WPG HOLDINGS LIMITED AND SUBSIDIARIES

CONSOLIDATED FINANCIAL STATEMENTS AND

INDEPENDENT AUDITORS' REPORT

DECEMBER 31, 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' REPORT TRANSLATED FROM CHINESE

To the Board of Directors and Stockholders of WPG Holdings Limited

Opinion

We have audited the accompanying consolidated balance sheets of WPG Holdings Limited and its subsidiaries (the "Group") as at December 31, 2025 and 2024, and the related consolidated statements of comprehensive income, of changes in equity and of cash flows for the years then ended, and notes to the consolidated financial statements, including a summary of material accounting policies.

In our opinion, based on our audits and the reports of other auditors (please refer to the other matter section), the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of the Group as at December 31, 2025 and 2024, and its consolidated financial performance and its consolidated cash flows for the years then ended in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and the International Financial Reporting Standards, International Accounting Standards, IFRIC Interpretations, and SIC Interpretations that came into effect as endorsed by the Financial Supervisory Commission.

Basis for opinion

We conducted our audits in accordance with the Regulations Governing Financial Statement Audit and Attestation Engagements of Certified Public Accountants and Standards on Auditing of the Republic of China. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the consolidated financial statements section of our report. We are independent of the Group in accordance with the Norm of Professional Ethics for Certified Public Accountants of the Republic of China, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key audit matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the Group's 2025 consolidated financial statements. These matters were addressed in the context of our audit of the consolidated financial statements as a whole and, in forming our opinion

thereon, we do not provide a separate opinion on these matters.

Key audit matters for the Group's 2025 consolidated financial statements are stated as follows:

Impairment assessment of goodwill

Description

Refer to Note 4(21) for accounting policy on goodwill impairment, Note 5(2) for uncertainty of accounting estimates and assumptions in relation to goodwill impairment, and Note 6(14) for details of intangible assets.

The Group acquired shares of stock of target companies by cash or through exchange of shares of stock. The difference between the acquisition price and the carrying amount of the net identifiable assets is allocated in accordance with the accounting policies on business combinations. The Group uses the estimated future cash flows of each cash-generating unit and proper discount rate to determine recoverable amount of goodwill, and assesses whether goodwill may be impaired. Given that the assumptions used in the calculation of recoverable amount requires significant management judgement with respect to the discount rate and the underlying cash flows, we considered impairment assessment of goodwill a key audit matter.

How our audit addressed the matter

Our audit procedures in relation to the above key audit matter included:

1. Assessing the process in which management evaluates the estimated future cash flows of each cash generating unit, and reconciling the input data used in the valuation model to the approved operational plan by management.
2. Evaluating the reasonableness of the estimated growth rate, gross rate, discount rate and other significant assumptions used in the valuation model, by:
   (1) Comparing estimated growth rate and gross rate with historical data and our knowledge of the business and industry;
   (2) Comparing discount rate assumptions with respect to cash generating units' capital cost and similar return on assets; and
   (3) Checking the setting of valuation model's calculation formula.
3. Comparing the recoverable value and book value of each cash-generating unit.

Valuation of allowance for uncollectible accounts receivable

Description

Refer to Note 4(10) for accounting policy on accounts receivable, Note 5(2) for uncertainty of accounting estimates and assumptions in relation to provision for uncollectible accounts receivable, and Notes 6(5)(15) for details of accounts receivable and overdue receivables.

The Group assesses the collectability of accounts receivable based on historical experience with its customers. As the estimation of allowance for uncollectible accounts is subject to management's judgment in estimating future recovery, such as management's assessment of customer's credit risk, we considered the valuation of allowance for uncollectible accounts receivable a key audit matter.

How our audit addressed the matter

Our audit procedures in relation to the above key audit matter included:

1. Obtaining an understanding of, and evaluating the formal approval process for the customer's credit limit application.
2. Checking the provision policy on allowance for uncollectible accounts, and assessing the reasonableness of provision policy.
3. Checking the adequacy of the loss rate calculation by sampling the historical accounts receivable aging data and verifying the formula for the calculation of expected credit loss rate.
4. Comparing the classification of accounts receivable aging with current year and prior year, and checking subsequent collections after the balance sheet date to confirm recovery of outstanding receivables.
5. For those accounts receivable specifically identified by management to have been impaired, evaluating propriety of impairment assessment against related supporting documents.

Recognition of purchase discounts and allowances

Description

Refer to Note 4(14) for accounting policy on recognition of purchase discounts and allowances.

The Group is engaged in operating sales channel for various electronic components. In line with industry practice, the Group has entered into purchase discounts and allowances agreements with suppliers for various kinds and quantities of inventories. The Group calculates and recognizes the amount of purchase discounts and allowances in accordance with the agreement. The Group negotiates

the amount with the supplier, and after receiving credit note from supplier, the Group pays the net amount.

The discounts and allowances from the supplier are calculated either automatically by the system or manually. The Group has to gather a lot of information to input in the system, such as the items subject to discount and corresponding discount rate, etc. Given that the Group has a large volume of purchases, and has entered into various purchase discounts and allowances agreements with terms and conditions that vary with each argeement, we considered the recognition of purchase discounts and allowances a key audit matter.

How our audit addressed the matter

Our audit procedures in relation to the above key audit matter included:

1. Understanding the process in recognizing purchase discounts and allowances, evaluating related internal control procedures and testing its effectiveness, checking the basic information set up in the computer system with respect to discount and allowance calculation randomly, and selecting samples to determine whether purchase discounts and allowances recognized were reviewed by an authorized supervisor.
2. Selecting samples of purchase discounts and allowances, obtaining confirmed documents and approved credit note from supplier for selected commodity's part number, and checking whether the part number and discount and allowance amount in obtained vouchers were consistent with the amounts recognized.
3. Performing confirmation of selected material accounts payable, checking whether there is a difference between the amount of purchase discounts and allowances recognized based on credit note from supplier with the amount confirmed by the supplier, and investigating differences, if any. Selecting samples of outstanding accounts payable and checking whether subsequent payments were made after the balance sheet date.

Other matter - Reference to the audits of other auditors

We did not audit the financial statements of certain subsidiaries and investments accounted for under the equity method which were audited by other auditors. Therefore, our opinion expressed herein, insofar as it relates to the amounts included in respect of these subsidiaries and associates, is based solely on the reports of the other auditors. Total assets of these subsidiaries amounted to NT$2,391,323

thousand, constituting 1% of the consolidated total assets as at December 31, 2025. Operating revenue amounted to NT$1,702,113 thousand, constituting 0.2% of the consolidated total operating revenue for the year then ended. The balances of these investments accounted for under the equity method amounted to NT$2,251,504 thousand, constituting 1% of the consolidated total assets as at December 31, 2025. Comprehensive income recognized under the equity method amounted to NT$191,106 thousand, constituting 4% of the total comprehensive income for the year then ended.

Other matter – Parent company only financial reports

We have audited and expressed an unmodified opinion on the parent company only financial statements of WPG Holdings Limited as at and for the years ended December 31, 2025 and 2024.

Responsibilities of management and those charged with governance for the consolidated financial statements

Management is responsible for the preparation and fair presentation of the consolidated financial statements in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and the International Financial Reporting Standards, International Accounting Standards, IFRIC Interpretations, and SIC Interpretations that came into effect as endorsed by the Financial Supervisory Commission, and for such internal control as management determines is necessary to enable the preparation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

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

Those charged with governance, including the Audit Committee, are responsible for overseeing the Group's financial reporting process.

Auditors' responsibilities for the audit of the consolidated financial statements

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors'

report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Standards on Auditing of the Republic of China will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial statements.

As part of an audit in accordance with the Standards on Auditing of the Republic of China, we exercise professional judgment and professional skepticism throughout the audit. We also:

1. Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
2. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Group's internal control.
3. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
4. Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Group's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Group to cease to continue as a going concern.
5. Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

6. Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Group to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Lin, Yi-fan　　Lin, Yung-Chin

For and on behalf of PricewaterhouseCoopers, Taiwan
March 10, 2026

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 review 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.
As the consolidated financial statements are the responsibility of the management, PricewaterhouseCoopers cannot accept any liability for the use of, or reliance on, the English translation or for any errors or misunderstandings that may derive from the translation.

WPG HOLDINGS LIMITED AND SUBSIDIARIES
CONSOLIDATED BALANCE SHEETS
DECEMBER 31, 2025 AND 2024
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS)

	Assets	Notes	December 31, 2025 Amount	%	December 31, 2024 Amount	%
	Current assets					
1100	Cash and cash equivalents	6(1)	$ 22,355,771	5	$ 22,688,320	6
1110	Financial assets at fair value through profit or loss - current	6(2)	2,141	-	7,483	-
1136	Financial assets at amortized cost - current	6(4) and 8	526,313	-	496,563	-
1140	Contract assets - current		813,155	-	-	-
1150	Notes receivable, net	6(5)	2,779,315	1	1,623,697	-
1170	Accounts receivable, net	6(5)(6) and 8	162,222,765	39	164,300,683	40
1180	Accounts receivable - related parties, net	7(3)	486,092	-	359,014	-
1200	Other receivables	6(7)	24,364,634	6	11,342,012	3
1210	Other receivables - related parties	7(3)	18,338	-	3,697	-
1220	Current income tax assets		71,690	-	31,232	-
130X	Inventories	6(8)	142,685,943	36	152,788,754	38
1410	Prepayments		2,989,699	1	3,207,772	1
1460	Non-current assets held for sale - net	6(9)	96,192	-	-	-
1470	Other current assets	8	5,182,660	1	2,695,702	1
11XX	**Total current assets**		364,594,708	89	359,544,929	89
	Non-current assets					
1510	Financial assets at fair value through profit or loss - non-current	6(2)	2,238,211	1	2,595,561	1
1517	Financial assets at fair value through other comprehensive income - non-current	6(3)	2,364,124	1	5,233,086	1
1550	Investments accounted for using equity method	6(10)	18,927,776	4	16,219,240	4
1600	Property, plant and equipment	6(11) and 8	11,870,893	3	11,799,184	3
1755	Right-of-use assets	6(12)	2,139,203	1	2,380,758	1
1760	Investment property, net	6(13) and 8	1,720,912	-	1,485,292	-
1780	Intangible assets	6(14)	5,221,934	1	5,272,938	1
1840	Deferred income tax assets	6(34)	1,195,728	-	1,072,293	-
1930	Long-term accounts receivable	6(5)	99,449	-	-	-
1960	Prepayments for investments		45,000	-	35,000	-
1990	Other non-current assets	6(15)	554,126	-	354,524	-
15XX	**Total non-current assets**		46,377,356	11	46,447,876	11
1XXX	**Total assets**		$ 410,972,064	100	$ 405,992,805	100

(Continued)

WPG HOLDINGS LIMITED AND SUBSIDIARIES
CONSOLIDATED BALANCE SHEETS
DECEMBER 31, 2025 AND 2024
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS)

	Liabilities and Equity	Notes	December 31, 2025 Amount	%	December 31, 2024 Amount	%
	Current liabilities					
2100	Short-term borrowings	6(6)(16)	$ 103,268,801	25	$ 103,271,656	25
2110	Short-term notes and bills payable	6(17)	7,701,067	2	7,064,767	2
2120	Financial liabilities at fair value through profit or loss - current	6(2)	180,487	-	613	-
2150	Notes payable		7,814	-	8,611	-
2170	Accounts payable		119,476,107	29	134,288,402	33
2180	Accounts payable - related parties	7(3)	352,057	-	115,942	-
2200	Other payables		40,495,487	10	12,752,100	3
2230	Current income tax liabilities		2,403,337	1	1,227,245	-
2280	Current lease liabilities		347,189	-	339,004	-
2300	Other current liabilities	6(19)(20)	11,708,685	3	22,338,900	6
21XX	**Total current liabilities**		285,941,031	70	281,407,240	69
	Non-current liabilities					
2530	Bonds payable	6(18)	5,285,759	1	5,172,439	1
2540	Long-term borrowings	6(19)	30,680,802	8	31,288,120	8
2570	Deferred income tax liabilities	6(34)	1,383,081	-	1,070,277	-
2580	Non-current lease liabilities		1,958,896	-	2,154,139	1
2600	Other non-current liabilities	6(21)	472,240	-	529,931	-
25XX	**Total non-current liabilities**		39,780,778	9	40,214,906	10
2XXX	**Total liabilities**		325,721,809	79	321,622,146	79
	Equity					
	Capital	1 and 6(23)				
3110	Common stock		16,790,568	4	16,790,568	4
	Capital reserve	6(24)				
3200	Capital reserve		22,853,878	5	21,851,961	5
	Retained earnings	6(25)				
3310	Legal reserve		11,376,701	3	10,560,601	3
3320	Special reserve		-	-	2,282,715	1
3350	Unappropriated earnings		33,751,241	8	27,727,872	7
	Other equity interest					
3400	Other equity interest	6(26)	(1,927,114)	-	4,006,818	1
31XX	**Equity attributable to owners of the parent**		82,845,274	20	83,220,535	21
36XX	Non-controlling interest	4	2,404,981	1	1,150,124	-
3XXX	**Total equity**		85,250,255	21	84,370,659	21
	Significant contingent liabilities and unrecognized contract commitments	7(3) and 9				
	Significant events after the balance sheet date	11				
3X2X	**Total liabilities and equity**		$ 410,972,064	100	$ 405,992,805	100

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

WPG HOLDINGS LIMITED AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME
YEARS ENDED DECEMBER 31, 2025 AND 2024
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS, EXCEPT EARNINGS PER SHARE DATA)

			Years ended December 31,			
			2025		2024	
	Items	Notes	Amount	%	Amount	%
4000	**Operating revenues**	6(27) and 7(3)	$ 999,109,582	100	$ 880,552,335	100
5000	**Operating costs**	6(8) and 7(3)	(959,569,737)	(96)	(849,249,696)	(96)
5950	**Gross profit**		39,539,845	4	31,302,639	4
	Operating expenses	6(32)(33) and 7(3)				
6100	Selling and marketing expenses		(14,247,567)	(1)	(12,169,313)	(1)
6200	General and administrative expenses		(5,240,484)	(1)	(4,777,441)	(1)
6450	Expected credit impairment (loss) gain		(81,020)	-	344,628	-
6000	Total operating expenses		(19,569,071)	(2)	(16,602,126)	(2)
6900	Operating profit		19,970,774	2	14,700,513	2
	Non-operating income and expenses					
7100	Interest income	6(28)	389,254	-	577,997	-
7010	Other income	6(29)	547,035	-	600,893	-
7020	Other gains or losses	6(30)	268,105	-	791,865	-
7050	Financial costs	6(31)	(9,439,580)	(1)	(8,654,790)	(1)
7060	Share of profit of associates and joint ventures accounted for using the equity method		1,919,931	-	1,217,341	-
7000	**Total non-operating income and expenses**		(6,315,255)	(1)	(5,466,694)	(1)
7900	Income before income tax		13,655,519	1	9,233,819	1
7950	Income tax expense	6(34)	(3,109,935)	-	(1,818,083)	-
8200	Consolidated net income		$ 10,545,584	1	$ 7,415,736	1

(Continued)

