

**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

For and on behalf of PricewaterhouseCoopers, Taiwan

November 10, 2025

Li, Tien-Yi

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><u>\$ 113,532,209</u></u>	<u><u>100</u></u>	<u><u>\$ 114,964,731</u></u>	<u><u>100</u></u>	<u><u>\$ 92,610,003</u></u>	<u><u>100</u></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)	<u>1,260,026</u>	<u>1</u>	<u>285,698</u>	<u>-</u>	<u>350,118</u>	<u>-</u>	
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		<u>264,670</u>	<u>-</u>	<u>271,789</u>	<u>-</u>	<u>291,236</u>	<u>-</u>	
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 the 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		<u>3,747,558</u>	<u>3</u>	<u>(411,533)</u>	<u>-</u>	<u>263,758</u>	<u>-</u>	
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		<u>(1,613,692)</u>	<u>(6)</u>	<u>(1,303,201)</u>	<u>(9)</u>	<u>(4,755,191)</u>	<u>(6)</u>	<u>(3,812,563)</u>	<u>(10)</u>
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		<u>2,453,302</u>	<u>11</u>	<u>1,263,434</u>	<u>8</u>	<u>6,225,380</u>	<u>9</u>	<u>3,228,822</u>	<u>8</u>
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	-
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)
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)

	Notes	Equity attributable to owners of the parent									
		Retained earnings				Other equity interest			Total	Non-controlling interests	Total equity
		Share capital-common shares	Capital surplus	Legal reserve	Special reserve	Unappropriated retained earnings	Financial statements translation differences of foreign operations	Unrealised gains (losses) from financial assets measured at fair value through other comprehensive income			
Nine months ended September 30, 2024											
Balance at January 1, 2024		\$ 12,065,568	\$ 22,789,603	\$ 3,887,851	\$ -	\$ 19,271,079	\$ 1,635,667	\$ 1,675,181	\$ 61,324,949	\$ 102,882	\$ 61,427,831
Profit for the period		-	-	-	-	2,944,508	-	-	2,944,508	12,126	2,956,634
Other comprehensive income (loss) for the period	6(24)	-	-	-	-	-	567,828	(3,539,343)	(2,971,515)	460	(2,971,055)
Total comprehensive income (loss)		-	-	-	-	2,944,508	567,828	(3,539,343)	(27,007)	12,586	(14,421)
Distribution of 2023 earnings											
Legal reserve		-	-	135,414	-	(135,414)	-	-	-	-	-
Cash dividends		-	-	-	-	(1,568,524)	-	-	(1,568,524)	-	(1,568,524)
Changes in equity of associates accounted for using equity method	6(22) and (24)	-	(8,458)	-	-	72,841	-	(72,841)	(8,458)	-	(8,458)
Disposal of investments accounted for using equity method	6(24)	-	-	-	-	791	-	(791)	-	-	-
