of cybersecurity services	41	-	10,000	100.00%	20,856	10,000	3,698	3,698	
Network Box Holdings Limited	Handshake Networking Limited	Hong Kong	Provision of cybersecurity consulting services	5,076	-	1,000	51.00%	7,374	1,000	(2,346)	(1,197)	
Network Box Holdings Limited	Network Box (Sin) Pte. Limited	Singapore	Computer system integration and other information technology-related businesses	6,924	-	1,000	26.76%	672	1,000	(1,325)	(80)	
Goldtek Technology Co., Ltd.	Keenest Electronic Corp.	Samoa	Professional investment	1,037,190	1,037,190	33,000,000	100.00%	298,248	33,000,000	12,626	12,626	
Goldtek Technology Co., Ltd.	NATIONGATE INTEGRATION (M) SDN.BHD	Malaysia	Electronic manufacturing services	4,467	4,467	600,000	60.00%	4,886	600,000	33	20	
Goldtek Technology Co., Ltd.	Ennovision Inc.	Taiwan	Security surveillance video monitoring	90,000	90,000	6,000,000	52.17%	49,736	6,000,000	(12,214)	(6,372)	
Keenest Electronic Corp.	Techno Precision Co., Ltd.	Hong Kong	Metal stamping and casting industry	320,976	320,976	7,500,000	40.30%	212,283	7,500,000	3,658	1,375	
Techno Precision Co., Ltd.	T-Paragon Die Casting Co., Ltd.	Hong Kong	Finance/Logistics	30,291	30,291	7,500,000	50.00%	166,301	7,500,000	9,009	4,505	
T-Paragon Die Casting Co., Ltd.	T-pARagon Industrial (Thailand) Co., Limited	Thailand	Metal stamping and casting industry	236,476	236,476	236,000,000	100.00%	320,591	236,000,000	3,972	3,972	
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%	162,266	16,936,958	6,904	6,904	
Marketech International Corp.	Market Go Profits Pte. Ltd.	Singapore	Investment holding and reinvestment	1,299,429	1,299,429	40,119,104	100.00%	2,026,868	40,119,104	569,858	569,858	
Marketech International Corp.	MIC-Tech Global Corp.	South Korea	General international trade industry	19,147	19,147	131,560	100.00%	21,032	131,560	2,651	2,651	
Marketech International Corp.	Headquarter International Ltd.	British Virgin Islands	Investment holding and reinvestment	42,475	42,475	1,289,367	100.00%	40,439	1,289,367	559	559	
Marketech International Corp.	Tiger United Finance Ltd.	British Virgin Islands	Investment holding and reinvestment	46,475	46,475	1,410,367	100.00%	38,491	1,410,367	549	549	
Marketech International Corp.	Marketech Engineering Pte. Ltd.	Singapore	Contracting of engineering services	31,162	31,162	1,337,763	100.00%	2,642	1,337,763	(128)	(128)	
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%	102,822	1,535,600	(4,935)	(4,935)	

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.	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%	223,827	-	12,160	12,160	
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%	(11,794)	-	(1,869)	(1,869)	
Marketech International Corp.	Marketech International Sdn.Bhd.	Malaysia	Professional contracting and related maintenance services for engineering; sales of medical equipment	127,454	126,205	16,871,250	100.00%	56,069	16,871,250	23,976	23,976	
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%	879,365	33,450,000	603,088	603,088	
Marketech International Corp.	Spiro Technology Systems Inc.	USA	General international trade industry	54,074	54,074	1,000,000	100.00%	88,890	1,000,000	(882)	(882)	
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%	31,359	6,580,752	(23,525)	(4,456)	
Marketech International Corp.	PT Marketech International Indonesia	Indonesia	Trading of machinery equipments and components	38,043	38,043	1,199,000	99.92%	34,967	1,199,000	2,086	2,086	
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%	(957)	1,200,000	(532)	(532)	
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%	67,854	6,208,320	3,426	1,002	
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	240,000	160,000	24,000,000	100.00%	192,742	24,000,000	(26,487)	(26,487)	
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	65,000	50,000	2,000,000	41.54%	17,730	5,000,000	(10,293)	(5,232)	
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%	32,337	2,912,000	(14,304)	(5,206)	