WPG HOLDINGS LIMITED AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME
YEARS ENDED DECEMBER 31, 2025 AND 2024
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS, EXCEPT EARNINGS PER SHARE DATA)

			Years ended December 31,			
			2025		2024	
	Items	Notes	Amount	%	Amount	%
	Other comprehensive income / (loss), net					
	Components of other comprehensive income (loss) that will not be reclassified to profit or loss					
8311	Gains on remeasurement of defined benefit plan	6(21)	$ 24,042	-	$ 128,938	-
8316	Unrealized (losses) gains from investments in equity instruments measured at fair value through other comprehensive income	6(3)(26)	(317,817)	-	605,697	-
8320	Share of other comprehensive (loss) income of subsidiaries, associates and joint ventures accounted for using equity method		(434,184)	-	19,144	-
8349	Income tax related to components of other comprehensive income that will not be reclassified to profit or loss	6(34)	(6,858)	-	(25,788)	-
8310	**Other comprehensive income (loss) that will not be reclassified to profit or loss**		(734,817)	-	727,991	-
	Components of other comprehensive income (loss) that will be reclassified to profit or loss					
8361	Exchange differences on translation of foreign financial statements		(4,024,210)	-	5,731,735	1
8370	Share of other comprehensive (loss) income of associates and joint ventures accounted for using equity method	6(26)	(1,146,757)	-	744,256	-
8399	Income tax related to components of other comprehensive income that will be reclassified to profit or loss	6(26)(34)	35,212	-	(53,625)	-
8360	**Other comprehensive income (loss) that will be reclassified to profit or loss**		(5,135,755)	-	6,422,366	1
8300	**Other comprehensive (loss) income, net**		($ 5,870,572)	-	$ 7,150,357	1
8500	**Total comprehensive income**		$ 4,675,012	-	$ 14,566,093	2
	Consolidated net income attributable to:					
8610	Owners of the parent		$ 10,105,237	1	$ 7,245,173	1
8620	Non-controlling interest		440,347	-	170,563	-
			$ 10,545,584	1	$ 7,415,736	1
	Comprehensive income attributable to:					
8710	Owners of the parent		$ 4,243,016	-	$ 14,365,722	2
8720	Non-controlling interest		431,996	-	200,371	-
			$ 4,675,012	-	$ 14,566,093	2
	Earnings per share (in dollars)	6(35)				
9750	**Basic earnings per share**		$ 5.77		$ 4.07	
9850	**Diluted earnings per share**		$ 5.59		$ 4.06	

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

WPG HOLDINGS LIMITED AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY
YEARS ENDED DECEMBER 31, 2025 AND 2024
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS)

		Equity attributable to owners of the parent											
		Share Capital			Retained Earnings			Other Equity Interest					
	Notes	Common stock	Preference stock	Capital surplus	Legal reserve	Special reserve	Unappropriated earnings	Exchange differences of foreign financial statements	Unrealized gains (losses) on financial assets at fair value through other comprehensive income	Others	Total	Non-controlling interest	Total equity
Year ended December 31, 2024													
Balance at January 1, 2024		$ 16,790,568	$ 2,000,000	$ 28,449,804	$ 9,716,441	$ 3,477,886	$ 25,492,557	($ 3,931,014)	$ 1,804,781	($ 156,483)	$ 83,644,540	$ 999,424	$ 84,643,964
Total consolidated profit		-	-	-	-	-	7,245,173	-	-	-	7,245,173	170,563	7,415,736
Net other comprehensive income (loss)	6(26)	-	-	-	-	-	106,115	6,552,427	621,724	(159,717)	7,120,549	29,808	4,150,357
Total comprehensive income (loss)		-	-	-	-	-	7,351,288	6,552,427	621,724	(159,717)	14,365,722	200,371	14,566,093
Appropriations of 2023 retained earnings	6(25)												
Legal reserve		-	-	-	844,160	-	(844,160)	-	-	-	-	-	-
Special reserve		-	-	-	-	(1,195,171)	1,195,171	-	-	-	-	-	-
Cash dividends for common stock		-	-	-	-	-	(5,876,699)	-	-	-	(5,876,699)	-	(5,876,699)
Cash dividends for preferred stock		-	-	-	-	-	(400,000)	-	-	-	(400,000)	-	(400,000)
Disposal of investments in equity instruments designated at fair value through other comprehensive income by associates and subsidiaries	6(3)(26)	-	-	-	-	-	724,900	-	(724,900)	-	-	-	-
Changes in equity of associates and joint ventures accounted for using the equity method	6(24)	-	-	931,304	-	-	95,695	-	-	-	1,026,999	-	1,026,999
Changes in ownership interests in subsidiaries	6(24)	-	-	-	-	-	(5,518)	-	-	-	(5,518)	-	(5,518)
Transfers of prior year overdue and unpaid cash dividends of subsidiaries	6(24)	-	-	41	-	-	-	-	-	-	41	28	69
Redemption of preferred stock	6(23)	-	(2,000,000)	(7,994,638)	-	-	(5,362)	-	-	-	(10,000,000)	-	(10,000,000)
Due to recognition of equity component of convertible bonds issued	6(24)	-	-	465,450	-	-	-	-	-	-	465,450	-	465,450
Changes in non-controlling interests		-	-	-	-	-	-	-	-	-	-	(49,699)	(49,699)
Balance at December 31, 2024		$ 16,790,568	$ -	$ 21,851,961	$ 10,560,601	$ 2,282,715	$ 27,727,872	$ 2,621,413	$ 1,701,605	($ 316,200)	$ 83,220,535	$ 1,150,124	$ 84,370,659
Year ended December 31, 2025													
Balance at January 1, 2025		$ 16,790,568	$ -	$ 21,851,961	$ 10,560,601	$ 2,282,715	$ 27,727,872	$ 2,621,413	$ 1,701,605	($ 316,200)	$ 83,220,535	$ 1,150,124	$ 84,370,659
Total consolidated profit		-	-	-	-	-	10,105,237	-	-	-	10,105,237	440,347	10,545,584
Net other comprehensive income (loss)	6(26)	-	-	-	-	-	16,978	(5,147,191)	(750,723)	18,715	(5,862,221)	(8,351)	(5,870,572)
Total comprehensive income (loss)		-	-	-	-	-	10,122,215	(5,147,191)	(750,723)	18,715	4,243,016	431,996	4,675,012
Appropriations of 2024 retained earnings	6(25)												
Legal reserve		-	-	-	816,100	-	(816,100)	-	-	-	-	-	-
Special reserve		-	-	-	-	(2,282,715)	2,282,715	-	-	-	-	-	-
Cash dividends for common stock		-	-	-	-	-	(5,372,982)	-	-	-	(5,372,982)	-	(5,372,982)
Cash dividends for preferred stock		-	-	-	-	-	(424,454)	-	-	-	(424,454)	-	(424,454)
Disposal of investments in equity instruments designated at fair value through other comprehensive income by associates and subsidiaries	6(3)(26)	-	-	-	-	-	211,216	-	(211,216)	-	-	-	-
Changes in equity of associates and joint ventures accounted for using the equity method	6(24)	-	-	901,602	-	-	31,075	-	-	-	932,677	-	932,677
Difference between consideration and carrying amount of subsidiaries acquired and disposed	6(24)(36)	-	-	95,244	-	-	-	-	-	156,483	251,727	(251,727)	-
Changes in ownership interests in subsidiaries	6(24)(36)	-	-	(1,156)	-	-	(10,316)	-	-	-	(11,472)	268,764	257,292
Transfers of prior year overdue and unpaid cash dividends of subsidiaries	6(24)	-	-	38	-	-	-	-	-	-	38	26	64
Share-based payment transactions	6(22)	-	-	6,189	-	-	-	-	-	-	6,189	4,436	10,625
Changes in non-controlling interests	6(38)	-	-	-	-	-	-	-	-	-	-	801,362	801,362
Balance at December 31, 2025		$ 16,790,568	$ -	$ 22,853,878	$ 11,376,701	$ -	$ 33,751,241	($ 2,525,778)	$ 739,666	($ 141,002)	$ 82,845,274	$ 2,404,981	$ 85,250,255

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

WPG HOLDINGS LIMITED AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CASH FLOWS
YEARS ENDED DECEMBER 31, 2025 AND 2024
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS)

	Notes	Years ended December 31, 2025	2024
Cash flows from operating activities			
Profit before income tax		$ 13,655,519	$ 9,233,819
Adjustments			
Income and expenses			
Depreciation	6(32)	976,849	1,041,816
Amortization	6(32)	129,549	122,667
Expected credit impairment loss (gains)		81,020	(344,628)
Interest expense	6(31)	9,439,580	8,654,790
Net gain on financial assets or liabilities at fair value through profit or loss	6(30)	(599)	(302,560)
Interest income	6(28)	(389,254)	(577,997)
Dividend income	6(29)	(196,085)	(208,567)
Compensation cost of employee stock options	6(22)	10,625	-
Share of profit of associates and joint ventures accounted for using the equity method		(1,919,931)	(1,217,341)
Loss on disposal of property, plant and equipment	6(30)	2,110	7,190
(Gain) loss on lease modification	6(30)	(11,669)	9,099
Loss (gain) on disposal of investment	6(30)	27,204	(62,430)
Impairment loss	6(30)	15,486	155,184
Changes in assets/liabilities relating to operating activities			
Changes in assets relating to operating activities			
Financial assets (liabilities) at fair value through profit or loss - current		52,867	147,865
Contract assets		(126,300)	-
Notes receivable		(1,153,133)	649,877
Accounts receivable		2,375,035	(35,629,702)
Accounts receivable - related parties, net		(127,079)	(41,615)
Other receivables		(13,069,097)	453,054
Other receivables - related parties		(14,641)	941
Inventories		10,331,566	(49,251,603)
Prepayments		284,525	(559,552)
Other current assets		(2,289,317)	(69,676)
Changes in liabilities relating to operating activities			
Notes payable		(1,351)	(9,909)
Accounts payable		(15,411,601)	48,421,386
Accounts payable - related parties		236,115	(10,172)
Other payables		27,079,858	1,706,937
Other current liabilities		1,526,910	1,203,042
Other non-current liabilities		(18,757)	8,962
Cash inflow (outflow) generated from operations		31,496,004	(16,469,123)
Interest paid		(8,718,201)	(7,953,237)
Income tax paid		(2,109,582)	(1,930,754)
Interest received		392,550	578,792
Dividends received		1,155,333	543,331
Net cash provided by (used in) operating activities		22,216,104	(25,230,991)

(Continued)

WPG HOLDINGS LIMITED AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CASH FLOWS
YEARS ENDED DECEMBER 31, 2025 AND 2024
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS)

	Notes	Years ended December 31, 2025	2024
Cash flows from investing activities			
Acquisition of financial assets at fair value through other comprehensive income		($ 52,795)	($ 1,244,946)
Proceeds from disposal of financial assets at fair value through other comprehensive income		289,391	52,034
Increase in financial assets at amortized cost		(733,147)	(557,454)
Decrease in financial assets at amortized cost		743,250	626,736
Acquisition of financial assets at fair value through profit or loss		(206,142)	(32,295)
Proceeds from disposal of financial assets at fair value through profit or loss		686,020	1,036,081
Proceeds from capital reduction of financial assets at fair value through profit or loss		59,815	6,436
Acquisition of investments accounted for using the equity method		(124,167)	(1,533,860)
Decrease in cash from disposal of subsidiary	6(38)	(634)	-
Net cash flow from acquisition of subsidiaries	6(37)	(580,208)	-
Acquisition of property, plant and equipment and intangible assets	6(38)	(267,397)	(361,941)
Proceeds from disposal of property, plant and equipment and intangible assets		988	1,627
Increase in guarantee deposits paid		(63,920)	(113,983)
Decrease in guarantee deposits paid		80,171	132,197
Increase in other financial assets - current		(187,175)	(959,855)
Prepayments for investments		(45,000)	(35,000)
Decrease (increase) in other non-current assets		15,137	(23,320)
Net cash used in investing activities		(385,813)	(3,007,543)
Cash flows from financing activities			
Principal repayment of lease liability	6(39)	(379,844)	(439,430)
Increase in short-term borrowings	6(39)	1,051,520,262	1,120,205,336
Decrease in short-term borrowings	6(39)	(1,047,974,128)	(1,103,834,805)
Increase in short-term notes and bills payable	6(39)	98,757,688	78,095,753
Decrease in short-term notes and bills payable	6(39)	(98,231,388)	(77,892,145)
Issuance of corporate bond	6(39)	-	5,615,686
Increase in long-term borrowings (including current portion of long-term liabilities)	6(39)	91,327,195	56,299,076
Decrease in long-term borrowings (including current portion of long-term liabilities)	6(39)	(107,533,520)	(37,872,243)
Increase in guarantee deposits received		29,487	75,752
Decrease in guarantee deposits received		(52,218)	(49,184)
Distribution of cash dividends	6(25)	(5,797,436)	(6,276,699)
Transfers of prior year overdue and unpaid cash dividends		64	69
Redemption of preferred stock	6(23)	-	(10,000,000)
Acquisition of ownership interests in subsidiaries	6(36)	(240,996)	-
Changes in non-controlling interests		(108,411)	(49,699)
Issuance of common stock to non-controlling interest		284,044	-
Issuance costs of subsidiaries' cash capital increase		(1,500)	-
Net cash (used in) provided by financing activities		(18,400,701)	23,877,467
Effect of exchange rate changes on cash and cash equivalents		(3,762,139)	5,253,042
Net (decrease) increase in cash and cash equivalents		(332,549)	891,975
Cash and cash equivalents at beginning of year		22,688,320	21,796,345
Cash and cash equivalents at end of year		$ 22,355,771	$ 22,688,320

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

WPG HOLDINGS LIMITED AND SUBSIDIARIES
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2025 AND 2024
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS,
EXCEPT AS OTHERWISE INDICATED)

1. HISTORY AND ORGANIZATION

(1) WPG Holdings Limited (the Company) was incorporated as a company limited by shares under the provisions of the Company Law of the Republic of China, and as a holding company of World Peace Industrial Co., Ltd. and Silicon Application Corporation by exchanging shares of common stock on November 9, 2005. The Company's shares were listed on the Taiwan Stock Exchange (TSE) and approved by the Financial Supervisory Commission, Executive Yuan, Securities and Futures Bureau on the same date. After restructuring, Richpower Electronic Devices Co., Ltd. became the Company's subsidiary on January 1, 2008. The Company acquired Pernas Electronics Co., Ltd., Asian Information Technology Inc., Yosun Industrial Corp. and AECO Technology Co., Ltd. by exchanging shares of common stock on July 16, 2008, February 6, 2009, November 15, 2010 and March 1, 2012, respectively. After the Company's organization restructuring on January 1, 2014, World Peace Industrial Co., Ltd., Silicon Application Corp. and Yosun Industrial Corp. acquired 100% shares in AECO Technology Co., Ltd., Pernas Electronics Co., Ltd. and Richpower Electronic Devices Co., Ltd. through share exchange, and consequently, AECO Technology Co., Ltd., Pernas Electronics Co., Ltd. and Richpower Electronic Devices Co., Ltd. became indirectly owned subsidiaries. The Company originally evaluated Genuine C&C, Inc. using the equity method. The Company acquired partial stocks of Genuine C&C, Inc. on April 8, 2015 and completed the purchase on April 15, 2015. After the purchase, the Company held 60.5% shares of Genuine C&C, Inc. which became the Company's directly owned subsidiary. On September 1, 2017, the stock swap between Trigold Holdings Limited (Trigold) and the shareholders who previously owned Genuine C&C, Inc. was conducted at a stock swap ratio of 1:1. On the same day, Trigold was established and began OTC trading whereas Genuine C&C, Inc. was unlisted at OTC. The Company and subsidiaries owned a total of 60.51% equity of Trigold after the stock swap. In addition, the Company completed the acquisition of ordinary shares of Fortune Information Systems Corp. ("Fortune Corp.") on April 29, 2025. The Company held a 47.67% equity interest in Fortune Corp. after the acquisition and thus Fortune Corp. became a subsidiary of the Company. The Company and the subsidiaries included in these consolidated financial statements are collectively referred as the "Group".

