

**MiTAC HOLDINGS CORPORATION AND
SUBSIDIARIES
CONSOLIDATED FINANCIAL STATEMENTS AND
INDEPENDENT AUDITORS' REVIEW REPORT
SEPTEMBER 30, 2025 AND 2024**

For the convenience of readers and for information purpose only, the auditors' report and the accompanying financial statements have been translated into English from the original Chinese version prepared and used in the Republic of China. In the event of any discrepancy between the English version and the original Chinese version or any differences in the interpretation of the two versions, the Chinese-language auditors' report and financial statements shall prevail.

INDEPENDENT AUDITORS' REVIEW REPORT

PWCR25000152

To the Board of Directors and Shareholders of MiTAC Holdings Corporation

Introduction

We have reviewed the accompanying consolidated balance sheets of MiTAC Holdings Corporation and its subsidiaries (the "Group") as at September 30, 2025 and 2024, and the related consolidated statements of comprehensive income for the three months and nine months then ended, as well as the consolidated statements of changes in equity and of cash flows for the nine months then ended and notes to the consolidated financial statements, including a summary of material accounting policies. Management is responsible for the preparation and fair presentation of these 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" that came into effect as endorsed by Financial Supervisory Commission. Our responsibility is to express a conclusion on these consolidated financial statements based on our reviews.

Scope of Review

Except as explained in the following paragraph, we conducted our reviews in accordance with the Statement on Review Engagements No.2410, "Review of Financial Information Performed by the Independent Auditor of the Entity" of the Republic of China. A review of consolidated financial statements consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Basis for qualified conclusion

The financial statements of certain insignificant consolidated subsidiaries and investments accounted for using equity method during the same period were not reviewed by independent auditors. Total assets of these subsidiaries and the balances of these investments accounted for using equity method amounted to NT\$9,876,219 thousand and NT\$6,895,923 thousand, constituting 9% and 7% of the consolidated total assets as at September 30, 2025 and 2024, respectively, total liabilities amounted to NT\$3,277,972 thousand and NT\$1,562,523 thousand, constituting 7% and 5% of the consolidated total

liabilities as at September 30, 2025 and 2024, respectively, and the total comprehensive income (loss) and share of profit or loss and other comprehensive income (loss) of associates and joint ventures accounted for using equity method amounted to NT\$166,722 thousand, NT\$141,907 thousand, NT\$(11,598) thousand and NT\$270,311 thousand, constituting 2%, (17%), 0% and (1,874%) of the consolidated total comprehensive income (loss) for the three months and nine months then ended, respectively.

Qualified conclusion

Except for the adjustments to the consolidated financial statements, if any, as might have been determined to be necessary had the financial statements of the insignificant subsidiaries and equity method investees been reviewed by independent auditors as described in the *Basis for qualified conclusion* section, based on our reviews, 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 the Group as at September 30, 2025 and 2024, and of its consolidated financial performance for the three months and nine months then ended and its consolidated cash flows for the nine months then ended in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and International Accounting Standard 34, “Interim Financial Reporting” that came into effect as endorsed by the Financial Supervisory Commission.

Liu, Chien-Yu

Li, Tien-Yi

For and on behalf of PricewaterhouseCoopers, Taiwan

November 10, 2025

The accompanying consolidated financial statements are not intended to present the financial position and results of operations and cash flows in accordance with accounting principles generally accepted in countries and jurisdictions other than the Republic of China. The standards, procedures and practices in the Republic of China governing the audit of such financial statements may differ from those generally accepted in countries and jurisdictions other than the Republic of China. Accordingly, the accompanying consolidated financial statements and independent auditors’ report are not intended for use by those who are not informed about the accounting principles or auditing standards generally accepted in the Republic of China, and their applications in practice.

MITAC HOLDINGS CORPORATION AND SUBSIDIARIES
CONSOLIDATED BALANCE SHEETS
SEPTEMBER 30, 2025, DECEMBER 31, 2024 AND SEPTEMBER 30, 2024
(Expressed in thousands of New Taiwan dollars)

| Assets | | Notes | September 30, 2025 | | December 31, 2024 | | September 30, 2024 | |
|---------------------------|---------------------------------------------------------------------------------|-------------------|-----------------------|------------|-----------------------|------------|----------------------|------------|
| | | | AMOUNT | % | AMOUNT | % | AMOUNT | % |
| Current assets | | | | | | | | |
| 1100 | Cash and cash equivalents | 6(1) | \$ 7,358,641 | 6 | \$ 8,115,965 | 7 | \$ 8,637,583 | 9 |
| 1110 | Financial assets at fair value through profit or loss - current | 6(2) | 45 | - | 2,994 | - | - | - |
| 1120 | Financial assets at fair value through other comprehensive income - current | 6(3) | 2,138,677 | 2 | 1,729,898 | 2 | 1,856,632 | 2 |
| 1136 | Financial assets at amortised cost - current | 6(4) and 8 | 805,900 | 1 | 1,125,980 | 1 | 704,732 | 1 |
| 1150 | Notes receivable - net | | 224,097 | - | 105,934 | - | 191,627 | - |
| 1170 | Accounts receivable - net | 6(5) and 12(2) | 13,060,996 | 12 | 14,407,806 | 13 | 9,463,411 | 10 |
| 1180 | Accounts receivable - related parties - net | 6(5), 7 and 12(2) | 77 | - | 1,150 | - | 347 | - |
| 1200 | Other receivables | 6(6) and 7 | 4,572,061 | 4 | 12,328,476 | 11 | 6,795,516 | 7 |
| 1220 | Current income tax assets | | 119,850 | - | 9,017 | - | 106,705 | - |
| 130X | Inventories | 6(7) | 22,742,536 | 20 | 22,413,987 | 19 | 10,335,152 | 11 |
| 1410 | Prepayments | | 278,092 | - | 335,012 | - | 310,774 | - |
| 1470 | Other current assets | | 5,035 | - | 9,763 | - | 10,059 | - |
| 11XX | Total current assets | | <u>51,306,007</u> | <u>45</u> | <u>60,585,982</u> | <u>53</u> | <u>38,412,538</u> | <u>40</u> |
| Non-current assets | | | | | | | | |
| 1517 | Financial assets at fair value through other comprehensive income - non-current | 6(3) | 40,438,454 | 36 | 34,926,478 | 30 | 35,731,683 | 39 |
| 1535 | Financial assets at amortised cost - non-current | 6(4) and 8 | 508,158 | - | 541,574 | - | 546,128 | 1 |
| 1550 | Investments accounted for using equity method | 6(8) | 8,324,681 | 7 | 8,535,919 | 7 | 8,048,504 | 9 |
| 1600 | Property, plant and equipment - net | 6(9) | 7,671,513 | 7 | 7,128,794 | 6 | 7,059,999 | 8 |
| 1755 | Right-of-use assets | 6(10) | 3,126,302 | 3 | 961,874 | 1 | 551,801 | 1 |
| 1760 | Investment property - net | 6(12) | 1,157,470 | 1 | 1,270,306 | 2 | 1,280,207 | 1 |
| 1780 | Intangible assets | 6(13) | 83,195 | - | 105,038 | - | 89,623 | - |
| 1840 | Deferred income tax assets | | 767,721 | 1 | 810,125 | 1 | 816,647 | 1 |
| 1900 | Other non-current assets | | 148,708 | - | 98,641 | - | 72,873 | - |
| 15XX | Total non-current assets | | <u>62,226,202</u> | <u>55</u> | <u>54,378,749</u> | <u>47</u> | <u>54,197,465</u> | <u>60</u> |
| 1XXX | Total assets | | <u>\$ 113,532,209</u> | <u>100</u> | <u>\$ 114,964,731</u> | <u>100</u> | <u>\$ 92,610,003</u> | <u>100</u> |

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MITAC HOLDINGS CORPORATION AND SUBSIDIARIES
CONSOLIDATED BALANCE SHEETS
SEPTEMBER 30, 2025, DECEMBER 31, 2024 AND SEPTEMBER 30, 2024
(Expressed in thousands of New Taiwan dollars)

| Liabilities and Equity | | Notes | September 30, 2025 | | December 31, 2024 | | September 30, 2024 | |
|------------------------------------------------|--------------------------------------------------------------------------|--------------|-----------------------|------------|-----------------------|------------|----------------------|------------|
| | | | AMOUNT | % | AMOUNT | % | AMOUNT | % |
| Current liabilities | | | | | | | | |
| 2100 | Short-term borrowings | 6(14) | \$ 3,995,100 | 4 | \$ 2,168,670 | 2 | \$ 447,777 | - |
| 2120 | Financial liabilities at fair value through profit or loss - current | 6(15) | 3,035 | - | 28 | - | 1,839 | - |
| 2130 | Contract liabilities - current | 6(25) | 336,788 | - | 927,722 | 1 | 266,823 | - |
| 2170 | Accounts payable | | 11,031,164 | 10 | 22,736,829 | 20 | 11,131,113 | 12 |
| 2180 | Accounts payable - related parties | 7 | 69,553 | - | 154,607 | - | 161,354 | - |
| 2200 | Other payables | 6(16) and 7 | 9,469,073 | 9 | 17,934,187 | 16 | 10,322,794 | 11 |
| 2230 | Current income tax liabilities | | 1,217,837 | 1 | 736,689 | 1 | 664,561 | 2 |
| 2250 | Provisions - current | 6(20) | 186,262 | - | 132,879 | - | 132,153 | - |
| 2280 | Lease liabilities - current | | 299,141 | - | 90,987 | - | 62,892 | - |
| 2300 | Other current liabilities | 6(17) | 1,260,026 | 1 | 285,698 | - | 350,118 | - |
| 21XX | Total current liabilities | | <u>27,867,979</u> | <u>25</u> | <u>45,168,296</u> | <u>40</u> | <u>23,541,424</u> | <u>25</u> |
| Non-current liabilities | | | | | | | | |
| 2540 | Long-term borrowings | 6(17) | 5,504,158 | 5 | 453,557 | - | 524,595 | 1 |
| 2550 | Provisions - non-current | 6(20) | 194,669 | - | 137,702 | - | 161,451 | - |
| 2560 | Income tax liabilities - non-current | | - | - | 85,636 | - | 128,454 | - |
| 2570 | Deferred income tax liabilities | | 8,073,399 | 7 | 8,060,130 | 7 | 7,983,686 | 9 |
| 2580 | Lease liabilities - non-current | | 2,231,808 | 2 | 301,454 | - | 85,301 | - |
| 2600 | Other non-current liabilities | | 264,670 | - | 271,789 | - | 291,236 | - |
| 25XX | Total non-current liabilities | | <u>16,268,704</u> | <u>14</u> | <u>9,310,268</u> | <u>7</u> | <u>9,174,723</u> | <u>10</u> |
| 2XXX | Total liabilities | | <u>44,136,683</u> | <u>39</u> | <u>54,478,564</u> | <u>47</u> | <u>32,716,147</u> | <u>35</u> |
| Equity attributable to owners of parent | | | | | | | | |
| | Share capital | 6(21) | | | | | | |
| 3110 | Common shares | | 13,272,125 | 12 | 12,065,568 | 10 | 12,065,568 | 13 |
| | Capital surplus | 6(22) | | | | | | |
| 3200 | Capital surplus | | 23,145,929 | 20 | 22,762,760 | 19 | 22,783,453 | 25 |
| | Retained earnings | 6(23) | | | | | | |
| 3310 | Legal reserve | | 4,429,855 | 4 | 4,023,265 | 4 | 4,023,265 | 4 |
| 3320 | Special reserve | | 411,533 | - | - | - | - | - |
| 3350 | Unappropriated retained earnings | | 23,323,295 | 21 | 21,633,038 | 20 | 20,585,281 | 23 |
| | Other equity interest | 6(24) | | | | | | |
| 3400 | Other equity interest | | 3,747,558 | 3 | (411,533) | - | 263,758 | - |
| 31XX | Equity attributable to owners of the parent | | <u>68,330,295</u> | <u>60</u> | <u>60,073,098</u> | <u>53</u> | <u>59,721,325</u> | <u>65</u> |
| 36XX | Non-controlling interests | 4(3) | <u>1,065,231</u> | <u>1</u> | <u>413,069</u> | <u>-</u> | <u>172,531</u> | <u>-</u> |
| 3XXX | Total equity | | <u>69,395,526</u> | <u>61</u> | <u>60,486,167</u> | <u>53</u> | <u>59,893,856</u> | <u>65</u> |
| | Significant contingent liabilities and unrecognised contract commitments | 9(1) and (2) | | | | | | |
| | Significant events after the balance sheet date | 11 | | | | | | |
| 3X2X | Total liabilities and equity | | <u>\$ 113,532,209</u> | <u>100</u> | <u>\$ 114,964,731</u> | <u>100</u> | <u>\$ 92,610,003</u> | <u>100</u> |

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

MITAC HOLDINGS CORPORATION AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME
THREE MONTHS AND NINE MONTHS ENDED SEPTEMBER 30, 2025 AND 2024
(Expressed in thousands of New Taiwan dollars, except for earnings per share)

| Items | Notes | Three months ended September 30 | | | | Nine months ended September 30 | | | |
|-----------------------------------------------------------------------------------------|--------------------------|---------------------------------|-----------|---------------------|-----------|--------------------------------|-----------|---------------------|-----------|
| | | 2025 | | 2024 | | 2025 | | 2024 | |
| | | AMOUNT | % | AMOUNT | % | AMOUNT | % | AMOUNT | % |
| 4000 Operating revenue | 6(25) and 7 | \$ 24,761,874 | 100 | \$ 15,149,860 | 100 | \$ 75,051,207 | 100 | \$ 37,911,453 | 100 |
| 5000 Operating costs | 6(7) and 7 | (21,476,411) | (87) | (13,283,379) | (87) | (66,131,926) | (88) | (33,040,905) | (87) |
| 5900 Gross profit | | <u>3,285,463</u> | <u>13</u> | <u>1,866,481</u> | <u>13</u> | <u>8,919,281</u> | <u>12</u> | <u>4,870,548</u> | <u>13</u> |
| Operating expenses | 6(30), (31), 7 and 12(2) | | | | | | | | |
| 6100 Selling expenses | | (355,242) | (1) | (282,302) | (2) | (1,015,369) | (1) | (845,604) | (2) |
| 6200 General and administrative expenses | | (391,725) | (2) | (323,910) | (2) | (1,109,262) | (1) | (948,670) | (3) |
| 6300 Research and development expenses | | (866,430) | (3) | (696,991) | (5) | (2,630,498) | (4) | (2,018,229) | (5) |
| 6450 Expected credit impairment gain (loss) | | (295) | - | 2 | - | (62) | - | (60) | - |
| Total operating expenses | | (1,613,692) | (6) | (1,303,201) | (9) | (4,755,191) | (6) | (3,812,563) | (10) |
| 6900 Operating profit | | <u>1,671,771</u> | <u>7</u> | <u>563,280</u> | <u>4</u> | <u>4,164,090</u> | <u>6</u> | <u>1,057,985</u> | <u>3</u> |
| Non-operating income and expenses | | | | | | | | | |
| 7100 Interest income | 6(26) | 26,256 | - | 40,013 | - | 100,172 | - | 131,492 | - |
| 7010 Other income | 6(27) and 7 | 405,225 | 2 | 436,378 | 3 | 857,022 | 1 | 837,616 | 2 |
| 7020 Other gains and losses | 6(28) | 22,018 | - | (118,330) | (1) | 32,671 | - | 164,481 | - |
| 7050 Finance costs | 6(29) and 7 | (81,612) | - | (7,575) | - | (159,473) | - | (27,414) | - |
| 7060 Share of profit of associates and joint ventures accounted for using equity method | 6(8) | <u>409,644</u> | <u>2</u> | <u>349,668</u> | <u>2</u> | <u>1,230,898</u> | <u>2</u> | <u>1,064,662</u> | <u>3</u> |
| 7000 Total non-operating income and expenses | | <u>781,531</u> | <u>4</u> | <u>700,154</u> | <u>4</u> | <u>2,061,290</u> | <u>3</u> | <u>2,170,837</u> | <u>5</u> |
| 7900 Profit before income tax | | 2,453,302 | 11 | 1,263,434 | 8 | 6,225,380 | 9 | 3,228,822 | 8 |
| 7950 Income tax expense | 6(32) | (309,421) | (1) | (113,787) | - | (1,151,011) | (2) | (272,188) | (1) |
| 8200 Profit for the period | | <u>\$ 2,143,881</u> | <u>10</u> | <u>\$ 1,149,647</u> | <u>8</u> | <u>\$ 5,074,369</u> | <u>7</u> | <u>\$ 2,956,634</u> | <u>7</u> |

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MITAC HOLDINGS CORPORATION AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME
THREE MONTHS AND NINE MONTHS ENDED SEPTEMBER 30, 2025 AND 2024
(Expressed in thousands of New Taiwan dollars, except for earnings per share)

| Items | | Notes | Three months ended September 30 | | | | Nine months ended September 30 | | | |
|--------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------|---------------------------------|----|----------------|-------|--------------------------------|------|----------------|------|
| | | | 2025 | | 2024 | | 2025 | | 2024 | |
| | | | AMOUNT | % | AMOUNT | % | AMOUNT | % | AMOUNT | % |
| Other comprehensive income (loss) - net | | | | | | | | | | |
| Components of other comprehensive income (loss) that will not be reclassified to profit or loss | | | | | | | | | | |
| 8316 | Unrealised gains (losses) from investments in equity instruments measured at fair value through other comprehensive income | 6(3) and (24) | \$ 5,621,874 | 22 | \$(1,903,950) | (13) | \$ 6,040,763 | 8 | \$(3,579,235) | (9) |
| 8320 | Share of other comprehensive income of associates and joint ventures accounted for using equity method, components of other comprehensive income (loss) that will not be reclassified to profit or loss | 6(8) and (24) | 225,405 | 1 | (47,461) | - | 183,562 | - | 39,891 | - |
| 8310 | Components of other comprehensive income (loss) that will not be reclassified to profit or loss | | 5,847,279 | 23 | (1,951,411) | (13) | 6,224,325 | 8 | (3,539,344) | (9) |
| Components of other comprehensive income that will be reclassified to profit or loss | | | | | | | | | | |
| 8361 | Exchange differences on translation of foreign financial statements | 6(24) | 1,101,637 | 4 | 57,213 | - | (1,675,431) | (2) | 360,014 | 1 |
| 8370 | Share of other comprehensive income (loss) of associates and joint ventures accounted for using equity method, components of other comprehensive income (loss) that will be reclassified to profit or loss | 6(8) and (24) | 250,834 | 1 | (70,968) | - | (396,275) | (1) | 208,275 | 1 |
| 8360 | Components of other comprehensive income (loss) that will be reclassified to profit or loss | | 1,352,471 | 5 | (13,755) | - | (2,071,706) | (3) | 568,289 | 2 |
| 8300 | Other comprehensive income (loss) for the period | | \$ 7,199,750 | 28 | \$(1,965,166) | (13) | \$ 4,152,619 | 5 | \$(2,971,055) | (7) |
| 8500 | Total comprehensive income (loss) for the period | | \$ 9,343,631 | 38 | \$(815,519) | (5) | \$ 9,226,988 | 12 | \$(14,421) | - |
| Profit attributable to: | | | | | | | | | | |
| 8610 | Owners of parent | | \$ 2,059,467 | 10 | \$ 1,145,158 | 8 | \$ 4,888,629 | 7 | \$ 2,944,508 | 7 |
| 8620 | Non-controlling interests | | \$ 84,414 | - | \$ 4,489 | - | \$ 185,740 | - | \$ 12,126 | - |
| Comprehensive income (loss) attributable to: | | | | | | | | | | |
| 8710 | Owners of parent | | \$ 9,223,044 | 37 | \$(819,385) | (5) | \$ 9,096,810 | 12 | \$(27,007) | - |
| 8720 | Non-controlling interests | | \$ 120,587 | 1 | \$ 3,866 | - | \$ 130,178 | - | \$ 12,586 | - |
| 9750 | Basic earnings per share (in dollars) | 6(33) | \$ 1.55 | | \$ 0.86 | | \$ 3.68 | | \$ 2.22 | |
| 9850 | Diluted earnings per share (in dollars) | 6(33) | \$ 1.55 | | \$ 0.86 | | \$ 3.67 | | \$ 2.20 | |

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

MITAC HOLDINGS CORPORATION AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY
NINE MONTHS ENDED SEPTEMBER 30, 2025 AND 2024
(Expressed in thousands of New Taiwan dollars)

| Equity attributable to owners of the parent | | | | | | | | | | | |
|---------------------------------------------|--|--|--|--|--|--|--|--|--|--|--|
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The accompanying notes are an integral part of these consolidated financial statements.

MITAC HOLDINGS CORPORATION AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CASH FLOWS
NINE MONTHS ENDED SEPTEMBER 30, 2025 AND 2024
(Expressed in thousands of New Taiwan dollars)

| | Notes | Nine months ended September 30 | |
|-------------------------------------------------------------------------------|----------------|--------------------------------|--------------|
| | | 2025 | 2024 |
| <u>CASH FLOWS FROM OPERATING ACTIVITIES</u> | | | |
| Profit before tax | | \$ 6,225,380 | \$ 3,228,822 |
| Adjustments | | | |
| Adjustments to reconcile profit (loss) | | | |
| Depreciation | 6(30) | 835,619 | 727,177 |
| Amortization | 6(13) and (30) | 102,011 | 85,693 |
| Expected credit impairment loss | 12(2) | 62 | 60 |
| Loss of financial assets and liabilities at fair value through profit or loss | 6(28) | 5,956 | 2,379 |
| Interest expense | 6(29) | 159,473 | 27,414 |
| Interest income | 6(26) | (100,172) | (131,492) |
| Dividend income | 6(27) | (716,778) | (688,074) |
| Compensation cost of employee share-based payment | 6(19) and (31) | 21,414 | 469 |
| Share of profit of associates accounted for using equity method | 6(8) | (1,230,898) | (1,064,662) |
| Gain on disposal of property, plant and equipment | 6(28) | (1,572) | (10,293) |
| Gain on disposal of investment properties | 6(28) | (13,250) | - |
| (Gain) loss on disposal of investments | 6(28) | (538) | 68 |
| Loss on (gain on reversal of) decline in market value | 6(7) | 705,426 | (760,570) |
| Changes in operating assets and liabilities | | | |
| Changes in operating assets | | | |
| Increase in notes receivable | | (124,430) | (152,429) |
| Decrease (increase) in accounts receivable | | 575,150 | (5,383,060) |
| Decrease in other receivables | | 7,224,070 | 604,592 |
| Increase in inventories | | (2,392,093) | (474,532) |
| Decrease (increase) in prepayments | | 45,896 | (63,922) |
| Decrease (increase) in other current assets | | 4,328 | (873) |
| Changes in operating liabilities | | | |
| (Decrease) increase in contract liabilities | | (550,649) | 49,567 |
| (Decrease) increase in accounts payable | | (10,874,192) | 5,223,364 |
| (Decrease) increase in other payables | | (7,671,390) | 713,492 |
| Increase in provisions | | 110,863 | 6,901 |
| Increase in other current liabilities | | 87,712 | 43,087 |
| Decrease in accrued pension liabilities | | (3,008) | (16,200) |
| (Decrease) increase in other operating liabilities | | (1,043) | 24 |
| Cash (outflow) inflow generated from operations | | (7,576,653) | 1,967,002 |
| Receipt of interest | | 85,404 | 129,828 |
| Cash dividend received | | 1,873,604 | 1,650,324 |
| Payment of interest | | (150,361) | (27,576) |
| Payment of income tax | | (750,815) | (809,297) |
| Net cash flows (used in) from operating activities | | (6,518,821) | 2,910,281 |

(Continued)

MITAC HOLDINGS CORPORATION AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CASH FLOWS
NINE MONTHS ENDED SEPTEMBER 30, 2025 AND 2024
(Expressed in thousands of New Taiwan dollars)

| | Notes | Nine months ended September 30 | |
|------------------------------------------------------------------------------------------------------|-------|--------------------------------|---------------------|
| | | 2025 | 2024 |
| <u>CASH FLOWS FROM INVESTING ACTIVITIES</u> | | | |
| Acquisition of financial assets at fair value through other comprehensive income | 7 | \$(32,563) | \$(230,445) |
| Proceeds from capital reduction of financial assets at fair value through other comprehensive income | 12(3) | 8,099 | 18,513 |
| Decrease in financial assets at amortised cost | | 295,350 | 198,589 |
| Proceeds from disposal of financial assets at fair value through profit or loss | | - | 142,490 |
| Proceeds from capital reduction of investments accounted for using equity method | | - | 153,432 |
| Acquisition of property, plant and equipment | 6(35) | (1,394,992) | (384,235) |
| Proceeds from disposal of property, plant and equipment | | 2,838 | 16,655 |
| (Increase) decrease in refundable deposits | | (53,404) | 1,957 |
| Acquisition of intangible assets | 6(13) | (80,207) | (72,107) |
| Acquisition of use-of-right assets | | (108,527) | (57,025) |
| Acquisition of investment properties | 6(12) | - | (83,158) |
| Proceeds from disposal of investment properties | | 92,370 | - |
| Repayments of loans to related parties | | - | 4,755 |
| Net cash flows used in investing activities | | <u>(1,271,036)</u> | <u>(290,579)</u> |
| <u>CASH FLOWS FROM FINANCING ACTIVITIES</u> | | | |
| Increase (decrease) in short-term loans | 6(36) | 1,862,918 | (444,274) |
| Proceeds from long-term debt | 6(36) | 6,500,000 | - |
| Repayments of long-term debt | 6(36) | (537,423) | (215,566) |
| (Decrease) increase in guarantee deposits | 6(36) | (1,504) | 10,374 |
| Repayments of lease liabilities | 6(36) | (159,482) | (182,240) |
| Cash dividends paid | | (1,227,270) | (1,568,900) |
| Exercise of employee stock options by subsidiary's employee | | 397 | - |
| Transactions with non-controlling interests | 6(34) | 881,691 | 56,190 |
| Capital surplus - dividends unclaimed by the shareholders | 6(22) | 1,302 | 1,614 |
| Net cash flows from (used in) financing activities | | <u>7,320,629</u> | <u>(2,342,802)</u> |
| Effects of changes in exchange rates | | <u>(288,096)</u> | <u>39,654</u> |
| Net (decrease) increase in cash and cash equivalents | | <u>(757,324)</u> | <u>316,554</u> |
| Cash and cash equivalents at beginning of period | 6(1) | 8,115,965 | 8,321,029 |
| Cash and cash equivalents at end of period | 6(1) | <u>\$ 7,358,641</u> | <u>\$ 8,637,583</u> |

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

MITAC HOLDINGS CORPORATION AND SUBSIDIARIES
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
NINE MONTHS ENDED SEPTEMBER 30, 2025 AND 2024

(Expressed in thousands of New Taiwan dollars, except as otherwise indicated)

1. HISTORY AND ORGANISATION

- (1) MiTAC Holdings Corporation (the “Company”) was established by MiTAC International Corp. (“MiTAC International”) through a share conversion on September 12, 2013, and on the same date, the competent authority has approved for the Company’s shares to be listed on the Taiwan Stock Exchange (TWSE). MiTAC International became the Company’s wholly-owned subsidiary after conversion. The main business of the Company and its subsidiaries (collectively referred herein as the “Group”) is investment, design, manufacture and sell products related to computers and its peripherals and communications.
- (2) In order to promote specialization of work for transforming and improving overall competitiveness of the Group, the Board of Directors of its subsidiary, MiTAC International, has resolved to divest its cloud computing products group to the newly established company, MiTAC Computing Technology Corporation (collectively referred herein as the “MiTAC Computing Technology”) on the spin-off day, September 1, 2014. In addition, in 2017, the Board of Directors of MiTAC International has resolved to divest its mobile communication products group to the newly established company, MiTAC Digital Technology Corporation (collectively referred herein as the “MiTAC Digital Technology”) on the spin-off day, January 1, 2018. As a result, MiTAC International, MiTAC Computing Technology and MiTAC Digital Technology are the subsidiaries of the Company after the spin-off.