Transactions with non-controlling interests	6(22), (24) and (34)	-	694	-	-	-	(1,943)	-	(1,249)	57,439	56,190
Capital surplus - dividends unclaimed by the shareholders	6(22)	-	1,617	-	-	-	-	-	1,617	-	1,617
Cash dividends paid by subsidiaries to non-controlling interests	6(35)	-	-	-	-	-	-	-	-	(376)	(376)
Reversal of capital surplus - dividends unclaimed by the subsidiaries' shareholders		-	(3)	-	-	-	-	(1,937,794)	(3)	-	(3)
Balance at September 30, 2024		\$ 12,065,568	\$ 22,783,453	\$ 4,023,265	\$ -	\$ 20,585,281	\$ 2,201,552	\$ (1,937,794)	\$ 59,721,325	\$ 172,531	\$ 59,893,856
Nine months ended September 30, 2025											
Balance at January 1, 2025		\$ 12,065,568	\$ 22,762,760	\$ 4,023,265	\$ -	\$ 21,633,038	\$ 2,460,959	\$ (2,872,492)	\$ 60,073,098	\$ 413,069	\$ 60,486,167
Profit for the period		-	-	-	-	4,888,629	-	-	4,888,629	185,740	5,074,369
Other comprehensive income (loss) for the period	6(24)	-	-	-	-	-	(2,016,144)	6,224,325	4,208,181	(55,562)	4,152,619
Total comprehensive income (loss)		-	-	-	-	4,888,629	(2,016,144)	6,224,325	9,096,810	130,178	9,226,988
Distribution of 2024 earnings											
Legal reserve		-	-	406,590	-	(406,590)	-	-	-	-	-
Special reserve		-	-	-	411,533	(411,533)	-	-	-	-	-
Cash dividends		-	-	-	-	(1,206,557)	-	-	(1,206,557)	-	(1,206,557)
Stock dividends		1,206,557	-	-	-	(1,206,557)	-	-	-	-	-
Changes in equity of associates accounted for using equity method	6(22) and (24)	-	4,837	-	-	(1,115)	-	1,115	4,837	-	4,837
Disposal of investments accounted for using equity method	6(24)	-	-	-	-	526	-	(526)	-	-	-
Exercise of employee stock options by subsidiary's employee		-	-	-	-	-	-	-	-	397	397
Subsidiary share-based payment transactions	6(19) and (22)	-	70	-	-	-	-	-	70	6,281	6,351
Transactions with non-controlling interests	6(22), (24) and (34)	-	362,910	-	-	-	(16,225)	-	346,685	535,006	881,691
Disposal of equity instruments measured at fair value through other comprehensive income	6(3)	-	-	-	-	33,454	-	(33,454)	-	-	-
Capital surplus - dividends unclaimed by the shareholders	6(22)	-	1,303	-	-	-	-	-	1,303	-	1,303
Cash dividends paid by subsidiaries to non-controlling interests	6(35)	-	-	-	-	-	-	-	-	(20,713)	(20,713)
Reversal of capital surplus - dividends unclaimed by the subsidiaries' shareholders	6(22)	-	(1)	-	-	-	-	-	(1)	-	(1)
Share-based payment transactions	6(19) and (22)	-	14,050	-	-	-	-	-	14,050	1,013	15,063
Balance at September 30, 2025		\$ 13,272,125	\$ 23,145,929	\$ 4,429,855	\$ 411,533	\$ 23,323,295	\$ 428,590	\$ 3,318,968	\$ 68,330,295	\$ 1,065,231	\$ 69,395,526