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.	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%	45,740	30,000	730	730	
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%	75,265	2,000,000	9,517	6,564	
Marketech International Corp.	Radisen Co., Ltd. (Common Stock)	South Korea	AI medical solutions and remote radiology medical platform	-	12,454	-	0.00%	-	-	(22,995)	(4,097)	
Marketech International Corp.	Radisen Co., Ltd. (Preferred Share)	South Korea	AI medical solutions and remote radiology medical platform	-	73,208	-	0.00%	-	-	(22,995)	-	
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%	42,348	200,000	(8,636)	(8,636)	
Marketech International Corp.	MIC Industrial Viet Nam Co., Ltd.	Vietnam	Assembly and testing of refrigeration equipment on an OEM basis	70,457	39,567	-	100.00%	49,138	-	2,023	2,023	
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%	22,378	3,060,000	(4,308)	(2,197)	
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	12,075	4,739	3,999,998	100.00%	10,796	3,999,998	(434)	(434)	
Marketech International Corp.	MIC SC Semiconductor Co., Ltd.	Japan	Professional contracting and related maintenance services for engineering	10,108	-	5,100	51.00%	10,011	5,100	-	-	
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%	92,155	5,000,000	12,408	-	
ADAT Technology Co., Ltd.	ADAT NORTH AMERICA CORPORATION	USA	Information software, technology, and integrated application services	9,464	-	300,000	100.00%	9,438	300,000	(116)	-	
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%	2,024,009	40,016,604	570,375	-	
Marketech Engineering Pte. Ltd.	Marketech Integrated Construction Co., Ltd.	Myanmar	Contracting of engineering services	27,083	27,083	92,000	98.40%	2,477	92,000	8	-	
MIC-Tech Ventures Asia Pacific Inc.	Russky H.K. Limited	Hong Kong	Investment holding and reinvestment	34,551	34,551	833,000	100.00%	46,176	833,000	12,203	-	
MIC-Tech Ventures Asia Pacific Inc.	Leader Fortune Enterprise Co., Ltd.	Samoa	Investment holding and reinvestment	8,990	8,990	303,000	31.43%	(548)	303,000	1,513	-	
MIC-Tech Ventures Asia Pacific Inc.	Fortune Blessing Co., Limited	Hong Kong	Investment holding and reinvestment	45,985	45,985	500,000	27.78%	3,640	500,000	379	-	
Russky H.K. Limited	PT Marketech International Indonesia	Indonesia	Trading of machinery equipments and components	32	32	1,000	0.08%	32	1,000	2,086	-	
DuDoo Ltd.	uniEat Co., Ltd.	Taiwan	Software services	110,361	110,361	9,000,000	100.00%	97,482	9,000,000	17,389	17,389	
Ennoconn (Suzhou) Technology Co., Ltd.	ENNOCONN MALAYSIA SDN. BHD.	Malaysia	Industrial control equipment sales	245,633	245,633	1	100.00%	245,633	1	38,063	38,063	

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 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	425,983	425,983	230,791,464	63.77%	566,419	230,791,464	10,008	6,891	
Ennoconn Solutions Singapore Pte. Ltd.	Ennoconn Australia Pty Ltd	Australia	Retail distribution of POS terminal equipment and self-checkout systems	65,027	65,027	3,000,000	99.97%	63,543	3,000,000	339	(606)	
Ennoconn Solutions Singapore Pte. Ltd.	Ennoconn India Corporation Private Limited	India	Global supply chain and quality management center for IoT and AIoT	14,974	14,974	40,807,500	99.90%	13,723	40,807,500	3,195	3,192	
Ennoconn Solutions Singapore Pte. Ltd.	Ennoconn Philippines Corporation	Philippines	Global R&D Center for IoT and AIoT	44,140	44,140	799,998	100.00%	27,989	799,998	(8,864)	(8,864)	
Ennoconn Solutions Singapore Pte. Ltd.	EnnoAI Solutions Singapore Pte Ltd	Singapore	Information technology consulting services	-	-	-	100.00%	-	-	-	-	
Ennoconn Solutions Singapore Pte. Ltd.	Ennoconn Japan. Co., Ltd.	Japan	Specializing in the import and export of ICT equipment, including AI-enabled smart vending machines, POS systems, and self-checkout equipment	21,988	21,988	9,990	100.00%	(27,407)	9,990	(4,298)	(42,128)	
Ennoconn Australia Pty Ltd	Ennoconn New Zealand Limited	New Zealand	Retail distribution of POS terminal equipment and self-checkout systems	9,423	9,423	50,000	100.00%	7,226	50,000	(1,676)	(1,676)	
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	24,610	24,610	1,000,000	100.00%	57,260	1,000,000	(2,707)	(2,707)	
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	34,605	34,605	210,000	100.00%	(35,725)	210,000	(4,151)	(4,152)	
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	514,636	514,636	252,500	100.00%	(333,027)	252,500	(33,284)	(29,274)	
Nera Telecommunications Ltd	Nera Infocom (M) Sdn. Bhd.	Malaysia	Sales, installation, and maintenance of information technology equipment	5,537	5,537	500,000	100.00%	24,719	500,000	(32)	(32)	
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	196,634	196,634	3,990	100.00%	(99,483)	3,990	(24,705)	(24,309)	
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	9,942	9,942	1,100,000	100.00%	197,747	1,100,000	13,461	13,457	
Nera Telecommunications Ltd	Nera Telecommunications (Vietnam) Co., Ltd.	Vietnam	Installation, maintenance, service, and repair of information, communication, and telecommunication equipment	1,649	1,649	-	100.00%	(14,797)	-	90	90	
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	14,028	14,028	1,500,000	100.00%	(18,201)	1,500,000	-	-	