2. THE DATE OF AUTHORISATION FOR ISSUANCE OF THE CONSOLIDATED FINANCIAL STATEMENTS AND PROCEDURES FOR AUTHORISATION

These consolidated financial statements were authorised for issuance by the Board of Directors on November 10, 2025.

3. APPLICATION OF NEW STANDARDS, AMENDMENTS AND INTERPRETATIONS

- (1) Effect of the adoption of new issuances of or amendments to International Financial Reporting Standards (“IFRS”) Accounting Standards that came into effect as endorsed by the Financial Supervisory Commission (“FSC”)

New standards, interpretations and amendments endorsed by the FSC and became effective from 2025 are as follows:

| New Standards, Interpretations and Amendments | Effective date by International Accounting Standards Board |
|-------------------------------------------------|---------------------------------------------------------------------|
| Amendments to IAS 21, ‘Lack of exchangeability’ | January 1, 2025 |

The above standards and interpretations have no significant impact to the Group’s financial condition and financial performance based on the Group’s assessment.

(2) Effect of new issuances of or amendments to IFRS Accounting Standards as endorsed by the FSC but not yet adopted by the Group

New standards, interpretations and amendments endorsed by the FSC effective from 2026 are as follows:

| <u>New Standards, Interpretations and Amendments</u> | <u>Effective date by International Accounting Standards Board</u> |
|--------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------|
| Amendments to IFRS 9 and IFRS 7, 'Amendments to the classification and measurement of financial instruments' | January 1, 2026 |
| Amendments to IFRS 9 and IFRS 7, 'Contracts referencing nature-dependent electricity' | January 1, 2026 |
| IFRS 17, 'Insurance contracts' | January 1, 2023 |
| Amendments to IFRS 17, 'Insurance contracts' | January 1, 2023 |
| Amendment to IFRS 17, 'Initial application of IFRS 17 and IFRS 9 - comparative information' | January 1, 2023 |
| Annual Improvements to IFRS Accounting Standards - Volume 11 | January 1, 2026 |

The above standards and interpretations have no significant impact to the Group's financial condition and financial performance based on the Group's assessment.

(3) IFRS Accounting Standards issued by International Accounting Standards Board but not yet endorsed by the FSC

New standards, interpretations and amendments issued by International Accounting Standards Board but not yet included in the IFRS Accounting Standards as endorsed by the FSC are as follows:

| <u>New Standards, Interpretations and Amendments</u> | <u>Effective date by International Accounting Standards Board</u> |
|---------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------|
| Amendments to IFRS 10 and IAS 28, 'Sale or contribution of assets between an investor and its associate or joint venture' | To be determined by International Accounting Standards Board |
| IFRS 18, 'Presentation and disclosure in financial statements' | January 1, 2027 (Note) |
| IFRS 19, 'Subsidiaries without public accountability: disclosures' | January 1, 2027 |

Note: The FSC has announced in a press release on September 25, 2025 that public companies will apply IFRS 18 starting from the fiscal year 2028. Additionally, entities can choose to adopt IFRS 18 earlier based on their requirements after the FSC endorses IFRS 18.

For the above standards and interpretations, the Group is still continuing its evaluation and will disclose the results upon its completion.

4. SUMMARY OF MATERIAL ACCOUNTING POLICIES

The principal accounting policies adopted are consistent with Note 4 in the consolidated financial statements for the year ended December 31, 2024, except for the compliance statement, basis of preparation, basis of consolidation and additional policies as set out below. These policies have been consistently applied to all the periods presented, unless otherwise stated.

(1) Compliance statement

- A. The consolidated financial statements of the Group have been prepared in accordance with the “Regulations Governing the Preparation of Financial Reports by Securities Issuers” and the International Accounting Standard 34, ‘Interim financial reporting’ that came into effect as endorsed by the FSC.
- B. The consolidated financial statements should be read together with the consolidated financial statements for the year ended December 31, 2024.

(2) Basis of preparation

- A. Except for the following items, these consolidated financial statements have been prepared under the historical cost convention:
 - (a) Financial assets and financial liabilities (including derivative instruments) at fair value through profit or loss.
 - (b) Financial assets at fair value through other comprehensive income.
 - (c) Defined benefit liabilities recognised based on the net amount of pension fund assets and present value of defined benefit obligation.
- B. The preparation of financial statements in conformity with International Financial Reporting Standards, International Accounting Standards, IFRIC Interpretations, and SIC Interpretations that came into effect as endorsed by the FSC (collectively referred herein as the “IFRSs”) requires the use of certain critical accounting estimates. It also requires management to exercise its judgement in the process of applying the Group’s accounting policies. The areas involving a higher degree of judgement or complexity, or areas where assumptions and estimates are significant to the consolidated financial statements are disclosed in Note 5.

(3) Basis of consolidation

- A. Basis for preparation of consolidated financial statements:

Basis for preparation of these consolidated financial statements is the same as that for the preparation of the consolidated financial statements as of and for the year ended December 31, 2024.
- B. Subsidiaries included in the consolidated financial statements:

| Investor | Subsidiary | Main activities | Ownership (%) | | | Remarks |
|----------------------|---------------------------|--------------------------------------------------------------------------------------------------------------|-----------------------|-------------------|-----------------------|---------|
| | | | September 30, 2025 | December 31, 2024 | September 30, 2024 | |
| MiTAC Holdings Corp. | MiTAC International Corp. | Design, development, manufacture, and sale of computers and peripherals, communications and related products | 100 | 100 | 100 | Note 9 |

| Investor | Subsidiary | Main activities | Ownership (%) | | | Remarks |
|----------------------------------|--------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------|--------------------|-------------------|--------------------|-----------------------|
| | | | September 30, 2025 | December 31, 2024 | September 30, 2024 | |
| MiTAC Holdings Corp. | MiTAC Computing Technology Corp. | Design, development, manufacture, and sale of computers and peripherals, communications and related products | 96.16 | 96.30 | 100 | Note 1、Note 9 |
| MiTAC Holdings Corp. | MiTAC Digital Technology Corp. | Design, development, manufacture, and sale of automotive devices, in-vehicle communication systems, and AIoT products | 61.18 | 90.72 | 90.72 | Note 1、Note 9、Note 12 |
| MiTAC International Corp. | Tsu Fung Investment Corp. | General investments | 100 | 100 | 100 | |
| MiTAC International Corp. | Silver Star Developments Ltd. | General investments | 100 | 100 | 100 | Note 9 |
| MiTAC International Corp. | MiTAC Technology (Vietnam) Company Limited | Manufacture of electronic components, computers, computer peripherals, optical equipment and instruments | 100 | 100 | 100 | |
| MiTAC International Corp. | MiTAC Technology Lao Limited Company | Manufacture of communication, computers, computer peripherals, hardware/software and related products and sale of own produced products | 100 | 100 | - | Note 2 |
| MiTAC International Corp. | MiTAC Property (Vietnam) Company Limited | Provision of accommodation services, restaurant services, and laundry services | 100 | - | - | Note 3 |
| MiTAC Computing Technology Corp. | MiTAC Telematics Technology Corporation | Sales of self-produced products and related after-sale services | 100 | 100 | 100 | |
| MiTAC Computing Technology Corp. | MiTAC Computing Technology USA Corp. | Sales of computer peripherals, hardware/software and related products | 100 | 100 | 100 | Note 4 |
| MiTAC Computing Technology Corp. | MiTAC Information Systems Corp. | Assembling and sale of computer peripherals, hardware/software and related products | 100 | 100 | 100 | Note 9 |
| MiTAC Computing Technology Corp. | Mega Prosper Group Limited | General investments | 100 | 100 | - | Note 2、Note 10 |
| MiTAC Computing Technology Corp. | MiTAC Japan Corp. | Sales of communication products, computer peripherals, hardware/software and related products and related after-sale services | 100 | - | - | Note 5 |
| MiTAC Digital Technology Corp. | Access Wisdom Holdings Ltd. | General investments | 100 | 100 | 100 | Note 10 |
| MiTAC Digital Technology Corp. | Mio International Ltd. | General investments | 100 | 100 | 100 | Note 10 |
| MiTAC Digital Technology Corp. | MiTAC Innovation (Kunshan) Ltd. | Research/development and technical consultation services | 100 | - | - | Note 7、Note 10 |
| Tsu Fung Investment Corp. | MiTAC Digital Technology Corp. | Design, development, manufacture, and sale of automotive devices, in-vehicle communication systems, and AIoT products | 0.0005 | 0.0005 | 0.0005 | Note 9 |
| Silver Star Developments Ltd. | Pacific China Corp. | General investments | 100 | 100 | 100 | Note 11 |
| Pacific China Corp. | MiTAC Star Service Ltd. | General investments | 100 | 100 | 100 | Note 11 |
| Pacific China Corp. | Software Insights Ltd. | General investments | 100 | 100 | 100 | |
| Pacific China Corp. | Start Well Technology Ltd. | General investments | 100 | 100 | 100 | |
| Pacific China Corp. | Huge Extent Ltd. | General investments | 100 | 100 | 100 | |
| Access Wisdom Holdings Ltd. | MiTAC Europe Ltd. | Sale of automotive devices, in-vehicle communication systems, and AIoT products | 100 | 100 | 100 | Note 10 |
| MiTAC Europe Ltd. | MiTAC Digital Corp. | Sale of automotive devices, in-vehicle communication systems, and AIoT products | 100 | 100 | 100 | Note 10 |
| MiTAC Europe Ltd. | MiTAC Australia Pty Ltd. | Sale of automotive devices, in-vehicle communication systems, and AIoT products | 100 | 100 | 100 | Note 10 |

| Investor | Subsidiary | Main activities | Ownership (%) | | | Remarks |
|---------------------------------|-----------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|-------------------|--------------------|----------------|
| | | | September 30, 2025 | December 31, 2024 | September 30, 2024 | |
| Silver Star Developments Ltd. | MiTAC Japan Corp. | Sales of communication products, computer peripherals, hardware/software and related products and related after-sale services | - | 100 | 100 | Note 5 |
| Silver Star Developments Ltd. | MiTAC Benelux N.V. | Sales of communication products and related after-sale services | 100 | 100 | 100 | |
| Silver Star Developments Ltd. | MiTAC Pacific (H.K.) Ltd. | Operation and management related services | 100 | 100 | 100 | |
| Start Well Technology Ltd. | MiTAC Investment Holding Ltd. | General investments | 69.70 | 69.70 | 69.70 | |
| MiTAC Investment Holding Ltd. | MiTAC Computer (Kunshan) Ltd. | Manufacture of communication, computers, computer peripherals, hardware/software and related products and sale of own produced products | 100 | 100 | 100 | |
| MiTAC Investment Holding Ltd. | MiTAC Technology (Kunshan) Co., Ltd. | Testing, maintenance and display of computer components and related technical advisory services and after-sale services | - | 100 | 100 | Note 6 |
| MiTAC Investment Holding Ltd. | MiTAC Logistic Service (Kunshan) Ltd. | Agency of freight transport, export and import trading and warehousing services | 100 | 100 | 100 | |
| MiTAC Investment Holding Ltd. | MiTAC Information Systems (Kunshan) Co., Ltd. | Manufacture of communication, computers, computer peripherals, hardware/software and related products and sale of own produced products | 100 | 100 | 100 | |
| MiTAC Star Service Ltd. | MiTAC Investment Holding Ltd. | General investments | 30.30 | 30.30 | 30.30 | |
| MiTAC Star Service Ltd. | MiTAC Computer (Shunde) Corp. | Production of mainframe, motherboard, interface cards, displays, power supply, keyboards and related metal/plastic parts, motherboard repair services, and AIoT device manufacturing | 100 | 100 | 100 | Note 11 |
| Software Insights Ltd. | MiTAC Research (Shanghai) Ltd. | Research/development and technical consultation services | 100 | 100 | 100 | |
| Software Insights Ltd. | MiTAC Innovation (Kunshan) Ltd. | Research/development and technical consultation services | - | 100 | 100 | Note 7 |
| MiTAC Innovation (Kunshan) Ltd. | Mio Technology Ltd. | Sale of automotive devices, in-vehicle communication systems, and AIoT products | 100 | - | - | Note 8、Note 10 |
| Mio International Ltd. | Mio Technology Ltd. | Sale of automotive devices, in-vehicle communication systems, and AIoT products | - | 100 | 100 | Note 8 |

Note 1: Disposal to non-controlling interests.

Note 2: New subsidiary added in the fourth quarter of 2024.

Note 3: New subsidiary added in the third quarter of 2025.

Note 4: The former Tyan Computer Corp. (USA) has changed its name to MiTAC Computing Technology USA Corporation in the third quarter of 2024.

Note 5: In the first quarter of 2025, the organizational structure was adjusted. Originally, MiTAC Japan Corp. was directly wholly owned by Silver Star Developments Ltd. After the adjustment, MiTAC Japan Corp. is directly wholly owned by MiTAC Computing Technology Corp.

Note 6: Liquidation was completed in the first quarter of 2025.

Note 7: In the second quarter of 2025, the organizational structure was adjusted. Originally, MiTAC Innovation (Kunshan) Ltd. was directly wholly owned by Software Insights Ltd. After the adjustment, MiTAC Innovation (Kunshan) Ltd. is directly wholly owned by MiTAC Digital Technology Corp.

Note 8: In the second quarter of 2025, the organizational structure was adjusted. Originally, Mio Technology Ltd. was directly wholly owned by Mio International Ltd. After the adjustment, Mio Technology Ltd. is directly wholly owned by MiTAC Innovation (Kunshan) Ltd.

Note 9: The financial statements of the entity as of and for the nine months ended September 30, 2025 and 2024 were reviewed by independent auditors.

Note 10: The financial statements of the entity as of and for the nine months ended September 30, 2025 was reviewed by independent auditors.

Note 11: The financial statements of the entity as of and for the nine months ended September 30, 2024 was reviewed by independent auditors.

Note 12: On May 28, 2024, the Company obtained approval from the shareholders' meeting for the share release plan of the subsidiary, MiTAC Digital Technology Corp. The share release was completed in the first quarter of 2025, along with the transfer of ownership. For detailed information regarding the transaction, please refer to Note 6(34) transactions with non-controlling interest.

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

D. Adjustments for subsidiaries with different balance sheet dates: None.

E. Nature and extent of the restrictions on fund remittance from subsidiaries to the parent company: None.

F. Subsidiaries that have non-controlling interests that are material to the Group:

As of September 30, 2025, December 31, 2024 and September 30, 2024, the non-controlling interest amounted to \$1,065,231, \$413,069 and \$172,531, respectively. The information of non-controlling interest that are material to the Group and respective subsidiaries is as follows:

| Name of subsidiary | Principal place of business | Non-controlling interest | | | | | |
|--------------------------------|-----------------------------|--------------------------|---------------|-------------------|---------------|--------------------|---------------|
| | | September 30, 2025 | | December 31, 2024 | | September 30, 2024 | |
| | | Amount | Ownership (%) | Amount | Ownership (%) | Amount | Ownership (%) |
| MiTAC Digital Technology Corp. | Taiwan | \$ 835,119 | 38.82% | \$ 236,781 | 9.28% | \$ 172,531 | 9.28% |

Summarised financial information of the subsidiaries:

Balance sheets

| | MiTAC Digital Technology Corp. | | |
|-------------------------|--------------------------------|---------------------|---------------------|
| | September 30, 2025 | December 31, 2024 | September 30, 2024 |
| Current assets | \$ 5,666,250 | \$ 6,253,287 | \$ 5,827,786 |
| Non-current assets | 517,173 | 471,403 | 412,110 |
| Current liabilities | (3,912,578) | (4,544,981) | (4,031,795) |
| Non-current liabilities | (250,414) | (238,505) | (260,876) |
| Total net assets | \$ <u>2,020,431</u> | \$ <u>1,941,204</u> | \$ <u>1,947,225</u> |

Statements of comprehensive income

| | MiTAC Digital Technology Corp. | |
|-----------------------------------------------|-----------------------------------------|---------------------|
| | For the three months ended September 30 | |
| | 2025 | 2024 |
| Revenue | \$ <u>2,014,745</u> | \$ <u>1,765,653</u> |
| Profit before income tax | 118,978 | 58,784 |
| Income tax expense | (26,182) | (9,207) |
| Profit for the period | 92,796 | 49,577 |
| Other comprehensive income (loss), net of tax | <u>19,722</u> | <u>(5,086)</u> |
| Total comprehensive income for the period | \$ <u>112,518</u> | \$ <u>44,491</u> |

| | MiTAC Digital Technology Corp. | |
|-----------------------------------------------|----------------------------------------|--------------|
| | For the nine months ended September 30 | |
| | 2025 | 2024 |
| Revenue | \$ 5,944,434 | \$ 4,851,904 |
| Profit before income tax | 233,376 | 170,971 |
| Income tax expense | (40,904) | (28,886) |
| Profit for the period | 192,472 | 142,085 |
| Other comprehensive income (loss), net of tax | (37,807) | 13,216 |
| Total comprehensive income for the period | \$ 154,665 | \$ 155,301 |

Statements of cash flows

| | MiTAC Digital Technology Corp. | |
|-------------------------------------------------------|----------------------------------------|--------------|
| | For the nine months ended September 30 | |
| | 2025 | 2024 |
| Net cash flows from operating activities | \$ 105,300 | \$ 404,599 |
| Net cash flows (used in) from investing activities | (167,644) | 115,860 |
| Net cash flows used in financing activities | (103,490) | (17,047) |
| Effect of exchange rates on cash and cash equivalents | (14,456) | (2,570) |
| (Decrease) increase in cash and cash equivalents | (180,290) | 500,842 |
| Cash and cash equivalents, beginning of period | 2,797,274 | 2,438,924 |
| Cash and cash equivalents, end of period | \$ 2,616,984 | \$ 2,939,766 |

(4) Employee benefits

Pensions

Pension cost for the interim period is calculated on a year-to-date basis by using the pension cost rate derived from the actuarial valuation at the end of the prior financial year, adjusted for significant market fluctuations since that time and for significant curtailments, settlements, or other significant one-off events. Also, the related information is disclosed accordingly.

(5) Income tax

- A. The interim period income tax expense is recognised based on the estimated average annual effective income tax rate expected for the full financial year applied to the pretax income of the interim period, and the related information is disclosed accordingly.
- B. If a change in tax rate is enacted or substantively enacted in an interim period, the Group recognises the effect of the change immediately in the interim period in which the change

occurs. The effect of the change on items recognised outside profit or loss is recognised in other comprehensive income or equity while the effect of the change on items recognised in profit or loss is recognised in profit or loss.

5. CRITICAL ACCOUNTING JUDGEMENTS, ESTIMATES AND KEY SOURCES OF ASSUMPTION UNCERTAINTY

There have been no significant changes as of September 30, 2025. Please refer to Note 5 in the consolidated financial statements for the year ended December 31, 2024.

6. DETAILS OF SIGNIFICANT ACCOUNTS

(1) Cash and cash equivalents

| | September 30, 2025 | December 31, 2024 | September 30, 2024 |
|---------------------------------------|-----------------------|---------------------|-----------------------|
| Cash: | | | |
| Cash on hand and revolving funds | \$ 394 | \$ 481 | \$ 437 |
| Checking accounts and demand deposits | 4,060,672 | 5,044,109 | 3,182,630 |
| Cash equivalents: | | | |
| Time deposits | 3,297,575 | 2,301,375 | 4,674,516 |
| Repurchased bonds | - | 770,000 | 780,000 |
| Total | \$ <u>7,358,641</u> | \$ <u>8,115,965</u> | \$ <u>8,637,583</u> |

A. The Group transacts with a variety of financial institutions all with high credit quality to disperse credit risk, so it expects that the probability of counterparty default is remote.

B. The Group has no cash and cash equivalents pledged to others.

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

| Items | September 30, 2025 | December 31, 2024 | September 30, 2024 |
|----------------------------------------------------------------------------|-----------------------|-------------------|-----------------------|
| Current items: | | | |
| Financial assets mandatorily measured at fair value through profit or loss | | | |
| Valuation adjustment - Derivatives | \$ <u>45</u> | \$ <u>2,994</u> | \$ <u>-</u> |

A. The Group recognised net gain (loss) of \$45, \$(848), \$(2,949) and \$(1,389) on financial assets at fair value through profit or loss for the three months and nine months ended September 30, 2025 and 2024, respectively.

B. The non-hedging derivative instrument transactions and contract information are as follows:

As of September 30, 2024: None.

| September 30, 2025 | | | |
|-------------------------------------------------------------------|--------------------------------|-----------------------------------|-------------------------------------|
| Financial Instrument | Item | Notional Amount (in thousands) | Fair Market Value (in thousands) |
| MiTAC Digital Technology Corp. Forward foreign exchange - Sell | Advance booking AUD to buy USD | AUD 1,000 | 45 |

| December 31, 2024 | | | |
|-------------------------------------------------------------------|--------------------------------|-----------------------------------|-------------------------------------|
| Financial Instruments | Item | Notional Amount (in thousands) | Fair Market Value (in thousands) |
| MiTAC Digital Technology Corp. Forward foreign exchange - Sell | Advance booking EUR to buy USD | EUR 2,500 | 918 |
| Forward foreign exchange - Sell | Advance booking AUD to buy USD | AUD 2,766 | 2,076 |

C. The Group has no financial assets at fair value through profit or loss pledged to others.

D. Information relating to credit risk of financial assets at fair value through profit or loss is provided in Note 12(2).

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

| Items | September 30, 2025 | December 31, 2024 | September 30, 2024 |
|----------------------|-----------------------|----------------------|-----------------------|
| Current items: | | | |
| Listed stocks | \$ 900,306 | \$ 900,306 | \$ 900,306 |
| Valuation adjustment | <u>1,238,371</u> | <u>829,592</u> | <u>956,326</u> |
| Total | <u>\$ 2,138,677</u> | <u>\$ 1,729,898</u> | <u>\$ 1,856,632</u> |
| Non-current items: | | | |
| Listed stocks | \$ 36,436,629 | \$ 36,547,647 | \$ 36,547,647 |
| Emerging stocks | 366,560 | 366,560 | 366,560 |
| Unlisted stocks | <u>1,970,149</u> | <u>1,945,685</u> | <u>1,920,313</u> |
| Subtotal | 38,773,338 | 38,859,892 | 38,834,520 |
| Valuation adjustment | <u>1,665,116</u> | <u>(3,933,414)</u> | <u>(3,102,837)</u> |
| Total | <u>\$ 40,438,454</u> | <u>\$ 34,926,478</u> | <u>\$ 35,731,683</u> |

A. The Group recognised \$5,621,874, \$(1,903,950), \$6,040,763 and \$(3,579,235) in other comprehensive income (loss) for fair value change for the three months and nine months ended September 30, 2025 and 2024, respectively.

B. The Group has elected to designate the above investments, which were held mainly for medium to long-term trading purposes, as investments in equity instruments measured at fair value through other comprehensive income. As of September 30, 2025, December 31, 2024 and September 30, 2024, the fair value of investments were \$42,577,131, \$36,656,376 and \$37,588,315, respectively.

C. For the nine months ended September 30, 2025, the Group disposed of investments with an aggregate fair value of \$144,472, resulting in an increase in retained earnings of \$33,454. There were no such transactions for the nine months ended September 30, 2024.

(4) Financial assets at amortised cost

| Items | September 30, 2025 | December 31, 2024 | September 30, 2024 |
|-----------------------------------|-----------------------|---------------------|-----------------------|
| Current items: | | | |
| Time deposits - over three months | \$ 378,800 | \$ 234,800 | \$ 256,955 |
| Pledged deposits | 427,100 | 891,180 | 447,777 |
| | <u>\$ 805,900</u> | <u>\$ 1,125,980</u> | <u>\$ 704,732</u> |
| Non-current items: | | | |
| Pledged deposits | \$ 484,780 | \$ 518,134 | \$ 522,666 |
| Other | 23,378 | 23,440 | 23,462 |
| | <u>\$ 508,158</u> | <u>\$ 541,574</u> | <u>\$ 546,128</u> |

A. As of September 30, 2025, December 31, 2024 and September 30, 2024, without taking into account any collateral held or other credit enhancements, the maximum exposure to credit risk in respect of the amount that best represents the financial assets at amortised cost held by the Group were \$1,314,058, \$1,667,554 and \$1,250,860, respectively.