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
CASH FLOWS FROM OPERATING ACTIVITIES			
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
CASH FLOWS FROM INVESTING ACTIVITIES			
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		(1,271,036)	(290,579)
CASH FLOWS FROM FINANCING ACTIVITIES			
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		7,320,629	(2,342,802)
Effects of changes in exchange rates		(288,096)	39,654
Net (decrease) increase in cash and cash equivalents		(757,324)	316,554
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:

New Standards, Interpretations and Amendments	Effective date by International Accounting Standards Board
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:

New Standards, Interpretations and Amendments	Effective date by International Accounting Standards Board
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	\$ 2,020,431	\$ 1,941,204	\$ 1,947,225

Statements of comprehensive income

	MiTAC Digital Technology Corp.	
	For the three months ended September 30	
	2025	2024
Revenue	\$ 2,014,745	\$ 1,765,653
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	19,722	(5,086)
Total comprehensive income for the period	\$ 112,518	\$ 44,491

	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	<u>\$ 154,665</u>	<u>\$ 155,301</u>

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	<u>\$ 2,616,984</u>	<u>\$ 2,939,766</u>

(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.

Financial Instrument	Item	September 30, 2025	
		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

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

- 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)	<u>345,424</u>	<u>148,646</u>	<u>120,696</u>
	<u>\$ 4,572,061</u>	<u>\$ 12,328,476</u>	<u>\$ 6,795,516</u>

(7) Inventories

	September 30, 2025	December 31, 2024	September 30, 2024
	Book value	Book value	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	<u>1,681,030</u>	<u>1,460,995</u>	<u>1,238,055</u>
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	<u>348,749</u>	<u>(244,588)</u>
	<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	<u>705,426</u>	<u>(760,570)</u>
	<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.

Investee company	September 30, 2025	December 31, 2024	September 30, 2024
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:

Company name	Principal place of business	Shareholding ratio			Nature of relationship	Methods of measurement
		September 30, 2025	December 31, 2024	September 30, 2024		
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	\$ 24,114,958	\$ 24,510,649	\$ 22,638,966
Share in associate's net assets	\$ 7,395,435	\$ 7,549,640	\$ 7,006,469

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	\$ 2,914,366	\$ 849,983
Dividends received from associate	\$ 1,139,711	\$ -

	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	\$ 3,316,289	\$ 4,338,305
Dividends received from associate	\$ 1,139,711	\$ 950,860

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	38,151	(7,077)
Total comprehensive income (loss)	<u>\$ 75,562</u>	<u>\$(43,359)</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	47,319	82,209
Total comprehensive income	<u>\$ 192,241</u>	<u>\$ 133,226</u>

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

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

	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, 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>
<u>2024</u>											
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
<u>At January 1, 2024</u>			
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	\$ 8,503	\$ 10,188

	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	\$ <u>309,847</u>	\$ <u>289,843</u>
Accumulated amortization and impairment	(<u>204,809</u>)	(<u>186,650</u>)
	\$ <u>105,038</u>	\$ <u>103,193</u>
At January 1	\$ <u>105,038</u>	\$ <u>103,193</u>
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	\$ 3,035	\$ 28	\$ 1,839

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:

Financial Instrument	Item	September 30, 2025		Fair Market Value (in thousands)
		Notional Amount (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%
MiTAC Holdings Corp. - Employee stock options	2025.3.12	3,065	6 years	Expired 4 years	100%
				Expired 2 years	50%
				Expired 3 years	75%
MiTAC Holdings Corp. - Employee stock options	2025.4.22	3,537	6 years	Expired 4 years	100%
				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 (in dollars)	Fair value (in dollars)	Exercise price (in dollars)	Expected volatility	Expected duration	Expected dividends (in dollars)	Risk-free interest rate	Fair value (in dollars)
MiTAC Digital Technology Corp. - Employee stock options	2024.9.20	\$ 19.39	\$ 17.06	35%~40%	6 years	\$ -	1.3512%	\$ 5.0777
							1.3862%	\$ 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)
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		
Options outstanding at	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	Exercise		Expected volatility	Expected duration	Expected dividends (in dollars)	Risk-free interest rate	Fair value per unit (in dollars)
		Fair value (in dollars)	price (in dollars)					
MiTAC Holdings Corp. - Employee stock options	2025.3.12	\$ 61.60	\$ 61.60	30%	6 years	\$ -	1.5811%	\$16.0449
MiTAC Holdings Corp. - Employee stock options	2025.4.22	\$ 48.35	\$ 48.35	35%	6 years	\$ -	1.4353%	\$14.2527

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	<u>194,669</u>	<u>-</u>	<u>194,669</u>
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	<u>399</u>	<u>727</u>	<u>1,126</u>
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	<u>161,451</u>	<u>-</u>	<u>161,451</u>
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:

	Unit: in thousands of shares	
	2025	2024
Outstanding shares as of January 1	1,206,556	1,206,556
Capital increase of earnings	<u>120,656</u>	<u>-</u>
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)
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)
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 paid-in 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	1,206,557	1.00	-	-
Total	\$ 3,231,237	\$ 2.00	\$ 1,703,938	\$ 1.30