Name of Investor	Name of Investee Company	Location	Main Business Activities	Original Investment Amount: End of the Current Period	Original Investment Amount: End of the Prior Year	Ending Balance of Holdings: Number of Shares	Ending Balance of Holdings: Ratio %	Ending Balance of Holdings: Carrying Amount	Highest Shareholding During the Period	Net Income (Loss) of the Investee Company for the Period	Investment Income (Loss) Recognized for the Period	Remarks
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	14,958	14,958	2,700,000	100.00%	139,124	2,700,000	(1,790)	(1,790)	
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	36,228	36,228	57,908	100.00%	11,970	57,908	(4,454)	(4,454)	
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	6,026	6,026	350,000	100.00%	(141,993)	350,000	1,296	1,296	
Nera Networks (S) Pte Ltd	Nera Telecommunications Holding (Thailand) Co., Ltd.	Thailand	Professional investment	114	114	1,000	100.00%	(713)	1,000	(117)	(117)	
Kontron AG	Kontron Bulgaria EOOD	Bulgaria	Transport	179,570	179,570	32,620	100.00%	287,360	-	(8,260)	(8,260)	
Kontron AG	Kontron Services Romania S.R.L.	Romania	Transport	1,019,602	1,019,602	109,993	100.00%	287,887	-	36,486	36,486	
Kontron AG	CBCX Technologies GmbH	Austria	Cyber Solutions	1,370,773	1,370,773	36,336	100.00%	290,022	-	24,527	24,527	
Kontron AG	Kontron Austria GmbH	Austria	ODM	919,498	919,498	32,702	90.00%	984,781	-	(18,447)	(16,602)	
Kontron AG	Kontron Technologies GmbH	Austria	Cyber Solutions	622,426	622,426	35,000	100.00%	467,272	-	(31,681)	(31,681)	
Kontron AG	Kontron Transportation GmbH	Austria	Transport	638,773	638,773	10,000,000	100.00%	3,211,136	-	436,092	436,092	
Kontron AG	Kontron AIS GmbH	Germany	Cyber Solutions	586,995	586,995	51,000	100.00%	604,927	-	(12,953)	(12,953)	
Kontron AG	Kontron Beteiligungs GmbH	Germany	Industrial	11,215,344	11,215,344	25,101	100.00%	15,707,650	-	(59,150)	(59,150)	
Kontron AG	Kontron d.o.o.	Slovenia	Telecom	961,816	961,816	9,709,275	100.00%	1,791,418	-	(10,231)	(10,231)	
Kontron AG	Kontron Hungary Kft.	Hungary	Cyber Solutions	521,655	521,655	98,000	100.00%	236,328	-	(38,918)	(38,918)	
Kontron AG	Kontron SI d.o.o.	Slovenia	Telecom	1,580,134	1,580,134	1,100,000	100.00%	388,097	-	51,615	51,615	