B. Information relating to credit risk of financial assets at amortised cost is provided in Note 12(2).

C. Details of the Group's financial assets at amortised cost pledged to others as collateral are provided in Note 8.

(5) Accounts receivable

| | September 30, 2025 | December 31, 2024 | September 30, 2024 |
|--------------------------------------------|-----------------------|----------------------|-----------------------|
| Third parties | \$ 13,121,698 | \$ 14,470,463 | \$ 9,526,364 |
| Less: Allowance for uncollectible accounts | (60,702) | (62,657) | (62,953) |
| | 13,060,996 | 14,407,806 | 9,463,411 |
| Related parties | 77 | 1,150 | 347 |
| | <u>\$ 13,061,073</u> | <u>\$ 14,408,956</u> | <u>\$ 9,463,758</u> |

A. The ageing analysis of accounts receivable is as follows:

| | September 30, 2025 | December 31, 2024 | September 30, 2024 |
|----------------|-----------------------|----------------------|-----------------------|
| Not past due | \$ 12,683,118 | \$ 14,110,046 | \$ 8,705,097 |
| Up to 90 days | 437,511 | 358,540 | 819,970 |
| 91 to 180 days | 407 | 2,426 | 446 |
| Over 181 days | 739 | 601 | 1,198 |
| | <u>\$ 13,121,775</u> | <u>\$ 14,471,613</u> | <u>\$ 9,526,711</u> |

The above ageing analysis was based on past due date.

B. As of September 30, 2025, December 31, 2024 and September 30, 2024, accounts receivable were all from contracts with customers. And as of January 1, 2024, the balance

of accounts receivable from contracts with customers amounted to \$4,111,241.

C. As of September 30, 2025, December 31, 2024 and September 30, 2024, without taking into account any collateral held or other credit enhancements, the maximum exposure to credit risk in respect of the amount that best represents the Group's accounts receivable were \$13,061,073, \$14,408,956 and \$9,463,758, respectively.

D. Information relating to credit risk of accounts receivable is provided in Note 12(2).

(6) Other receivables

| | September 30, 2025 | December 31, 2024 | September 30, 2024 |
|------------------------------------------------------------------|-----------------------|----------------------|-----------------------|
| Other receivables - purchasing raw materials on behalf of others | \$ 4,226,637 | \$ 12,179,830 | \$ 6,623,733 |
| Other receivables - dividend receivable | - | - | 51,087 |
| Other receivables - others (include related parties) | 345,424 | 148,646 | 120,696 |
| | <u>\$ 4,572,061</u> | <u>\$ 12,328,476</u> | <u>\$ 6,795,516</u> |

(7) Inventories

| | September 30, 2025 Book value | December 31, 2024 Book value | September 30, 2024 Book value |
|-----------------|-------------------------------------|---------------------------------|-------------------------------------|
| Raw materials | \$ 17,968,766 | \$ 18,675,769 | \$ 7,514,722 |
| Work in process | 3,092,740 | 2,277,223 | 1,582,375 |
| Finished goods | 1,681,030 | 1,460,995 | 1,238,055 |
| Total | <u>\$ 22,742,536</u> | <u>\$ 22,413,987</u> | <u>\$ 10,335,152</u> |

The cost of inventories recognised as expense for the period:

| | For the three months ended September 30 | |
|-------------------------------------------------------|-----------------------------------------|----------------------|
| | 2025 | 2024 |
| Cost of goods sold | \$ 21,127,662 | \$ 13,545,498 |
| Reversal of non-cancellable contract loss | - | (17,531) |
| Loss on (gain on reversal of) decline in market value | 348,749 | (244,588) |
| | <u>\$ 21,476,411</u> | <u>\$ 13,283,379</u> |
| | For the nine months ended September 30 | |
| | 2025 | 2024 |
| Cost of goods sold | \$ 65,426,500 | \$ 33,836,035 |
| Reversal of non-cancellable contract loss | - | (34,560) |
| Loss on (gain on reversal of) decline in market value | 705,426 | (760,570) |
| | <u>\$ 66,131,926</u> | <u>\$ 33,040,905</u> |

For the three months and nine months ended September 30, 2024, certain inventory with allowance for loss on decline in market value were sold, which resulted in the reversal of net realizable value of inventories.

(8) Investments accounted for using equity method

A.

| <u>Investee company</u> | <u>September 30,</u> <u>2025</u> | <u>December 31, 2024</u> | <u>September 30,</u> <u>2024</u> |
|---------------------------------------------------|-------------------------------------|--------------------------|-------------------------------------|
| Getac Holdings Corp. | \$ 7,395,435 | \$ 7,549,640 | \$ 7,006,469 |
| 3 Probe Technology Co., Ltd. | 6,727 | 10,756 | 7,909 |
| Lian Jie Investment Co., Ltd. | 86,640 | 92,196 | 126,988 |
| Lian Jie II Investment Co., Ltd. | 38,211 | 35,494 | 43,995 |
| Shen-Tong Construction & Development Co., Ltd. | 6,550 | 6,711 | 6,746 |
| Mainpower International Ltd. | 250,650 | 277,309 | 291,024 |
| Suzhou MiTAC Preclusion Technology Co., Ltd. | 398,227 | 413,118 | 389,947 |
| Harbinger Ruyi Venture Ltd. | 20,833 | 23,564 | 25,006 |
| Harbinger Ruyi II Venture Ltd. | 64,516 | 63,984 | 89,019 |
| Infopower Technologies Private Ltd. | 56,892 | 63,147 | 61,401 |
| | <u>\$ 8,324,681</u> | <u>\$ 8,535,919</u> | <u>\$ 8,048,504</u> |

B. The Group recognised its share of profit from associates accounted for using equity method for the three months and nine months ended September 30, 2025 and 2024 amounting to \$409,644, \$349,668, \$1,230,898 and \$1,064,662, respectively, and recognised its share of other comprehensive income (loss) from associates accounted for using equity method amounting to \$476,239, \$(118,429), \$(212,713) and \$248,166, respectively.

C. The basic information of the associates that are material to the Group is as follows:

| <u>Company name</u> | <u>Principal place of business</u> | <u>Shareholding ratio</u> | | | <u>Nature of relationship</u> | <u>Methods of measurement</u> |
|----------------------|--------------------------------------------|-------------------------------|------------------------------|-------------------------------|-----------------------------------|-----------------------------------|
| | | <u>September 30, 2025</u> | <u>December 31, 2024</u> | <u>September 30, 2024</u> | | |
| Getac Holdings Corp. | Taiwan | 30.67% | 30.80% | 30.95% | Owned over 20% ownership | Equity method |

D. The summarised financial information of the associates that are material to the Group is as follows:

Balance sheet

| Getac Holdings Corp. | | | |
|---------------------------------|-----------------------|----------------------|-----------------------|
| | September 30, 2025 | December 31, 2024 | September 30, 2024 |
| Current assets | \$ 30,626,013 | \$ 30,505,129 | \$ 27,378,887 |
| Non-current assets | 16,552,389 | 16,010,945 | 15,176,048 |
| Current liabilities | (15,714,938) | (14,624,825) | (13,167,435) |
| Non-current liabilities | (4,753,218) | (4,846,077) | (4,339,560) |
| Non-controlling interest | (2,595,288) | (2,534,523) | (2,408,974) |
| Total net assets | <u>\$ 24,114,958</u> | <u>\$ 24,510,649</u> | <u>\$ 22,638,966</u> |
| Share in associate's net assets | <u>\$ 7,395,435</u> | <u>\$ 7,549,640</u> | <u>\$ 7,006,469</u> |

Statement of comprehensive income

| Getac Holdings Corp. | | | |
|--------------------------------------------------|---------------------|-------------------|--|
| For the three months ended September 30 | | | |
| | 2025 | 2024 | |
| Revenue | \$ 9,773,392 | \$ 9,136,062 | |
| Profit for the period from continuing operations | \$ 1,362,392 | \$ 1,173,974 | |
| Other comprehensive income (loss) - net of tax | 1,551,974 | (323,991) | |
| Total comprehensive income | <u>\$ 2,914,366</u> | <u>\$ 849,983</u> | |
| Dividends received from associate | <u>\$ 1,139,711</u> | <u>\$ -</u> | |

| Getac Holdings Corp. | | | |
|--------------------------------------------------|---------------------|---------------------|--|
| For the nine months ended September 30 | | | |
| | 2025 | 2024 | |
| Revenue | \$ 29,134,542 | \$ 26,495,219 | |
| Profit for the period from continuing operations | \$ 4,121,616 | \$ 3,570,271 | |
| Other comprehensive income (loss) - net of tax | (805,327) | 768,034 | |
| Total comprehensive income | <u>\$ 3,316,289</u> | <u>\$ 4,338,305</u> | |
| Dividends received from associate | <u>\$ 1,139,711</u> | <u>\$ 950,860</u> | |

- E. The carrying amount of the Group's interests in all individually immaterial associates and the Group's share of the operating results are summarized below:

As of September 30, 2025, December 31, 2024 and September 30, 2024, the carrying amount of the Group's individually immaterial associates amounted to \$929,246, \$986,279 and \$1,042,035, respectively.

| | | For the three months ended September 30 | |
|---------------------------------------------------------|----|-----------------------------------------|---------------------------|
| | | 2025 | 2024 |
| Profit (loss) for the period from continuing operations | \$ | 37,411 | \$(36,282) |
| Other comprehensive income (loss) - net of tax | | <u>38,151</u> | <u>(7,077)</u> |
| Total comprehensive income (loss) | \$ | <u><u>75,562</u></u> | <u><u>\$(43,359)</u></u> |

| | | For the nine months ended September 30 | |
|--------------------------------------------------|----|----------------------------------------|-----------------------|
| | | 2025 | 2024 |
| Profit for the period from continuing operations | \$ | 144,922 | \$ 51,017 |
| Other comprehensive income - net of tax | | <u>47,319</u> | <u>82,209</u> |
| Total comprehensive income | \$ | <u><u>192,241</u></u> | <u><u>133,226</u></u> |

F. The fair value of the Group's material associates with quoted market prices is as follows:

| | September 30, | December 31, 2024 | September 30, |
|----------------------|-----------------------------|-----------------------------|-----------------------------|
| | 2025 | | 2024 |
| Getac Holdings Corp. | \$ <u><u>29,606,724</u></u> | \$ <u><u>20,182,076</u></u> | \$ <u><u>21,229,259</u></u> |

G. The Group holds 13.28% ownership in Mainpower International Ltd. but has significant influence over Mainpower International Ltd. as the Group serves as this company's corporate director.

H. Infopower Technologies Private Ltd.'s fiscal year ends on March 31, thus, the Group used the financial information from January 1 to September 30 of 2025 and 2024 as the basis for the preparation of third quarter consolidated financial statements; other associates' fiscal year all end on December 31.

I. The Group is the single largest shareholder of certain associates. Given that the Group has no majority voting rights, which indicates that the Group has no current ability to direct the decisions of relevant activities on meetings of their Board of Directors and shareholders after the comprehensive assessment. Thus, the Group has no control, but only has significant influence, over the associates.

(9) Property, plant and equipment

| | Land | Buildings and structures | Machinery | Computer and communication equipment | Transportation equipment | Office equipment | Leasehold improvements | Molding equipment | Other equipment | Construction in progress and equipment under inspection | Total |
|--------------------------------------------|---------------------|-----------------------------|-------------------|--------------------------------------------|-----------------------------|---------------------|---------------------------|----------------------|--------------------|---------------------------------------------------------------------|---------------------|
| At January 1, 2025 | | | | | | | | | | | |
| Cost | \$ 1,112,821 | \$ 7,825,417 | \$ 2,866,236 | \$ 200,676 | \$ 73,206 | \$ 133,631 | \$ 119,831 | \$ 144,193 | \$ 1,800,612 | \$ 114,019 | \$ 14,390,642 |
| Accumulated depreciation and impairment | - | (3,567,184) | (2,059,343) | (115,543) | (45,158) | (118,017) | (59,501) | (48,359) | (1,248,743) | - | (7,261,848) |
| | <u>\$ 1,112,821</u> | <u>\$ 4,258,233</u> | <u>\$ 806,893</u> | <u>\$ 85,133</u> | <u>\$ 28,048</u> | <u>\$ 15,614</u> | <u>\$ 60,330</u> | <u>\$ 95,834</u> | <u>\$ 551,869</u> | <u>\$ 114,019</u> | <u>\$ 7,128,794</u> |
| <u>2025</u> | | | | | | | | | | | |
| At January 1 | \$ 1,112,821 | \$ 4,258,233 | \$ 806,893 | \$ 85,133 | \$ 28,048 | \$ 15,614 | \$ 60,330 | \$ 95,834 | \$ 551,869 | \$ 114,019 | \$ 7,128,794 |
| Additions | - | 16,046 | 178,770 | 95,654 | 11,741 | 6,918 | 22,854 | 42,755 | 46,500 | 924,744 | 1,345,982 |
| Disposal | - | - | (355) | (314) | (6) | (120) | (303) | - | (168) | - | (1,266) |
| Reclassifications | - | 35,286 | 64,973 | - | 1,727 | - | 3,785 | - | 3,596 | (91,908) | 17,459 |
| Depreciation | - | (177,036) | (184,148) | (40,507) | (7,701) | (7,488) | (17,338) | (38,392) | (146,660) | - | (619,270) |
| Effects of foreign exchange | (14,914) | (120,887) | (22,210) | (504) | (345) | (602) | (1,138) | - | (18,303) | (21,283) | (200,186) |
| At September 30 | <u>\$ 1,097,907</u> | <u>\$ 4,011,642</u> | <u>\$ 843,923</u> | <u>\$ 139,462</u> | <u>\$ 33,464</u> | <u>\$ 14,322</u> | <u>\$ 68,190</u> | <u>\$ 100,197</u> | <u>\$ 436,834</u> | <u>\$ 925,572</u> | <u>\$ 7,671,513</u> |
| At September 30, 2025 | | | | | | | | | | | |
| Cost | \$ 1,097,907 | \$ 7,665,403 | \$ 2,966,886 | \$ 277,490 | \$ 79,816 | \$ 122,047 | \$ 144,296 | \$ 173,137 | \$ 1,749,350 | \$ 925,572 | \$ 15,201,904 |
| Accumulated depreciation and impairment | - | (3,653,761) | (2,122,963) | (138,028) | (46,352) | (107,725) | (76,106) | (72,940) | (1,312,516) | - | (7,530,391) |
| | <u>\$ 1,097,907</u> | <u>\$ 4,011,642</u> | <u>\$ 843,923</u> | <u>\$ 139,462</u> | <u>\$ 33,464</u> | <u>\$ 14,322</u> | <u>\$ 68,190</u> | <u>\$ 100,197</u> | <u>\$ 436,834</u> | <u>\$ 925,572</u> | <u>\$ 7,671,513</u> |

| | | | | | | | | | | | Construction in progress and equipment under inspection | |
|--------------------------------------------|---------------------|-----------------------------|-------------------|--------------------------------------------|-----------------------------|---------------------|---------------------------|----------------------|--------------------|------------------|---------------------------------------------------------------------|---------------------|
| | Land | Buildings and structures | Machinery | Computer and communication equipment | Transportation equipment | Office equipment | Leasehold improvements | Molding equipment | Other equipment | | | Total |
| At January 1, 2024 | | | | | | | | | | | | |
| Cost | \$ 1,099,564 | \$ 7,631,412 | \$ 2,749,842 | \$ 180,176 | \$ 74,205 | \$ 126,990 | \$ 159,721 | \$ 165,108 | \$ 1,731,333 | \$ 29,468 | | \$ 13,947,819 |
| Accumulated depreciation and impairment | - | (3,231,853) | (1,974,778) | (109,308) | (57,698) | (107,181) | (83,188) | (74,650) | (1,100,022) | - | | (6,738,678) |
| | <u>\$ 1,099,564</u> | <u>\$ 4,399,559</u> | <u>\$ 775,064</u> | <u>\$ 70,868</u> | <u>\$ 16,507</u> | <u>\$ 19,809</u> | <u>\$ 76,533</u> | <u>\$ 90,458</u> | <u>\$ 631,311</u> | <u>\$ 29,468</u> | | <u>\$ 7,209,141</u> |
| 2024 | | | | | | | | | | | | |
| At January 1 | \$ 1,099,564 | \$ 4,399,559 | \$ 775,064 | \$ 70,868 | \$ 16,507 | \$ 19,809 | \$ 76,533 | \$ 90,458 | \$ 631,311 | \$ 29,468 | | \$ 7,209,141 |
| Additions | - | 4,017 | 99,128 | 56,203 | 14,888 | 4,688 | 3,266 | 70,611 | 91,545 | 39,889 | | 384,235 |
| Disposal | - | (1) | (1,987) | (1,789) | (746) | (98) | - | - | (1,741) | - | | (6,362) |
| Reclassifications | - | - | 13,946 | 2,486 | 542 | - | - | - | 1,716 | (18,690) | | - |
| Depreciation | - | (183,541) | (191,105) | (37,440) | (6,687) | (8,555) | (18,765) | (59,541) | (174,375) | - | | (680,009) |
| Effects of foreign exchange | 6,023 | 103,159 | 20,438 | 363 | 317 | 757 | 1,200 | - | 20,426 | 311 | | 152,994 |
| At September 30 | <u>\$ 1,105,587</u> | <u>\$ 4,323,193</u> | <u>\$ 715,484</u> | <u>\$ 90,691</u> | <u>\$ 24,821</u> | <u>\$ 16,601</u> | <u>\$ 62,234</u> | <u>\$ 101,528</u> | <u>\$ 568,882</u> | <u>\$ 50,978</u> | | <u>\$ 7,059,999</u> |
| At September 30, 2024 | | | | | | | | | | | | |
| Cost | \$ 1,105,587 | \$ 7,845,276 | \$ 2,849,572 | \$ 238,754 | \$ 76,674 | \$ 134,706 | \$ 164,883 | \$ 134,502 | \$ 1,852,005 | \$ 50,978 | | \$ 14,452,937 |
| Accumulated depreciation and impairment | - | (3,522,083) | (2,134,088) | (148,063) | (51,853) | (118,105) | (102,649) | (32,974) | (1,283,123) | - | | (7,392,938) |
| | <u>\$ 1,105,587</u> | <u>\$ 4,323,193</u> | <u>\$ 715,484</u> | <u>\$ 90,691</u> | <u>\$ 24,821</u> | <u>\$ 16,601</u> | <u>\$ 62,234</u> | <u>\$ 101,528</u> | <u>\$ 568,882</u> | <u>\$ 50,978</u> | | <u>\$ 7,059,999</u> |

(10) Leasing arrangements — lessee

- A. The Group leases various assets including land, buildings and structures and machinery. Rental contracts are typically made for periods of 1 to 70 years. Lease terms are negotiated on an individual basis and contain a wide range of different terms and conditions. The lease agreements do not impose covenants.
- B. Certain leased buildings with lease terms under 12 months are short-term lease agreements. Additionally, the leased office equipment were low-value assets.
- C. The carrying amount of right-of-use assets and the depreciation charge are as follows:

| | September 30, 2025 | December 31, 2024 | September 30, 2024 |
|--------------------------|-----------------------|-------------------|-----------------------|
| | Carrying amount | Carrying amount | Carrying amount |
| Land | \$ 746,106 | \$ 699,028 | \$ 520,945 |
| Buildings and structures | 2,379,933 | 262,380 | 30,856 |
| Machinery | 263 | 466 | - |
| | <u>\$ 3,126,302</u> | <u>\$ 961,874</u> | <u>\$ 551,801</u> |

| | For the three months ended September 30 | |
|--------------------------|-----------------------------------------|---------------------|
| | 2025 | 2024 |
| | Depreciation charge | Depreciation charge |
| Land | \$ 5,068 | \$ 5,114 |
| Buildings and structures | 91,196 | 5,860 |
| Machinery | 64 | 44 |
| | <u>\$ 96,328</u> | <u>\$ 11,018</u> |

| | For the nine months ended September 30 | |
|--------------------------|----------------------------------------|---------------------|
| | 2025 | 2024 |
| | Depreciation charge | Depreciation charge |
| Land | \$ 14,427 | \$ 10,620 |
| Buildings and structures | 186,260 | 17,344 |
| Machinery | 196 | 170 |
| | <u>\$ 200,883</u> | <u>\$ 28,134</u> |

- D. For the nine months ended September 30, 2025 and 2024, the additions to right-of-use assets were \$2,483,614 and \$326,835, respectively.
- E. The information on profit and loss accounts relating to lease contracts is as follows:

| | For the three months ended September 30 | |
|---------------------------------------|-----------------------------------------|-----------------|
| | 2025 | 2024 |
| Interest expense on lease liabilities | \$ 30,801 | \$ 493 |
| Expense on short-term lease contracts | 56,184 | 6,331 |
| Expense on leases of low-value assets | 40 | 1,995 |
| | <u>\$ 87,025</u> | <u>\$ 8,819</u> |

| | For the nine months ended September 30 | |
|---------------------------------------|----------------------------------------|------------------|
| | 2025 | 2024 |
| Interest expense on lease liabilities | \$ 51,196 | \$ 1,411 |
| Expense on short-term lease contracts | 163,947 | 18,850 |
| Expense on leases of low-value assets | 127 | 2,609 |
| | <u>\$ 215,270</u> | <u>\$ 22,870</u> |

F. For the nine months ended September 30, 2025 and 2024, the Group's total cash outflow for leases was \$374,127 and \$205,110, respectively.

(11) Leasing arrangements — lessor

- A. The Group leases asset including buildings and structures. Rental contracts are typically made for periods of 1 to 8 years. Lease terms are negotiated on an individual basis and contain a wide range of different terms and conditions.
- B. For the three months and nine months ended September 30, 2025 and 2024, the Group recognised rent income in the amounts of \$30,747, \$39,377, \$96,892 and \$110,698, respectively, based on the operating lease agreement, which does not include variable lease payments.
- C. The maturity analysis of the lease payments under the operating leases is as follows:

| | September 30, 2025 | December 31, 2024 | September 30, 2024 |
|---------------------------------------------------|-----------------------|-------------------|-----------------------|
| | | | |
| Not later than one year | \$ 92,564 | \$ 122,508 | \$ 116,003 |
| Later than one year but not later than five years | 167,115 | 162,282 | 178,652 |
| Over five years | 4,912 | - | 1,031 |
| | <u>\$ 264,591</u> | <u>\$ 284,790</u> | <u>\$ 295,686</u> |

(12) Investment property

| | Land | Buildings and structures | Total |
|-----------------------------------------|---------------------|--------------------------|---------------------|
| <u>At January 1, 2025</u> | | | |
| Cost | \$ 1,037,609 | \$ 667,341 | \$ 1,704,950 |
| Accumulated depreciation and impairment | - | (434,644) | (434,644) |
| | <u>\$ 1,037,609</u> | <u>\$ 232,697</u> | <u>\$ 1,270,306</u> |

| | Land | Buildings and structures | Total |
|--------------------------------------------|---------------------|-----------------------------|---------------------|
| <u>2025</u> | | | |
| At January 1 | \$ 1,037,609 | \$ 232,697 | \$ 1,270,306 |
| Disposal | (15,166) | (63,954) | (79,120) |
| Reclassifications | - | (17,459) | (17,459) |
| Depreciation | - | (15,466) | (15,466) |
| Effects of foreign exchange | 312 | (1,103) | 791 |
| At September 30 | <u>\$ 1,022,755</u> | <u>\$ 134,715</u> | <u>\$ 1,157,470</u> |
| At September 30, 2025 | | | |
| Cost | \$ 1,022,755 | \$ 445,001 | \$ 1,467,756 |
| Accumulated depreciation and impairment | - | (310,286) | (310,286) |
| | <u>\$ 1,022,755</u> | <u>\$ 134,715</u> | <u>\$ 1,157,470</u> |

| | Land | Buildings and structures | Total |
|--------------------------------------------|-------------------|-----------------------------|---------------------|
| At January 1, 2024 | | | |
| Cost | \$ 954,382 | \$ 656,766 | \$ 1,611,148 |
| Accumulated depreciation and impairment | - | (401,420) | (401,420) |
| | <u>\$ 954,382</u> | <u>\$ 255,346</u> | <u>\$ 1,209,728</u> |

| | | | |
|--------------------------------------------|---------------------|-------------------|---------------------|
| <u>2024</u> | | | |
| At January 1 | \$ 954,382 | \$ 255,346 | \$ 1,209,728 |
| Additions | 83,158 | - | 83,158 |
| Depreciation | - | (19,034) | (19,034) |
| Effects of foreign exchange | 609 | 5,746 | 6,355 |
| At September 30 | <u>\$ 1,038,149</u> | <u>\$ 242,058</u> | <u>\$ 1,280,207</u> |
| At September 30, 2024 | | | |
| Cost | \$ 1,038,149 | \$ 675,592 | \$ 1,713,741 |
| Accumulated depreciation and impairment | - | (433,534) | (433,534) |
| | <u>\$ 1,038,149</u> | <u>\$ 242,058</u> | <u>\$ 1,280,207</u> |

A. Rental income from investment property and direct operating expenses arising from investment property are shown below:

| | For the three months ended September 30 | |
|---------------------------------------------------------------|-----------------------------------------|------------------|
| | 2025 | 2024 |
| Rental income from the lease of the investment property | \$ <u>8,503</u> | \$ <u>10,188</u> |

| | | For the three months ended September 30 | |
|------------------------------------------------------------------------------------------------------------------|----|-----------------------------------------|-----------------|
| | | 2025 | 2024 |
| Direct operating expenses arising from the investment property that generated rental income in the period | \$ | <u>5,881</u> | <u>\$ 6,866</u> |
| Direct operating expenses arising from the investment property that did not generate rental income in the period | \$ | <u>1,442</u> | <u>\$ 4,909</u> |

| | | For the nine months ended September 30 | |
|------------------------------------------------------------------------------------------------------------------|----|----------------------------------------|------------------|
| | | 2025 | 2024 |
| Rental income from the lease of the investment property | \$ | <u>25,352</u> | <u>\$ 30,142</u> |
| Direct operating expenses arising from the investment property that generated rental income in the period | \$ | <u>19,870</u> | <u>\$ 21,331</u> |
| Direct operating expenses arising from the investment property that did not generate rental income in the period | \$ | <u>12,200</u> | <u>\$ 10,242</u> |

- B. The fair value of the investment property held by the Group on September 30, 2025, December 31, 2024 and September 30, 2024 were \$3,823,971, \$3,948,258 and \$3,838,724, respectively, which were revalued by independent appraisers and with reference to market transaction prices. Valuations were made using the market approach which is categorised within Level 3 in the fair value hierarchy.