(2) The Company was organized to create the management mechanism of the group, supervise the subsidiaries, integrate the whole group and improve operational efficiency. The Company's subsidiaries are mainly engaged in the distribution and sales of electronic / electrical

components, sales of computer software and electrical products and sales of electronic / electrical components.

(3) As of December 31, 2025, the Company's authorized capital was $32,000,000 (certain shares can be issued as preference shares, and $1,000,000 is reserved for employee stock option certificates, restricted stocks to employees, convertible preferred stock and convertible bonds), and the paid-in capital was $16,790,568 with a par value of $10 (in dollars) per share.

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

These consolidated financial statements were authorized for issuance by the Board of Directors on March 10, 2026.

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.

Amendments to IFRS 9 and IFRS 7, 'Amendments to the classification and measurement of financial instruments'

The IASB issued the amendments to:

A. Clarify and add further guidance for assessing whether a financial asset meets the solely payments of principal and interest (SPPI) criterion, covering contractual terms that can change cash flows based on contingent events (for example, interest rates linked to ESG targets), non-recourse features and contractually-linked instruments.
B. Add new disclosures for certain instruments with contractual terms that can change cash flows (such as some instruments with features linked to the achievement of environment, social and governance (ESG) targets), including a qualitative description of the nature of the contingent event, quantitative information about the possible changes to contractual cash flows that could result from those contractual terms and the gross carrying amount of financial assets and amortised cost of financial liabilities subject to these contractual terms.
C. Clarify the date of recognition and derecognition of some financial assets and liabilities, with a new exception relating to the derecognition of a financial liability (or part of a financial liability) settled through an electronic cash transfer system. Applying the exception, an entity is permitted to derecognize a financial liability at an earlier date if, and only if, the entity has initiated a payment instruction and specific conditions are met.

   The conditions for the exception are that the entity making the payment does not have:

   (a) the practical ability to withdraw, stop or cancel the payment instruction;
   (b) the practical ability to access the cash used for settlement; and
   (c) significant settlement risk.
D. Update the disclosures for equity instruments designated at fair value through other comprehensive income (FVOCI). The entity shall disclose the fair value of each class of investment and is no longer required to disclose the fair value of each investment. In addition, the amendments require the entity to disclose the fair value gain or loss presented in other comprehensive income during the period, showing separately the fair value gain or loss related to investments derecognized during the reporting period and the fair value gain or loss related to investments held at the end of the reporting period; and any transfers of the cumulative gain or loss within equity during the reporting period related to the investments derecognized during that reporting period.

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

New standards, interpretations and amendments issued by IASB but not yet included in the IFRS Accounting Standards 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
Amendments to IAS 21, 'Translation to a Hyperinflationary Presentation Currency'	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.

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

IFRS 18, 'Presentation and disclosure in financial statements'

IFRS 18, 'Presentation and disclosure in financial statements' replaces IAS 1. The standard introduces a defined structure of the statement of profit or loss, disclosure requirements related to management-defined performance measures, and enhanced principles on aggregation and disaggregation which apply to the primary financial statements and notes.

4. SUMMARY OF MATERIAL ACCOUNTING POLICIES

The principal accounting policies applied in the preparation of these consolidated financial statements are set out below. These policies have been consistently applied to all the periods presented, unless otherwise stated.

(1) Compliance statement

The consolidated financial statements of the Group have been prepared in accordance with the "Regulations Governing the Preparation of Financial Reports by Securities Issuers", International Financial Reporting Standards, International Accounting Standards, IFRIC® Interpretations, and SIC® Interpretations that came into effect as endorsed by the FSC (collectirely referred herein as the "IFRSs").

(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 measured at fair value.

(c) Defined benefit liabilities recognized based on the net amount of pension fund assets less present value of defined benefit obligation.

B. The preparation of financial statements in conformity with IFRSs requires the use of certain critical accounting estimates. It also requires management to exercise its judgment 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:

(a) All subsidiaries are included in the Group's consolidated financial statements. Subsidiaries are all entities (including structured entities) controlled by the Group. The Group controls an entity when the Group is exposed, or has rights, to variable returns from its involvement with the entity and has the ability to affect those returns through its power over the entity. Consolidation of subsidiaries begins from the date the Group obtains control of the subsidiaries and ceases when the Group loses control of the subsidiaries.

(b) Inter-company transactions, balances and unrealized gains or losses on transactions between companies within the Group are eliminated. Accounting policies of subsidiaries have been adjusted where necessary to ensure consistency with the policies adopted by the Group.

(c) Profit or loss and each component of other comprehensive income are attributed to the owners of the parent and to the non-controlling interests. Total comprehensive income is attributed to the owners of the parent and to the non-controlling interests even if this results in the non-controlling interests having a deficit balance.

(d) Changes in a parent's ownership interest in a subsidiary that do not result in the parent losing control of the subsidiary (transactions with non-controlling interests) are accounted for as equity transactions, i.e. transactions with owners in their capacity as owners. Any difference between the amount by which the non-controlling interests are adjusted and the fair value of the consideration paid or received is recognized directly in equity.

(e) When the Group loses control of a subsidiary, the Group remeasures any investment retained in the former subsidiary at its fair value. That fair value is regarded as the fair value on initial recognition of a financial asset or the cost on initial recognition of the associate or joint venture. Any difference between fair value and carrying amount is recognized in profit or loss. All amounts previously recognized in other comprehensive income in relation to the subsidiary are reclassified to profit or loss on the same basis as would be required if the related assets or liabilities were disposed of.

That is, when the Group loses control of a subsidiary, all gains or losses previously recognized in other comprehensive income in relation to the subsidiary should be reclassified from equity to profit or loss, if such gains or losses would be reclassified to profit or loss when the related assets or liabilities are disposed of.

B. Subsidiaries included in the consolidated financial statements:

Name of investor	Name of subsidiary	Main business activities	Ownership (%) December 31, 2025	Ownership (%) December 31, 2024	Description
WPG Holdings Limited	World Peace Industrial Co., Ltd.	Agent and sales of electronic / electrical components	100.00	100.00	
WPG Holdings Limited	Silicon Application Corporation	Sales of computer software, hardware and electronic products	100.00	100.00	
WPG Holdings Limited	WPG Korea Co., Ltd.	Agent and sales of electronic / electrical components	100.00	100.00	
WPG Holdings Limited	LaaS Co., Ltd.	Warehousing services	100.00	100.00	Note 10
WPG Holdings Limited	WPG International (CI) Limited	Holding company	100.00	100.00	
WPG Holdings Limited	Asian Information Technology Inc.	Sales of electronic / electrical components	100.00	100.00	
WPG Holdings Limited	Yosun Industrial Corp.	〃	100.00	100.00	
WPG Holdings Limited	WPG Investment Co., Ltd.	Investment company	100.00	100.00	
WPG Holdings Limited	Trigold Holdings Limited	Holding company	57.35	58.86	Note 11
WPG Holdings Limited	WPG EMEA B.V.	Sales of electronic / electrical components	100.00	100.00	
WPG Holdings Limited	WPG Electronics (Hong Kong) Limited	Agent and sales of electronic / electrical components	100.00	100.00	
WPG Holdings Limited	WPG South Asia Pte. Ltd.	Sales of electronic / electrical components	100.00	100.00	
WPG Holdings Limited	Fortune Information Systems Corporation	Information Service	47.67	0.00	Note 13
WPG Investment Co., Ltd.	Trigold Holdings Limited	Holding company	1.67	1.74	Note 11
WPG Investment Co., Ltd.	LaaS Holdings (Samoa) Limited	〃	100.00	100.00	
WPG Investment Co., Ltd.	Bom2buy (SH) E-Commerce Inc.	General trading	100.00	0.00	Note 14

Name of investor	Name of subsidiary	Main business activities	Ownership (%) December 31, 2025	Ownership (%) December 31, 2024	Description
WPG Investment Co., Ltd.	Fortune Information Systems Corporation	Information Service	0.82	0.00	Note 13
LaaS Holdings (Samoa) Limited	LaaS Holdings (HK) Limited	Holding Company	100.00	100.00	
LaaS Holdings (HK) Limited	LaaS (Dongguan) Supply Chain Management Limited	Intelligent warehousing enhanced services	100.00	100.00	
World Peace Industrial Co., Ltd.	WPI International (South Asia) Pte. Ltd.	Agent and sales of electronic / electrical components	100.00	100.00	
World Peace Industrial Co., Ltd.	WPI Technology Pte. Ltd.	Agent and sales of electronic / electrical components	100.00	100.00	
World Peace Industrial Co., Ltd.	Longview Technology Inc.	〃	100.00	100.00	
World Peace Industrial Co., Ltd.	AECO Technology Co., Ltd.	〃	100.00	100.00	
AECO Technology Co., Ltd.	Teco Enterprise Holding (BVI) Co., Ltd.	Investment company	100.00	100.00	
Teco Enterprise Holding (BVI) Co., Ltd.	AECO Electronic Co., Ltd.	Trading of electronic / electrical products	100.00	100.00	
WPI International (South Asia) Pte. Ltd.	Genuine C&C (Indo China) Pte. Ltd.	Agent and sales of electronic / electrical components	80.00	80.00	
WPI International (South Asia) Pte. Ltd.	WPG Americas Inc.	〃	2.85	2.82	Note 2
WPI International (South Asia) Pte. Ltd.	World Peace International (South Asia) Pte. Ltd.	〃	100.00	100.00	
World Peace International (South Asia) Pte Ltd.	World Peace International (India) Pvt., Ltd.	〃	100.00	100.00	
World Peace International (South Asia) Pte Ltd.	WPG C&C (Malaysia) Sdn. Bhd	〃	100.00	100.00	
World Peace International (South Asia) Pte Ltd.	WPG C&C (Thailand) Co., Ltd.	Agent and sales of information products	100.00	100.00	Note 3

Name of investor	Name of subsidiary	Main business activities	Ownership (%) December 31, 2025	Ownership (%) December 31, 2024	Description
World Peace International (South Asia) Pte Ltd.	WPG C&C Computers And Peripheral (India) Private Limited	Agent and sales of electronic / electrical components	100.00	100.00	
WPI Technology Pte. Ltd.	WPI International (Hong Kong) Limited	〃	100.00	100.00	
WPI International (Hong Kong) Limited	WPG C&C Limited	Agent and sales of information products	100.00	100.00	
Longview Technology Inc.	Longview Technology GC Limited	Holding company	100.00	100.00	
Longview Technology Inc.	Long-Think International Co., Ltd.	Agent and sales of electronic / electrical components	0.00	0.00	Note 7
Longview Technology GC Limited	Long-Think International (Hong Kong) Limited	Agent and sales of electronic / electrical components	100.00	100.00	
Silicon Application Corporation	Silicon Application (BVI) Corp.	Holding company	100.00	100.00	
Silicon Application Corporation	Win-Win Systems Ltd.	〃	100.00	100.00	
Silicon Application Corporation	SAC Components (South Asia) Pte. Ltd.	Sales of computer software, hardware and electronic products	100.00	100.00	
Silicon Application Corporation	Pernas Electronic Co., Ltd.	Agent and sales of electronic / electrical components	100.00	100.00	
Silicon Application Corporation	Vsell Enterprise Co., Ltd.	〃	100.00	70.00	Note 12
Silicon Application Corporation	Vsell Enterprise Co., Ltd. (Shanghai)	〃	100.00	100.00	
Silicon Application Corporation	Maojie Trading (Shenzhen) Co., Ltd.	〃	100.00	100.00	Note 8
Pernas Electronics Co., Ltd.	Everwiner Enterprise Co., Ltd.	〃	100.00	100.00	
Silicon Application (BVI) Corp.	Silicon Application Company Limited	Sales of computer software, hardware and electronic products	100.00	100.00	
WPG Korea Co., Ltd.	Apache Communication Inc. (B.V.I.)	Investment company	100.00	100.00	

Name of investor	Name of subsidiary	Main business activities	Ownership (%) December 31, 2025	Ownership (%) December 31, 2024	Description
Apache Communication Inc. (B.V.I.)	Apache Korea Corp.	Sales of electronic / electrical components	100.00	100.00	
WPG International (CI) Limited	WPG International (Hong Kong) Limited	Holding company	100.00	100.00	
WPG International (CI) Limited	WPG Americas Inc.	Agent and sales of electronic / electrical components	97.15	97.15	Note 2
WPG International (CI) Limited	WPG Cloud Service Limited	General trading	100.00	100.00	Note 9
WPG International (CI) Limited	WPG Gain Tune Ltd.	Agent and sales of electronic / electrical components	100.00	100.00	
WPG International (Hong Kong) Limited	WPG China Inc.	〃	100.00	100.00	
WPG International (Hong Kong) Limited	WPG China (SZ) Inc.	Sales of computer software, hardware and electronic products	100.00	100.00	
WPG South Asia Pte. Ltd.	WPG Malaysia Sdn. Bhd	Agent and sales of electronic / electrical components	100.00	100.00	
WPG South Asia Pte. Ltd.	WPG (Thailand) Co., Ltd.	〃	100.00	100.00	Note 5
WPG South Asia Pte. Ltd.	WPG India Electronics Pvt. Ltd.	〃	99.99	99.99	Note 6
WPG South Asia Pte. Ltd.	WPG Electronics (Philippines) Inc.	〃	100.00	100.00	Note 4
WPG South Asia Pte. Ltd.	WPG SCM Limited	〃	100.00	100.00	
WPG South Asia Pte. Ltd.	WPG Vietnam Co., Ltd.	〃	100.00	100.00	
WPG South Asia Pte. Ltd.	Yosun Singapore Pte. Ltd.	Sales of electronic / electrical components	100.00	100.00	
WPG Malaysia Sdn. Bhd	WPG India Electronics Pvt Ltd.	Agent and sales of electronic / electrical components	0.01	0.01	Note 6
Asian Information Technology Inc.	Apache Communication Inc.	Sales of electronic / electrical products	100.00	100.00	
Asian Information Technology Inc.	Henshen Electric Trading Co., Ltd.	〃	100.00	100.00	