Kontron America Inc.	Bsquare EMEA Ltd.	United Kingdom	Aerospace+Defense	150,390	150,390	246,243	100.00%	-	-	-	-	
Kontron Austria GmbH	Kontron Electronics AG	Switzerland	Cyber Solutions	97,983	97,983	2,000,000	100.00%	(75,947)	-	6,196	6,196	
Kontron Beteiligungs GmbH	Kontron Europe GmbH	Germany	Industrial	8,972,510	8,972,510	23,600,100	100.00%	5,433,366	-	168,752	168,752	
Kontron Beteiligungs GmbH	Kontron Hartmann- Wiener GmbH	Germany	Aerospace+Defense	683,164	683,161	51,200	100.00%	578,146	-	34,447	34,447	
Kontron Beteiligungs GmbH	Kontron Acquisition. GmbH	Germany	Industrial	8,075,618	8,075,618	25,000	100.00%	8,084,800	-	(3,277)	(3,277)	
Kontron d.o.o.	Kontron DOOEL	Macedonia	Telecom	14,396	14,396	309,000	100.00%	24,090	-	(2,861)	(2,861)	
Kontron d.o.o.	IskraCom	Kazakhstan	Telecom	-	-	15,365,000	100.00%	1,120	-	9,936	9,936	
Kontron d.o.o.	OOO Iskratel Tashkent	Uzbekistan	Telecom	69	69	8,798,207	76.00%	17,879	-	(1,214)	(923)	
Kontron d.o.o.	JSC Iskra Technologies	Russia	Telecom	41,043	41,043	760,000	100.00%	361,492	-	5,316	5,316	
Kontron Electronics GmbH	Kontron Electronics Kft.	Hungary	Industrial	81,111	81,111	3,713,620	100.00%	149,397	-	4,844	4,844	
Kontron Europe GmbH	Kontron Asia Inc.	Taiwan	sales channel + support	101,507	101,507	13,000	100.00%	270,368	-	14,961	14,961	
Kontron Europe GmbH	Kontron Austria GmbH	Austria	ODM	101,220	101,220	3,634	10.00%	109,420	-	(18,447)	(1,845)	
Kontron Europe GmbH	Kontron Electronics GmbH	Germany	Industrial	699,000	699,000	102,150	100.00%	716,282	-	6,622	6,622	
Kontron Europe GmbH	Kontron America Inc.	USA	sales channel + support	1,375,575	1,932,883	2,137,040	100.00%	1,526,376	-	(61,056)	(61,056)	
Kontron Europe GmbH	Kontron Canada Inc.	Canada	sales channel + support	1,760,605	1,760,605	50,000,200	100.00%	1,360,968	-	46,681	46,681	
Kontron Europe GmbH	Kontron Asia Pacific Design Sdn. Bhd.	Malaysia	sales channel + support	184,037	184,037	44,581,102	100.00%	39,629	-	(156)	(156)	
Kontron Europe GmbH	Kontron Modular Computers S.A.S.	France	Aerospace+Defense	187,194	187,194	344,503	100.00%	606,115	-	80,698	80,698	
Kontron Europe GmbH	Kontron UK Ltd.	United Kingdom	Aerospace+Defense	67,560	67,560	300,821	100.00%	116,901	-	(18,743)	(18,743)	
Kontron Europe GmbH	Kontron Solar Bulgaria EOOD	Bulgaria	Industrial	596,535	9,277	500,000	100.00%	502,382	-	33,948	33,948	