(13) Intangible assets

| | | Computer software | |
|-----------------------------------------|----|-------------------|-------------------|
| | | 2025 | 2024 |
| At January 1 | | | |
| Cost | \$ | 309,847 | \$ 289,843 |
| Accumulated amortization and impairment | (| <u>204,809)</u> | <u>(186,650)</u> |
| | \$ | <u>105,038</u> | <u>\$ 103,193</u> |
| At January 1 | \$ | 105,038 | \$ 103,193 |
| Additions | | 80,207 | 72,107 |

| | Computer software | |
|-----------------------------------------|-------------------|------------------|
| | 2025 | 2024 |
| Amortization | \$(102,011) | \$(85,693) |
| Effects of foreign exchange | (39) | 16 |
| At September 30 | <u>\$ 83,195</u> | <u>\$ 89,623</u> |
| At September 30 | | |
| Cost | \$ 298,146 | \$ 264,071 |
| Accumulated amortization and impairment | (214,951) | (174,448) |
| | <u>\$ 83,195</u> | <u>\$ 89,623</u> |

Details of amortization of intangible assets are as follows:

| | For the three months ended September 30 | |
|-----------------------------------|-----------------------------------------|------------------|
| | 2025 | 2024 |
| Operating costs | \$ 508 | \$ 91 |
| Selling expenses | 3,011 | 3,141 |
| Administrative expenses | 18,322 | 10,056 |
| Research and development expenses | 14,817 | 15,609 |
| | <u>\$ 36,658</u> | <u>\$ 28,897</u> |
| | For the nine months ended September 30 | |
| | 2025 | 2024 |
| Operating costs | \$ 802 | \$ 285 |
| Selling expenses | 9,099 | 10,134 |
| Administrative expenses | 44,615 | 29,460 |
| Research and development expenses | 47,495 | 45,814 |
| | <u>\$ 102,011</u> | <u>\$ 85,693</u> |

(14) Short-term borrowings

| | September 30, 2025 | December 31, 2024 | September 30, 2024 |
|---------------------------|-----------------------|---------------------|-----------------------|
| Unsecured bank borrowings | \$ 3,568,000 | \$ 1,277,548 | \$ - |
| Secured bank borrowings | 427,100 | 891,122 | 447,777 |
| Total | <u>\$ 3,995,100</u> | <u>\$ 2,168,670</u> | <u>\$ 447,777</u> |
| Interest rates | 1.52%~1.93% | 1.52%~2.48% | 2.48% |

(15) Financial liabilities at fair value through profit or loss

| Item | September 30, 2025 | December 31, 2024 | September 30, 2024 |
|------------------------------------------------------------------------------|-----------------------|-------------------|-----------------------|
| Current items : | | | |
| Valuation adjustment on financial liabilities held for trading - Derivatives | <u>\$ 3,035</u> | <u>\$ 28</u> | <u>\$ 1,839</u> |

A. The Group recognised net loss of \$(2,251), \$(1,739), \$(3,007) and \$(990) for the three months and nine months ended September 30, 2025 and 2024, respectively.

B. The non-hedging derivative instrument transactions and contract information are as follows:

| | | September 30, 2025 | | |
|---------------------------------------------------------------------|--------------------------------|-----------------------------------|-------|-------------------------------------|
| Financial Instrument | Item | Notional Amount (in thousands) | | Fair Market Value (in thousands) |
| MiTAC Computing Technology Corp. Forward foreign exchange - Sell | Advance booking USD to buy NTD | USD | 7,000 | (2,292) |
| MiTAC Digital Technology Corp. Forward foreign exchange - Sell | Advance booking EUR to buy USD | EUR | 1,250 | (194) |
| Forward foreign exchange - Sell | Advance booking AUD to buy USD | AUD | 3,000 | (549) |
| | | December 31, 2024 | | |
| Financial Instrument | Item | Notional Amount (in thousands) | | Fair Market Value (in thousands) |
| MiTAC Digital Technology Corp. Forward foreign exchange - Sell | Advance booking AUD to buy USD | AUD | 1,000 | (28) |
| | | September 30, 2024 | | |
| Financial Instrument | Item | Notional Amount (in thousands) | | Fair Market Value (in thousands) |
| MiTAC Digital Technology Corp. Forward foreign exchange - Sell | Advance booking AUD to buy USD | AUD | 3,492 | (1,839) |

(16) Other payables

| | September 30, 2025 | December 31, 2024 | September 30, 2024 |
|-------------------------------------------------------------------------|-----------------------|----------------------|-----------------------|
| Other payables - purchasing raw materials on behalf of others | \$ 4,237,036 | \$ 12,609,331 | \$ 5,613,231 |
| Salary and bonus payable | 1,539,759 | 1,124,449 | 803,831 |
| Expense payable and other payables - others (including related parties) | 3,692,278 | 4,200,407 | 3,905,732 |
| Total | <u>\$ 9,469,073</u> | <u>\$ 17,934,187</u> | <u>\$ 10,322,794</u> |

(17) Long-term borrowings

| | September 30, 2025 | December 31, 2024 | September 30, 2024 |
|--------------------------------------------------------------|-----------------------|----------------------|-----------------------|
| Unsecured bank borrowings | \$ 6,054,055 | \$ 91,478 | \$ 222,127 |
| Secured bank borrowings | 392,932 | 411,976 | 416,116 |
| Less: Current portion (shown as "Other current liabilities") | (942,829) | (49,897) | (113,648) |
| Total | <u>\$ 5,504,158</u> | <u>\$ 453,557</u> | <u>\$ 524,595</u> |
| Interest rate range (Note) | 1.325%~2.8% | 1.325%~2.8% | 1.325%~2.8% |
| Expiry date | 2026.6.22~2030.6.26 | 2026.6.22~2026.10.15 | 2024.10.15~2026.10.15 |
| Unused credit line | <u>\$ 8,300,000</u> | <u>\$ -</u> | <u>\$ -</u> |

Note: The abovementioned interest rates are the interest rates after obtaining the government project grants.

A. According to the loan agreements, during the term of the loan, the Company and its subsidiaries are required to maintain compliance with certain financial covenants, such as the current ratio, debt ratio, interest coverage ratio, financial debt ratio, and tangible net

worth, as measured by reference to their annual and semi-annual financial statements. If the foregoing covenants are not met, the Company and its subsidiaries must cure the breach within the agreed cure period; if the breach is not cured within such period, the financial covenants may be renegotiated with the bank.

- B. The Group complied with the relevant covenants under the loan agreement as of September 30, 2025, December 31, 2024 and September 30, 2024 and accordingly classified the loan as a non-current liability. In addition, the Group expects to remain in compliance with the covenants at each quarter-end for at least twelve months after the reporting date.

(18) Pensions

A. Defined benefit plans

- (a) The Company's domestic subsidiaries have a defined benefit pension plan in accordance with the Labor Standards Law, covering all regular employees' service years prior to the enforcement of the Labor Pension Act on July 1, 2005 and service years thereafter of employees who chose to continue to be subject to the pension mechanism under the Law. Under the defined benefit pension plan, two units are accrued for each year of service for the first 15 years and one unit for each additional year thereafter, subject to a maximum of 45 units. Pension benefits are based on the number of units accrued and the average monthly salaries and wages of the last 6 months prior to retirement. The Company's domestic subsidiaries contribute monthly an amount equal to 2% of the employees' monthly salaries and wages to the retirement fund deposited with Bank of Taiwan, the trustee, under the name of the independent retirement fund committee. Also, the Company's domestic subsidiaries would assess the balance in the aforementioned labor pension reserve account by the end of December 31, every year. If the account balance is insufficient to pay the pension calculated by the aforementioned method, to the employees expected to be qualified for retirement next year, the Company's domestic subsidiaries will make contributions to cover the deficit by next March.
- (b) For the aforementioned pension plan, the Company's domestic subsidiaries recognized pension costs of \$1,569, \$1,587, \$4,918 and \$4,964 for the three months and nine months ended September 30, 2025 and 2024, respectively.
- (c) Expected contributions to the defined benefit pension plans of the Company's domestic subsidiaries for the next 12 months of September 30, 2025 amount to \$6,482.

B. Defined contribution plans

- (a) Effective July 1, 2005, the Company's domestic subsidiaries have established a defined contribution pension plan (the "New Plan") under the Labor Pension Act (the "Act"), covering all regular employees with R.O.C. nationality. Under the New Plan,

the Company's domestic subsidiaries contribute monthly an amount not lower than 6% of the employees' monthly salaries and wages to the employees' individual pension accounts at the Bureau of Labor Insurance. The benefits accrued are paid monthly or in lump sum upon termination of employment.

- (b) The Company's Mainland China subsidiaries have a defined contribution plan. Monthly contributions to an independent fund administered by the government in accordance with the pension regulations in the People's Republic of China (PRC) are based on certain percentages of employees' monthly salaries and wages. Other than the monthly contributions, the Group has no further obligations.
- (c) The pension costs under the defined contribution pension plans of the Group for the three months and nine months ended September 30, 2025 and 2024 were \$64,163, \$61,491, \$192,525 and \$177,089, respectively.

(19) Employee share-based payment

- A. For the nine months ended September 30, 2025 and 2024, the Group's share-based payment agreement was as follows:

| Type of agreement | Grant date | Quantity granted (shares in thousands) | Contract period | Vesting conditions | |
|------------------------------------------------------------------|------------|----------------------------------------------|--------------------|-----------------------|---------------------------------------------------------|
| | | | | Schedule | Exercisable share subscription ratio (cumulative) |
| MiTAC Digital Technology Corp. - Employee stock options | 2024.9.20 | 10,000 | 6 years | 2024/12/20~2024/12/30 | 50% |
| | | | | Expired 2 years | 50% |
| | | | | Expired 3 years | 75% |
| | | | | Expired 4 years | 100% |
| MiTAC Holdings Corp. - Employee stock options | 2025.3.12 | 3,065 | 6 years | Expired 2 years | 50% |
| | | | | Expired 3 years | 75% |
| | | | | Expired 4 years | 100% |
| MiTAC Holdings Corp. - Employee stock options | 2025.4.22 | 3,537 | 6 years | Expired 2 years | 50% |
| | | | | Expired 3 years | 75% |
| | | | | Expired 4 years | 100% |

- B. The details of MiTAC Digital Technology Corp. share-based payment agreement are as follows:

- (a) The details of MiTAC Digital Technology Corp. share-based payment agreement are as follows:

| | 2025 | | 2024 | |
|----------------------------------------|--------------------------------------------|----------------------------------------------------|--------------------------------------------|----------------------------------------------------|
| | No. of options (shares in thousands) | Weighted-average exercise price (in dollars) | No. of options (shares in thousands) | Weighted-average exercise price (in dollars) |
| Options outstanding at January 1 | 6,712 | \$ 15.89 | - | \$ - |
| Options granted | - | - | 10,000 | 17.06 |
| Options exercised | (25) | 15.89 | - | - |
| Options expired | (287) | - | - | - |
| Options outstanding at September 30 | <u>6,400</u> | 15.89 | <u>10,000</u> | 17.06 |
| Options exercisable at September 30 | <u>-</u> | - | <u>-</u> | - |

(b) As of balance sheet date, the information of MiTAC Digital Technology Corp. outstanding employee stock option plan is as follows:

| Issue date approved | Weighted-average remaining contractual period | | |
|---------------------|-----------------------------------------------|-------------------|--------------------|
| | September 30, 2025 | December 31, 2024 | September 30, 2024 |
| 2024.9.20 | 4.98 years | 5.72 years | 5.97 years |

(c) MiTAC Digital Technology Corp. uses the Black-Scholes option-pricing model to estimate the fair value of stock options for share-based payment transactions. Relevant information is as follows:

| Type of agreement | Grant date | Fair value (in dollars) | Exercise price (in dollars) | Expected volatility | Expected duration | Expected dividends (in dollars) | Risk-free interest rate | Fair value per unit (in dollars) |
|------------------------------------------------------------------|------------|----------------------------|-----------------------------------|------------------------|----------------------|---------------------------------------|-------------------------------|----------------------------------------|
| MiTAC Digital Technology Corp. - Employee stock options | 2024.9.20 | \$ 19.39 | \$ 17.06 | 35%~40% | 6 years | \$ - | 1.3512% 1.3862% | \$5.0777 \$7.2838 |

C. The details of MiTAC Holdings Corp. share-based payment agreement are as follows:

(a) The details of MiTAC Holdings Corp. share-based payment agreement are as follows:

| | Grant date: 2025.3.12 | |
|----------------------------------------|--------------------------------------------|----------------------------------------------------|
| | 2025 | |
| | No. of options (shares in thousands) | Weighted-average exercise price (in dollars) |
| Options outstanding at January 1 | - | \$ - |
| Options granted | 3,065 | 61.60 |
| Options expired | (30) | - |
| Options outstanding at September 30 | <u>3,035</u> | 55.40 |
| Options exercisable at September 30 | <u>-</u> | - |

| | Grant date: 2025.4.22 | |
|----------------------------------------|--------------------------------------------|----------------------------------------------------|
| | 2025 | |
| | No. of options (shares in thousands) | Weighted-average exercise price (in dollars) |
| Options outstanding at January 1 | - | \$ - |
| Options granted | 3,537 | 48.35 |
| Options expired | (47) | - |
| Options outstanding at September 30 | <u>3,490</u> | 43.50 |
| Options exercisable at September 30 | <u>-</u> | - |

- (b) As of balance sheet date, the information of MiTAC Holdings Corp. outstanding employee stock option plan is as follows:

| Issue date approved | Weighted-average remaining contractual period |
|---------------------|-----------------------------------------------|
| | September 30, 2025 |
| 2025.3.12 | 5.45 years |
| 2025.4.22 | 5.56 years |

- (c) MiTAC Holdings Corp. uses the Black-Scholes option-pricing model to estimate the fair value of stock options for share-based payment transactions. Relevant information is as follows:

| Type of agreement | Grant date | Fair value (in dollars) | Exercise price (in dollars) | Expected volatility | Expected duration | Expected dividends (in dollars) | Risk-free interest rate | Fair value per unit (in dollars) |
|-----------------------------------------------|------------|----------------------------|-----------------------------------|------------------------|----------------------|---------------------------------------|-------------------------------|----------------------------------------|
| MiTAC Holdings Corp. - Employee stock options | 2025.3.12 | \$ 61.60 | \$ 61.60 | 30% | 6 years | \$ - | 1.5811% 1.6433% | \$16.0449 \$18.0847 |
| MiTAC Holdings Corp. - Employee stock options | 2025.4.22 | \$ 48.35 | \$ 48.35 | 35% | 6 years | \$ - | 1.4353% 1.4717% | \$14.2527 \$15.9718 |

- D. Expenses incurred on the Group's share-based payment transactions with equity-settled for the three months and nine months ended September 30, 2025 and 2024 were \$9,698, \$469, \$21,414 and \$469, respectively.

(20) Provisions

| | Warranty reserve | Non-cancellable contract reserve | Total |
|-----------------------------|-------------------|-------------------------------------|-------------------|
| At January 1, 2025 | \$ 270,581 | \$ - | \$ 270,581 |
| Additional provisions | 211,487 | - | 211,487 |
| Used during the period | (100,624) | - | (100,624) |
| Effects of foreign exchange | (513) | - | (513) |
| At September 30, 2025 | <u>\$ 380,931</u> | <u>\$ -</u> | <u>\$ 380,931</u> |
| Current | \$ 186,262 | \$ - | \$ 186,262 |
| Non-current | 194,669 | - | 194,669 |
| Total | <u>\$ 380,931</u> | <u>\$ -</u> | <u>\$ 380,931</u> |

| | Warranty reserve | Non-cancellable contract reserve | Total |
|----------------------------------|-------------------|-------------------------------------|-------------------|
| At January 1, 2024 | \$ 240,284 | \$ 45,294 | \$ 285,578 |
| Additional (reversed) provisions | 103,173 | (34,560) | 68,613 |
| Used during the period | (61,713) | - | (61,713) |
| Effects of foreign exchange | 399 | 727 | 1,126 |
| At September 30, 2024 | <u>\$ 282,143</u> | <u>\$ 11,461</u> | <u>\$ 293,604</u> |
| Current | \$ 120,692 | \$ 11,461 | \$ 132,153 |
| Non-current | 161,451 | - | 161,451 |
| Total | <u>\$ 282,143</u> | <u>\$ 11,461</u> | <u>\$ 293,604</u> |

(21) Share capital

As of September 30, 2025, the Company's authorised capital was \$25,000,000, consisting of 2.5 billion shares, and the paid-in capital was \$13,272,125 with a par value of \$10 dollars per share. Movements in the number of the Company's ordinary shares outstanding are as follows:

| | 2025 | Unit: in thousands of shares 2024 |
|---------------------------------------|------------------|--------------------------------------|
| Outstanding shares as of January 1 | 1,206,556 | 1,206,556 |
| Capital increase of earnings | 120,656 | - |
| Outstanding shares as of September 30 | <u>1,327,212</u> | <u>1,206,556</u> |

(22) Capital surplus

| | Share premium | Treasury stock transactions | Net equity of associates and joint ventures accounted for using equity method | Others | Total |
|-------------------------------------------------------------------------------------|----------------------|-----------------------------------|----------------------------------------------------------------------------------------|-------------------|----------------------|
| At January 1, 2025 | \$ 21,571,329 | \$ 657,029 | \$ 208,839 | \$ 325,563 | \$ 22,762,760 |
| Changes from associates and joint ventures accounted for using the equity method | - | - | 4,837 | - | 4,837 |
| Reversal of capital surplus - dividends unclaimed by the subsidiaries' shareholders | - | - | - (1) | (1) | (1) |
| Compensation cost of employee share-based payment | - | - | - | 14,050 | 14,050 |
| Capital surplus - dividends unclaimed by the shareholders | - | - | - | 1,303 | 1,303 |
| Transactions with non-controlling interests | (4,931) | - | - | 367,841 | 362,910 |
| Subsidiary share-based payment compensation cost | - | - | - | 70 | 70 |
| At September 30, 2025 | <u>\$ 21,566,398</u> | <u>\$ 657,029</u> | <u>\$ 213,676</u> | <u>\$ 708,826</u> | <u>\$ 23,145,929</u> |

| | Share premium | Treasury stock transactions | Net equity of associates and joint ventures accounted for using equity method | Others | Total |
|-------------------------------------------------------------------------------------|----------------------|-----------------------------------|-------------------------------------------------------------------------------------------|-------------------|----------------------|
| At January 1, 2024 | \$ 21,571,329 | \$ 657,029 | \$ 208,818 | \$ 352,427 | \$ 22,789,603 |
| Changes from associates and joint ventures accounted for using the equity method | - | - | (8,458) | - | (8,458) |
| Reversal of capital surplus - dividends unclaimed by the subsidiaries' shareholders | - | - | - (3) | (3) | (3) |
| Capital surplus - dividends unclaimed by the shareholders | - | - | - | 1,617 | 1,617 |
| Transactions with non-controlling interests | - | - | - | 694 | 694 |
| At September 30, 2024 | <u>\$ 21,571,329</u> | <u>\$ 657,029</u> | <u>\$ 200,360</u> | <u>\$ 354,735</u> | <u>\$ 22,783,453</u> |

Pursuant to the R.O.C. Company Act, capital surplus arising from paid-in capital in excess of par value on issuance of common stocks and donations can be used to cover accumulated deficit or to issue new stocks or cash to shareholders in proportion to their share ownership, provided that the Company has no accumulated deficit. Further, the R.O.C. Securities and Exchange Act requires that the amount of capital surplus to be capitalised mentioned above should not exceed 10% of the paidin capital each year. Capital surplus should not be used to cover accumulated deficit unless the legal reserve is insufficient.

(23) Retained earnings

A. Under the Company's Articles of Incorporation, the current year's earnings, if any, shall first be used to pay all taxes and offset prior years' accumulated deficit and then 10% of the remaining amount shall be set aside as legal reserve. Special reserve shall also be set aside or reversed pursuant to the regulations. Appropriation of the remainder along with prior year's accumulated unappropriated retained earnings shall be proposed by the Board of Directors, and shall be resolved by the stockholders when they are appropriated by issuing new shares. If the appropriation of retained earnings was appropriated in the form of cash, the appropriation should be in line with Article 240-5 of the Company Act, as resolved by a majority vote at a meeting of Board of Directors attended by two-thirds of

the total number of directors, and reported to the shareholders' meeting.

- B. Earnings appropriation ratio and cash dividends ratio are decided by the Board of Directors, taking into account the Company's financial structure, future capital requirements and profitability, and cash dividends shall account for at least 10% of the total dividends appropriated.
- C. Except for covering accumulated deficit or issuing new stocks or cash to shareholders in proportion to their share ownership, the legal reserve shall not be used for any other purpose. The use of legal reserve for the issuance of stocks or cash to shareholders in proportion to their share ownership is permitted, provided that the distribution of the reserve is limited to the portion in excess of 25% of the Company's paid-in capital. In line with Article 241 of the Company Act, all or part of the legal reserve and capital reserve could be appropriated as cash dividends as resolved by a majority vote at a meeting of Board of Directors attended by two-thirds of the total number of directors, and reported to the shareholders' meeting.
- D. In accordance with the regulations, the Company shall set aside special reserve from the debit balance on other equity items at the balance sheet date before distributing earnings. When debit balance on other equity items is reversed subsequently, the reversed amount could be included in the distributable earnings.
- E. The appropriation of 2024 and 2023 earnings had been resolved at the shareholders' meeting on May 23, 2025, and May 28, 2024, respectively. Details are summarised below:

| | 2024 | | 2023 | |
|-----------------|---------------------|------------------------------------|---------------------|------------------------------------|
| | Amount | Dividend per share (in dollars) | Amount | Dividend per share (in dollars) |
| Legal reserve | \$ 406,590 | | \$ 135,414 | |
| Special reserve | 411,533 | | - | |
| Cash dividend | 1,206,557 | \$ 1.00 | 1,568,524 | \$ 1.30 |
| Stock dividend | <u>1,206,557</u> | <u>1.00</u> | <u>-</u> | <u>-</u> |
| Total | <u>\$ 3,231,237</u> | <u>\$ 2.00</u> | <u>\$ 1,703,938</u> | <u>\$ 1.30</u> |

(24) Other equity items

| | 2025 | | |
|----------------------------------------------------|----------------------------------------------|-------------------------|---------------------|
| | Unrealised gains (losses) on valuation | Currency translation | Total |
| At January 1 | \$(2,872,492) | \$ 2,460,959 | \$(411,533) |
| Reclassified to profit or loss upon disposal | | | |
| - Group | - | (538) | (538) |
| Reclassified to retained earnings upon disposal | | | |
| - Group | (33,980) | - | (33,980) |
| - Associates | 1,115 | - | 1,115 |
| Reclassified as non-controlling interest | - | (16,225) | (16,225) |
| Revaluation | | | |
| - Group | 6,040,763 | - | 6,040,763 |
| - Associates | 183,562 | - | 183,562 |
| Currency translation differences | | | |
| - Group | - | (1,619,331) | (1,619,331) |
| - Associates | - | (396,275) | (396,275) |
| At September 30 | <u>\$ 3,318,968</u> | <u>\$ 428,590</u> | <u>\$ 3,747,558</u> |

| | 2024 | | |
|----------------------------------------------------|----------------------------------------------|-------------------------|-------------------|
| | Unrealised gains (losses) on valuation | Currency translation | Total |
| At January 1 | \$ 1,675,181 | \$ 1,635,667 | \$ 3,310,848 |
| Reclassified to profit or loss upon disposal | | | |
| - Group | - | 68 | 68 |
| Reclassified to retained earnings upon disposal | | | |
| - Group | (791) | - | (791) |
| - Associates | (72,841) | - | (72,841) |
| Reclassified as non-controlling interest | - | (1,943) | (1,943) |
| Revaluation | | | |
| - Group | (3,579,234) | - | (3,579,234) |
| - Associates | 39,891 | - | 39,891 |
| Currency translation differences | | | |
| - Group | - | 359,485 | 359,485 |
| - Associates | - | 208,275 | 208,275 |
| At September 30 | <u>\$(1,937,794)</u> | <u>\$ 2,201,552</u> | <u>\$ 263,758</u> |

(25) Operating revenue

| | | For the three months ended September 30 | |
|---------------------------------------|----|-----------------------------------------|----------------------|
| | | 2025 | 2024 |
| Revenue from contracts with customers | \$ | <u>24,761,874</u> | <u>\$ 15,149,860</u> |
| | | For the nine months ended September 30 | |
| | | 2025 | 2024 |
| Revenue from contracts with customers | \$ | <u>75,051,207</u> | <u>\$ 37,911,453</u> |

A. Disaggregation of revenue from contracts with customers

| | | For the three months ended September 30 | |
|-------------------------------------------------------------------------|----|-----------------------------------------|----------------------|
| | | 2025 | 2024 |
| Cloud computing product | \$ | 21,817,874 | \$ 12,930,984 |
| Automotive devices, in-vehicle communication systems, and AIoT products | | 2,014,745 | 1,765,653 |
| Others | | <u>929,255</u> | <u>453,223</u> |
| | \$ | <u>24,761,874</u> | <u>\$ 15,149,860</u> |
| | | For the nine months ended September 30 | |
| | | 2025 | 2024 |
| Cloud computing product | \$ | 66,807,205 | \$ 31,300,817 |
| Automotive devices, in-vehicle communication systems, and AIoT products | | 5,944,434 | 4,851,904 |
| Others | | <u>2,299,568</u> | <u>1,758,732</u> |
| | \$ | <u>75,051,207</u> | <u>\$ 37,911,453</u> |