(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)	(538)
Reclassified to retained earnings upon disposal			
- Group	(33,980)	- (33,980)	(33,980)
- Associates	1,115	-	1,115
Reclassified as non-controlling interest			
- Group	- (16,225)	(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)	(1,619,331)
- Associates	- (396,275)	(396,275)	(396,275)
At September 30	<u><u>\$ 3,318,968</u></u>	<u><u>\$ 428,590</u></u>	<u><u>\$ 3,747,558</u></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	68
Reclassified to retained earnings upon disposal			
- Group	(791)	- (791)	(791)
- Associates	(72,841)	- (72,841)	(72,841)
Reclassified as non-controlling interest			
- Group	- (1,943)	(1,943)	(1,943)
Revaluation			
- Group	(3,579,234)	- (3,579,234)	(3,579,234)
- Associates	39,891	-	39,891
Currency translation differences			
- Group	- 359,485	359,485	359,485
- Associates	- 208,275	208,275	208,275
At September 30	<u><u>\$(1,937,794)</u></u>	<u><u>\$ 2,201,552</u></u>	<u><u>\$ 263,758</u></u>

(25) Operating revenue

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

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	929,255	453,223
	\$ 24,761,874	\$ 15,149,860

	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	2,299,568	1,758,732
	\$ 75,051,207	\$ 37,911,453

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	1,773	2,116	2,116
Total	\$ 336,788	\$ 927,722	\$ 266,823

(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	30,801	493
	<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	<u>147,951</u>	<u>123,107</u>
	<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>	(24,212)
Income tax expense	<u><u>\$ 309,421</u></u>	<u><u>\$ 113,787</u></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><u>\$ 1,151,011</u></u>	<u><u>\$ 272,188</u></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	\$ 2,059,467	1,327,212	\$ 1.55
<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	-	57	
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	\$ 1,145,158	1,327,212	\$ 0.86
<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	-	68	
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)
Basic earnings per share			
Profit attributable to ordinary shareholders of the parent	\$ 4,888,629	1,327,212	\$ 3.68
Diluted earnings per share			
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		-	71
Profit attributable to ordinary shareholders of the parent plus assumed conversion of all dilutive potential ordinary shares	\$ 4,871,134	1,327,847	\$ 3.67
 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)
Basic earnings per share			
Profit attributable to ordinary shareholders of the parent	\$ 2,944,508	1,327,212	\$ 2.22
Diluted earnings per share			
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		-	77
Profit attributable to ordinary shareholders of the parent plus assumed conversion of all dilutive potential ordinary shares	\$ 2,922,124	1,327,289	\$ 2.20

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	\$ 391,756	\$ (1,249)
<u>Line items for equity transaction adjustments</u>		
Financial statements translation differences of foreign operations	\$(17,882)	\$(1,943)
Capital surplus	\$ 409,638	\$ 694

(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	\$ 1,394,992	\$ 384,235

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	<u>\$ -</u>	<u>\$ -</u>

(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	<u>\$ 3,995,100</u>	<u>\$ 49,163</u>	<u>\$ 2,530,949</u>	<u>\$ 6,446,987</u>	<u>\$ 13,022,199</u>
	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	<u>\$ 447,777</u>	<u>\$ 55,344</u>	<u>\$ 148,193</u>	<u>\$ 638,243</u>	<u>\$ 1,289,557</u>

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	\$ 208,416	\$ 367,977

(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	77	1,150	347
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	32,002	18,097	30,297
Other receivables - dividend:			
-Associates - Getac Holdings Corp. and its subsidiaries	-	-	33,509
-Other related parties	-	-	17,578
Subtotal	-	-	51,087
Total	\$ 32,079	\$ 19,247	\$ 81,731

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><u>\$ 116,773</u></u>	<u><u>\$ 156,849</u></u>	<u><u>\$ 163,355</u></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:

			For the nine months ended September 30, 2025
Accounts	No. of shares	Objects	Consideration
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
			Gain (loss)
			Disposal price
Other related parties	2,316	MiTAC Digital Technology Corp.	\$ 69,482
Key management personnel	150	MiTAC Digital Technology Corp.	4,500
Total			\$ 73,982

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

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	302	224
Total	\$ 7,304	\$ 8,939

	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	\$ 319,906	\$ -	\$ -

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	\$ <u>7,358,641</u>	\$ <u>8,115,965</u>	\$ <u>8,637,583</u>
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 amount (in thousands)	Exchange rate	Book value (NTD)	
(Foreign currency: functional currency)				
<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)			
Financial assets						
Monetary items						
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			
Non-monetary items						
CNY:NTD	91,675	4.523	414,645			
USD:NTD	818,910	31.650	25,918,498			
Financial liabilities						
Monetary items						
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						
Sensitivity analysis						
	Degree of variation	Effect on profit or loss	Effect on other comprehensive income			
(Foreign currency: functional currency)						
Financial assets						
Monetary items						
USD:NTD	1.00%	\$ 115,167	\$ -			
EUR:NTD	1.00%	1,177	-			
USD:CNY	1.00%	25,778	-			
Non-monetary items						
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	<u><u>\$ 60,702</u></u>

	2024
At January 1	\$ 61,154
Provision for impairment	60
Effect of foreign exchange	1,739
At September 30	<u><u>\$ 62,953</u></u>

(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	-

<u>Non-derivative financial liabilities:</u>					
September 30, 2024	Less than 1 year	Between 1 and 2 years	Between 2 and 3 years	Over 3 years	
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	Level 1	Level 2	Level 3	Total
<u>Recurring fair value measurement of financial assets:</u>				
Forward exchange contracts				
Equity securities	\$ -	\$ 45	\$ -	\$ 45
	<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 measurement of financial liabilities:</u>				
Forward exchange contracts	\$ -	\$ 3,035	\$ -	\$ 3,035
December 31, 2024				
December 31, 2024	Level 1	Level 2	Level 3	Total
<u>Recurring fair value measurement of financial 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 measurement of financial liabilities:</u>				
Forward exchange contracts	\$ -	\$ 28	\$ -	\$ 28
September 30, 2024				
September 30, 2024	Level 1	Level 2	Level 3	Total
<u>Recurring fair value measurement of financial 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 measurement of financial liabilities:</u>				
Forward exchange contracts	\$ -	\$ 1,839	\$ -	\$ 1,839

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

- 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.
- 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.
- 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:

	Fair value at September 30, 2025	Valuation technique	Significant unobservable input	Range (weighted average)	Relationship of inputs to fair value
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.
	Fair value at December 31, 2024	Valuation technique	Significant unobservable input	Range (weighted average)	Relationship of inputs to fair value
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.
	Fair value at September 30, 2024	Valuation technique	Significant unobservable input	Range (weighted average)	Relationship of inputs to fair value
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:

	September 30, 2025							
	Input	Change	Recognised in profit or loss		Recognised in other comprehensive income		Favourable change	Unfavourable change
			Favourable change	Unfavourable change	Favourable change	Unfavourable change		
Financial assets								
Equity instrument								
	Net asset value	±1%	\$ -	\$ -	\$ 54,751	\$ 54,751		
	December 31, 2024							
	Input	Change	Recognised in profit or loss		Recognised in other comprehensive income		Favourable change	Unfavourable change
			Favourable change	Unfavourable change	Favourable change	Unfavourable change		
Financial assets								
Equity instrument								
	Net asset value	±1%	\$ -	\$ -	\$ 53,070	\$ 53,070		
	September 30, 2024							
	Input	Change	Recognised in profit or loss		Recognised in other comprehensive income		Favourable change	Unfavourable change
			Favourable change	Unfavourable change	Favourable change	Unfavourable change		
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	\$ 6,225,380	\$ 3,228,822

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.