Name of investor	Name of subsidiary	Main business activities	Ownership (%) December 31, 2025	Ownership (%) December 31, 2024	Description
Asian Information Technology Inc.	Frontek Technology Corporation	Sales of electronic / electrical products	100.00	100.00	
Asian Information Technology Inc.	Fame Hall International Co., Ltd.	Investment company	100.00	100.00	
Frontek Technology Corporation	Frontek International Limited	〃	100.00	100.00	
Frontek International Limited	Gather Technology Incorporation Limited	Sales of electronic electrical components	-	100.00	Note 16
Yosun Industrial Corp.	Sertek Incorporated	〃	100.00	100.00	
Yosun Industrial Corp.	Suntop Investments Limited	Investment company	100.00	100.00	
Yosun Industrial Corp.	Richpower Electronic Devices Co., Ltd.	Sales of electronic / electrical components	100.00	100.00	
Richpower Electronic Devices Co., Ltd.	Richpower Electronic Devices Co., Limited	Sales of electronic / electrical products	100.00	100.00	
Richpower Electronic Devices Co., Ltd.	Richpower Electronic Devices Pte. Ltd.	〃	100.00	100.00	
Sertek Incorporated	Sertek Limited	Sales of electronic / electrical components	100.00	100.00	
Suntop Investments Limited	Yosun Hong Kong Corp. Ltd.	〃	100.00	100.00	
Yosun Hong Kong Corp. Ltd.	Yosun South China Corp. Ltd.	〃	100.00	100.00	
Yosun Hong Kong Corp. Ltd.	Yosun Shanghai Corp. Ltd.	Warehouse business and sales of electronic components	100.00	100.00	
Trigold Holdings Limited	Genuine C&C Inc.	Sales of computer and its peripherals	100.00	100.00	
Trigold Holdings Limited	WPG Trigold (Hong Kong) Limited	Holding company	100.00	100.00	
Trigold Holdings Limited	Peng Yu Trigold Limited	Sales of electronic / electrical products	100.00	100.00	
WPG Trigold (Hong Kong) Limited	Peng Yu (Shanghai) Digital Technology Co., Ltd.	〃	100.00	100.00	
WPG Trigold (Hong Kong) Limited	WPG C&C Shanghai Co., Ltd.	〃	100.00	100.00	

Name of investor	Name of subsidiary	Main business activities	Ownership (%) December 31, 2025	Ownership (%) December 31, 2024	Description
WPG Trigold (Hong Kong) Limited	Trigolduo (Shanghai) Industrial Development Ltd.	Children's indoor amusement park	70.00	70.00	
Trigolduo (Shanghai) Industrial Development Ltd.	Trigold Tongle (Shanghai) Industrial Development Ltd.	〃	-	100.00	Note 15
Genuine C&C, Inc.	Hoban Inc.	An E-commerce company which operates B2C and O2O businesses	100.00	100.00	
Peng Yu (Shanghai) Digital Technology Co., Ltd.	Peng Yu International Limited	Sales of electronic/electrical products	100.00	100.00	
WPG EMEA B.V.	WPG EMEA UK LIMITED	Sales of electronic / electrical components	100.00	100.00	
Fortune Information Systems Corporation	Fortune Information System (In') Ltd.	Information	100.00	0.00	Note 13
Fortune Information Systems Corporation	SBAS (HK) LTD.	〃	100.00	0.00	Note 13
Fortune Information Systems Corporation	Fortune Technology Systems Corporation	Information Service	100.00	0.00	Note 13
LaaS Co., Ltd.	LaaS (HK) Limited	Warehousing services	100.00	0.00	Note 17

Note 1: The combined ownership percentage of common shares held by the Company and its subsidiaries is more than 50% or has control power.

Note 2: The subsidiary, WPG Americas Inc., increased its capital in February 2024, and World Peace Industrial Co., Ltd. participated in the capital increase of WPG Americas Inc. through WPI International (South Asia) Pte. Ltd. and WPI International (Hong Kong) Limited not proportionately to its ownership. Accordingly, the shareholding ratio of World Peace Industrial Co., Ltd. to WPG Americas Inc. decreased by 2.85%. However, WPG International (CI) Limited's shareholding ratio to WPG Americas Inc. increased to 97.15% after the participation in the capital increase in WPG Americas Inc. Consequently, the Group's total shareholding raio in WPG Americas Inc. was 100%.

Note 3: Due to restriction of local regulations, the Company holds 51% ownership which is under the name of other individuals. The substantial ownership held by the Company is 100%.

Note 4: Due to restriction of local regulations, the Company holds 62% ownership which is under the name of other individuals. The substantial ownership held by the Company is 100%.

Note 5: Due to restriction of local regulations, the Company holds 61% ownership which is under the name of other individuals. The substantial ownership held by the Company is 100%.

Note 6: WPG South Asia Pte. Ltd. and WPG Malaysia Sdn. Bhd. separately hold 99.99% and 0.01% of shares of the subsidiary, respectively, and both companies together hold 100% of shares of the subsidiary.

Note 7: In December 2022, the subsidiary, Long-Think International Co., Ltd., was dissolved and liquidated, and the liquidation process has been completed on January 30, 2024.

Note 8: The subsidiary, Maojie Trading (Shenzhen) Co., Ltd., was renamed to SAC Technology (SZ) Inc. in March 2024.

Note 9: WPG Cloud Service Limited was renamed as Bom2buy Limited in September 2024, and subsequently changed its name to WPG Cloud Service Limited in November 2025.

Note 10: WPG Elec. Limited was renamed as LaaS Limited in March 2025.

Note 11: The subsidiary, Trigold Holdings Limited, increased its capital in March 2025, and the Company participated directly in the capital increase of Trigold Holdings Limited and indirectly through WPG Investment Co., Ltd. not proportionately to its ownership. Accordingly, the Company's direct shareholding in Trigold Holdings Limited decreased to 57.35% and the indirect shareholding through WPG Investment Co., Ltd. decreased to 1.67%, respectively, resulting in a total shareholding ratio of 59.02%.

Note 12: On March 31, 2025 and June 20, 2025, the Group's subsidiary, Silicon Application Corporation, acquired 12% and 18% equity interests in Vsell Enterprise Co., Ltd. from the original shareholders, respectively. As of September 30, 2025, the shareholding ratio was 100%. Details are provided in Note 6(36).

Note 13: The Company completed the acquisition of ordinary shares of Fortune Information Systems Corp. ("Fortune Corp.") on April 29, 2025. The Company held a 47.67% equity interest in Fortune Corp. after the acquisition and thus Fortune Corp. became a subsidiary of the Company. Details are provided in Note 6(37). In addition, in November 2025, the Company indirectly acquired a 0.82% equity interest in Fortune Corp. through WPG Investment Co., Ltd. via open market purchases, respectively, resulting in a total shareholding ratio of 48.49% as at December 31, 2025.

Note 14: The subsidiary, Bom2buy (SH) E-Commerco Inc., was established in May 2025.

Note 15: The subsidiary, Trigolduo (Shanghai) Industrial Development Ltd., sold its 100% equity interest in Trigold Tongle (Shanghai) Industrial Development Ltd. to Kunmao (Shanghai) Enterprise Development Co., Ltd. in April 2025.

Note 16: The subsidiary, Gather Technology Incorporation Limited, has been liquidated in November 2025.

Note 17: The subsidiary, Laas (HK) Limited, was established in September 2025.

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

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

E. Significant restrictions: None.

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

As of December 31, 2025 and 2024, the non-controlling interest amounted to $2,404,981 and $1,150,124, respectively. The information on non-controlling interest and respective subsidiaries is as follows:

	Principal	Non-controlling interest			
	place	December 31, 2025		December 31, 2024	
Name of subsidiary	of business	Amount	Ownership	Amount	Ownership
Trigold Holdings Limited and its subsidiaries	Taiwan	$1,487,464	40.98%	$ 912,314	39.40%
Fortune Information Systems Corporation and its subsidiaries	Taiwan	892,841	51.51%	-	-

Summarized financial information of the subsidiaries:

(a) Balance sheets

	Trigold Holdings Limited and its subsidiaries	
	December 31, 2025	December 31, 2024
Current assets	$ 31,023,546	$ 14,785,240
Non-current assets	453,261	398,372
Current liabilities	(27,554,489)	(12,635,004)
Non-current liabilities	(323,208)	(261,252)
Total net assets	3,599,110	2,287,356
Less: Non-controlling interest	(30,536)	(28,166)
Equity attributable to owners of the parent company	$ 3,629,646	$ 2,315,522

	Fortune Information Systems Corporation and its subsidiaries December 31, 2025
Current assets	$ 1,818,066
Non-current assets	1,083,779
Current liabilities	(1,088,958)
Non-current liabilities	(79,691)
Total net assets	1,733,196
Less: Non-controlling interest	-
Equity attributable to owners of the parent company	$ 1,733,196

(b) Statements of comprehensive income

	Trigold Holdings Limited and its subsidiaries Years ended December 31,	
	2025	2024
Revenue	$ 40,975,406	$ 28,392,539
Profit before tax	1,215,022	327,360
Income tax expense	(375,383)	(94,329)
Profit for the year	839,639	233,031
Other comprehensive (loss) income, net of tax	(11,261)	68,207
Total comprehensive income	$ 828,378	$ 301,238
Total comprehensive loss attributable to non-controlling interest	(2,370)	(11,924)
Dividends paid to non-controlling interests	$ 51,459	$ 31,699

	Fortune Information Systems Corporation and its subsidiaries Year ended December 31, 2025
Revenue	$ 1,702,113
Profit before tax	78,758
Income tax expense	(14,378)
Profit for the year	64,380
Other comprehensive loss, net of tax	(3,222)
Total comprehensive income	$ 61,158
Total comprehensive income attributable to non-controlling interest	-
Dividends paid to non-controlling interests	$ 32,951

(c) Statements of cash flows

	Trigold Holdings Limited and its subsidiaries Years ended December 31,	
	2025	2024
Net cash used in operating activities	($ 2,700,138)	($ 7,250)
Net cash (used in) provided by investing activities	(36,691)	1,301,376
Net cash provided by (used in) financing activities	3,015,025	(1,143,685)
Effect of exchange rates on cash and cash equivalents	19,324	89,856
Increase in cash and cash equivalents	297,520	240,297
Cash and cash equivalents, beginning of year	1,332,837	1,092,540
Cash and cash equivalents, end of year	$ 1,630,357	$ 1,332,837

	Fortune Information Systems Corporation and its subsidiaries Year ended December 31, 2025
Net cash provided by operating activities	$ 160,601
Net cash used in investing activities	(40,771)
Net cash used in financing activities	(68,996)
Effect of exchange rates on cash and cash equivalents	(22,387)
Increase in cash and cash equivalents	28,447
Cash and cash equivalents, beginning of year	253,504
Cash and cash equivalents, end of year	$ 281,951

(4) Foreign currency translation

Items included in the financial statements of each of the Group's entities are measured using the currency of the primary economic environment in which the entity operates (the "functional currency"). The consolidated financial statements are presented in New Taiwan Dollars, which is the Company's functional and presentation currency.

A. Foreign currency transactions and balances

(a) Foreign currency transactions are translated into the functional currency using the exchange rates prevailing at the dates of the transactions or valuation where items are remeasured. Foreign exchange gains and losses resulting from the settlement of such transactions are recognized in profit or loss in the period in which they arise.

(b) Monetary assets and liabilities denominated in foreign currencies at the period end are re-translated at the exchange rates prevailing at the balance sheet date. Exchange differences arising upon re-translation at the balance sheet date are recognized in profit or loss.

(c) Non-monetary assets and liabilities denominated in foreign currencies held at fair value through profit or loss are re-translated at the exchange rates prevailing at the balance sheet date; their translation differences are recognized in profit or loss. Non-monetary assets and liabilities denominated in foreign currencies held at fair value through other comprehensive income are re-translated at the exchange rates prevailing at the balance sheet date; their translation differences are recognized in other comprehensive income. However, non-monetary assets and liabilities denominated in foreign currencies that are not measured at fair value are translated using the historical exchange rates at the dates of the initial transactions.

(d) All foreign exchange gains and losses are presented in the statement of comprehensive income within 'other gains and losses'.

B. Translation of foreign operations

(a) The operating results and financial position of all the group entities and associates that have a functional currency different from the presentation currency are translated into the presentation currency as follows:

i. Assets and liabilities presented in each balance sheet are translated at the closing exchange rate at the date of that balance sheet;

ii. Income and expense presented in each comprehensive income statement are translated at average exchange rates of that period.

iii. All resulting exchange differences are recognized in other comprehensive income.

(b) The operating results and financial position of foreign branches that have a functional currency different from the presentation currency are translated into the presentation currency as follows:

i. Assets and liabilities for each balance sheet presented are translated at the closing exchange rate at the date of that balance sheet;

ii. Income and expenses for each statement of comprehensive income are translated at average exchange rates of that period; and

iii. Accounts with head office and operating capital are translated at historical exchange rate; and

iv. Differences arising from translation of overseas branches' financial statements are shown as 'other equity–exchange differences on translation of foreign financial statements' under shareholders' equity.

(c) When the foreign operation partially disposed of or sold is an associate, exchange differences that were recorded in other comprehensive income are proportionately reclassified to profit or loss as part of the gain or loss on sale. In addition, even when the Group retains partial interest in the former foreign associate after losing significant

influence over the former foreign associate, such transactions should be accounted for as disposal of all interest in these foreign operations.

(d) When the foreign operation partially disposed of or sold is a subsidiary, cumulative exchange differences that were recorded in other comprehensive income are proportionately transferred to the non-controlling interest in this foreign operation. In addition, even when the Group retains partial interest in the former foreign subsidiary after losing control of the former foreign subsidiary, such transactions should be accounted for as disposal of all interest in the foreign operation.

(e) Goodwill and fair value adjustments arising on the acquisition of a foreign entity are treated as assets and liabilities of the foreign entity and translated at the closing exchange rates at the balance sheet date.

(5) Classification of current and non-current items

A. Assets that meet one of the following criteria are classified as current assets; otherwise they are classified as non-current assets:

(a) Assets arising from operating activities that are expected to be realized, or are intended to be sold or consumed within the normal operating cycle;

(b) Assets held mainly for trading purposes;

(c) Assets that are expected to be realized within twelve months from the balance sheet date;

(d) Cash and cash equivalents, excluding restricted cash and cash equivalents and those that are to be exchanged or used to settle liabilities more than twelve months after the balance sheet date.

B. Liabilities that meet one of the following criteria are classified as current liabilities; otherwise they are classified as non-current liabilities:

(a) Liabilities that are expected to be settled within the normal operating cycle;

(b) Liabilities arising mainly from trading activities;

(c) Liabilities that are to be settled within twelve months from the balance sheet date;

(d) Liabilities for which the repayment date cannot be deferred unconditionally for at least twelve months after the balance sheet date.

(6) Cash equivalents

Cash equivalents refer to short-term, highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value. Time deposits that meet the definition above and are held for the purpose of meeting short-term cash commitments in operations are classified as cash equivalents.

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

A. Financial assets at fair value through profit or loss are financial assets that are not measured at amortized cost or fair value through other comprehensive income. Derivatives are also categorized as financial assets held for trading unless they are designated as hedges.