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 Leipzig GmbH	Kontron Automotive GmbH	Germany	Industrial	309,771	309,771	25,000	100.00%	142,254	-	(9,754)	(9,754)	
Kontron Transportation España SL	Kontron Public Transport Arce S.A.U.	Spain	Transport	275,804	275,804	60,000	100.00%	328,233	-	12,919	12,919	
Kontron Transportation GmbH	Kontron Transportation. Sp. z o.o.	Poland	Transport	362	362	100,000	100.00%	(37,232)	-	7,445	7,445	
Kontron Transportation GmbH	Kontron Transportation Espana SL	Spain	Transport	17,782	17,782	250,000	100.00%	3,112	-	5,530	5,530	
Kontron Transportation GmbH	Kontron Transportion Portugal, Unipessoal LDA	Portugal	Transport	29,213	29,213	5,000	100.00%	18,603	-	4,877	4,877	
Kontron Transportation GmbH	Kontron Transportation s.r.o.	Czech Republic	Transport	177,821	177,821	30,400,000	100.00%	125,320	-	54,442	54,442	
Kontron Transportation GmbH	Kontron Transportation Deutschland GmbH	Germany	Transport	42,387	42,387	25,000	100.00%	8,139	-	(36,050)	(36,050)	
Kontron Transportation GmbH	Kontron Transportation France S.A.S	France	Transport	540,721	540,721	8,600,000	100.00%	545,590	-	56,260	56,260	
Kontron Transportation GmbH	Kontron Transportation UK Ltd.	United Kingdom	Transport	18,016	18,016	415,950	100.00%	216,678	-	19,147	19,147	
Kontron Transportation GmbH	Kontron Public Transportation NV	Belgium	Transport	510,008	510,008	11,318,887	100.00%	(29,858)	-	(14,782)	(14,782)	
Kontron Transportation GmbH	Kontron Transportation Schweiz AG	Switzerland	Transport	-	-	12,000,000	100.00%	273,598	-	15,195	15,195	
Katek GmbH	Katek Hungary Kft.	Hungary	ODM	174,192	174,192	1,506,000	100.00%	479,306	-	(8,156)	(8,156)	
Katek GmbH	KATEK Czech Republic s.r.o.	Czech Republic	ODM	26,338	26,338	34,180,000	100.00%	429,606	-	32,648	32,648	
Katek GmbH	Kontron Canada Systems Inc.	Canada	sales channel + support	-	465,744	-	0.00%	-	-	-	-	
Katek GmbH	Kontron Solar GmbH	Germany	Industrial	544,350	544,350	4,167,000	100.00%	626,590	-	552,809	552,809	
KATEK Beteiligungs GmbH (formerly KATEK SE)	Nextek Inc.	USA	Aerospace+Defense	349,572	349,572	2,946	100.00%	1,025,622	-	86,969	86,969	
KATEK Beteiligungs GmbH (formerly KATEK SE)	beflex electronic GmbH	Germany	Industrial	610,978	610,978	25,000	100.00%	184,813	-	746	746	
KATEK Beteiligungs GmbH (formerly KATEK SE)	Katek GmbH	Germany	ODM	829,692	829,692	53,000	100.00%	799,908	-	(76,240)	(76,240)	
KATEK Beteiligungs GmbH (formerly KATEK SE)	Kontron. eSystems GmbH	Germany	Cyber Solutions	607,796	607,796	100,000	100.00%	655,917	-	(27,578)	(27,578)	
KATEK Beteiligungs GmbH (formerly KATEK SE)	Kontron. Leipzig GmbH	Germany	ODM	907	907	25,000	100.00%	88,754	-	(38,600)	(38,600)	
Kontron. Acquisition. GmbH	KATEK SE	Germany	Industrial	8,137,010	7,838,540	14,445,687	100.00%	4,475,490	-	(346,375)	(346,375)	