B. Contract liabilities

The Group has recognised the following revenue-related contract liabilities:

| | September 30, 2025 | December 31, 2024 | September 30, 2024 |
|---------------------------------------|-----------------------|-------------------|-----------------------|
| Contract liabilities - sales of goods | \$ 335,015 | \$ 925,606 | \$ 264,707 |
| Contract liabilities - others | <u>1,773</u> | <u>2,116</u> | <u>2,116</u> |
| Total | <u>\$ 336,788</u> | <u>\$ 927,722</u> | <u>\$ 266,823</u> |

(26) Interest income

| | | For the three months ended September 30 | |
|------------------------------------------------------------------|----|-----------------------------------------|------------------|
| | | 2025 | 2024 |
| Interest income from bank deposits | \$ | 19,901 | \$ 33,212 |
| Interest income from financial assets measured at amortised cost | | 6,355 | 6,801 |
| | \$ | <u>26,256</u> | <u>\$ 40,013</u> |

| | | For the nine months ended September 30 | |
|------------------------------------------------------------------|----|----------------------------------------|-------------------|
| | | 2025 | 2024 |
| Interest income from bank deposits | \$ | 78,571 | \$ 109,857 |
| Interest income from financial assets measured at amortised cost | | 21,601 | 21,635 |
| | \$ | <u>100,172</u> | <u>\$ 131,492</u> |

(27) Other income

| | | For the three months ended September 30 | |
|-----------------|----|-----------------------------------------|-------------------|
| | | 2025 | 2024 |
| Rental revenue | \$ | 30,747 | \$ 39,377 |
| Dividend income | | 357,533 | 381,153 |
| Other income | | 16,945 | 15,848 |
| | \$ | <u>405,225</u> | <u>\$ 436,378</u> |

| | | For the nine months ended September 30 | |
|-----------------|----|----------------------------------------|-------------------|
| | | 2025 | 2024 |
| Rental revenue | \$ | 96,892 | \$ 110,698 |
| Dividend income | | 716,778 | 688,074 |
| Other income | | 43,352 | 38,844 |
| | \$ | <u>857,022</u> | <u>\$ 837,616</u> |

(28) Other gains and losses

| | | For the three months ended September 30 | |
|---------------------------------------------------------------------------------|----|-----------------------------------------|---------------------|
| | | 2025 | 2024 |
| Gains on disposals of property, plant and equipment | \$ | 931 | \$ 2,713 |
| Gains on disposals of investment property | | 27 | - |
| Net currency exchange gains (losses) | | 30,331 | (107,058) |
| Losses on financial assets and liabilities at fair value through profit or loss | (| 2,206) | (2,587) |
| Other losses | (| 7,065) | (11,398) |
| | \$ | <u>22,018</u> | \$ <u>(118,330)</u> |

| | | For the nine months ended September 30 | |
|---------------------------------------------------------------------------------|----|----------------------------------------|-------------------|
| | | 2025 | 2024 |
| Gains on disposals of property, plant and equipment | \$ | 1,572 | \$ 10,293 |
| Gains on disposals of investment property | | 13,250 | - |
| Gains (losses) on disposal of investments | | 538 | (68) |
| Net currency exchange gains | | 54,586 | 186,501 |
| Losses on financial assets and liabilities at fair value through profit or loss | (| 5,956) | (2,379) |
| Other losses | (| 31,319) | (29,866) |
| | \$ | <u>32,671</u> | \$ <u>164,481</u> |

(29) Financial costs

| | | For the three months ended September 30 | |
|---------------------------------------|----|-----------------------------------------|-----------------|
| | | 2025 | 2024 |
| Interest expense on bank borrowings | \$ | 50,811 | \$ 7,082 |
| Interest expense on lease liabilities | | <u>30,801</u> | <u>493</u> |
| | \$ | <u>81,612</u> | \$ <u>7,575</u> |

| | For the nine months ended September 30 | |
|---------------------------------------|----------------------------------------|------------------|
| | 2025 | 2024 |
| Interest expense on bank borrowings | \$ 108,277 | \$ 26,003 |
| Interest expense on lease liabilities | 51,196 | 1,411 |
| | <u>\$ 159,473</u> | <u>\$ 27,414</u> |

(30) Expense by nature

| | For the three months ended September 30 | |
|----------------------------------------------------------------------------------------------------|-----------------------------------------|---------------------|
| | 2025 | 2024 |
| Employee benefit expense | \$ 2,013,470 | \$ 1,624,698 |
| Depreciation charges on property, plant and equipment, investment property and right-of-use assets | 300,042 | 238,918 |
| Amortization charges | 36,658 | 28,897 |
| Total | <u>\$ 2,350,170</u> | <u>\$ 1,892,513</u> |

| | For the nine months ended September 30 | |
|----------------------------------------------------------------------------------------------------|----------------------------------------|---------------------|
| | 2025 | 2024 |
| Employee benefit expense | \$ 5,690,290 | \$ 4,518,217 |
| Depreciation charges on property, plant and equipment, investment property and right-of-use assets | 835,619 | 727,177 |
| Amortization charges | 102,011 | 85,693 |
| Total | <u>\$ 6,627,920</u> | <u>\$ 5,331,087</u> |

(31) Employee benefit expenses

| | For the three months ended September 30 | |
|---------------------------------|-----------------------------------------|---------------------|
| | 2025 | 2024 |
| Wages and salaries | \$ 1,786,407 | \$ 1,431,160 |
| Share-based payment | 9,698 | 469 |
| Labor and health insurance fees | 98,868 | 86,031 |
| Pension costs | 65,732 | 63,078 |
| Other personnel expenses | 52,765 | 43,960 |
| | <u>\$ 2,013,470</u> | <u>\$ 1,624,698</u> |

| | For the nine months ended September 30 | |
|---------------------------------|----------------------------------------|---------------------|
| | 2025 | 2024 |
| Wages and salaries | \$ 5,023,602 | \$ 3,959,997 |
| Share-based payment | 21,414 | 469 |
| Labor and health insurance fees | 299,880 | 252,591 |
| Pension costs | 197,443 | 182,053 |
| Other personnel expenses | 147,951 | 123,107 |
| | <u>\$ 5,690,290</u> | <u>\$ 4,518,217</u> |

- A. According to the Articles of Incorporation of the Company, the profit (pre-tax profit before deduction of employees' compensation and directors' remuneration) of the current year shall be distributed as employees' compensation and directors' remuneration, which will be resolved by the Board of Directors. The ratio shall not be lower than 0.1% for employees (among this allocated amount for employee compensation, at least 1% should be distributed to grassroots employees) and not be higher than 1% for directors. If a company has an accumulated deficit, earnings should be reserved to cover losses. Employees' compensation can be distributed by stock or cash, and the recipients may include employees of the controlling or subsidiary companies who meet certain conditions. The Chairman of the Board is authorised to set the qualification requirements.
- B. For the nine months ended September 30, 2025 and 2024, employees' compensation was accrued at no less than 0.1% of gain on pre-tax profit before deduction of employees' compensation and directors' remuneration. Directors' remuneration were accrued under 1% of gain on pre-tax profit before deduction of employees' compensation and directors' remuneration.
- C. For the three months and nine months ended September 30, 2025 and 2024, employees' compensation were accrued at \$2,076, \$1,172, \$4,986 and \$3,044, respectively; and directors' remuneration were accrued at \$2,001, \$1,626, \$6,003 and \$4,878, respectively. The aforementioned amounts were recognised in salary expenses. Employees' compensation and directors' remuneration of 2024 and 2023 as resolved at the Board of Directors of the Company were in agreement with those amounts recognised in the 2024 and 2023 parent company only financial statements.
- D. Information about employees' compensation and directors' remuneration of the Company as resolved by the Board of Directors is available at the "Market Observation Post System" website of the Taiwan Stock Exchange.

(32) Income tax

A. Income tax expense

Components of income tax expense:

| | For the three months ended September 30 | |
|---------------------------------------------------|-----------------------------------------|-------------------|
| | 2025 | 2024 |
| Current tax: | | |
| Current tax on profits for the period | \$ 334,678 | \$ 162,659 |
| Prior year income tax overestimation | (26,481) | (24,660) |
| Total current tax | <u>308,197</u> | <u>137,999</u> |
| Deferred tax: | | |
| Origination and reversal of temporary differences | 1,224 | (24,212) |
| Total deferred tax | <u>1,224</u> | <u>(24,212)</u> |
| Income tax expense | <u>\$ 309,421</u> | <u>\$ 113,787</u> |

| | For the nine months ended September 30 | |
|---------------------------------------------------|----------------------------------------|-------------------|
| | 2025 | 2024 |
| Current tax: | | |
| Current tax on profits for the period | \$ 1,095,455 | \$ 348,019 |
| Tax on undistributed surplus earnings | 43,352 | - |
| Prior year income tax overestimation | (33,777) | (96,536) |
| Total current tax | <u>1,105,030</u> | <u>251,483</u> |
| Deferred tax: | | |
| Origination and reversal of temporary differences | 45,981 | 20,705 |
| Total deferred tax | <u>45,981</u> | <u>20,705</u> |
| Income tax expense | <u>\$ 1,151,011</u> | <u>\$ 272,188</u> |

B. The Company's income tax returns through 2020 have been assessed and approved by the Tax Authority.

C. Some subsidiaries of the Group are located in jurisdictions where Pillar Two legislation has been enacted or substantially enacted. As of September 30, 2025, there is no significant current income tax exposure. The Group will continue to monitor the impact of the enactment of Pillar Two legislation in various countries on future financial performance.

(33) Earnings per share

| For the three months ended September 30, 2025 | | | |
|---------------------------------------------------------------------------------------------------------------------------------------|---------------------|---------------------------------------------------------------------------------------|------------------------------------|
| | Amount after tax | Weighted average number of ordinary shares outstanding (shares in thousands) | Earnings per share (in dollars) |
| <u>Basic earnings per share</u> | | | |
| Profit attributable to ordinary shareholders of the parent | \$ <u>2,059,467</u> | <u>1,327,212</u> | \$ <u>1.55</u> |
| <u>Diluted earnings per share</u> | | | |
| Profit attributable to ordinary shareholders of the parent | \$ 2,059,467 | 1,327,212 | |
| Less: Effects of potential dilutive common shares issued by the investee accounted for under the equity method | (5,766) | - | |
| Assumed conversion of all dilutive potential ordinary shares | | | |
| Employee stock options | - | 1,886 | |
| Employees' compensation | <u>-</u> | <u>57</u> | |
| Profit attributable to ordinary shareholders of the parent plus assumed conversion of all dilutive potential ordinary shares | \$ <u>2,053,701</u> | <u>1,329,155</u> | \$ <u>1.55</u> |
| For the three months ended September 30, 2024 | | | |
| | Amount after tax | Weighted average number of ordinary shares outstanding (shares in thousands) | Earnings per share (in dollars) |
| <u>Basic earnings per share</u> | | | |
| Profit attributable to ordinary shareholders of the parent | \$ <u>1,145,158</u> | <u>1,327,212</u> | \$ <u>0.86</u> |
| <u>Diluted earnings per share</u> | | | |
| Profit attributable to ordinary shareholders of the parent | \$ 1,145,158 | 1,327,212 | |
| Less: Effects of potential dilutive common shares issued by the investee accounted for under the equity method | (6,616) | - | |
| Assumed conversion of all dilutive potential ordinary shares | | | |
| Employees' compensation | <u>-</u> | <u>68</u> | |
| Profit attributable to ordinary shareholders of the parent plus assumed conversion of all dilutive potential ordinary shares | \$ <u>1,138,542</u> | <u>1,327,280</u> | \$ <u>0.86</u> |

| For the nine months ended September 30, 2025 | | | |
|---------------------------------------------------------------------------------------------------------------------------------------|---------------------|---------------------------------------------------------------------------------------|------------------------------------|
| | Amount after tax | Weighted average number of ordinary shares outstanding (shares in thousands) | Earnings per share (in dollars) |
| <u>Basic earnings per share</u> | | | |
| Profit attributable to ordinary shareholders of the parent | \$ <u>4,888,629</u> | <u>1,327,212</u> | \$ <u>3.68</u> |
| <u>Diluted earnings per share</u> | | | |
| Profit attributable to ordinary shareholders of the parent | \$ 4,888,629 | 1,327,212 | |
| Less: Effects of potential dilutive common shares issued by the investee accounted for under the equity method | (17,495) | - | |
| Assumed conversion of all dilutive potential ordinary shares | | | |
| Employee stock options | - | 564 | |
| Employees' compensation | <u>-</u> | <u>71</u> | |
| Profit attributable to ordinary shareholders of the parent plus assumed conversion of all dilutive potential ordinary shares | \$ <u>4,871,134</u> | <u>1,327,847</u> | \$ <u>3.67</u> |
| For the nine months ended September 30, 2024 | | | |
| | Amount after tax | Weighted average number of ordinary shares outstanding (shares in thousands) | Earnings per share (in dollars) |
| <u>Basic earnings per share</u> | | | |
| Profit attributable to ordinary shareholders of the parent | \$ <u>2,944,508</u> | <u>1,327,212</u> | \$ <u>2.22</u> |
| <u>Diluted earnings per share</u> | | | |
| Profit attributable to ordinary shareholders of the parent | \$ 2,944,508 | 1,327,212 | |
| Less: Effects of potential dilutive common shares issued by the investee accounted for under the equity method | (22,384) | - | |
| Assumed conversion of all dilutive potential ordinary shares | | | |
| Employees' compensation | <u>-</u> | <u>77</u> | |
| Profit attributable to ordinary shareholders of the parent plus assumed conversion of all dilutive potential ordinary shares | \$ <u>2,922,124</u> | <u>1,327,289</u> | \$ <u>2.20</u> |

The weighted average number of ordinary shares outstanding for the three months and nine months ended September 30, 2024 was retrospectively adjusted to reflect the capitalization of retained earnings effected in 2025.

(34) Transactions with non-controlling interest

Disposal of equity interest in a subsidiary (that did not result in a loss of control)

- A. For the nine months ended September 30, 2025, the Group disposed of 26.78% of shares of its subsidiary, MiTAC Digital Technology Corp., for a total cash consideration of \$876,526. This transaction resulted in an increase in the non-controlling interest by \$484,770 and an increase in the equity attributable to owners of the parent by \$391,756.
- B. For the nine months ended September 30, 2024, the Group disposed of 3.30% of shares of its subsidiary, MiTAC Digital Technology Corp., for a total cash consideration of \$56,190. This transaction resulted in an increase in the non-controlling interest by \$57,439 and a decrease in the equity attributable to owners of the parent by \$1,249.
- C. The effect of changes in interests in MiTAC Digital Technology Corp. on the equity attributable to owners of the parent for the nine months ended September 30, 2025 and 2024 is shown below:

| | For the nine months ended September 30 | |
|--------------------------------------------------------------------|----------------------------------------|-------------------|
| | 2025 | 2024 |
| Consideration received from non-controlling interest | \$ 876,526 | \$ 56,190 |
| Carrying amount of non-controlling interest disposed | (484,770) | (57,439) |
| Differences arising from equity transactions | \$ <u>391,756</u> | \$ <u>(1,249)</u> |
| <u>Line items for equity transaction adjustments</u> | | |
| Financial statements translation differences of foreign operations | \$ <u>(17,882)</u> | \$ <u>(1,943)</u> |
| Capital surplus | \$ <u>409,638</u> | \$ <u>694</u> |

(35) Supplemental cash flow information

Investing activities with partial cash payments:

| | For the nine months ended September 30 | |
|----------------------------------------------|----------------------------------------|-------------------|
| | 2025 | 2024 |
| Purchase of property, plant and equipment | \$ 1,345,982 | \$ 384,235 |
| Add: Opening balance of payable on equipment | 49,010 | - |
| Less: Ending balance of payable on equipment | - | - |
| Cash paid during the period | \$ <u>1,394,992</u> | \$ <u>384,235</u> |

Investing activities with partial cash proceeds:

| | For the nine months ended September 30 | |
|--------------------------------------------------------------------------------------------------|----------------------------------------|------|
| | 2025 | 2024 |
| Consideration from disposal of financial assets at fair value through other comprehensive income | \$ 144,472 | \$ - |
| Add: Opening balance of other receivables | - | - |
| Less: Ending balance of other receivables | (144,472) | - |
| Cash proceeds received during the period | \$ - | \$ - |

(36) Changes in liabilities from financing activities

| | Short-term borrowings | Guarantee deposit received | Lease liabilities | Long-term borrowings (including current portion) | Liabilities from financing activities-gross |
|--------------------------------------------|-----------------------|----------------------------|-------------------|--------------------------------------------------|---------------------------------------------|
| At January 1, 2025 | \$ 2,168,670 | \$ 52,209 | \$ 392,441 | \$ 503,454 | \$ 3,116,774 |
| Changes in cash flow | 1,862,918 | (1,504) | (210,053) | 5,962,577 | 7,613,938 |
| Impact of changes in foreign exchange rate | (36,488) | (1,542) | (74,552) | (19,044) | (131,626) |
| Changes in other non-cash items | - | - | 2,423,113 | - | 2,423,113 |
| At September 30, 2025 | \$ 3,995,100 | \$ 49,163 | \$ 2,530,949 | \$ 6,446,987 | \$ 13,022,199 |

| | Short-term borrowings | Guarantee deposit received | Lease liabilities | Long-term borrowings (including current portion) | Liabilities from financing activities-gross |
|--------------------------------------------|-----------------------|----------------------------|-------------------|--------------------------------------------------|---------------------------------------------|
| At January 1, 2024 | \$ 861,073 | \$ 43,450 | \$ 132,194 | \$ 835,778 | \$ 1,872,495 |
| Changes in cash flow | (444,274) | 10,374 | (183,651) | (215,566) | (833,117) |
| Impact of changes in foreign exchange rate | 30,978 | 1,520 | 1,175 | 18,031 | 51,704 |
| Changes in other non-cash items | - | - | 198,475 | - | 198,475 |
| At September 30, 2024 | \$ 447,777 | \$ 55,344 | \$ 148,193 | \$ 638,243 | \$ 1,289,557 |

7. RELATED PARTY TRANSACTIONS

(1) Names of related parties and relationship

| Names of related parties | Relationship with the Group |
|------------------------------------------------------------|-----------------------------|
| Getac Holdings Corp. and its subsidiaries | Associate |
| Infopower Technologies Private Ltd. | Associate |
| Shen-Tong Construction & Development Co., Ltd. | Associate |
| Synnex Technology International Corp. and its subsidiaries | Other related parties |
| Harbinger Venture Management Co., Ltd. | Other related parties |
| Lien Hwa Industrial Holdings Corp. and its subsidiaries | Other related parties |
| UPC Technology Corp. | Other related parties |
| Whetron Electronics Co., Ltd. | Other related parties |
| Taiwan Union International Investment Corp. | Other related parties |

(2) Significant related party transactions and balances

A. Operating revenue:

(a)

| | | For the three months ended September 30 | |
|------------------------|----|-----------------------------------------|-----------|
| | | 2025 | 2024 |
| Sales of goods: | | | |
| -Associates | \$ | 19,586 | \$ 20,764 |
| -Other related parties | | 784 | 277 |
| Subtotal | | 20,370 | 21,041 |
| Sales of services: | | | |
| -Associates | | 1,586 | 1,409 |
| -Other related parties | | 24 | 2 |
| Subtotal | | 1,610 | 1,411 |
| Total | \$ | 21,980 | \$ 22,452 |

| | | For the nine months ended September 30 | |
|------------------------|----|----------------------------------------|-----------|
| | | 2025 | 2024 |
| Sales of goods: | | | |
| -Associates | \$ | 62,073 | \$ 59,346 |
| -Other related parties | | 31,885 | 5,845 |
| Subtotal | | 93,958 | 65,191 |
| Sales of services: | | | |
| -Associates | | 3,970 | 4,984 |
| -Other related parties | | 90 | 3 |
| Subtotal | | 4,060 | 4,987 |
| Total | \$ | 98,018 | \$ 70,178 |

(b) The selling price to related parties is determined based on the economic environment and market competition in the region of the related party.

(c) The Group's term of credit for related parties is the same with third party clients. The payment is generally due around 3 months after delivery.

B. Purchases:

(a)

| | | For the three months ended September 30 | |
|----------------------------------------------------------------------------------------------|----|-----------------------------------------|------------|
| | | 2025 | 2024 |
| Purchases of goods: | | | |
| -Associates | \$ | 11,680 | \$ 6,233 |
| -Other related parties - Synnex Technology International Corp. and its subsidiaries | | 41,823 | 129,102 |
| Total | \$ | 53,503 | \$ 135,335 |

| | For the nine months ended September 30 | |
|----------------------------------------------------------------------------------------------|----------------------------------------|-------------------|
| | 2025 | 2024 |
| Purchases of goods: | | |
| -Associates | \$ 19,559 | \$ 22,213 |
| -Other related parties - Synnex Technology International Corp. and its subsidiaries | 188,857 | 345,764 |
| Total | <u>\$ 208,416</u> | <u>\$ 367,977</u> |

(b) The purchase price from related parties cannot be compared with the prices to third parties due to differences in product specifications.

(c) The Group's term of payment for related parties is generally due around 3 months after counterparty's delivery.

C. Receivables from related parties:

| | September 30, 2025 | December 31, 2024 | September 30, 2024 |
|---------------------------------------------------------------|-----------------------|-------------------|-----------------------|
| Accounts receivable: | | | |
| -Associates | \$ 77 | \$ - | \$ 347 |
| -Other related parties | - | 1,150 | - |
| Subtotal | <u>77</u> | <u>1,150</u> | <u>347</u> |
| Other receivables - others: | | | |
| -Associates - Getac Holdings Corp. and its subsidiaries | 29,153 | 15,302 | 27,554 |
| -Other related parties | 2,849 | 2,795 | 2,743 |
| Subtotal | <u>32,002</u> | <u>18,097</u> | <u>30,297</u> |
| Other receivables - dividend: | | | |
| -Associates - Getac Holdings Corp. and its subsidiaries | - | - | 33,509 |
| -Other related parties | - | - | 17,578 |
| Subtotal | <u>-</u> | <u>-</u> | <u>51,087</u> |
| Total | <u>\$ 32,079</u> | <u>\$ 19,247</u> | <u>\$ 81,731</u> |

D. Payables to related parties:

| | September 30, 2025 | December 31, 2024 | September 30, 2024 |
|----------------------------------------------------------------------------------------------|-----------------------|-------------------|-----------------------|
| Accounts payable: | | | |
| -Associates | \$ 9,403 | \$ 3,864 | \$ 6,477 |
| -Other related parties - Synnex Technology International Corp. and its subsidiaries | 60,150 | 150,743 | 145,673 |
| -Other related parties - others | - | - | 9,204 |
| Subtotal | <u>69,553</u> | <u>154,607</u> | <u>161,354</u> |
| Other payables: | | | |
| -Associates | 3,870 | 1,034 | 622 |
| -Other related parties | <u>43,350</u> | <u>1,208</u> | <u>1,379</u> |
| Subtotal | <u>47,220</u> | <u>2,242</u> | <u>2,001</u> |
| Total | <u>\$ 116,773</u> | <u>\$ 156,849</u> | <u>\$ 163,355</u> |

E. Property transactions:

(a) Acquisition of property, plant and equipment and intangible assets:

| | For the three months ended September 30 | |
|-----------------------|-----------------------------------------|------------------|
| | 2025 | 2024 |
| Other related parties | <u>\$ 41,162</u> | <u>\$ 327</u> |
| | For the nine months ended September 30 | |
| | 2025 | 2024 |
| Other related parties | <u>\$ 41,665</u> | <u>\$ 18,884</u> |

(b) Acquisition of financial assets:

| Accounts | No. of shares | Objects | For the nine months ended September 30, 2025 |
|------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------|---------------------------------------------|----------------------------------------------------|
| Financial assets at fair value through other comprehensive income - non-current | Subscribing new shares in the amount of 2,171 thousand shares through the capital increase | MiTAC Information Technology Corp. | <u>\$ 32,563</u> |

For the three months ended September 30, 2025 and 2024, and for the nine months ended September 30, 2024: None.

(c) Disposal of financial assets:

| | No. of shares (shares in thousands) | Objects | For the nine months ended September 30, 2025 | |
|-----------------------------|-------------------------------------------|-----------------------------------|-------------------------------------------------|---------------------------------|
| | | | Disposal price | Gain (loss) from disposal |
| Other related parties | 2,316 | MiTAC Digital Technology Corp. | \$ 69,482 | Note |
| Key management personnel | 150 | MiTAC Digital Technology Corp. | <u>4,500</u> | Note |
| Total | | | <u>\$ 73,982</u> | |

Note: In the first quarter of 2025, the Company disposed of some shares in MiTAC Digital Technology Corp., with the gains or losses from the disposal recorded under capital surplus. The Group had no such transactions for the three months ended September 30, 2025 and 2024, and for the nine months ended September 30, 2024.