B. On a regular way purchase or sale basis, financial assets at fair value through profit or loss are recognized and derecognized using trade date accounting.
C. At initial recognition, the Group measures the financial assets at fair value and recognizes the transaction costs in profit or loss. The Group subsequently measures the financial assets at fair value, and recognizes the gain or loss in profit or loss.
D. The Group recognizes the dividend income when the right to receive payment is established, future economic benefits associated with the dividend will flow to the Group and the amount of the dividend can be measured reliably.

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

A. Financial assets at fair value through other comprehensive income comprise equity securities which are not held for trading, and for which the Group has made an irrevocable election at initial recognition to recognize changes in fair value in other comprehensive income.
B. On a regular way purchase or sale basis, financial assets at fair value through other comprehensive income are recognized and derecognized using trade date accounting.
C. Financial assets are initially recognized at fair value plus transaction costs. These financial assets are subsequently remeasured and stated at fair value. The changes in fair value of equity investments that were recognized in other comprehensive income are reclassified to retained earnings and are not reclassified to profit or loss following the derecognition of the investment. Dividends are recognized as revenue when the right to receive payment is established, future economic benefits associated with the dividend will flow to the Group and the amount of the dividend can be measured reliably.

(9) Financial assets at amortized cost

The Group's time deposits which do not fall under cash equivalents are those with a short maturity period and are measured at initial investment amount as the effect of discounting is immaterial.

(10) Accounts and notes receivable

A. Accounts and notes receivable entitle the Group a legal right to receive consideration in exchange for transferred goods or rendered services.
B. The short-term accounts and notes receivable without bearing interest are subsequently measured at initial invoice amount as the effect of discounting is immaterial.

(11) Impairment of financial assets

For financial assets at amortized cost including accounts and notes receivable, at each reporting date, the Group recognizes the impairment provision for 12 months expected credit losses if there has not been a significant increase in credit risk since initial recognition or recognizes the impairment provision for the lifetime expected credit losses (ECLs) if such credit risk has increased since initial recognition after taking into consideration all reasonable and verifiable information that includes forecasts. On the other hand, for accounts receivable

that do not contain a significant financing component, the Group recognizes the impairment provision for lifetime ECLs.

(12) Derecognition of financial assets

The Group derecognizes a financial asset when one of the following conditions is met:

A. The contractual rights to receive the cash flows from the financial asset expire.
B. The contractual rights to receive cash flows of the financial asset have been transferred and the Group has transferred substantially all risks and rewards of ownership of the financial asset.
C. The contractual rights to receive cash flows of the financial asset have been transferred; however, the Group has not retained control of the financial asset.

(13) Leasing arrangements (lessor)－lease receivables/ operating leases

A. Based on the terms of a lease contract, a lease is classified as a finance lease if the lessee assumes substantially all the risks and rewards incidental to ownership of the leased asset.
B. Lease income from an operating lease (net of any incentives given to the lessee) is recognised in profit or loss on a straight-line basis over the lease term.

(14) Inventories

A. The cost of inventories includes the purchase price, import duties and other costs directly attributable to the acquisition of goods. The discount, allowance and others alike should be deducted from the cost.
B. Inventories are stated at the lower of cost and net realizable value. Cost is determined using the weighted-average method. The item by item approach is used in applying the lower of cost and net realizable value. Net realizable value is the estimated selling price in the ordinary course of business, less the estimated costs of completion and the estimated costs necessary to make the sale.

(15) Non-current assets held for sale

Non-current assets (or disposal groups) are classified as assets held for sale when their carrying amount is to be recovered principally through a sale transaction rather than through continuing use, and a sale is considered highly probable. They are stated at the lower of carrying amount and fair value less costs to sell.

(16) Investments accounted for using equity method / associates

A. Associates are all entities over which the Group has significant influence but not control. In general, it is presumed that the investor has significant influence, if an investor holds, directly or indirectly 20 percent or more of the voting power of the investee. Investments in associates are accounted for using the equity method and are initially recognized at cost.
B. The Group's share of its associates' post-acquisition profits or losses is recognized in profit or loss, and its share of post-acquisition movements in other comprehensive income is recognized in other comprehensive income. When the Group's share of losses in an associate equals or exceeds its interest in the associate, including any other unsecured

receivables, the Group does not recognize further losses, unless it has incurred legal or constructive obligations or made payments on behalf of the associate.

C. When changes in an associate's equity do not arise from profit or loss or other comprehensive income and such changes do not affect the Group's ownership percentage of the associate, the Group recognizes change in ownership interests of the associate in 'capital reserve' in proportion to its ownership.

D. Significant unrealized gains on transactions between the Group and its associates are eliminated to the extent of the Group's interest in the associates. Unrealized losses are also eliminated unless the transaction provides evidence of an impairment of the asset transferred. Accounting policies of associates have been adjusted where necessary to ensure consistency with the policies adopted by the Group.

E. In the case that an associate issues new shares and the Group does not subscribe or acquire new shares proportionately, which results in a change in the Group's ownership percentage of the associate but maintains significant influence on the associate, then 'capital reserve' and 'investments accounted for using equity method' shall be adjusted for the increase or decrease of its share of equity interest. If the above condition causes a decrease in the Company's ownership percentage of the associate, in addition to the above adjustment, the amounts previously recognized in other comprehensive income in relation to the associate are reclassified to profit or loss proportionately on the same basis as would be required if the relevant assets or liabilities were disposed of.

F. Upon loss of significant influence over an associate, the Group remeasures any investment retained in the former associate at its fair value. Any difference between fair value and carrying amount is recognized in profit or loss.

G. When the Group disposes its investment in an associate and loses significant influence over this associate, the amounts previously recognized in other comprehensive income in relation to the associate, are reclassified to profit or loss, on the same basis as would be required if the relevant assets or liabilities were disposed of. If it retains significant influence over this associate, the amounts previously recognized in other comprehensive income in relation to the associate are reclassified to profit or loss proportionately in accordance with the aforementioned approach.

H. When the Group disposes its investment in an associate and loses significant influence over this associate, the amounts previously recognized as capital reserve in relation to the associate are transferred to profit or loss. If it retains significant influence over this associate, the amounts previously recognized as capital reserve in relation to the associate are transferred to profit or loss proportionately.

I. At the balance sheet date, the Group performs an impairment test for an investment in an associate when there is an indication that the investment may be impaired. The entire carrying amount of the investment (including goodwill) is tested for impairment as a single asset, by comparing its recoverable amount (higher of value in use and fair value less costs of disposal) with its carrying amount. Any impairment loss recognized forms

part of the carrying amount of the investment. Any reversal of impairment loss is recognized to the extent that the recoverable amount of the investment subsequently increases.

(17) Property, plant and equipment

A. Property, plant and equipment are initially recorded at cost. Borrowing costs incurred during the construction period are capitalized.

B. Subsequent costs are included in the asset's carrying amount or recognized as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the Group and the cost of the item can be measured reliably. The carrying amount of the replaced part is derecognized. All other repairs and maintenance are charged to profit or loss during the financial period in which they are incurred.

C. Property, plant and equipment are measured at cost model subsequently. Land is not depreciated. Other property, plant and equipment are depreciated using the straight-line method over their estimated useful lives. Each part of an item of property, plant, and equipment with a cost that is significant in relation to the total cost of the item must be depreciated separately.

D. The assets' residual values, useful lives and depreciation methods are reviewed, and adjusted if appropriate, at each financial year-end. If expectations for the assets' residual values and useful lives differ from previous estimates or the patterns of consumption of the assets' future economic benefits embodied in the assets have changed significantly, any change is accounted for as a change in estimate under IAS 8, 'Accounting Policies, Changes in Accounting Estimates and Errors', from the date of the change. The estimated useful lives of property, plant and equipment are as follows:

Buildings and structures	3 ~55 years
Transportation equipment	3~6 years
Office equipment	3~25 years
Leasehold improvements	1~11 years
Others	3~11 years

(18) Leasing arrangements (lessee)－right-of-use assets/lease liabilities

A. Leases are recognized as a right-of-use asset and a corresponding lease liability at the date at which the leased asset is available for use by the Group. For short-term leases or leases of low-value assets, lease payments are recognized as an expense on a straight-line basis over the lease term.

B. Lease liabilities include the net present value of the remaining lease payments at the commencement date, discounted using the incremental borrowing interest rate. Lease payments are comprised of the following:

(a) Fixed payments, less any lease incentives receivable;

(b) Amounts expected to be payable by the lessee under residual value guarantees;

(c) The exercise price of a purchase option, if the lessee is reasonably certain to exercise

that option; and

(d) Payments of penalties for terminating the lease, if the lease term reflects the lessee exercising that option. The Group subsequently measures the lease liability at amortized cost using the interest method and recognizes interest expense over the lease term. The lease liability is remeasured and the amount of remeasurement is recognized as an adjustment to the right-of-use asset when there are changes in the lease term or lease payments and such changes do not arise from contract modifications.

C. At the commencement date, the right-of-use asset is stated at cost comprising the following:

(a) The amount of the initial measurement of lease liability;

(b) Any lease payments made at or before the commencement date;

(c) Any initial direct costs incurred by the lessee; and

(d) An estimate of costs to be incurred by the lessee in dismantling and removing the underlying asset, restoring the site on which it is located or restoring the underlying asset to the condition required by the terms and conditions of the lease.

The right-of-use asset is measured subsequently using the cost model and is depreciated from the commencement date to the earlier of the end of the asset's useful life or the end of the lease term. When the lease liability is remeasured, the amount of remeasurement is recognized as an adjustment to the right-of-use asset.

(19) Investment property

An investment property is stated initially at its cost and measured subsequently using the cost model. Except for land, investment property is depreciated on a straight-line basis over its estimated useful life of 5 ~ 50 years.

(20) Intangible assets

A. Goodwill

Goodwill arises in a business combination accounted for by applying the acquisition method.

B. Except for goodwill, intangible assets, mainly computer software and operating right, are sated at cost and amortized on a straight-line basis over their estimated useful lives of 1 ~ 5 years.

(21) Impairment of non-financial assets

A. The Group assesses at each balance sheet date the recoverable amounts of those assets where there is an indication that they are impaired. An impairment loss is recognized for the amount by which the asset's carrying amount exceeds its recoverable amount. The recoverable amount is the higher of an asset's fair value less costs to sell or value in use. Except for goodwill, when the circumstances or reasons for recognizing impairment loss for an asset in prior years no longer exist or diminish, the impairment loss is reversed. The increased carrying amount due to reversal should not be more than what the depreciated or

amortized historical cost would have been if the impairment had not been recognized.

B. The recoverable amounts of goodwill shall be evaluated periodically. An impairment loss is recognized for the amount by which the asset's carrying amount exceeds its recoverable amount. Impairment loss of goodwill previously recognized in profit or loss shall not be reversed in the following years.

C. For the purpose of impairment testing, goodwill acquired in a business combination is allocated to each of the cash-generating units, or groups of cash-generating units, that is/are expected to benefit from the synergies of the business combination.

(22) Borrowings

A. Borrowings comprise long-term and short-term bank borrowings. Borrowings are recognized initially at fair value, net of transaction costs incurred. Borrowings are subsequently stated at amortized cost; any difference between the proceeds (net of transaction costs) and the redemption value is recognized in profit or loss over the period of the borrowings using the effective interest method.

B. Fees paid on the establishment of loan facilities are recognized as transaction costs of the loan to the extent that it is probable that some or all of the facility will be drawn down. In this case, the fee is deferred until the draw-down occurs. To the extent there is no evidence that it is probable that some or all of the facility will be drawn down, the fee is capitalized as a pre-payment for liquidity services and amortized over the period of the facility to which it relates.

(23) Accounts and notes payable

A. Accounts payable are liabilities for purchases of raw materials, goods or services and notes payable are those resulting from operating and non-operating activities.

B. The short-term accounts and notes payable without bearing interest are subsequently measured at initial invoice amount as the effect of discounting is immaterial.

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

A. Financial liabilities are classified in this category of held for trading if acquired principally for the purpose of repurchasing in the short-term. Derivatives are also categorised as financial liabilities held for trading unless they are designated as hedges.

B. At initial recognition, the Group measures the financial liabilities at fair value. All related transaction costs are recognized in profit or loss. The Group subsequently measures these financial liabilities at fair value with any gain or loss recognized in profit or loss.

(25) Convertible bonds payable

Convertible bonds issued by the Group contain conversion options (that is, the bondholders have the right to convert the bonds into the Group's common shares by exchanging a fixed amount of cash for a fixed number of common shares). The Group classifies the bonds payable upon issuance as a financial asset, a financial liability or an equity instrument in accordance with the contract terms. They are accounted for as follows:

A. The embedded redemption right are recognized initially at net fair value as ‘financial assets at fair value through profit or loss’. They are subsequently remeasured and stated at fair value on each balance sheet date; the gain or loss is recognized as ‘gain or loss on valuation of financial assets at fair value through profit or loss’.
B. The host contracts of bonds are initially recognized at fair value. Any difference between the initial recognition and the redemption value is accounted for as the premium or discount on bonds payable and subsequently is amortized in profit or loss as an adjustment to ‘finance costs’ over the period of circulation using the effective interest method.
C. The embedded conversion options which meet the definition of an equity instrument are initially recognized in ‘capital reserve - share options’ at the residual amount of total issue price less the amount of financial assets or financial liabilities at fair value through profit or loss and bonds payable as stated above. Conversion options are not subsequently remeasured.
D. Any transaction costs directly attributable to the issuance are allocated to each liability or equity component in proportion to the initial carrying amount of each abovementioned item.
E. When bondholders exercise conversion options, the liability component of the bonds (including bonds payable and ‘financial assets or financial liabilities at fair value through profit or loss’) shall be remeasured on the conversion date. The issuance cost of converted common shares is the total carrying amount of the abovementioned liability component and ‘capital reserve - share options’.

(26) Derecognition of financial liabilities

A financial liability is derecognized when the obligation under the liability specified the Group the contract is discharged or cancelled or expires.

(27) Offsetting financial instruments

Financial assets and liabilities are offset and reported in the net amount in the balance sheet when there is a legally enforceable right to offset the recognized amounts and there is an intention to settle on a net basis or realize the asset and settle the liability simultaneously.

(28) Non-hedging derivatives

Non-hedging derivatives are initially recognized at fair value on the date a derivative contract is entered into and recorded as financial assets or financial liabilities at fair value through profit or loss. They are subsequently remeasured at fair value and the gains or losses are recognized in profit or loss.

(29) Employee benefits

A. Short-term employee benefits

Short-term employee benefits are measured at the undiscounted amount of the benefits expected to be paid in respect of service rendered by employees in a period and should be recognized as expenses in that period when the employees render service.

B. Pensions

(a) Defined contribution plans

For defined contribution plans, the contributions are recognized as pension expenses when they are due on an accrual basis. Prepaid contributions are recognized as an asset to the extent of a cash refund or a reduction in the future payments.

(b) Defined benefit plans

i. Net obligation under a defined benefit plan is defined as the present value of an amount of pension benefits that employees will receive on retirement for their services with the Group in current period or prior periods. The liability recognized in the balance sheet in respect of defined benefit pension plans is the present value of the defined benefit obligation at the balance sheet date less the fair value of plan assets. The net defined benefit obligation is calculated annually by independent actuaries using the projected unit credit method. The rate used to discount is determined by using interest rates of government bonds (at the balance sheet date) of a currency and term consistent with the currency and term of the employment benefit obligations.

ii. Remeasurements arising on defined benefit plans are recognized in other comprehensive income in the period in which they arise and are recorded as retained earnings.