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 Investments in Mainland China
For the Six Months Ended June 30, 2026

Table 8.

(I) 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.	95,550	(2)	33,040	-	-	33,040	(4,714)	100.00%	100.00%	(4,714)	210,634	-
Ennoconn (Foshan) Investment Co., Ltd.	Share capital and funds investment	520,614	(3)	310,411	-	-	310,411	16,807	100.00%	100.00%	16,807	539,695	-
Ennoconn (Suzhou) Technology Co., Ltd.	R&D, production, and sales of industrial computers	1,926,925	(2)	955,500	-	-	955,500	61,808	100.00%	100.00%	61,808	2,150,430	-
Ennoconn (Kunshan) Technology Co., Ltd.	Intelligent technology development and hardware sales	17,989	(3)	-	-	-	-	(496)	70.00%	70.00%	(348)	13,474	-
Ennoconn Investment Co., Ltd.	Investment and financing services	234,500	(3)	637,000	-	-	637,000	4,312	100.00%	100.00%	4,312	197,893	-
Suzhou Huake Visual Technology Co., Ltd.	R&D and consulting	16,884	(3)	-	-	-	-	(4,118)	32.00%	32.00%	-	-	-
Zhongsheng Huachi New Energy (Suzhou) Co., Ltd.	Charging pile	19,933	(3)	-	-	-	-	(6,382)	40.00%	40.00%	(2,553)	4,853	-
Jiangsu Heguangshidu Intelligent Equipment Co., Ltd.	Technology development and hardware sales	59,572	(3)	-	-	-	-	(10,399)	52.00%	52.00%	(5,407)	35,265	-
Zhongsheng Huachi New Energy (Suzhou) Co., Ltd.	Sales of new energy vehicle electrical accessories	4,690	(3)	-	-	-	-	782	99.00%	99.00%	774	5,688	-
Ennovanz (Suzhou) Technology Co., Ltd.	Equipment sales and software development	24,388	(3)	-	-	-	-	(2,753)	52.00%	52.00%	(1,432)	8,413	-
Kunshan Huaju Trading Co., Ltd.	Sales of electronic components and equipment	23,450	(3)	-	-	-	-	2,419	100.00%	100.00%	2,419	27,891	-
Hua Jui Chih Hsin (Suzhou) Technology Co., Ltd.	Sales of electronic components and equipment	1,876	(3)	-	-	-	-	(407)	40.00%	40.00%	(163)	1,462	-
Suzhou HuaShiDa Intelligent Technology Co., Ltd.	Manufacture of intelligence vehicle equipment	3,185	(2)	-	-	-	-	(100)	100.00%	100.00%	(100)	3,212	-
Beijing Caswell Ltd.	Production and sales of network communication products	121,030	(2)	99,245	-	-	99,245	(20,977)	26.65%	26.65%	(5,590)	30,842	-
Highaim Technology Inc.	Design, research and development, and production of various molds, servers, and communication equipment	637,000	(2)	476,193	-	-	476,193	(4,747)	67.65%	67.65%	597	624,394	-
Kunshan Liding Intelligent Equipment Co., Ltd.	Rental, sales and after-sales service of intelligent and machinery equipment and its accessories	4,690	(3)	-	-	-	-	509	67.65%	67.65%	344	(904)	-
Goldtek Technology (Shenzhen) Co., Ltd.	R&D, wholesale, processing, and related supporting operations for electronic products, smart home security systems, and equipment	828,100	(2)	828,100	-	-	828,100	9,030	56.74%	56.74%	5,124	44,067	-
Techno Precision (Shenzhen) Co., Ltd.	Stamping/Assembly	93,400	(2)	-	-	-	-	1,455	22.87%	22.87%	333	(25,041)	-

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							
T-Paragon Metal (Shenzhen) Co., Ltd.	Zinc/aluminum alloy die casting	20,304	(2)	-	-	-	-	(2,550)	11.43%	11.43%	(292)	21,183	-
MIC-Tech (Wuxi) Co., Ltd.	Production and sales of semiconductor devices, intelligent warehousing equipment, lighting fixtures, masks and labor protection products	812,175	(2)	652,925	-	-	652,925	5,930	37.88%	37.88%	2,246	8,550	-
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	262,476	(2)	15,925	-	-	15,925	208,569	37.88%	37.88%	79,006	300,464	444,499
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	19,110	(2)	19,206	-	-	19,206	14,108	32.96%	32.96%	4,649	16,631	-
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.	561,165	(2)	271,362	-	-	271,362	235,533	37.88%	37.88%	89,220	228,351	385,432
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	47,775	(2)	47,775	-	-	47,775	151,663	37.88%	37.88%	57,450	103,342	202,228
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	30,477	(2)	9,579	-	-	9,579	1,513	11.91%	11.91%	180	(209)	-
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	57,330	(2)	15,925	-	-	15,925	375	10.52%	10.52%	39	1,364	-
Comlab Beijing Radio Frequency Technology co. ltd.	Transport	65,625	(2)	-	-	-	-	-	13.76%	13.76%	-	-	-
Kontron Technology Beijing Co. Ltd.	Sales channel and Support	33,324	(2)	-	-	-	-	(8,835)	29.98%	29.98%	(2,649)	130,666	-

(II) Investment limit in mainland China:

Company Name	Accumulated amount of remittance from Taiwan to Mainland China as of the end of the period	Approved investment amount by the Investment Commission of the Ministry of Economic Affairs	Ceiling on investments in Mainland China imposed by the Investment Commission of the Ministry of Economic Affairs
Ennoconn Corporation	1,935,951	4,089,162	17,100,685
Goldtek Technology Co., Ltd.	1,153,376	1,153,376	1,067,301
CASwell, Inc.	99,245	99,245	2,161,145
Ennoconn International Investment Co., Ltd.	345,357	568,984	7,205,278
Marketech International Corp.	1,032,696	2,444,831	10,835,459

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 June 30, 2026.

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