F. Lease transactions — lessee

Rent expense

The Group leases buildings from Getac Holdings Corp. and its subsidiaries. The duration rental contracts are made for 1 year. The payment of rents are based on the rule of contracts.

| | For the three months ended September 30 | |
|-----------------------------------------------------------|-----------------------------------------|-----------------|
| | 2025 | 2024 |
| Associates - Getac Holdings Corp. and its subsidiaries | \$ <u>2,517</u> | \$ <u>2,717</u> |
| | For the nine months ended September 30 | |
| | 2025 | 2024 |
| Associates - Getac Holdings Corp. and its subsidiaries | \$ <u>7,832</u> | \$ <u>8,090</u> |

G. Lease transactions — lessor

| | For the three months ended September 30 | |
|---------------------------------------------------------------|-----------------------------------------|-----------------|
| | 2025 | 2024 |
| Rent income | | |
| -Associates - Getac Holdings Corp. and its subsidiaries | \$ 7,002 | \$ 8,715 |
| -Other related parties | <u>302</u> | <u>224</u> |
| Total | <u>\$ 7,304</u> | <u>\$ 8,939</u> |

| | | For the nine months ended September 30 | |
|---------------------------------------------------------|----|----------------------------------------|---------------|
| | | 2025 | 2024 |
| Rent income | | | |
| -Associates - Getac Holdings Corp. and its subsidiaries | \$ | 24,101 | \$ 25,935 |
| -Other related parties | | 838 | 601 |
| Total | \$ | <u>24,939</u> | <u>26,536</u> |

H. Expenses

| | | For the three months ended September 30 | |
|-----------------------|----|-----------------------------------------|--------------|
| | | 2025 | 2024 |
| Associates | \$ | 2,748 | \$ 647 |
| Other related parties | | 542 | 665 |
| Total | \$ | <u>3,290</u> | <u>1,312</u> |

| | | For the nine months ended September 30 | |
|-----------------------|----|----------------------------------------|--------------|
| | | 2025 | 2024 |
| Associates | \$ | 9,277 | \$ 1,613 |
| Other related parties | | 1,525 | 3,830 |
| Total | \$ | <u>10,802</u> | <u>5,443</u> |

(3) Key management compensation

| | | For the three months ended September 30 | |
|-------------------------------------------------|----|-----------------------------------------|--------------|
| | | 2025 | 2024 |
| Salaries and other short-term employee benefits | \$ | 6,005 | \$ 6,556 |
| Post-employment benefits | | 163 | 163 |
| Shared-based payments | | 2,188 | - |
| Total | \$ | <u>8,356</u> | <u>6,719</u> |

| | | For the nine months ended September 30 | |
|-------------------------------------------------|----|----------------------------------------|---------------|
| | | 2025 | 2024 |
| Salaries and other short-term employee benefits | \$ | 57,686 | \$ 51,340 |
| Post-employment benefits | | 487 | 476 |
| Shared-based payments | | 4,729 | - |
| Total | \$ | <u>62,902</u> | <u>51,816</u> |

8. PLEDGED ASSETS

The Group's assets pledged as collateral are as follows:

| Pledged asset | Book Value | | | Purpose |
|--------------------------------------------------------------------------------------------|-----------------------|---------------------|-----------------------|--------------------------------------------------------------|
| | September 30, 2025 | December 31, 2024 | September 30, 2024 | |
| Time deposits (shown as "Financial assets at amortised cost - current and non-current") | \$ 10,249 | \$ 10,250 | \$ 10,297 | Guarantee deposit for lease |
| Time deposits (shown as "Financial assets at amortised cost - non-current") | 427,100 | 447,800 | 452,300 | Guarantee deposit for borrowings |
| Time deposits (shown as "Financial assets at amortised cost - non-current") | 47,431 | 60,142 | 60,069 | Guarantee deposit for letter of guarantee for customs duties |
| Time deposits (shown as "Financial assets at amortised cost - current") | 427,100 | 891,122 | 447,777 | Guarantee deposit for borrowings |
| | <u>\$ 911,880</u> | <u>\$ 1,409,314</u> | <u>\$ 970,443</u> | |

9. SIGNIFICANT CONTINGENT LIABILITIES AND UNRECOGNISED CONTRACT COMMITMENTS

(1) Contingencies: None.

(2) Commitments

Capital expenditure contracted for at the balance sheet date but not yet incurred is as follows:

| | September 30, 2025 | December 31, 2024 | September 30, 2024 |
|-------------------------------|-----------------------|-------------------|-----------------------|
| Property, plant and equipment | <u>\$ 319,906</u> | <u>\$ -</u> | <u>\$ -</u> |

10. SIGNIFICANT DISASTER LOSS: None.

11. SIGNIFICANT EVENTS AFTER THE BALANCE SHEET DATE

(1) On October 1, 2025, the Board of Directors of Silver Star Developments Limited, a subsidiary of the Group, approved the disposal of up to 302,102 shares of TD Synnex Corp. As of October 17, 2025, all shares within the authorized limit had been disposed of for aggregate proceeds of USD 48,423 thousand.

On October 20, 2025, the Board of Directors of MiTAC International Corp., another subsidiary of the Group, approved the disposal of up to 1,000,000 shares of TD Synnex Corp. As of November 10, 2025, the disposals within the authorized limit were still in progress.

These transactions constitute disposals of financial assets measured at fair value through other comprehensive income. The results of the disposals will be recognized within equity in the balance sheet.

- (2) On November 10, 2025, the Board of Directors of the Company resolved to issue the first unsecured overseas convertible bonds, with a maximum issuance value of USD 400,000 thousand.

12. OTHERS

(1) Capital management

The Group's objectives when managing capital are to safeguard the Group's ability to continue as a going concern in order to provide returns for shareholders and to maintain an optimal capital structure to reduce the cost of capital.

(2) Financial instruments

A. Financial instruments by category

| | September 30, 2025 | December 31, 2024 | September 30, 2024 |
|----------------------------------------------------------------------------|-----------------------|----------------------|-----------------------|
| <u>Financial assets</u> | | | |
| Financial assets at fair value through profit or loss | | | |
| Financial assets mandatorily measured at fair value through profit or loss | \$ <u>45</u> | \$ <u>2,994</u> | \$ <u>-</u> |
| Financial assets at fair value through other comprehensive income | | | |
| Designation of equity instrument | \$ <u>42,577,131</u> | \$ <u>36,656,376</u> | \$ <u>37,588,315</u> |
| Financial assets at amortised cost | | | |
| Cash and cash equivalents | \$ 7,358,641 | \$ 8,115,965 | \$ 8,637,583 |
| Financial assets at amortised cost | 1,314,058 | 1,667,554 | 1,250,860 |
| Notes receivable | 224,097 | 105,934 | 191,627 |
| Accounts receivable | 13,060,996 | 14,407,806 | 9,463,411 |
| Accounts receivable - related parties | 77 | 1,150 | 347 |
| Other receivables | 4,572,061 | 12,328,476 | 6,795,516 |
| Refundable deposits | <u>81,077</u> | <u>30,160</u> | <u>18,566</u> |
| | \$ <u>26,611,007</u> | \$ <u>36,657,045</u> | \$ <u>26,357,910</u> |

| | September 30, 2025 | December 31, 2024 | September 30, 2024 |
|------------------------------------------------------------|-----------------------|----------------------|-----------------------|
| <u>Financial liabilities</u> | | | |
| Financial liabilities at fair value through profit or loss | | | |
| Financial liabilities held for trading | \$ <u>3,035</u> | \$ <u>28</u> | \$ <u>1,839</u> |
| Financial liabilities at amortised cost | | | |
| Short-term borrowings | \$ 3,995,100 | \$ 2,168,670 | \$ 447,777 |
| Accounts payable | 11,031,164 | 22,736,829 | 11,131,113 |
| Accounts payable - related parties | 69,553 | 154,607 | 161,354 |
| Other accounts payable | 9,469,073 | 17,934,187 | 10,322,794 |
| Refundable deposits | 49,163 | 52,209 | 55,344 |
| Long-term borrowings (including current portion) | <u>6,446,987</u> | <u>503,454</u> | <u>638,243</u> |
| | \$ <u>31,061,040</u> | \$ <u>43,549,956</u> | \$ <u>22,756,625</u> |
| Lease liabilities | \$ <u>2,530,949</u> | \$ <u>392,441</u> | \$ <u>148,193</u> |

B. Financial risk management policies

There was no significant change in the reporting period. Please refer to Note 12 in the consolidated financial statements for the year ended December 31, 2024.

C. Significant financial risks and degrees of financial risks

(a) Market risk

Foreign exchange risk

- i. The Group's businesses involve some non-functional currency operations (the Company's and certain subsidiaries' functional currency: NTD; other certain subsidiaries' functional currency: USD, CNY, EUR, AUD and JPY). The information on assets and liabilities denominated in foreign currencies whose values would be materially affected by the exchange rate fluctuations is as follows:

| September 30, 2025 | | | | |
|--------------------------------------------|----------------------------------------------|-----------|---------------|---------------------|
| (Foreign currency: functional currency) | Foreign currency amount (in thousands) | | Exchange rate | Book value (NTD) |
| | | | | |
| <u>Financial assets</u> | | | | |
| <u>Monetary items</u> | | | | |
| USD:NTD | \$ | 378,277 | 30.445 | \$ 11,516,655 |
| EUR:NTD | | 3,291 | 35.770 | 117,734 |
| USD:CNY | | 84,671 | 7.128 | 2,577,818 |
| <u>Non-monetary items</u> | | | | |
| CNY:NTD | | 95,537 | 4.271 | 408,038 |
| USD:NTD | | 1,001,350 | 30.445 | 30,486,092 |
| <u>Financial liabilities</u> | | | | |
| <u>Monetary items</u> | | | | |
| USD:NTD | | 333,224 | 30.445 | 10,144,996 |
| USD:CNY | | 61,662 | 7.128 | 1,877,298 |

| | December 31, 2024 | | |
|--------------------------------------------|----------------------------------------------|---------------|---------------------|
| | Foreign currency amount (in thousands) | Exchange rate | Book value (NTD) |
| (Foreign currency: functional currency) | | | |
| <u>Financial assets</u> | | | |
| <u>Monetary items</u> | | | |
| USD:NTD | \$ 314,099 | 32.785 | \$ 10,297,723 |
| EUR:NTD | 5,492 | 34.140 | 187,503 |
| JPY:NTD | 508,815 | 0.210 | 106,800 |
| USD:CNY | 111,092 | 7.321 | 3,642,149 |
| <u>Non-monetary items</u> | | | |
| CNY:NTD | 92,255 | 4.478 | 413,118 |
| USD:NTD | 769,249 | 32.785 | 25,219,825 |
| <u>Financial liabilities</u> | | | |
| <u>Monetary items</u> | | | |
| USD:NTD | 260,092 | 32.785 | 8,527,132 |
| JPY:NTD | 494,573 | 0.210 | 103,811 |
| USD:CNY | 95,978 | 7.321 | 3,146,624 |

| September 30, 2024 | | | |
|--------------------------------------------|----------------------------------------------|---------------|---------------------|
| (Foreign currency: functional currency) | Foreign currency amount (in thousands) | Exchange rate | Book value (NTD) |
| | | | |
| <u>Financial assets</u> | | | |
| <u>Monetary items</u> | | | |
| USD:NTD | \$ 408,675 | 31.650 | \$ 12,934,566 |
| EUR:NTD | 3,775 | 35.380 | 133,546 |
| USD:CNY | 112,377 | 6.998 | 3,556,734 |
| <u>Non-monetary items</u> | | | |
| CNY:NTD | 91,675 | 4.523 | 414,645 |
| USD:NTD | 818,910 | 31.650 | 25,918,498 |
| <u>Financial liabilities</u> | | | |
| <u>Monetary items</u> | | | |
| USD:NTD | 264,225 | 31.650 | 8,362,723 |
| USD:CNY | 108,194 | 6.998 | 3,424,342 |

- ii. Total exchange gain (loss), including realised and unrealised, arising from significant foreign exchange variation on the monetary items held by the Group for the three months and nine months ended September 30, 2025 and 2024, amounted to \$30,331, \$(107,058), \$54,586 and \$186,501, respectively.
- iii. The Group's foreign currency market risk analysis regarding significant exchange rate fluctuations is shown below:

| For the nine months ended September 30, 2025 | | | |
|----------------------------------------------|------------------------|-----------------------------|--------------------------------------------|
| (Foreign currency: functional currency) | Sensitivity analysis | | |
| | Degree of variation | Effect on profit or loss | Effect on other comprehensive income |
| <u>Financial assets</u> | | | |
| <u>Monetary items</u> | | | |
| USD:NTD | 1.00% | \$ 115,167 | \$ - |
| EUR:NTD | 1.00% | 1,177 | - |
| USD:CNY | 1.00% | 25,778 | - |
| <u>Non-monetary items</u> | | | |
| CNY:NTD | 1.00% | - | 4,080 |
| USD:NTD | 1.00% | - | 304,861 |

| For the nine months ended September 30, 2025 | | | |
|----------------------------------------------|---------------------|--------------------------|--------------------------------------|
| Sensitivity analysis | | | |
| | Degree of variation | Effect on profit or loss | Effect on other comprehensive income |
| <u>Financial liabilities</u> | | | |
| <u>Monetary items</u> | | | |
| USD:NTD | 1.00% | \$ 101,450 | \$ - |
| USD:CNY | 1.00% | 18,773 | - |

| For the nine months ended September 30, 2024 | | | |
|----------------------------------------------|---------------------|--------------------------|--------------------------------------|
| Sensitivity analysis | | | |
| | Degree of variation | Effect on profit or loss | Effect on other comprehensive income |
| (Foreign currency: functional currency) | | | |
| <u>Financial assets</u> | | | |
| <u>Monetary items</u> | | | |
| USD:NTD | 1.00% | \$ 129,346 | \$ - |
| EUR:NTD | 1.00% | 1,335 | - |
| USD:CNY | 1.00% | 35,567 | - |
| <u>Non-monetary items</u> | | | |
| CNY:NTD | 1.00% | - | 4,146 |
| USD:NTD | 1.00% | - | 259,185 |
| <u>Financial liabilities</u> | | | |
| <u>Monetary items</u> | | | |
| USD:NTD | 1.00% | 83,627 | - |
| USD:CNY | 1.00% | 34,243 | - |

Price risk

- i. The Group's equity securities, which are exposed to price risk, are the held financial assets at fair value through profit or loss and financial assets at fair value through other comprehensive income. To manage its price risk arising from investments in equity securities, the Group diversifies its portfolio.
- ii. The Group primarily invests in equity securities issued by the domestic or foreign companies. The prices of equity securities would change due to the change of the future value of investee companies. If the prices of these equity securities had increased/decreased by 1% with all other variables held constant, other comprehensive income for the nine months ended September 30, 2025 and 2024 would have increased/decreased by \$425,771 and \$375,883, respectively, as a result of other comprehensive income on equity investments classified as at fair

value through other comprehensive income.

Cash flow and fair value interest rate risk

- i. The Group's main interest rate risk arises from long-term and short-term borrowings with variable rates, which expose the Group to cash flow interest rate risk. For the nine months ended September 30, 2025 and 2024, the Group's borrowings at variable rate were mainly denominated in NTD and CNY.
- ii. If the borrowing interest rate had increased/decreased by 0.01% with all other variables held constant, profit before income tax for the nine months ended September 30, 2025 and 2024 would have decreased/increased by \$783 and \$81, respectively. The main factor is that changes in interest expense result in floating-rate borrowings.

(b) Credit risk

- i. Credit risk refers to the risk of financial loss to the Group arising from default by the clients or counterparties of financial instruments on the contract obligations. The main factor is that counterparties could not repay in full the accounts receivable based on the agreed terms, and the contract cash flows stated at amortised cost.
- ii. According to the Group's credit policy, each local entity in the Group is responsible for managing and analysing the credit risk for each of their new clients before standard payment and delivery terms and conditions are offered. Internal risk control assesses the credit quality of the customers, taking into account their financial position, past experience and other factors.
- iii. Individual risk limits are set based on internal or external factors in accordance with limits set by credit control manager. The utilisation of credit limits is regularly monitored.
- iv. For banks and financial institutions, only the institutions with good credit quality are accepted as counterparties.
- v. The default occurs when it expects that the contract payments cannot be recovered and are transferred to overdue receivables.
- vi. The following indicators are used to determine whether the credit impairment of debt instruments has occurred:
 - (i) It becomes probable that the issuer will enter bankruptcy or other financial reorganization due to their financial difficulties;
 - (ii) The disappearance of an active market for that financial asset because of financial difficulties;
 - (iii) Default or delinquency in interest or principal repayments;
 - (iv) Adverse changes in national or regional economic conditions that are expected to cause a default.

- vii. The Group classifies customers' repayment ability in accordance with the contract term and macroeconomic forecast included in the forecastability and related industry information. The Group applies the modified approach using group methodology to estimate expected credit loss.
- viii. The Group wrote-off the financial assets, which cannot be reasonably expected to be recovered, after initiating recourse procedures. However, the Group will continue executing the recourse procedures to secure their rights.
- ix. The Group considered the forecastability to adjust historical and timely information to assess the default possibility of accounts receivable and other receivables. As of September 30, 2025, December 31, 2024 and September 30, 2024, the loss rate methodology is as follows:

| September 30, 2025 | Group A | Group B | Total |
|--------------------|------------|-----------------|---------------|
| Expected loss rate | 10% - 74% | 0.006% - 0.742% | |
| Total book value | \$ 376,755 | \$ 16,971,657 | \$ 17,348,412 |
| Loss allowance | 57,159 | 3,543 | 60,702 |

| December 31, 2024 | Group A | Group B | Total |
|--------------------|------------|---------------|---------------|
| Expected loss rate | 10% - 74% | 0.006% - 0.7% | |
| Total book value | \$ 330,252 | \$ 26,321,191 | \$ 26,651,443 |
| Loss allowance | 57,647 | 5,010 | 62,657 |

| September 30, 2024 | Group A | Group B | Total |
|--------------------|------------|---------------|---------------|
| Expected loss rate | 5% - 74% | 0.009% - 0.7% | |
| Total book value | \$ 336,477 | \$ 15,813,967 | \$ 16,150,444 |
| Loss allowance | 58,596 | 4,357 | 62,953 |

Group A: High-risk accounts. The evaluation module is based on payment records, financial indicators, contract fulfillment status, and related industry information.

Group B: Low-risk and medium-risk accounts. Entities provide good payment records, strong prospects, transparent financials or collateral.

- x. Movements in relation to the Group applying the modified approach to provide loss allowance for accounts receivable is as follows:

| | 2025 |
|----------------------------|-----------|
| At January 1 | \$ 62,657 |
| Provision for impairment | 62 |
| Effect of foreign exchange | (2,017) |
| At September 30 | \$ 60,702 |

| | 2024 |
|----------------------------|-----------|
| At January 1 | \$ 61,154 |
| Provision for impairment | 60 |
| Effect of foreign exchange | 1,739 |
| At September 30 | \$ 62,953 |

(c) Liquidity risk

- i. Cash flow forecasting is performed in the operating entities of the Group and aggregated by Group treasury. Group treasury monitors rolling forecasts of the Group's liquidity requirements to ensure it has sufficient cash to meet operational needs.
- ii. The table below analyses the Group's non-derivative financial liabilities and net-settled or gross-settled derivative financial liabilities into relevant maturity groupings based on the remaining period at the balance sheet date to the contractual maturity date for non-derivative financial liabilities and to the expected maturity date for derivative financial liabilities. The amounts disclosed in the table are the contractual undiscounted cash flows.

Non-derivative financial liabilities:

| <u>September 30, 2025</u> | <u>Less than 1 year</u> | <u>Between 1 and 2 years</u> | <u>Between 2 and 3 years</u> | <u>Over 3 years</u> |
|--------------------------------------------|-----------------------------|----------------------------------|----------------------------------|-------------------------|
| Short-term borrowings | \$ 4,000,120 | \$ - | \$ - | \$ - |
| Accounts payable (include related parties) | 11,100,717 | - | - | - |
| Other payables | 9,469,073 | - | - | - |
| Lease liabilities | 446,173 | 493,026 | 503,500 | 1,713,537 |
| Guarantee deposits | 30,111 | 3,295 | 4,523 | 11,234 |
| Long-term borrowings | 1,057,848 | 1,103,148 | 1,829,628 | 2,826,465 |

Non-derivative financial liabilities:

| <u>December 31, 2024</u> | <u>Less than 1 year</u> | <u>Between 1 and 2 years</u> | <u>Between 2 and 3 years</u> | <u>Over 3 years</u> |
|--------------------------------------------|-----------------------------|----------------------------------|----------------------------------|-------------------------|
| Short-term borrowings | \$ 2,174,503 | \$ - | \$ - | \$ - |
| Accounts payable (include related parties) | 22,891,436 | - | - | - |
| Other payables | 17,934,187 | - | - | - |
| Lease liabilities | 104,548 | 57,467 | 53,455 | 376,579 |
| Guarantee deposits | 33,894 | 5,113 | 1,714 | 11,488 |
| Long-term borrowings | 50,895 | 41,921 | 412,328 | - |

Non-derivative financial liabilities:

| <u>September 30, 2024</u> | <u>Less than 1 year</u> | <u>Between 1 and 2 years</u> | <u>Between 2 and 3 years</u> | <u>Over 3 years</u> |
|--------------------------------------------|-----------------------------|----------------------------------|----------------------------------|-------------------------|
| Short-term borrowings | \$ 447,777 | \$ - | \$ - | \$ - |
| Accounts payable (include related parties) | 11,292,467 | - | - | - |
| Other payables | 10,322,794 | - | - | - |
| Lease liabilities | 64,906 | 15,623 | 7,601 | 71,282 |
| Guarantee deposits | 26,971 | 12,420 | 2,027 | 13,926 |
| Long-term borrowings | 116,232 | 101,263 | 424,796 | - |

Derivative financial liabilities

As September 30, 2025, December 31, 2024 and September 30, 2024, the Group's derivative financial liabilities mature within one year.

- iii. The Group does not expect the timing of occurrence of the cash flows estimated through the maturity date analysis will be significantly earlier, nor expect the actual cash flow amount will be significantly different.

(3) Fair value information

- A. The different levels that the inputs to valuation techniques are used to measure fair value of financial instruments have been defined as follows:

Level 1: Quoted prices (unadjusted) in active markets for identical assets or liabilities.

Level 2: Inputs other than quoted prices included within level 1 that are observable for the asset or liability, either directly (that is, as prices) or indirectly (that is, derived from prices).

Level 3: Inputs for the asset or liability that are not based on observable market data.

- B. Fair value information of investment property at cost is provided in Note 6(12).

- C. Financial instruments not measured at fair value

Including the carrying amounts of cash and cash equivalents, financial assets at amortised cost, notes receivable, accounts receivable, other receivables, refundable deposits, short-term borrowings, accounts payable, other payables, long-term borrowings and guarantee deposits received are approximate to their fair values.

- D. The related information of financial and non-financial instruments measured at fair value by level on the basis of the nature, characteristics and risks of the assets and liabilities are as follows:

(a) The related information of natures of the assets and liabilities is as follows:

| September 30, 2025 | <u>Level 1</u> | <u>Level 2</u> | <u>Level 3</u> | <u>Total</u> |
|---------------------------------|----------------------|-------------------|---------------------|----------------------|
| <u>Recurring fair value</u> | | | | |
| <u>measurement of financial</u> | | | | |
| <u>assets:</u> | | | | |
| Forward exchange contracts | \$ - | \$ 45 | \$ - | \$ 45 |
| Equity securities | <u>36,565,400</u> | <u>536,677</u> | <u>5,475,054</u> | <u>42,577,131</u> |
| | <u>\$ 36,565,400</u> | <u>\$ 536,722</u> | <u>\$ 5,475,054</u> | <u>\$ 42,577,176</u> |
| <u>Recurring fair value</u> | | | | |
| <u>measurement of financial</u> | | | | |
| <u>liabilities:</u> | | | | |
| Forward exchange contracts | <u>\$ -</u> | <u>\$ 3,035</u> | <u>\$ -</u> | <u>\$ 3,035</u> |
| | | | | |
| December 31, 2024 | <u>Level 1</u> | <u>Level 2</u> | <u>Level 3</u> | <u>Total</u> |
| <u>Recurring fair value</u> | | | | |
| <u>measurement of financial</u> | | | | |
| <u>assets:</u> | | | | |
| Forward exchange contracts | \$ - | \$ 2,994 | \$ - | \$ 2,994 |
| Equity securities | <u>30,855,592</u> | <u>493,772</u> | <u>5,307,012</u> | <u>36,656,376</u> |
| | <u>\$ 30,855,592</u> | <u>\$ 496,766</u> | <u>\$ 5,307,012</u> | <u>\$ 36,659,370</u> |
| <u>Recurring fair value</u> | | | | |
| <u>measurement of financial</u> | | | | |
| <u>liabilities:</u> | | | | |
| Forward exchange contracts | <u>\$ -</u> | <u>\$ 28</u> | <u>\$ -</u> | <u>\$ 28</u> |
| | | | | |
| September 30, 2024 | <u>Level 1</u> | <u>Level 2</u> | <u>Level 3</u> | <u>Total</u> |
| <u>Recurring fair value</u> | | | | |
| <u>measurement of financial</u> | | | | |
| <u>assets:</u> | | | | |
| Equity securities | <u>\$ 32,083,020</u> | <u>\$ 496,164</u> | <u>\$ 5,009,131</u> | <u>\$ 37,588,315</u> |
| <u>Recurring fair value</u> | | | | |
| <u>measurement of financial</u> | | | | |
| <u>liabilities:</u> | | | | |
| Forward exchange contracts | <u>\$ -</u> | <u>\$ 1,839</u> | <u>\$ -</u> | <u>\$ 1,839</u> |

(b) The methods and assumptions the Group used to measure fair value are as follows:

- i. The instruments the Group used market quoted prices as their fair values (that is, Level 1) include listed and emerging shares, using the closing price as market quoted price.
- ii. Except for financial instruments with active markets, the fair value of other financial instruments is measured by using valuation techniques or by reference to counterparty quotes.
- iii. When assessing non-standard and low-complexity financial instruments, the Group adopts valuation technique that is widely used by market participants. The

inputs used in the valuation method to measure these financial instruments are normally observable in the market.