C. Employees' compensation and directors' remuneration

Employees' compensation and directors' remuneration are recognized as expenses and liabilities, provided that such recognition is required under legal or constructive obligation and those amounts can be reliably estimated. Any difference between the resolved amounts and the subsequently actual distributed amounts is accounted for as changes in estimates. If employee compensation is distributed by shares, the Group calculates the number of shares based on the closing price at the previous day of the board meeting resolution.

(30) Employee share-based payment

For the equity-settled share-based payment arrangements, the employee services received are measured at the fair value of the equity instruments granted at the grant date, and are recognised as compensation cost over the vesting period, with a corresponding adjustment to equity. The fair value of the equity instruments granted shall reflect the impact of market vesting conditions and non-vesting conditions. Compensation cost is subject to adjustment based on the service conditions that are expected to be satisfied and the estimates of the number of equity instruments that are expected to vest under the non-market vesting conditions at each balance sheet date. Ultimately, the amount of compensation cost recognised is based on the number of equity instruments that eventually vest.

(31) Income tax

A. The tax expense for the period comprises current and deferred tax. Tax is recognized in

profit or loss, except to the extent that it relates to items recognized in other comprehensive income or items recognized directly in equity, in which cases the tax is recognized in other comprehensive income or equity.

B. The current income tax charge is calculated on the basis of the tax laws enacted or substantively enacted at the balance sheet date in the countries where the Company and its subsidiaries operate and generate taxable income. Management periodically evaluates positions taken in tax returns with respect to situations in accordance with applicable tax regulations. It establishes provisions where appropriate based on the amounts expected to be paid to the tax authorities. An additional tax is levied on the unappropriated retained earnings and is recorded as income tax expense in the year the stockholders resolve to retain the earnings.

C. Deferred tax is recognized, using the balance sheet liability method, on temporary differences arising between the tax bases of assets and liabilities and their carrying amounts in the consolidated balance sheet. However, the deferred tax is not accounted for if it arises from initial recognition of goodwill or of an asset or liability in a transaction other than a business combination that at the time of the transaction affects neither accounting nor taxable profit or loss and does not give rise to equal taxable and deductible temporary differences. Deferred tax is provided on temporary differences arising on investments in subsidiaries and associates, except where the timing of the reversal of the temporary difference is controlled by the Group and it is probable that the temporary difference will not reverse in the foreseeable future. Deferred tax is determined using tax rates and laws that have been enacted or substantially enacted by the balance sheet date and are expected to apply when the related deferred tax asset is realized or the deferred tax liability is settled.

D. Deferred tax assets are recognized only to the extent that it is probable that future taxable profit will be available against which the temporary differences can be utilized. At each balance sheet date, unrecognized and recognized deferred tax assets are reassessed.

E. Current income tax assets and liabilities are offset and the net amount reported in the balance sheet when there is a legally enforceable right to offset the recognized amounts and there is an intention to settle on a net basis or realize the asset and settle the liability simultaneously. Deferred income tax assets and liabilities are offset on the balance sheet when the entity has the legally enforceable right to offset current tax assets against current tax liabilities and they are levied by the same taxation authority on either the same entity or different entities that intend to settle on a net basis or realize the asset and settle the liability simultaneously.

(32) Share capital

A. Ordinary shares are classified as equity. The classification of preference shares is determined by assessing the particular rights attached to the preference shares based on the substance of the contract and the definition of financial liabilities and equity instruments.

Preference shares are classified as liabilities when they have the fundamental characteristic of financial liabilities; otherwise, they are classified as equity. Incremental costs directly attributable to the issue of new shares are shown in equity as a deduction, net of tax, from the proceeds.

B. Where the Group repurchases the Group's equity share capital that has been issued, the consideration paid, including any directly attributable incremental costs (net of income taxes) is deducted from equity attributable to the Group's equity holders. Where such shares are subsequently reissued, the difference between their carrying amount and any consideration received, net of any directly attributable incremental transaction costs and the related income tax effects, is included in equity attributable to the Group's equity holders.

(33) Dividends

Dividends are recorded in the Company's financial statements in the period in which they are approved by the Company's shareholders. Cash dividends are recorded as liabilities stock dividends are recorded as stock dividends to be distributed and are reclassified to ordinary shares on the effective date of new shares issuance.

(34) Revenue recognition

A. The Group sells electrical components and related products. Sales are recognized when control of the products has transferred, being when the products are delivered to the customer, and there is no unfulfilled obligation that could affect the customer's acceptance of the products. Delivery occurs when the products have been shipped to the specific location, the risks of obsolescence and loss have been transferred to the customer, and either the customer has accepted the products in accordance with the sales contract, or the Group has objective evidence that all criteria for acceptance have been satisfied.

B. Sales revenue was recognized based on the contract price net of volume discounts or sales discount. Accumulated experience is used to estimate and provide for the volume discounts or sales discounts, and revenue is only recognized to the extent that it is highly probable that a significant reversal will not occur. The estimation is subject to an assessment at each reporting date. A refund liability is recognized for expected volume discounts or sales discounts payable to customers in relation to sales made until the end of the reporting period.

C. A receivable is recognized when the goods are delivered as this is the point in time that the consideration is unconditional because only the passage of time is required before the payment is due.

D. Service revenue is recognized as the services are provided. Since the contract stipulates that payment is made upon customer acceptance, the Group recognizes a contract asset during service performance, which is reclassified as a trade receivable upon completion of acceptance.

E. The Group assesses its role as a principal or an agent in transactions involving third parties. The assessment is based on whether the Group has 'control' over the specific goods or services before they are provided to a customer. When the Group determines it is an agent, revenue is recognized based on the net amount of the fee or commission to which it expects to be entitled in exchange for arranging the goods or services.

(35) Business combinations

A. The Group uses the acquisition method to account for business combinations. The consideration transferred for an acquisition is measured at the fair value of the assets transferred, liabilities incurred or assumed and equity instruments issued at the acquisition date, plus the fair value of any assets and liabilities resulting from a contingent consideration arrangement. All acquisition-related costs are expensed as incurred. Identifiable assets acquired and liabilities and contingent liabilities assumed in a business combination are measured initially at their fair values at the acquisition date. For each business combination, the Group measures at the acquisition date components of non-controlling interests in the acquiree that are present ownership interests and entitle their holders to the proportionate share of the entity's net assets in the event of liquidation at either fair value or the present ownership instruments' proportionate share in the recognized amounts of the acquiree's identifiable net assets. All other non-controlling interests should be measured at the acquisition-date fair value.

B. The excess of the consideration transferred, the amount of any non-controlling interest in the acquiree and the fair value of any previous equity interest in the acquiree over the fair value of the identifiable assets acquired and the liabilities assumed is recorded as goodwill at the acquisition date. If the total of consideration transferred, non-controlling interest in the acquiree recognized and the fair value of previously held equity interest in the acquiree is less than the fair value of the identifiable assets acquired and the liabilities assumed, the difference is recognized directly in profit or loss on the acquisition date.

(36) Operating segments

Operating segments are reported in a manner consistent with the internal reporting provided to the chief operating decision maker. The Group's chief operating decision maker, who is responsible for allocating resources and assessing performance of the operating segments.

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

The preparation of these consolidated financial statements requires management to make critical judgements in applying the Group's accounting policies and make critical assumptions and estimates concerning future events. Assumptions and estimates may differ from the actual results and are continually evaluated and adjusted based on historical experience and other factors. Such assumptions and estimates have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year; and the related information is addressed below:

(1) Critical judgements in applying the Group's accounting policies

Revenue recognition on a net/gross basis

The Group determines whether the nature of its performance obligation is to provide the specified goods or services itself (i.e. the Group is a principal) or to arrange for the other party to provide those goods or services (i.e. the Group is an agent) based on the transaction model and its economic substance. The Group is a principal if it controls a promised good or service before it transfers the good or service to a customer. The Group recognizes revenue at gross amount of consideration to which it expects to be entitled in exchange for those goods or services transferred. The Group is an agent if its performance obligation is to arrange for the provision of goods or services by another party. The Group recognizes revenue at the amount of any fee or commission to which it expects to be entitled in exchange for arranging for the other party to provide its goods or services.

Indicators that the Group controls the good or service before it is provided to a customer include the following:

A. The Group is primarily responsible for the provision of goods or services.
B. The Group assumes the inventory risk before transferring the specified goods or services to the customer or after transferring control of the goods or services to the customer.
C. The Group has discretion in establishing prices for the goods or services.

(2) Critical accounting estimates and assumptions

A. Impairment assessment of goodwill

The impairment assessment of goodwill relies on the Group's subjective judgement, including identifying cash-generating units, allocating assets and liabilities as well as goodwill to related cash-generating units, and determining the recoverable amounts of related cash-generating units. Refer to Note 6(14) for the information on goodwill impairment.

B. Valuation of provision for allowance for accounts receivable

In the process of assessing uncollectible accounts, the Group must use judgements and assumptions to determine the collectability of accounts receivable. The collectability is affected by various factors: customers' financial conditions, the Company's internal credit ratings, historical experience, current economic conditions, etc. When sales are not expected to be collected, the Group recognizes a specific allowance for doubtful receivables after the assessment. The assumptions and estimates of allowance for uncollectible accounts are based on concerning future events as that on the balance sheet date. Assumptions and estimates may differ from the actual results which may result in a material adjustment. Refer to Note 12(2) for the information on assessing uncollectible accounts for doubtful receivables.

6. DETAILS OF SIGNIFICANT ACCOUNTS

(1) Cash and cash equivalents

	December 31, 2025	December 31, 2024
Petty cash and cash on hand	$ 142,146	$ 2,522
Checking accounts deposits	3,399,677	3,357,703
Demand deposits	16,589,473	15,931,004
Time deposits	2,224,475	3,397,091
	$ 22,355,771	$ 22,688,320

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. There were no cash and cash equivalents pledged to others.

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

Items	December 31, 2025	December 31, 2024
Current items:		
Financial assets mandatorily measured at fair value through profit or loss		
Derivatives	$ 669	$ 5,984
Valuation adjustment	1,472	1,499
	$ 2,141	$ 7,483
Financial liabilities held for trading		
Derivatives	$ 180,487	$ 613
Non-current items:		
Financial assets mandatorily measured at fair value through profit or loss		
Listed stocks	$ 322,325	$ 453,234
Emerging stocks	-	33,117
Unlisted stocks	1,087,012	907,235
Preference stocks of non-public companies	34,200	34,200
Embedded derivative （redemption right of domestic unsecured convertible bonds）	3,850	3,850
	1,447,387	1,431,636
Valuation adjustment	790,824	1,163,925
	$ 2,238,211	$ 2,595,561

A. Amounts recognized in profit (loss) in relation to financial assets/liabilities at fair value through profit or loss are listed below:

	Years ended December 31,	
	2025	2024
Financial assets / liabilities mandatorily measured at fair value through profit or loss		
Equity instruments	$ 149,499	$ 146,018
Derivatives	(148,900)	156,542
	$ 599	$ 302,560

B. The Group entered into contracts relating to derivative financial assets/liabilities which were not accounted for under hedge accounting. The information is listed below:

	December 31, 2025		
Derivative financial instruments	Contract amount (notional principal) (Note)		Contract period
Current items:			
Forward foreign exchange contracts			
- Sell	USD	9,000	2025.12.05~2026.02.06
	RMB	3,487,369	2025.10.30~2026.02.26
- Buy	USD	15,080	2025.12.11~2026.02.26
Futures	$	5,796	2025.12.31~2026.01.21

	December 31, 2024		
Derivative financial instruments	Contract amount (notional principal) (Note)		Contract period
Current items:			
Forward foreign exchange contracts			
- Sell	USD	3,000	2024.12.27~2025.02.04
	RMB	99,000	2024.11.19~2025.02.06
- Buy	USD	14,250	2024.11.13~2025.03.28
Futures	$	4,595	2024.12.31~2025.01.15

Note: Amounts are expressed in thousands.

(a) Forward foreign exchange contracts

The Group entered into forward exchange contracts to manage exposures to foreign exchange rate fluctuations of import or export sales. However, the forward exchange contracts did not meet the criteria for hedge accounting. Therefore, the Group did not apply hedge accounting.

(b) Futures

The futures which are owned by the Group are stock index futures aiming to earn the spread. As of December 31, 2025 and 2024, the balance of margin in the account were $3,443 and $4,309, and the amount of excess margin were $3,176 and $3,987, respectively.

C. Details of the Group's financial assets at fair value through profit or loss pledged to others as collateral are provided in Note 8.

D. Information relating to fair value of financial assets / liabilities at fair value through profit or loss is provided in Note 12(3).

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

Items	December 31, 2025	December 31, 2024
Non-current items:		
Equity instruments		
Listed stocks	$ 1,832,614	$ 4,084,437
Unlisted stocks	71,000	281,181
	1,903,614	4,365,618
Valuation adjustment	460,510	867,468
	$ 2,364,124	$ 5,233,086

A. The Group has elected to classify equity investments that are considered to be strategic investments as financial assets at fair value through other comprehensive income. The fair value of such investments amounted to $2,364,124 and $5,233,086 as at December 31, 2025 and 2024, respectively.

B. Amounts recognized in profit or loss and other comprehensive income in relation to the financial assets at fair value through other comprehensive income are listed below:

	Years ended December 31,	
	2025	2024
Financial assets at fair value through other comprehensive income		
Fair value change recognized in other comprehensive income	($ 317,817)	$ 605,697
Cumulative gains reclassified to retained earnings due to derecognition	$ 89,167	$ 15,801

C. As at December 31, 2025 and 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 fair value through other comprehensive income held by the Group amounted to $2,364,124 and $5,233,086, respectively.

D. The Group has no financial assets at fair value through other comprehensive income pledged to others as collateral.

E. Information relating to fair value of financial assets at fair value through other comprehensive income is provided in Note 12(3).

(4) Financial assets at amortized cost

Items	December 31, 2025	December 31, 2024
Current items:		
Pledged time deposits	$ 2,559	$ 2,616
Time deposits	523,754	493,947
	$ 526,313	$ 496,563

A. Amounts recognized in profit or loss in relation to financial assets at amortized cost are listed below:

	Years ended December 31,	
	2025	2024
Interest income	$ 26,977	$ 30,942

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

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

(5) Notes and accounts receivable

	December 31, 2025	December 31, 2024
Notes receivable	$ 2,779,317	$ 1,623,717
Less: Allowance for uncollectible accounts	(2)	(20)
	$ 2,779,315	$ 1,623,697
Accounts receivable	$ 162,703,422	$ 164,849,321
Long-term accounts receivable	99,449	-
Less: Allowance for uncollectible accounts	(480,657)	(548,638)
	$ 162,322,214	$ 164,300,683

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

	December 31, 2025		December 31, 2024	
	Accounts receivable	Notes receivable	Accounts receivable	Notes receivable
Not past due	$155,987,343	$ 2,779,317	$156,518,073	$ 1,623,717
One month	6,111,419	-	7,304,869	-
Two months	278,721	-	461,929	-
Three months	23,232	-	113,661	-
Four months	24,760	-	81,516	-
Over four months	377,396	-	369,273	-
	$162,802,871	$ 2,779,317	$164,849,321	$ 1,623,717

The above ageing analysis was based on the number of months past due.