- iv. The valuation of derivative financial instruments is based on valuation model widely accepted by market participants, such as present value techniques and option pricing models. Forward exchange contracts are usually valued based on the current forward exchange rate.
 - v. The output of valuation model is an estimated value and the valuation technique may not be able to capture all relevant factors of the Group's financial and non-financial instruments. Therefore, the estimated value derived using valuation model is adjusted accordingly with additional inputs. In accordance with the Group's management policies and relevant control procedures relating to the valuation models used for fair value measurement, management believes adjustment to valuation is necessary in order to reasonably represent the fair value of financial and non-financial instruments at the consolidated balance sheet. The inputs and pricing information used during valuation are carefully assessed and adjusted based on current market conditions.
 - vi. The Group takes into account adjustments for credit risk to measure the fair value of financial and non-financial instruments to reflect credit risk of the counterparty and the Group's credit quality.
- E. For the nine months ended September 30, 2025 and 2024, there was no transfer between Level 1 and Level 2.
- F. The following chart is the movement of Level 3 for the nine months ended September 30, 2025 and 2024:

| | Equity securities | |
|------------------------------------------------|---------------------|---------------------|
| | 2025 | 2024 |
| January 1 | \$ 5,307,012 | \$ 4,784,343 |
| Proceeds from capital reduction for the period | (8,099) | (18,513) |
| Acquired in the period | - | 119,250 |
| Gains recognised in other comprehensive income | 176,141 | 124,053 |
| Effects of foreign exchange | - | (2) |
| September 30 | <u>\$ 5,475,054</u> | <u>\$ 5,009,131</u> |

- G. Investment department is in charge of valuation procedures for fair value measurements being categorized within Level 3, which is to verify independent fair value of financial instruments. Such assessment is to ensure the valuation results are reasonable by applying independent information to make results close to current market conditions, and reviewing the information periodically.

H. The following is the qualitative information of significant unobservable inputs and sensitivity analysis of changes significant unobservable inputs to valuation model used in Level 3 fair value measurements:

| | | <u>Fair value at September 30, 2025</u> | <u>Valuation technique</u> | <u>Significant unobservable input</u> | <u>Range (weighted average)</u> | <u>Relationship of inputs to fair value</u> |
|--------------------------------------|----|------------------------------------------------|--------------------------------|-------------------------------------------|-------------------------------------|---------------------------------------------------------------------|
| Non-derivative equity instrument: | | | | | | |
| Unlisted shares | \$ | 5,475,054 | Net asset value | Net asset value | - | The higher the net asset value, the higher the fair value. |
| | | <u>Fair value at December 31, 2024</u> | <u>Valuation technique</u> | <u>Significant unobservable input</u> | <u>Range (weighted average)</u> | <u>Relationship of inputs to fair value</u> |
| Non-derivative equity instrument: | | | | | | |
| Unlisted shares | \$ | 5,307,012 | Net asset value | Net asset value | - | The higher the net asset value, the higher the fair value. |
| | | <u>Fair value at September 30, 2024</u> | <u>Valuation technique</u> | <u>Significant unobservable input</u> | <u>Range (weighted average)</u> | <u>Relationship of inputs to fair value</u> |
| Non-derivative equity instrument: | | | | | | |
| Unlisted shares | \$ | 5,009,131 | Net asset value | Net asset value | - | The higher the net asset value, the higher the fair value. |

I. The Group has carefully assessed the valuation models and assumptions used to measure fair value, therefore, the fair value measurement is reasonable. However, use of different valuation models or assumptions may result in difference measurement. The following is the effect of profit or loss or of other comprehensive income from financial assets categorised within Level 3 if the inputs used to valuation models have changed:

| | | <u>September 30, 2025</u> | | | | | |
|----------------------|-----------------|---------------------------|---------------|-------------------------------------|--------------------------------|-----------------------------------------------------|--------------------------------|
| | | | | <u>Recognised in profit or loss</u> | | <u>Recognised in other comprehensive income</u> | |
| | | <u>Input</u> | <u>Change</u> | <u>Favourable change</u> | <u>Unfavourable change</u> | <u>Favourable change</u> | <u>Unfavourable change</u> |
| Financial assets | | | | | | | |
| Equity instrument | Net asset value | ±1% | \$ | - | \$ | - | \$ 54,751 \$ 54,751 |
| | | <u>December 31, 2024</u> | | | | | |
| | | | | <u>Recognised in profit or loss</u> | | <u>Recognised in other comprehensive income</u> | |
| | | <u>Input</u> | <u>Change</u> | <u>Favourable change</u> | <u>Unfavourable change</u> | <u>Favourable change</u> | <u>Unfavourable change</u> |
| Financial assets | | | | | | | |
| Equity instrument | Net asset value | ±1% | \$ | - | \$ | - | \$ 53,070 \$ 53,070 |
| | | <u>September 30, 2024</u> | | | | | |
| | | | | <u>Recognised in profit or loss</u> | | <u>Recognised in other comprehensive income</u> | |
| | | <u>Input</u> | <u>Change</u> | <u>Favourable change</u> | <u>Unfavourable change</u> | <u>Favourable change</u> | <u>Unfavourable change</u> |
| Financial assets | | | | | | | |
| Equity instrument | Net asset value | ±1% | \$ | - | \$ | - | \$ 50,091 \$ 50,091 |

13. SUPPLEMENTARY DISCLOSURES

(1) Significant transactions information

- A. Loans to others: Please refer to table 1.
- B. Provision of endorsements and guarantees to others: Please refer to table 2.
- C. Holding of significant marketable securities at the end of the period (not including subsidiaries, associates and joint ventures): Please refer to table 3.
- D. Purchases or sales of goods from or to related parties reaching NT\$100 million or 20% of paid-in capital or more: Please refer to table 4.
- E. Receivables from related parties reaching NT\$100 million or 20% of paid-in capital or more: Please refer to table 5.
- F. Significant inter-company transactions during the reporting periods: Please refer to table 6.

(2) Information on investees

Names, locations and other information of investee companies (not including investees in Mainland China): Please refer to table 7.

(3) Information on investments in Mainland China

- A. Basic information: Please refer to table 8.
- B. Significant transactions, either directly or indirectly through a third area, with investee companies in Mainland China: Please refer to tables 4 and 8.

14. SEGMENT INFORMATION

(1) General information

Management has determined the reportable operating segments based on the reports reviewed by the Chief Operating Decision-Maker that are used to make strategic decisions. The Group's Chief Operating Decision-Maker manages business from the perspectives of cloud computing product business group and automotive devices, in-vehicle communication systems, and AIoT products business group.

The Group's company organization, basis of department segmentation and principles for measuring segment information for the period were not significantly changed.

(2) Segment information

The segment information provided to the Chief Operating Decision-Maker for the reportable segments is as follows:

| For the nine months ended September 30, 2025 | | | | |
|----------------------------------------------|----------------------------------------|----------------------------------------------------------------------------------------|--------------|---------------|
| Item | Cloud computing product business group | Automotive devices, in-vehicle communication systems, and AIoT products business group | Others | Total |
| Revenue from external customers | \$ 66,807,205 | \$ 5,944,434 | \$ 2,299,568 | \$ 75,051,207 |
| Segment income (loss) | 4,173,803 | 194,906 | (204,619) | 4,164,090 |

| For the nine months ended September 30, 2024 | | | | |
|----------------------------------------------|----------------------------------------|----------------------------------------------------------------------------------------|--------------|---------------|
| Item | Cloud computing product business group | Automotive devices, in-vehicle communication systems, and AIoT products business group | Others | Total |
| Revenue from external customers | \$ 31,300,817 | \$ 4,851,904 | \$ 1,758,732 | \$ 37,911,453 |
| Segment income (loss) | 1,192,636 | 119,196 | (253,847) | 1,057,985 |

(3) Reconciliation for segment income (loss)

The revenue from external customers reported to the Chief Operating Decision-Maker is measured in a manner consistent with that in the statement of comprehensive income.

A reconciliation of reportable segment income or loss to income before tax from continuing operations for the nine months ended September 30, 2025 and 2024 is provided as follows:

| Items | For the nine months ended September 30 | |
|------------------------------------------------------------------------------------|----------------------------------------|---------------------|
| | 2025 | 2024 |
| Reportable segments income | \$ 4,164,090 | \$ 1,057,985 |
| Unallocated: | | |
| Share of profit of associates and joint ventures accounted for using equity method | 1,230,898 | 1,064,662 |
| Dividend revenue | 716,778 | 688,074 |
| Interest revenue | 100,172 | 131,492 |
| Net currency exchange gains | 54,586 | 186,501 |
| Other (losses) income | (41,144) | 100,108 |
| Income before tax from operations | \$ <u>6,225,380</u> | \$ <u>3,228,822</u> |

MiTAC HOLDINGS CORPORATION AND SUBSIDIARIES
Loans to others
For the nine months ended September 30, 2025

Table 1

Expressed in thousands of NTD
(Except as otherwise indicated)

| No. (Note 1) | Creditor | Borrower | General ledger account | Is a related party | Maximum outstanding balance during the nine months ended September 30, 2025 | Balance at September 30, 2025 | Actual amount drawn down | Interest rate | Nature of loan (Note 2) | Amount of transactions with the borrower | Reason for short-term financing | Allowance for doubtful accounts | Collateral | | Limit on loans granted to a single party (Note 3) | Ceiling on total loans granted (Note 3) |
|-----------------|--------------------------------------|-----------------------------------------------|----------------------------------------|--------------------------|--------------------------------------------------------------------------------------------|-------------------------------------|-----------------------------|-----------------|----------------------------|---------------------------------------------------|---------------------------------------|---------------------------------------|------------|-------|------------------------------------------------------------|-----------------------------------------------|
| | | | | | | | | | | | | | Item | Value | | |
| 0 | MiTAC Holdings Corp. | MiTAC International Corp. | Other receivables - related parties | Y | \$ 1,000,000 | \$ 1,000,000 | \$ - | 0 | 2 | \$ - | Operations | \$ - | None | \$ - | \$ 23,639,644 | \$ 23,639,644 |
| 0 | MiTAC Holdings Corp. | MiTAC Computing Technology Corp. | Other receivables - related parties | Y | 7,100,000 | 7,100,000 | 4,515,495 | 1.676%-1.978% | 2 | - | Operations | - | None | - | 23,639,644 | 23,639,644 |
| 1 | MiTAC International Corp. | MiTAC Computing Technology Corp. | Other receivables - related parties | Y | 4,000,000 | 2,000,000 | 705,880 | 1.67644%-1.978% | 2 | - | Operations | - | None | - | 22,779,317 | 22,779,317 |
| 2 | MiTAC Computing Technology Corp. | MiTAC Information Systems Corp. | Other receivables - related parties | Y | 1,660,250 | 779,987 | 779,987 | 0 | 2 | - | Operations | - | None | - | 1,598,571 | 1,598,571 |
| 2 | MiTAC Computing Technology Corp. | MiTAC Information Systems Corp. | Other receivables - related parties | Y | 10,183,185 | 9,575,494 | 9,575,494 | 0 | 1 | 24,468,789 | Business dealings | - | None | - | 19,982,134 | 19,982,134 |
| 3 | Silver Star Developments Ltd. | MiTAC Holdings Corp. | Other receivables - related parties | Y | 21,557,224 | 21,557,224 | 21,082,757 | 0 | 2 | - | Operations | - | None | - | 89,681,491 | 89,681,491 |
| 3 | Silver Star Developments Ltd. | MiTAC International Corp. | Other receivables - related parties | Y | 15,245,523 | 15,245,523 | 15,095,523 | 0 | 1 | 15,412,969 | Business dealings | - | None | - | 15,412,969 | 89,681,491 |
| 3 | Silver Star Developments Ltd. | Start Well Technology Ltd. | Other receivables - related parties | Y | 932,544 | 932,544 | 932,544 | 0 | 2 | - | Operations | - | None | - | 89,681,491 | 89,681,491 |
| 3 | Silver Star Developments Ltd. | MiTAC Benelux N.V. | Other receivables - related parties | Y | 80,080 | - | - | 0 | 2 | - | Operations | - | None | - | 89,681,491 | 89,681,491 |
| 4 | MiTAC Computing Technology USA Corp. | MiTAC Information Systems Corp. | Other receivables - related parties | Y | 249,038 | 228,338 | 228,338 | 3.98% | 2 | - | Operations | - | None | - | 1,021,260 | 1,021,260 |
| 5 | MiTAC Research (Shanghai) Ltd. | MiTAC Information Systems (Kunshan) Co., Ltd. | Other receivables - related parties | Y | 228,650 | 213,550 | 213,550 | 0-4.3% | 2 | - | Operations | - | None | - | 872,598 | 872,598 |
| 6 | Access Wisdom Holdings Ltd. | MiTAC Digital Technology Corp. | Other receivables - related parties | Y | 36,526 | 33,490 | 33,490 | 0 | 2 | - | Operations | - | None | - | 629,527 | 629,527 |
| 7 | Mio International Ltd. | MiTAC Digital Technology Corp. | Other receivables - related parties | Y | 28,224 | 26,487 | 26,487 | 0 | 2 | - | Operations | - | None | - | 169,250 | 169,250 |
| 7 | Mio International Ltd. | Access Wisdom Holdings Ltd. | Other receivables - related parties | Y | 23,244 | 21,312 | 21,312 | 0 | 2 | - | Operations | - | None | - | 169,250 | 169,250 |
| 7 | Mio International Ltd. | MiTAC Innovation (Kunshan) Ltd. | Other receivables - related parties | Y | 11,720 | - | - | 0 | 2 | - | Operations | - | None | - | 169,250 | 169,250 |
| 8 | Mega Prosper Group Limited | MiTAC Information Systems Corp. | Other receivables - related parties | Y | 6,118,000 | 6,089,000 | 6,089,000 | 0 | 2 | - | Operations | - | None | - | 12,178,000 | 12,178,000 |

Note 1: The numbers filled in for the loans provided by the Company or subsidiaries are as follows: (1) The Company is '0'. (2) The subsidiaries are numbered in order starting from '1'.

Note 2: The nature of loan are as follows:

- (1) Partners with business dealings.
- (2) In need of short-term financing.

Note 3: (1) MiTAC Holdings Corp.'s total borrowing amount of short-term financing should not exceed 40% of the net worth on the latest financial statements audited or reviewed by independent auditors. The borrowing amount for each borrowing company should not exceed 40% of the net worth on the latest financial statements audited or reviewed by independent auditors.

- (2) MiTAC International Corp.'s total borrowing amount of short-term financing should not exceed 40% of the net worth on the latest financial statements audited or reviewed by independent auditors. The borrowing amount for each borrowing company should not exceed 40% of the net worth on the latest financial statements audited or reviewed by independent auditors.

- (3) MiTAC Computing Technology Corp.'s total borrowing amount of short-term financing should not exceed 40% of the net worth on the latest financial statements audited or reviewed by independent auditors. The borrowing amount for each borrowing company should not exceed 40% of the net worth on the latest financial statements audited or reviewed by independent auditors.
- (4) For companies with which MiTAC Computing Technology Corp. has business dealings, the total borrowing amount should not exceed 500% of the net worth on the latest financial statements audited or reviewed by independent auditors. The limit of loaning to individual company shall not exceed the total amount of estimated business transactions between the two parties in the past two years or the next one year, or 500% of the previously stated net value, whichever is lower. The so-called business transaction amount refers to the total amount of investment, purchase, sales and other transactions between the two parties.
- (5) If Silver Star Developments Ltd. was lending to the ultimate parent company and foreign subsidiaries owned 100% directly and indirectly by the ultimate parent company, the borrowing amount to each borrowing company and the total borrowing amount should not exceed 200% of the net worth on the latest financial statements audited or reviewed by independent auditors.
- (6) For companies with which Silver Star Developments Ltd. has business dealings, the individual loan limit is based on the total amount of business dealings in the past five years or 200% of the net worth on the latest financial statements audited or reviewed by independent auditors, whichever is lower. The total loan limit is limited to 200% of the net worth on the latest financial statements audited or reviewed by independent auditors. The so-called business transaction amount refers to the total amount including but not limited to investment, purchase, sales and other transactions between the two parties.
- (7) If MiTAC Computing Technology USA Corp. was lending to the ultimate parent company and foreign subsidiaries owned 100% directly and indirectly by the ultimate parent company, the borrowing amount to each borrowing company and the total borrowing amount should not exceed 200% of the net worth on the latest financial statements audited by independent auditors.
- (8) If MiTAC Research (Shanghai) Ltd. was lending to the ultimate parent company and foreign subsidiaries owned 100% directly and indirectly by the ultimate parent company, the borrowing amount to each borrowing company and the total borrowing amount should not exceed 200% of the net worth on the latest financial statements audited by independent auditors.
- (9) If Access Wisdom Holdings Ltd. was lending to parent company, the borrowing amount to each borrowing company and the total borrowing amount should not exceed 200% of the net worth on the latest financial statements audited by independent auditors.
- (10) If Mio International Ltd. was lending to the ultimate parent company and foreign subsidiaries owned 100% directly and indirectly by the ultimate parent company, the borrowing amount to each borrowing company and the total borrowing amount should not exceed 200% of the net worth on the latest financial statements audited by independent auditors.
- (11) If Mega Prosper Group Limited was lending to the ultimate parent company and foreign subsidiaries owned 100% directly and indirectly by the ultimate parent company, the borrowing amount to each borrowing company and the total borrowing amount should not exceed 400% of the net worth on the latest financial statements audited by independent auditors.

MiTAC HOLDINGS CORPORATION AND SUBSIDIARIES
Provision of endorsements and guarantees to others
For the nine months ended September 30, 2025

Table 2

Expressed in thousands of NTD
(Except as otherwise indicated)

| Number (Note 1) | Endorser/guarantor | Party being endorsed/guaranteed | | Limit on endorsements/ guarantees provided for a single party (Note 3) | Maximum outstanding endorsement/ guarantee amount as of September 30, 2025 | Outstanding endorsement/ guarantee amount at September 30, 2025 | Actual amount drawn down | Amount of endorsements/ guarantees secured with collateral | Ratio of accumulated endorsement/ guarantee amount to net asset value of the endorser/guarantor company | Ceiling on total amount of endorsements/ guarantees provided (Note 3) | Provision of endorsements /guarantees by parent company to subsidiary | Provision of endorsements /guarantees by subsidiary to parent company | Provision of endorsements /guarantees to the party in Mainland China |
|--------------------|----------------------|-------------------------------------------------------------------------|----------------------------------------------------------------|----------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------|-----------------------------|------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------|--------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------|
| | | Company name | Relationship with the endorser/ guarantor (Note 2) | | | | | | | | | | |
| 0 | MiTAC Holdings Corp. | MiTAC International Corp. | 2 | \$ 29,549,555 | \$ 600,000 | \$ 600,000 | \$ - | \$ - | 1.02 % | \$ 29,549,555 | Y | N | N |
| 0 | MiTAC Holdings Corp. | MiTAC Computing Technology Corp. | 2 | 29,549,555 | 13,922,485 | 13,922,485 | 5,063,953 | - | 23.56 % | 29,549,555 | Y | N | N |
| 0 | MiTAC Holdings Corp. | MiTAC Digital Technology Corp. | 2 | 29,549,555 | 4,414 | - | - | - | - % | 29,549,555 | Y | N | N |
| 0 | MiTAC Holdings Corp. | MiTAC Information Systems Corp. | 2 | 29,549,555 | 1,655,000 | 1,522,250 | - | - | 2.58 % | 29,549,555 | Y | N | N |
| 0 | MiTAC Holdings Corp. | MiTAC Computing Technology Corp. and MiTAC Information Systems Corp. | 2 | 29,549,555 | 1,655,000 | 1,522,250 | 10,675 | - | 2.58 % | 29,549,555 | Y | N | N |

Note 1: The numbers filled in for the endorsements/guarantees provided by the Company or subsidiaries are as follows: (1) The Company is '0'. (2) The subsidiaries are numbered in order starting from '1'.

Note 2: Relationship between the endorser/guarantor and the party being endorsed/guaranteed is classified into the following seven categories:

- (1) Having business relationship.
- (2) The endorser/guarantor parent company owns directly and indirectly more than 50% voting shares of the endorsed/guaranteed subsidiary.
- (3) The endorsed/guaranteed company owns directly and indirectly more than 50% voting shares of the endorser/guarantor parent company.
- (4) The endorser/guarantor parent company owns directly and indirectly more than 90% voting shares of the endorsed/guaranteed company.
- (5) Mutual guarantee of the trade made by the endorsed/guaranteed company or joint contractor as required under the construction contract.
- (6) Due to joint venture, all shareholders provide endorsements/guarantees to the endorsed/guaranteed company in proportion to its ownership.
- (7) Joint guarantee of the performance guarantee for pre-sold home sales contract as required under the Consumer Protection Act.

Note 3: (1) The endorsement and guarantees amount provided by MiTAC Holdings Corp. to each entity which is directly or indirectly held 50% or more of the voting shares by the Company should not exceed 50% of the net worth on the latest financial statements audited or reviewed by independent auditors.

- (2) MiTAC Holding Corp.'s total endorsements and guarantees should not exceed 50% of the net worth on the latest financial statements audited or reviewed by independent auditors.

MiTAC HOLDINGS CORPORATION AND SUBSIDIARIES
Holding of significant marketable securities at the end of period (not including subsidiaries, associates and joint ventures)
September 30, 2025

Table 3

Expressed in thousands of NTD
(Except as otherwise indicated)

| Securities held by | Marketable securities | | Relationship with the securities issuer | General ledger account | As of September 30, 2025 | | | | Footnote |
|---------------------------|-----------------------|---------------------------------------|------------------------------------------------------|---------------------------------------------------------------------------------|--------------------------|------------|---------------|------------|----------|
| | | | | | Number of shares | Book value | Ownership (%) | Fair value | |
| MiTAC Holdings Corp. | stocks | Synnex Technology International Corp. | Same board chairman | Financial assets at fair value through other comprehensive income - non-current | 3,103,717 | \$ 196,155 | 0.19 | \$ 196,155 | |
| MiTAC Holdings Corp. | limited partnership | JVP VIII, L.P. | None | Financial assets at fair value through other comprehensive income - non-current | - | 125,445 | 1.16 | 125,445 | |
| MiTAC Holdings Corp. | stocks | MiTAC Advance Technology Corp. | The Company was this company's director | Financial assets at fair value through other comprehensive income - non-current | 10,000,000 | 277,690 | 11.11 | 277,690 | |
| MiTAC Holdings Corp. | stocks | Whetron Electronics Co., Ltd. | The Company was this company's director | Financial assets at fair value through other comprehensive income - non-current | 8,789,000 | 454,040 | 11.27 | 454,040 | |
| MiTAC Holdings Corp. | stocks | Harbinger VIII Venture Capital Corp. | The Company was this company's director | Financial assets at fair value through other comprehensive income - non-current | 12,338,825 | 137,344 | 11.57 | 137,344 | |
| MiTAC Holdings Corp. | stocks | TD Synnex Corp. | None | Financial assets at fair value through other comprehensive income - non-current | 2,403,229 | 11,980,983 | 2.95 | 11,980,983 | |
| MiTAC Holdings Corp. | stocks | Concentrix Corp. | None | Financial assets at fair value through other comprehensive income - non-current | 1,977,944 | 2,779,084 | 3.18 | 2,779,084 | |
| MiTAC International Corp. | stocks | Lien Hwa Industrial Holdings Corp. | Same board chairman | Financial assets at fair value through other comprehensive income - non-current | 50,102,908 | 2,440,012 | 2.79 | 2,440,012 | |
| MiTAC International Corp. | stocks | UPC Technology Corp. | Same board chairman | Financial assets at fair value through other comprehensive income - non-current | 16,179,560 | 169,076 | 1.19 | 169,076 | |
| MiTAC International Corp. | stocks | Compucase Enterprise Co., Ltd. | The Company's subsidiary was this company's director | Financial assets at fair value through other comprehensive income - non-current | 10,000,000 | 975,000 | 8.83 | 975,000 | |
| MiTAC International Corp. | stocks | Synnex Technology International Corp. | Same board chairman | Financial assets at fair value through other comprehensive income - non-current | 5,245,000 | 331,484 | 0.31 | 331,484 | |
| MiTAC International Corp. | stocks | MiTAC Information Technology Corp. | The Company's chairman was this company's director | Financial assets at fair value through other comprehensive income - non-current | 7,511,680 | 145,441 | 3.58 | 145,441 | |
| MiTAC International Corp. | stocks | MiTAC INC. | Same board chairman | Financial assets at fair value through other comprehensive income - non-current | 35,401,218 | 2,814,043 | 8.80 | 2,814,043 | |
| MiTAC International Corp. | stocks | TD Synnex Corp. | None | Financial assets at fair value through other comprehensive income - non-current | 2,064,649 | 10,293,037 | 2.54 | 10,293,037 | |
| MiTAC International Corp. | stocks | Concentrix Corp. | None | Financial assets at fair value through other comprehensive income - non-current | 2,135,489 | 3,000,441 | 3.43 | 3,000,441 | |
| Tsu Fung Investment Corp. | stocks | Getac Holdings Corp. | Associate | Financial assets at fair value through other comprehensive income - current | 9,083,741 | 1,412,522 | 1.46 | 1,412,522 | |
| Tsu Fung Investment Corp. | stocks | UPC Technology Corp. | Same board chairman | Financial assets at fair value through other comprehensive income - current | 17,460,231 | 182,459 | 1.28 | 182,459 | |
| Tsu Fung Investment Corp. | stocks | Synnex Technology International Corp. | Same board chairman | Financial assets at fair value through other comprehensive income - current | 8,217,974 | 519,376 | 0.49 | 519,376 | |
| Tsu Fung Investment Corp. | stocks | MiTAC Information Technology Corp. | The Company's chairman was this company's director | Financial assets at fair value through other comprehensive income - non-current | 5,513,606 | 106,754 | 2.63 | 106,754 | |

| Securities held by | Marketable securities | | Relationship with the securities issuer | General ledger account | As of September 30, 2025 | | | | Footnote |
|----------------------------------------------------|-----------------------|------------------------------|------------------------------------------------------|---------------------------------------------------------------------------------|--------------------------|--------------|---------------|--------------|----------|
| | | | | | Number of shares | Book value | Ownership (%) | Fair value | |
| Tsu Fung Investment Corp. | stocks | MiTAC INC. | Same board chairman | Financial assets at fair value through other comprehensive income - non-current | 21,824,887 | \$ 1,734,860 | 5.42 | \$ 1,734,860 | |
| Tsu Fung Investment Corp. | stocks | Tung Da Investment Co., Ltd. | The Company's subsidiary was this company's director | Financial assets at fair value through other comprehensive income - non-current | 4,848,125 | 131,481 | 19.99 | 131,481 | Note 1 |
| Tsu Fung Investment Corp. | stocks | Lien Yung Investment Corp. | The Company's subsidiary was this company's director | Financial assets at fair value through other comprehensive income - non-current | 9,217,196 | 183,238 | 19.99 | 183,238 | |
| Silver Star Developments Ltd. and its subsidiaries | stocks | TD Synnex Corp. | None | Financial assets at fair value through other comprehensive income - non-current | 273,515 | 1,363,573 | 0.34 | 1,363,573 | |
| Silver Star Developments Ltd. and its subsidiaries | stocks | Concentrix Corp. | None | Financial assets at fair value through other comprehensive income - non-current | 302,102 | 424,464 | 0.49 | 424,464 | |

Note 1: MiTAC International Corp. sold its shares of Tung Da Investment Co., Ltd. to Tsu Fung Investment Corp., and such disposal gain has not yet been realised.

Note 2: Only transaction amounts exceeding NT\$100 million or 20% of the Company's paid-in capital are disclosed.

MiTAC HOLDINGS CORPORATION AND SUBSIDIARIES
Purchases or sales of goods from or to related parties reaching NT\$100 million or 20% of paid-in capital or more
For the nine months ended September 30, 2025

Table 4

Expressed in thousands of NTD
(Except as otherwise indicated)

| Purchaser/seller | Counterparty | Relationship with the counterparty | Transaction | | | | Differences in transaction terms compared to third party transactions | | Notes/accounts receivable (payable) | | Footnote |
|----------------------------------|------------------------------------------------------------|------------------------------------|------------------|---------------|-------------------------------------|-------------|-----------------------------------------------------------------------|-------------|-------------------------------------|---------------------------------------------------------|----------|
| | | | Purchases /sales | Amount | Percentage of total purchases/sales | Credit term | Unit price | Credit term | Balance | Percentage of total notes/accounts receivable (payable) | |
| MiTAC Computing Technology Corp. | MiTAC Information Systems Corp. | Subsidiary | Sales | \$ 26,144,377 | 77 % | Note 1 | Note 3 | Note 1 | \$ 4,437,798 | 70 % | |
| MiTAC Computing Technology Corp. | MiTAC Information Systems Corp. | Subsidiary | Purchases | 149,108 | - % | Note 2 | Note 3 | Note 2 | - | - % | |
| MiTAC Computing Technology Corp. | MiTAC Computer (Shunde) Corp. | Affiliate | Sales | 142,980 | - % | Note 1 | Note 3 | Note 1 | - | - % | |
| MiTAC Computing Technology Corp. | MiTAC Computing Technology USA Corp. | Subsidiary | Sales | 1,181,685 | 3 % | Note 1 | Note 3 | Note 1 | 184,351 | 3 % | |
| MiTAC Digital Technology Corp. | MiTAC Digital Corp. | Subsidiary | Sales | 829,973 | 14 % | Note 1 | Note 3 | Note 1 | 46,335 | 4 % | |
| MiTAC Digital Technology Corp. | MiTAC Australia Pty Ltd. | Subsidiary | Sales | 130,847 | 2 % | Note 1 | Note 3 | Note 1 | 95,087 | 7 % | |
| MiTAC Digital Technology Corp. | MiTAC Japan Corp. | Affiliate | Sales | 241,261 | 4 % | Note 1 | Note 3 | Note 1 | 61,023 | 5 % | |
| MiTAC Digital Technology Corp. | MiTAC Computer (Kunshan) Ltd. | Affiliate | Purchases | 1,091,870 | 29 % | Note 2 | Note 3 | Note 2 | (1,638,511) | 64 % | |
| MiTAC Digital Technology Corp. | Synnex Technology International Corp. and its subsidiaries | Other related parties | Purchases | 145,330 | 4 % | Note 2 | Note 3 | Note 2 | (52,554) | 2 % | |

Note 1: The Group's credit term for subsidiaries is within 5 months based on the net amount of receivables after offsetting against payables. The Group's credit term for related parties is within 3 months based on the net amount of receivables after offsetting against payables, the credit term for third parties is an average of 3 months after the date of shipment.

Note 2: The Group's payment term for subsidiaries is within 5 months based on the net amount of payables after offsetting against receivables. The Group's payment term for related parties is within 3 months based on the net amount of payables after offsetting against receivables, the payment term for third parties is an average of 3 months after the date of shipment from the counterparty.

Note 3: The sales price for foreign companies is determined based on the market price in the related parties' regions, while the sales price for domestic companies is handled according to general purchasing (or sales) conditions.

MiTAC HOLDINGS CORPORATION AND SUBSIDIARIES
Receivables from related parties reaching NT\$100 million or 20% of paid-in capital or more
September 30, 2025

Table 5

Expressed in thousands of NTD
(Except as otherwise indicated)

| Creditor | Counterparty | Relationship with the counterparty | Accounts receivable | Other receivables (Note) | Turnover rate | Overdue receivables | | Amount collected subsequent to the balance sheet date | Allowance for doubtful accounts | Footnote |
|----------------------------------------------------|--------------------------------------|------------------------------------|---------------------|--------------------------|---------------|---------------------|----------------|-------------------------------------------------------|---------------------------------|----------|
| | | | | | | Amount | Action taken | | | |
| MiTAC Holdings Corp. | MiTAC Computing Technology Corp. | Subsidiary | \$ - | \$ 395,654 | - | \$ - | Not Applicable | \$ - | \$ - | |
| MiTAC Computing Technology Corp. | MiTAC Information Systems Corp. | Subsidiary | 4,437,798 | 32,120 | 9.73 | - | Not Applicable | 2,774,877 | - | |
| MiTAC Computing Technology Corp. | MiTAC Computing Technology USA Corp. | Subsidiary | 184,351 | 56 | 17.09 | - | Not Applicable | 69,212 | - | |
| Silver Star Developments Ltd. and its subsidiaries | MiTAC Computing Technology Corp. | Affiliate | 1,200,091 | 24,075 | 0.07 | - | Not Applicable | 6,089 | - | |
| Silver Star Developments Ltd. and its subsidiaries | MiTAC Digital Technology Corp. | Affiliate | 1,765,935 | 2,056 | 0.73 | - | Not Applicable | 189,249 | - | |

Note: Excluding amounts drawn down from loans.

MiTAC HOLDINGS CORPORATION AND SUBSIDIARIES
Significant inter-company transactions during the reporting periods
For the nine months ended September 30, 2025

Table 6

Expressed in thousands of NTD
(Except as otherwise indicated)

| Number (Note 1) | Company name | Counterparty | Relationship (Note 2) | Transaction | | | | |
|--------------------|----------------------------------------------------|--------------------------------------|--------------------------|-------------------------|--------------|-------------------|------------------------------------------------------------------------------|----------|
| | | | | General ledger account | Amount | Transaction terms | Percentage of consolidated total operating revenues or total assets (Note 3) | Footnote |
| 0 | MiTAC Holdings Corp. | MiTAC Computing Technology Corp. | 1 | Other receivables | \$ 4,911,149 | - | 4.33 % | |
| 1 | MiTAC International Corp. | MiTAC Computing Technology Corp. | 3 | Other operating revenue | 124,308 | - | 0.17 % | |
| 1 | MiTAC International Corp. | MiTAC Computing Technology Corp. | 3 | Other receivables | 741,679 | - | 0.65 % | |
| 2 | MiTAC Computing Technology Corp. | MiTAC Information Systems Corp. | 3 | Sales | 26,144,377 | Note 4 | 34.84 % | |
| 2 | MiTAC Computing Technology Corp. | MiTAC Information Systems Corp. | 3 | Purchases | 149,108 | Note 5 | 0.20 % | |
| 2 | MiTAC Computing Technology Corp. | MiTAC Information Systems Corp. | 3 | Other operating revenue | 280,795 | - | 0.37 % | |
| 2 | MiTAC Computing Technology Corp. | MiTAC Information Systems Corp. | 3 | Accounts receivable | 4,437,798 | Note 4 | 3.91 % | |
| 2 | MiTAC Computing Technology Corp. | MiTAC Information Systems Corp. | 3 | Other receivables | 10,387,601 | - | 9.15 % | |
| 2 | MiTAC Computing Technology Corp. | MiTAC Computing Technology USA Corp. | 3 | Sales | 1,181,685 | Note 4 | 1.57 % | |
| 2 | MiTAC Computing Technology Corp. | MiTAC Computing Technology USA Corp. | 3 | Accounts receivable | 184,351 | Note 4 | 0.16 % | |
| 2 | MiTAC Computing Technology Corp. | MiTAC Computer (Shunde) Corp. | 3 | Sales | 142,980 | Note 4 | 0.19 % | |
| 2 | MiTAC Computing Technology Corp. | MiTAC Computer (Shunde) Corp. | 3 | Accounts payable | 1,200,091 | Note 5 | 1.06 % | |
| 3 | Silver Star Developments Ltd. and its subsidiaries | MiTAC Holdings Corp. | 2 | Other receivables | 21,082,757 | - | 18.57 % | |
| 3 | Silver Star Developments Ltd. and its subsidiaries | MiTAC International Corp. | 3 | Other receivables | 15,116,433 | - | 13.31 % | |
| 3 | Silver Star Developments Ltd. and its subsidiaries | MiTAC Computing Technology Corp. | 3 | Accounts receivable | 1,200,091 | Note 4 | 1.06 % | |
| 3 | Silver Star Developments Ltd. and its subsidiaries | MiTAC Digital Technology Corp. | 3 | Accounts receivable | 1,765,935 | Note 4 | 1.56 % | |
| 4 | MiTAC Digital Technology Corp. | MiTAC Digital Corp. | 3 | Sales | 829,973 | Note 4 | 1.11 % | |
| 4 | MiTAC Digital Technology Corp. | MiTAC Australia Pty Ltd. | 3 | Sales | 130,847 | Note 4 | 0.17 % | |
| 4 | MiTAC Digital Technology Corp. | MiTAC Japan Corp. | 3 | Sales | 241,261 | Note 4 | 0.32 % | |
| 4 | MiTAC Digital Technology Corp. | MiTAC Computer (Kunshan) Ltd. | 3 | Purchases | 1,091,870 | Note 5 | 1.45 % | |
| 4 | MiTAC Digital Technology Corp. | MiTAC Computer (Kunshan) Ltd. | 3 | Accounts payable | 1,638,511 | Note 5 | 1.44 % | |
| 4 | MiTAC Digital Technology Corp. | MiTAC Computer (Shunde) Corp. | 3 | Accounts payable | 127,424 | Note 5 | 0.11 % | |
| 5 | MiTAC Computing Technology USA Corp. | MiTAC Information Systems Corp. | 3 | Other receivables | 229,984 | - | 0.20 % | |
| 6 | Mega Prosper Group Limited | MiTAC Information Systems Corp. | 3 | Other receivables | 6,089,000 | - | 5.36 % | |

Note 1: The numbers filled in for the transaction company in respect of inter-company transactions are as follows:

- (1) Parent company is '0'.
- (2) The subsidiaries are numbered in order starting from '1'.

Note 2: Relationship between transaction company and counterparty is classified into the following three categories:

- (1) Parent company to subsidiary.
- (2) Subsidiary to parent company.
- (3) Subsidiary to subsidiary.

Note 3: Regarding percentage of transaction amount to consolidated total operating revenues or total assets, it is computed based on period-end balance of transaction to consolidated total assets for balance sheet accounts and based on accumulated transaction amount for the period to consolidated total operating revenues for income statement accounts.

Note 4: The Group's credit term for subsidiaries is within 5 months based on the net amount of receivables after offsetting against payables, which takes into consideration the reasonable time for the Group to ship the products to each company and for the collection of the accounts. The Group's sales price with subsidiaries is based on the international market trends and the region the sales were made.

Note 5: The Group's payment term for subsidiaries is within 5 months based on the net amount of payables after offsetting against receivables. The transaction price is based on the international market trends and the region the sales were made.

Note 6: Only transaction amounts exceeding NT\$100 million or 20% of the Company's paid-in capital are disclosed.

MiTAC HOLDINGS CORPORATION AND SUBSIDIARIES
Information on investees (Does not include Mainland China invested companies)
For the nine months ended September 30, 2025

Table 7

Expressed in thousands of NTD
(Except as otherwise indicated)

| Investor | Investee | Location | Main business activities | Initial investment amount | | Shares held as at September 30, 2025 | | | Net profit (loss) of the investee for the nine months ended September 30, 2025 | Investment income (loss) recognised by the Company for the nine months ended September 30, 2025 | Footnote |
|---------------------------|----------------------------------------------------|------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------|---------------------------------|--------------------------------------|---------------|---------------|--------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------|------------|
| | | | | Balance as at September 30, 2025 | Balance as at December 31, 2024 | Number of shares | Ownership (%) | Book value | | | |
| MiTAC Holdings Corp. | MiTAC International Corp. | Taiwan | Design, development, manufacture, and sale of computers and peripherals, communications and related products | \$ 24,739,187 | \$ 24,739,187 | 4,099,434,336 | 100.00 | \$ 61,949,315 | \$ 1,663,773 | \$ 1,663,773 | Subsidiary |
| MiTAC Holdings Corp. | MiTAC Computing Technology Corp. | Taiwan | Design, development, manufacture, and sale of computers and peripherals, communications and related products | 3,288,982 | 3,293,227 | 223,830,102 | 96.16 | 5,777,226 | 3,106,390 | 2,991,261 | Subsidiary |
| MiTAC Holdings Corp. | MiTAC Digital Technology Corp. | Taiwan | Design, development, manufacture, and sale of automotive devices, in-vehicle communication systems, and AIoT products | 1,004,808 | 1,444,669 | 66,943,889 | 61.18 | 1,187,239 | 196,957 | 129,247 | Subsidiary |
| MiTAC Holdings Corp. | Infopower Technologies Private Ltd. | India | Manufacture and sale of electronic product | 90,150 | 90,150 | 6,774,199 | 33.33 | 56,892 | (10,681) | (3,560) | Associate |
| MiTAC International Corp. | Getac Holdings Corp. | Taiwan | Manufacturing and sale of notebook computers, military and industrial computer | 1,391,549 | 1,391,549 | 190,396,939 | 30.67 | 7,395,435 | 3,942,766 | - | Associate |
| MiTAC International Corp. | Tsu Fung Investment Corp. | Taiwan | General investments | 625,000 | 625,000 | 142,884,651 | 100.00 | 4,870,840 | 152,970 | - | Subsidiary |
| MiTAC International Corp. | 3 Probe Technology Co., Ltd. | Taiwan | Information services, data processing services, electronic information supply services, information software wholesale and retail and international trade | 13,420 | 13,420 | 744,154 | 21.26 | 6,727 | (9,965) | - | Associate |
| MiTAC International Corp. | Lian Jie Investment Co., Ltd. | Taiwan | General investments | 38,085 | 38,085 | 3,808,535 | 49.98 | 86,640 | 3,892 | - | Associate |
| MiTAC International Corp. | Lian Jie II Investment Co., Ltd. | Taiwan | General investments | 32,500 | 32,500 | 3,250,000 | 32.50 | 38,211 | (105) | - | Associate |
| MiTAC International Corp. | Silver Star Developments Ltd. and its subsidiaries | British Virgin Islands | General investments | 5,365,669 | 5,365,669 | 176,299,302 | 100.00 | 45,473,823 | 58,233 | - | Subsidiary |
| MiTAC International Corp. | Shen-Tong Construction & Development Co., Ltd. | Taiwan | Building and factory development, leasing and sales | 11,888 | 11,888 | 1,188,806 | 47.55 | 6,550 | (339) | - | Associate |
| MiTAC International Corp. | MiTAC Technology (Vietnam) Company Limited | Vietnam | Manufacture of electronic components, computers, computer peripherals, optical equipment and instruments | 1,310,059 | 857,949 | - | 100.00 | 1,229,922 | (33,238) | - | Subsidiary |
| MiTAC International Corp. | MiTAC Technology Lao Limited Company | Laos | Manufacture of communication, computers, computer peripherals, hardware/software and related products and sale of own produced products | 228,653 | 228,653 | - | 100.00 | 212,472 | (391) | - | Subsidiary |
| MiTAC International Corp. | MiTAC Property (Vietnam) Company Limited | Vietnam | Provision of accommodation services, restaurant services, and laundry services | 120,271 | - | - | 100.00 | 121,302 | (490) | - | Subsidiary |

| Investor | Investee | Location | Main business activities | Initial investment amount | | Shares held as at September 30, 2025 | | | Net profit (loss) of the investee for the nine months ended September 30, 2025 | Investment income (loss) recognised by the Company for the nine months ended September 30, 2025 | Footnote |
|----------------------------------------------------|-----------------------------------------------------|------------------------|-------------------------------------------------------------------------------------------------------------------------------|----------------------------------|---------------------------------|--------------------------------------|---------------|------------|--------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------|------------|
| | | | | Balance as at September 30, 2025 | Balance as at December 31, 2024 | Number of shares | Ownership (%) | Book value | | | |
| MiTAC Computing Technology Corp. | MiTAC Computing Technology USA Corp. | USA | Sales of computer peripherals, hardware/software and related products | \$ 463,789 | \$ 463,789 | 1,000 | 100.00 | \$ 379,354 | \$ (109,031) | \$ - | Subsidiary |
| MiTAC Computing Technology Corp. | MiTAC Information Systems Corp. | USA | Assembling and sale of computer peripherals, hardware/software and related products | 2,026,806 | 2,026,806 | 4,250 | 100.00 | 3,803,050 | 1,817,091 | - | Subsidiary |
| MiTAC Computing Technology Corp. | Mega Prosper Group Limited | British Virgin Islands | General investments | 6,216,175 | 3,217,000 | 200,000,000 | 100.00 | 6,090,472 | 1,510 | - | Subsidiary |
| MiTAC Computing Technology Corp. | MiTAC Japan Corp. | Japan | Sales of communication products, computer peripherals, hardware/software and related products and related after-sale services | 53,422 | - | 1,000 | 100.00 | 50,437 | (7) | - | Subsidiary |
| MiTAC Digital Technology Corp. | Mio International Ltd. and its subsidiaries | British Virgin Islands | General investments | 69,344 | 69,344 | 1,275,001 | 100.00 | 59,797 | (2,218) | - | Subsidiary |
| MiTAC Digital Technology Corp. | Access Wisdom Holdings Limited and its subsidiaries | British Virgin Islands | General investments | - | - | 48,500,000 | 100.00 | 415,426 | 98,319 | - | Subsidiary |
| Silver Star Developments Ltd. and its subsidiaries | Mainpower International Ltd. | British Virgin Islands | General investments | 167,448 | 167,448 | 5,500,001 | 13.28 | 250,650 | 73,138 | - | Associate |
| Silver Star Developments Ltd. and its subsidiaries | Harbinger Ruyi Venture Ltd. | British Virgin Islands | General investments | 30,445 | 30,445 | 1,000,000 | 28.57 | 20,833 | 682 | - | Associate |
| Silver Star Developments Ltd. and its subsidiaries | Harbinger Ruyi II Venture Ltd. | British Virgin Islands | General investments | 30,445 | 30,445 | 10,000 | 32.26 | 64,516 | 1,491 | - | Associate |
| Tsu Fung Investment Corp. | MiTAC Digital Technology Corp. | Taiwan | Design, development, manufacture, and sale of automotive devices, in-vehicle communication systems, and AIoT products | 8 | 8 | 500 | - | 8 | 196,957 | - | Subsidiary |

MiTAC HOLDINGS CORPORATION AND SUBSIDIARIES
Information on investments in Mainland China
For the nine months ended September 30, 2025

Table 8

Expressed in thousands of NTD
(Except as otherwise indicated)

A. Invested information in Mainland China:

| Investee in Mainland China | Main business activities | Paid-in capital | Investment method (Note 1) | Accumulated amount of remittance from Taiwan to Mainland China as of January 1, 2025 | Amount remitted from Taiwan to Mainland China/Amount remitted back to Taiwan for the nine months ended September 30, 2025 | | Accumulated amount of remittance from Taiwan to Mainland China as of September 30, 2025 | Net income (loss) of investee for the nine months ended September 30, 2025 | Ownership held by the Company (direct or indirect) | Investment income (loss) recognised by the Company for the nine months ended September 30, 2025 (Note 2) | Book value of investments in Mainland China as of September 30, 2025 | Accumulated amount of investment income remitted back to Taiwan as of September 30, 2025 | Footnote |
|-----------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|----------------------------|--------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------|-------------------------|-----------------------------------------------------------------------------------------|----------------------------------------------------------------------------|----------------------------------------------------|----------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------|------------------------------------------------------------------------------------------|----------|
| | | | | | Remitted to Mainland China | Remitted back to Taiwan | | | | | | | |
| MiTAC Computer (Shunde) Corp. | Production of mainframe, motherboard, interface cards, displays, power supply, keyboards and related metal/plastic parts, motherboard repair services, and AIoT device manufacturing | \$ 1,779,749 | 2 | \$ 1,214,778 | \$ - | \$ - | \$ 1,214,778 | \$ (29,384) | 100.00 | \$ (29,384) | \$ 2,625,904 | \$ - | |
| MiTAC Computer (Kunshan) Ltd. | Manufacture of communication, computers, computer peripherals, hardware/software and related products and sale of own produced products | 1,155,327 | 2 | 1,784,077 | - | - | 1,784,077 | 3,117 | 100.00 | 3,117 | 1,745,384 | - | |
| MiTAC Technology (Kunshan) Co., Ltd. | Testing, maintenance and display of computer components and related technical advisory services and after-sale services | - | 2 | 30,445 | - | (30,445) | - | - | - | - | - | - | Note 4 |
| MiTAC Research (Shanghai) Ltd. | Research/development and technical consultation services | 156,058 | 2 | 158,314 | - | - | 158,314 | (2,909) | 100.00 | (2,909) | 433,422 | - | |
| Suzhou MiTAC Preclusion Technology Co., Ltd. | Manufacturing of computer chassis and its components, precision plastic injection mould, molding parts and molding equipment processing and maintenance and repair services | 1,507,567 | 2 | 411,008 | - | - | 411,008 | 86,809 | 27.44 | 23,820 | 685,768 | - | |
| Mio Technology Ltd. | Sale of automotive devices, in-vehicle communication systems, and AIoT products | 8,020 | 3 | 30,293 | - | - | 30,293 | 187 | 100.00 | 187 | 11,927 | 21,696 | Note 5 |
| MiTAC Logistic Service (Kunshan) Ltd. | Agency of freight transport, export and import trading and warehousing services | 29,131 | 2 | 30,445 | - | - | 30,445 | 309 | 100.00 | 309 | 41,883 | - | |
| MiTAC Innovation (Kunshan) Ltd. | Research/development and technical consultation services | 28,063 | 1 | 30,445 | - | - | 29,634 | (3,088) | 100.00 | (3,088) | 31,444 | - | Note 6 |
| MiTAC Telematics Technology Corporation | Sales of self-produced products and related after-sale services | 8,542 | 1 | 2,221 | - | - | 2,221 | (8,787) | 100.00 | (8,787) | 1,911 | - | |
| MiTAC Investment Holding Ltd. | General investments | 2,901,256 | 2 | 913,350 | - | - | 913,350 | 78,720 | 100.00 | 78,720 | 3,748,598 | - | |
| MiTAC Information Systems (Kunshan) Co., Ltd. | Manufacture of communication, computers, computer peripherals, hardware/software and related products and sale of own produced products | 1,921,950 | 3 | - | - | - | - | 75,764 | 100.00 | 75,764 | 1,768,718 | - | |

Note 1: Investment methods are classified into the following three categories:

- (1) Directly invest in a company in Mainland China.
- (2) Invest in the investees in Mainland China through the company which are located in the third area.
- (3) Others: Invest in a company in Mainland China through investees in Mainland China.

Note 2: In the investment income (loss) recognised by the Company for the nine months ended September 30, 2025 column:

- (1) It should be indicated if the investee was still in the incorporation arrangements and had not yet generated any profit during this period.
- (2) Indicate the basis for investment income (loss) recognition in the number of one of the following three categories:
 - A. The financial statements were reviewed by international accounting firm which has cooperative relationship with accounting firm in R.O.C..
 - B. The financial statements were reviewed by R.O.C. parent company's CPA.
 - C. The financial statements were not reviewed by independent accountants.
- (3) The basis for investment income (loss) recognition for Shzhou MiTAC Precision Technology Co., Ltd., Mio Technology Ltd. and MiTAC Innovation (Kunshan) Ltd. are category B, the others are category C.

Note 3: Among the accumulated investment amount of remittance from Taiwan to Mainland China as of September 30, 2025 of MiTAC Computer (Kunshan) Co., Ltd., MiTAC Investment Holding Ltd. remitted out USD 29,900 thousand.

Note 4: Liquidation was completed in the first quarter of 2025.

Note 5: In the second quarter of 2025, the organizational structure was adjusted. Originally, Mio Technology Ltd. was directly wholly owned by Mio International Ltd. After the adjustment, Mio Technology Ltd. is directly wholly owned by MiTAC Innovation (Kunshan) Ltd.

Note 6: In the second quarter of 2025, the organizational structure was adjusted. Originally, MiTAC Innovation (Kunshan) Ltd. was directly wholly owned by Software Insights Ltd. After the adjustment, MiTAC Innovation (Kunshan) Ltd. is directly wholly owned by MiTAC Digital Technology Corp.

B. Ceiling on investments in Mainland China:

| Company name | Accumulated amount of remittance from Taiwan to Mainland China as of September 30, 2025 | Investment amount approved by the Investment Commission of the Ministry of Economic Affairs (MOEA) | Ceiling on investments in Mainland China imposed by the Investment Commission of MOEA |
|----------------------------------|-----------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------|
| MiTAC International Corp. | \$ 4,058,388 | \$ 4,927,155 | \$ 37,169,589 |
| MiTAC Computing Technology Corp. | 2,221 | 2,221 | 3,599,907 |
| MiTAC Digital Technology Corp. | 52,316 | 52,316 | 1,212,258 |

C. Significant transactions conducted with investees in Mainland China:

For details of significant transactions, please refer to tables 1, 4 and 6.