B. As of December 31, 2025, December 31, 2024 and January 1, 2024, the Group's receivables (including notes receivable) arising from contracts with customers amounted to $165,582,188, $166,473,038 and $131,593,032, respectively.

C. The Group has no notes and accounts receivable pledged to others as collateral. Further, information on accounts receivable that were pledged to others as collateral is provided in Note 8.

D. As at December 31, 2025 and 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 notes receivable and accounts receivable was approximately equal to book value.

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

(6) Transfer of financial assets

A. Transferred financial assets that are derecognized in their entirety

The Group entered into factoring of accounts receivable with banks. In accordance with the contract requirements, the Group shall only be liable for the losses incurred on any commercial dispute and did not assume the risk of uncollectible accounts receivable. The Group does not have any continuing involvement in the transferred accounts receivable. The derecognized amounts had already deducted the estimated commercial disputes. The commercial papers and time deposits pledged to the banks are for losses incurred only on commercial disputes or for the banks' practice of accounts receivable factoring. The pledged commercial papers and time deposits do not cover losses other than those arising from commercial disputes. As of December 31, 2025 and 2024, outstanding accounts receivable were as follows:

	December 31, 2025					
Purchaser of accounts receivable	Accounts receivable transferred	Amount derecognized	Facilities (In thousands)		Amount advanced	Pledged assets
Cathay United Bank	$ 1,228,245	$ 1,228,245	USD	52,000	$ 1,228,245	None
Mega International Commercial Bank	1,682,584	1,682,584	USD $	123,800 660,000	1,380,945	Note 1
CTBC Bank	6,235,847	6,235,847	USD	459,000	3,841,770	Note 2
E. SUN Commercial Bank	6,786,374	5,985,049	USD	428,300	5,047,620	Note 3
Taipei Fubon Commercial Bank	1,558,944	1,558,944	USD	147,200	1,434,541	Note 4
Yuanta Commercial Bank	40,140	40,140	USD	9,000	-	Note 5
The Hong Kong and Shanghai Banking Corporation Limited	5,682,317	5,682,317	USD RMB	404,500 500,000	5,671,995	Note 6

December 31, 2025						
Purchaser of accounts receivable	Accounts receivable transferred	Amount derecognized	Facilities (In thousands)		Amount advanced	Pledged assets
Taishin International Bank	3,579,769	3,579,769	USD $	42,000 11,320,000	2,934,024	Note 7
Bank SinoPac	2,777,235	2,501,293	USD	157,000	2,030,962	Note 8
Far Eastern International Bank	296,508	296,508	USD $	19,000 400,000	112,130	Note 9
Chang Hwa Bank	374,261	374,261	USD	35,000	91,554	Note 10
DBS Bank	16,618,043	16,618,043	USD	849,000	15,589,523	Note 11
Taiwan Cooperative Bank	-	-	USD $	- -	-	Note 12
Hang Seng Bank	10,394,562	10,394,562	USD	525,690	10,227,065	None
KGI Bank	386,777	386,777	USD $	46,000 800,000	258,110	Note 13
Bank of Taiwan	97,747	97,747	USD	13,000	97,747	Note 14
Mizuho Bank	1,001,004	1,001,004	USD	70,760	1,001,004	Note 15
United Overseas Bank	333,523	333,523	USD	20,000	333,523	None
Xiaomi Finance H.K. Limited	1,673,444	1,673,444	USD	120,000	1,673,444	None
MUFG Bank, Ltd.	272,793	272,793	USD	10,000	272,793	None

Note 1: The Group has signed commercial papers amounting to USD 123,800 thousand and $660,000 that were pledged to others as collateral.

Note 2: The Group has signed commercial papers amounting to USD 46,290 thousand that were pledged to others as collateral.

Note 3: The Group has signed commercial papers amounting to USD 428,300 thousand that were pledged to others as collateral.

Note 4: The Group has signed commercial papers amounting to USD 500 thousand that were pledged to others as collateral.

Note 5: The Group has signed commercial papers amounting to USD 9,000 thousand that were pledged to others as collateral.

Note 6: The Group has signed commercial papers amounting to USD 279,050 thousand that were pledged to others as collateral.

Note 7: The Group has signed commercial papers amounting to USD 4,200 thousand and USD 11,320 thousand that were pledged to others as collateral.

Note 8: The Group has signed commercial papers amounting to USD 115,000 thousand that were pledged to others as collateral.

Note 9: The Group has signed commercial papers amounting to USD 19,000 thousand and USD 400,000 thousand that were pledged to others as collateral.

Note 10: The Group has signed commercial papers amounting to USD 35,000 thousand that were pledged to others as collateral.

Note 11: The Group has signed commercial papers amounting to USD 568,600 thousand that were pledged to others as collateral.

Note 12: The Group has signed commercial papers amounting to USD 2,500 thousand and $10,000 that were pledged to others as collateral.

Note 13: The Group has signed commercial papers amounting to USD 6,000 thousand and $80,000 that were pledged to others as collateral.

Note 14: The Group has signed commercial papers amounting to USD 13,000 thousand that were pledged to others as collateral.

Note 15: The Group has signed commercial papers amounting to USD 40,000 thousand that were pledged to others as collateral.

	December 31, 2024					
Purchaser of accounts receivable	Accounts receivable transferred	Amount derecognized	Facilities (In thousands)		Amount advanced	Pledged assets
Cathay United Bank	$ 570,618	$ 570,618	USD	27,000	$ 570,618	None
Mega International Commercial Bank	1,483,526	1,483,526	USD $	123,800 760,000	912,331	Note 1
CTBC Bank	5,460,128	5,460,128	USD	405,500	2,638,874	Note 2
E. SUN Commercial Bank	4,072,421	4,072,421	USD	333,700	2,461,213	Note 3
Taipei Fubon Commercial Bank	658,395	658,395	USD	129,000	232,942	None
Yuanta Commercial Bank	-	-	USD	9,000	-	Note 4
The Hong Kong and Shanghai Banking Corporation Limited	7,716,244	7,716,244	USD	297,400	6,804,172	Note 5
Standard Chartered Bank	36,869	36,869	USD	3,000	-	None
Taishin International Bank	3,916,654	3,916,654	USD $	35,000 11,320,000	3,038,009	Note 6
Bank SinoPac	2,794,361	2,794,361	USD	148,000	2,405,626	Note 7
Far Eastern International Bank	314,886	314,886	USD $	19,000 400,000	233,244	Note 8
Chang Hwa Bank	553,148	553,148	USD	85,000	344,231	Note 9
DBS Bank	10,994,269	10,994,269	USD	644,500	9,693,975	Note 10
Taiwan Cooperative Bank	-	-	USD $	2,500 10,000	-	Note 11
Hang Seng Bank	10,443,135	10,443,135	USD	397,000	10,296,805	None
KGI Bank	626,284	626,284	USD $	60,000 800,000	165,563	Note 12
Bank of Taiwan	90	90	USD	13,000	90	Note 13
Mizuho Bank	1,637,289	1,637,289	USD	135,000	1,637,289	Note 14
United Overseas Bank	$ 255,640	$ 255,640	USD	20,000	$ 255,640	None

Note 1: The Group has signed commercial papers amounting to USD 123,800 thousand and $760,000 that were pledged to others as collateral.

Note 2: The Group has signed commercial papers amounting to USD 40,940 thousand that were pledged to others as collateral.

Note 3: The Group has signed commercial papers amounting to USD 303,700 thousand that were pledged to others as collateral.

Note 4: The Group has signed commercial papers amounting to USD 9,000 thousand that were pledged to others as collateral.

Note 5: The Group has signed commercial papers amounting to USD 317,210 thousand that were pledged to others as collateral.

Note 6: The Group has signed commercial papers amounting to USD 3,500 thousand and $11,533,000 that were pledged to others as collateral.

Note 7: The Group has signed commercial papers amounting to USD 113,000 thousand that were pledged to others as collateral.

Note 8: The Group has signed commercial papers amounting to USD 19,000 thousand and $400,000 that were pledged to others as collateral.

Note 9: The Group has signed commercial papers amounting to USD 85,000 thousand that were pledged to others as collateral.

Note 10: The Group has signed commercial papers amounting to USD 417,100 thousand that were pledged to others as collateral.

Note 11: The Group has signed commercial papers amounting to USD 2,500 thousand and $10,000 that were pledged to others as collateral.

Note 12: The Group has signed commercial papers amounting to USD 6,000 thousand and $800,000 that were pledged to others as collateral.

Note 13: The Group has signed commercial papers amounting to USD 13,000 thousand that were pledged to others as collateral.

Note 14: The Group has signed commercial papers amounting to USD 135,000 thousand that were pledged to others as collateral.

B. The purchasers of the Group's accounts receivable were domestic and foreign financial institutions. As of December 31, 2025 and 2024, the interest rate of amount advanced ranged from 1.80%~5.86% and 1.77%~6.3%, respectively.

C. Transferred financial assets that are not derecognized in their entirety.

a. The Group entered into factoring agreements with financial institutions to sell its accounts receivable. Under the agreement, the Group can transfer non-L/C accounts receivable financing to financial institutions, and the banks have the right of recourse to the transferred accounts receivable. For accounts receivable that will not be recovered in the specific period, the Group will retain risk and returns of such

accounts receivable. Accordingly, the Group did not derecognize the accounts receivable where the banks have the right of recourse, and related advance payments were listed in 'short-term borrowings'.

b. As of December 31, 2025 and 2024, the information on the total carrying amount of the original assets before the transfer (same as carrying amount of the assets that the entity continue to recognize) and associated liabilities of transferred accounts receivable that continued to be recognized is as follows, there is notransaction for the year ended December 31, 2025:

	December 31, 2024
Fair value of accounts receivable factoring	$ 40,864
Fair value of advanced payments	(32,624)
Net position	$ 8,240

(7) Other receivables

	December 31, 2025	December 31, 2024
Retention amount of factoring accounts receivable	$ 7,793,121	$ 9,843,335
VAT refund	618,671	446,388
Receivables for third parties (Note)	14,857,511	-
Others	1,095,331	1,052,289
	$ 24,364,634	$ 11,342,012

Note: It mainly pertains to receivables for collection of payments on behalf of others for agency services. As of December 31, 2025, the collection of payments on behalf of others related to agency services amounted to $17,654,252 (shown as other payables), and the goods held in custody on behalf of others amounted to $2,341,174 (shown as other current assets).

(8) Inventories

	December 31, 2025		
	Cost	Allowance for valuation	Book value
Inventories	$ 132,768,042	($ 2,628,316)	$ 130,139,726
Inventories in transit	12,546,217	-	12,546,217
	$ 145,314,259	($ 2,628,316)	$ 142,685,943

	December 31, 2024		
	Cost	Allowance for valuation	Book value
Inventories	$ 126,520,466	($ 3,397,656)	$ 123,122,810
Inventories in transit	29,665,944	-	29,665,944
	$ 156,186,410	($ 3,397,656)	$ 152,788,754

The cost of inventories recognized as expense for the year:

	Years ended December 31,	
	2025	2024
Cost of goods sold	$ 960,036,766	$ 848,499,885
(Gain from price recovery) loss on price decline in inventory	(461,934)	749,147
(Gain) loss on physical inventory	(5,095)	664
Cost of goods sold	$ 959,569,737	$ 849,249,696

For the year ended December 31, 2025, the Group reversed a previous inventory write-down which was accounted for as reduction of cost of goods sold because of sales or returns of inventories which were provided with allowance in prior years.

(9) Non-current assets held for sale

	December 31, 2025
Property, plant and equipment held for sale	$ 96,192

The Group had no non-current assets held for sale as of December 31, 2024.

The Group's subsidiary, Fortune Information System (In') Ltd., plans to sell its properties located in Hong Kong and is actively looking for buyers currently. As the selling price is expected to exceed the carrying amount of the related assets, no impairment loss shall be recognized when certain assets are classified as non-current assets held for sale.

(10) Investments accounted for using equity method

A. Details of investments accounted for using the equity method:

Investee company	December 31, 2025	December 31, 2024
WT Microelectronics Co., Ltd. (WT)	$ 15,400,172	$ 15,284,372
Zero One Technology Co., Ltd. (Note 3)	1,421,077	-
Edom Technology Co., Ltd. (Note 3)	830,427	-
Restar WPG Corporation (Note 1)	281,669	294,093
Yang Bao Enterprise Co., Ltd. (Note 3)	217,201	-
ChainPower Technology Corp. (ChainPower)	251,542	249,080
Sunrise Technology Co., Ltd.	56,475	48,051
Eesource Corp. (Eesource)	63,323	66,917
Suzhou Xinning Bonded Warehouse Co., Ltd.	2,495	850
Adivic Technology Co., Ltd.	12,577	10,251
Suzhou Xinning Logistics Co., Ltd.	33,232	34,480
Gain Tune Logistics (Shanghai) Co., Ltd.	26,761	26,411
VITEC WPG Limited	108,164	106,117
AutoSys Co., Ltd. (Note 2)	39,730	53,981
Digitimes Inc. (Note 3)	47,828	-
Beauteek Global Wellness Corporation Limited	26,883	24,951
Supply Consultants Limited	3,556	3,996
Piktura Co., Ltd.	-	15,690
PackAge+Sustainable Integration Group Co., Ltd.	28,313	-
TAC Dynamics Co., Ltd. (TAC)	76,351	-
	$ 18,927,776	$ 16,219,240

Note 1: AIT Japan Inc. was renamed as Restar WPG Corporation in January 2024.

Note 2: In August 2024, AutoSys Co., Ltd. resolved to implement a reorganisation through share exchange with its subsidiary, Autosys (TW) Co., Ltd. ('AutoSys (TW) Co., Ltd.'). In May 2025, the Group acquired 5,000,000 ordinary shares of AutoSys (TW) Co., Ltd. at an exchange ratio of 1:1.

Note 3: In the second quarter of 2025, as the Group acquired one director's seat of the company, and therefore had control over the company, the investment was transferred from 'Financial assets at fair value through other comprehensive income' to 'Investments accounted for using equity method'.

B. The basic information on the associate that is material to the Group is as follows:

Company name	Principal place of business	Shareholding ratio December 31, 2025	Shareholding ratio December 31, 2024	Nature of relationship	Method of measurement
WT	Taiwan	12.10%	13.70%	Significant influence	Equity method

The summarized financial information of the associate that is material to the Group is as follows:

Balance sheet

	WT	
	December 31, 2025	December 31, 2024
Current assets	$ 464,077,827	$ 351,986,234
Non-current assets	62,346,948	59,560,938
Current liabilities	(369,977,067)	(240,334,886)
Non-current liabilities	(39,644,816)	(68,292,128)
Total net assets	$ 116,802,892	$ 102,920,158
Adjustments on fair value of other intangible and tangible assets	229,428	194,847
Total net assets after adjustments	$ 117,032,320	$ 103,115,005
Share in associate's net assets	$ 14,558,537	$ 14,442,737
Goodwill (Note)	841,635	841,635
Carrying amount of the associate	$ 15,400,172	$ 15,284,372

Note: (a) In February 2020, the Group held 29.9% equity interest in WT through public tender offer. However, WT increased its capital by issuing new shares in order to exchange shares with ASMedia Technology Inc., and the effective date for this share exchange was set on April 21, 2020. The Group did not subscribe the shares propotionately to its equity interest. The Group obtained purchase price allocation report issued by independent appraisal firm for goodwill which arose from acquiring the Company's equity interest.

(b) In December 2023, the Company participated in the capital increase whiched raised by WT through issuing new shares as resolved by the Board of Directors and acquired 15,977 thousand shares with a consideration amounting to $1,517,860. The above consideration had been fully paid in January 2024.

(c) The convertible bonds WT issued were converted to common stock, and WT issued employees' stock option certificate and purchased treasury shares, however, the Group did not subscribe the shares proportionately to its equity interest.

As stated above, the Group's shareholding ratio in WT decreased to 12.10%, and its capital surplus increased by $895,545, and derecognized exchange differences on translation of foreign financial statements, unrealized gains or

losses on financial assets at fair value through other comprehensive income proportionately and hedges of a net investment in a foreign operation as the Group did not subscribe to the capital increase proportionately to its equity interest amounting to $8,465, $31,075 and $18,715, respectively.

Statement of comprehensive income

	WT	
	Years ended December 31,	
	2025	2024
Revenue	$ 1,177,948,907	$ 959,431,897
Profit for the year from continuing operations	$ 13,374,171	$ 9,013,258
Other comprehensive (loss) income, net of tax	(12,140,237)	6,069,958
Total comprehensive income for the year	$ 1,233,934	$ 15,083,216
Dividends received from associates	$ 918,219	$ 275,442

C. 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 December 31, 2025 and 2024, the carrying amount of the Group's individually immaterial associates amounted to $3,527,604 and $934,868, respectively.

	Years ended December 31,	
	2025	2024
Profit (loss) for the year from continuing operations	$ 128,805	($ 13,927)
Other comprehensive income - net of tax	75,849	25,641
Total comprehensive income	$ 204,654	$ 11,714

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

	December 31, 2025	December 31, 2024
WT Microelectronics Co., Ltd.	$ 20,972,984	$ 16,839,622

E. As of December 31, 2025, the Group assessed that the recoverable amount of its equity interests in Piktura Co., Ltd. was lower than its carrying amount, and thus recognized an impairment loss of $15,486. There was no impairment on investments accounted for using equity method as of December 31, 2024.

F. The Group is the single largest shareholder of ChainPower with a 39% equity interest. Given that a 39.37% equity interest in ChainPower is concentrated on other investors and a group vote of minority voting rights hold more shares than the Group, which indicate that the Group has no current ability to direct the relevant activities of ChainPower, the Group has no control, but only has significant influence, over the investee.

G. The Group is the single largest shareholder of Eesource with a 40% equity interest. Given that a 43% equity interest in Eesource is concentrated on other investors and a group vote of minority voting rights hold more shares than the Group, which indicate that the Group has no current ability to direct the relevant activities of Eesource, the Group has no control, but only has significant influence, over the investee.

H. The Group is the single largest shareholder of Zero One with a 8.16% equity interest. Given that a 17.71% equity interest in Zero One is concentrated on other investors and a group vote of minority voting rights hold more shares than the Group, which indicate that the Group has no current ability to direct the relevant activities of Zero One , the Group has no control, but only has significant influence, over the investee.

I. The Group is the single largest shareholder of Digitimes with a 7.47% equity interest. Top 5 shareholders voting rights hold more shares than the Group, which indicate that the Group has no current ability to direct the relevant activities of Digitimes, the Group has no control, but only has significant influence, over the investee.

J. The Group is the single largest shareholder of TAC Dynamics with a 28.26% equity interest. Given that a 35.93% equity interest in TAC Dynamics is concentrated on other investors and a group vote of minority voting rights hold more shares than the Group, which indicate that the Group has no current ability to direct the relevant activities of TAC Dynamics , the Group has no control, but only has significant influence, over the investee.

(11) Property, plant and equipment

	Land	Buildings and structures	Transportation equipment	Office equipment	Leasehold improvements	Others	Total
Cost							
At January 1, 2025	$ 6,927,855	$ 4,153,441	$ 30,372	$ 695,879	$ 1,043,259	$ 2,063,076	$14,913,882
Additions	-	2,889	16,075	47,477	65,886	25,596	157,923
Acquired from business combinations	311,639	164,670	3,608	10,627	1,337	33,829	525,710
Disposals	-	(9,410)	(1,419)	(75,843)	(25,228)	(36,339)	(148,239)
Transfers (Note)	-	-	-	1,291	-	718	2,009
Effect due to changes in exchange rates	(1,746)	(4,214)	(103)	(8,633)	(19,390)	(17,065)	(51,151)
At December 31, 2025	$ 7,237,748	$ 4,307,376	$ 48,533	$ 670,798	$ 1,065,864	$ 2,069,815	$15,400,134
Accumulated depreciation and impairment							
At January 1, 2025	$ 1,582	$ 1,067,137	$ 14,529	$ 515,978	$ 724,174	$ 791,298	$ 3,114,698
Acquired from business combinations	-	53,787	2,509	9,833	1,121	31,945	99,195
Depreciation charge	-	174,306	5,568	64,124	57,539	195,166	496,703
Impairment loss	-	-	-	-	-	-	-
Disposals	-	(9,378)	(1,177)	(75,512)	(23,839)	(35,404)	(145,310)
Effect due to changes in exchange rates	-	(1,668)	(27)	(6,009)	(15,504)	(12,837)	(36,045)
At December 31, 2025	$ 1,582	$ 1,284,184	$ 21,402	$ 508,414	$ 743,491	$ 970,168	$ 3,529,241
Closing net book amount as at December 31, 2025	$ 7,236,166	$ 3,023,192	$ 27,131	$ 162,384	$ 322,373	$ 1,099,647	$11,870,893

Note: Inventories amounting to $2,009 were transferred to property, plant and equipment.

	Land	Buildings and structures	Transportation equipment	Office equipment	Leasehold improvements	Others	Total
Cost							
At January 1, 2024	$ 6,930,812	$ 4,099,074	$ 21,907	$ 681,640	$ 928,786	$ 1,936,669	$14,598,888
Additions	-	7,576	13,191	49,902	103,322	90,910	264,901
Disposals	-	(3,113)	(5,186)	(52,722)	(24,559)	(27,495)	(113,075)
Transfers (Note)	-	26,563	-	795	-	-	27,358
Effect due to changes in exchange rates	(2,957)	23,341	460	16,264	35,710	62,992	135,810
At December 31, 2024	$ 6,927,855	$ 4,153,441	$ 30,372	$ 695,879	$ 1,043,259	$ 2,063,076	$14,913,882
Accumulated depreciation and impairment							
At January 1, 2024	$ 1,582	$ 869,173	$ 15,403	$ 482,433	$ 659,020	$ 592,546	$ 2,620,157
Depreciation charge	-	184,318	3,906	74,956	56,454	197,178	516,812
Impairment loss	-	-	-	3	1,289	2,411	3,703
Disposals	-	(3,113)	(5,186)	(52,194)	(20,871)	(22,930)	(104,294)
Transfer (Note)	-	6,776	-	(421)	-	-	6,355
Effect due to changes in exchange rates	-	9,983	406	11,201	28,282	22,093	71,965
At December 31, 2024	$ 1,582	$ 1,067,137	$ 14,529	$ 515,978	$ 724,174	$ 791,298	$ 3,114,698
Closing net book amount as at December 31, 2024	$ 6,926,273	$ 3,086,304	$ 15,843	$ 179,901	$ 319,085	$ 1,271,778	$11,799,184

Note: Inventories amounting to $1,486 and investment property amounting to $19,517 were transferred to property, plant and equipment.
Information on property, plant and equipment that were pledged to others as collateral is provided in Note 8.

(12) Leasing arrangements-lessee

A. The Group leases various assets including buildings, business vehicles and multifunction printers. Rental contracts are made for periods of 1 to 25 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, but leased assets may not be used as security for borrowing purposes.

B. The carrying amounts of right-of-use assets are as follows:

	Buildings and structures	Transportation equipment (Business vehicles)	Office equipment (Photocopiers)	Other equipment	Total
Cost					
At January 1, 2025	$ 2,931,983	$ 125,888	$ 99,265	$ 181,182	$3,338,318
Additions	266,667	13,546	1,972	9,633	291,818
Acquired from business combinations	26,653	-	-	-	26,653
Disposals	(106,450)	(21,540)	(11,474)	(7,722)	(147,186)
Disposal of subsidiaries	(4,610)	-	-	(6,078)	(10,688)
Effect due to changes in exchange rates	(59,235)	(4,868)	(617)	290	(64,430)
At December 31, 2025	$ 3,055,008	$ 113,026	$ 89,146	$ 177,305	$3,434,485
Accumulated depreciation					
At January 1, 2025	$ 781,397	$ 87,071	$ 22,957	$ 66,135	$ 957,560
Acquired from business combinations	6,805	-	-	-	6,805
Depreciation charge	358,967	43,158	13,889	29,792	445,806
Disposals	(53,850)	(21,540)	(5,566)	(7,080)	(88,036)
Disposal of subsidiaries	(4,610)	-	-	(6,078)	(10,688)
Effect due to changes in exchange rates	(13,752)	(2,978)	(31)	596	(16,165)
At December 31, 2025	$ 1,074,957	$ 105,711	$ 31,249	$ 83,365	$1,295,282
Closing net book amount as at December 31, 2025	$ 1,980,051	$ 7,315	$ 57,897	$ 93,940	$2,139,203

	Buildings and structures	Transportation equipment (Business vehicles)	Office equipment (Photocopiers)	Other equipment	Total
Cost					
At January 1, 2024	$ 3,079,188	$ 126,325	$ 79,999	$ 153,491	$3,439,003
Additions	239,186	35,265	34,376	43,016	351,843
Disposals	(535,794)	(43,808)	(15,973)	(19,729)	(615,304)
Effect due to changes in exchange rates	149,403	8,106	863	4,404	162,776
At December 31, 2024	$ 2,931,983	$ 125,888	$ 99,265	$ 181,182	$3,338,318
Accumulated depreciation					
At January 1, 2024	$ 843,388	$ 79,458	$ 16,276	$ 52,969	$ 992,091
Depreciation charge	399,901	46,486	14,753	31,323	492,463
Disposals	(497,796)	(43,147)	(8,270)	(19,729)	(568,942)
Effect due to changes in exchange rates	35,904	4,274	198	1,572	41,948
At December 31, 2024	$ 781,397	$ 87,071	$ 22,957	$ 66,135	$ 957,560
Closing net book amount as at December 31, 2024	$ 2,150,586	$ 38,817	$ 76,308	$ 115,047	$2,380,758

C. For the years ended December 31, 2025 and 2024, the additions to right-of-use assets were $291,818 and $351,843, respectively.

D. Information on profit or loss in relation to lease contracts is as follows:

	Years ended December 31,	
	2025	2024
Items affecting profit or loss		
Interest expense on lease liabilities	$ 64,891	$ 68,543
Expense on short-term lease contracts	42,797	76,579
Expense on leases of low-value assets	17,683	15,758
Gain (loss) on lease modification	11,669	(9,009)

E. For the years ended December 31, 2025 and 2024, the Group's total cash outflow for leases were $505,215 and $600,310, respectively.

(13) Investment property

	Land	Buildings and structures	Total
Cost			
At January 1, 2025	$ 609,427	$ 1,423,821	$ 2,033,248
Additions	-	2,906	2,906
Acquired from business combinations	151,925	125,451	277,376
Effect due to changes in exchange rates	-	3,533	3,533
At December 31, 2025	$ 761,352	$ 1,555,711	$ 2,317,063
Accumulated depreciation			
At January 1, 2025	$ -	$ 547,956	$ 547,956
Acquired from business combinations	-	12,086	12,086
Depreciation charge	-	34,340	34,340
Effect due to changes in exchange rates	-	1,769	1,769
At December 31, 2025	$ -	$ 596,151	$ 596,151
Closing net book amount as at December 31, 2025	$ 761,352	$ 959,560	$ 1,720,912

	Land	Buildings and structures	Total
Cost			
At January 1, 2024	$ 609,427	$ 1,418,404	$ 2,027,831
Additions	-	895	895
Transfers (Note)	-	(25,872)	(25,872)
Effect due to changes in exchange rates	-	30,394	30,394
At December 31, 2024	$ 609,427	$ 1,423,821	$ 2,033,248
Accumulated depreciation			
At January 1, 2024	$ -	$ 512,988	$ 512,988
Depreciation charge	-	32,541	32,541
Transfers (Note)	-	(6,355)	(6,355)
Effect due to changes in exchange rates	-	8,782	8,782
At December 31, 2024	$ -	$ 547,956	$ 547,956
Closing net book amount as at December 31, 2024	$ 609,427	$ 875,865	$ 1,485,292

Note: Investment property amounting to $19,517 were transferred to property, plant and equipment.

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

	Years ended December 31,	
	2025	2024
Rental revenue from investment property	$ 81,681	$ 87,571
Direct operating expenses arising from the investment property that generated rental income during the year	$ 23,078	$ 23,942
Direct operating expenses arising from the investment property that did not generate rental income during the year	$ 13,491	$ 12,355

B. The fair value of the investment property held by the Group as of December 31, 2025 and 2024 was $3,785,738 and $3,677,762, respectively. The fair value as of December 31, 2025 and 2024 was based on independent appraisers' valuation, which was made using comparative method, weighted income approach and cost method. Comparison method is to compare the valuation target with similar property which is traded around the valuation period. Comparison method is categorized within Level 3 in the fair value hierarchy. Cost method is to calculate the fair value based on the price standard of Bulletin No. 4 issued by the National Federation of Real Estate Appraisers of the Republic of China. Valuations were made using the income approach with key assumptions as follows:

	December 31, 2025	December 31, 2024
Discount rate	1.4%~6.5%	3.6%~7.5%
Growth rate	0.5%~4%	0.5%~5.2%
Gross margin	1.71%~2.13%	1.71%~2.13%

C. There is no impairment loss on investment property.

D. For investment property pledged for guarantee, refer to Note 8.

(14) Intangible assets

	Operating right	Software	Goodwill	Others	Total
Cost					
At January 1, 2025	$ 297,394	$ 699,214	$ 5,647,110	$ 116,521	$6,760,239
Acquired separately	-	61,519	-	-	61,519
Acquired from business combinations	-	-	4,954	15,764	20,718
Disposals	-	(11,588)	-	-	(11,588)
Effect due to changes in exchange rates	(12,355)	4,426	(5,996)	244	(13,681)
At December 31, 2025	$ 285,039	$ 753,571	$ 5,646,068	$ 132,529	$6,817,207
Accumulated amortization and impairment					
At January 1, 2025	$ 297,394	$ 577,334	$ 581,896	$ 30,677	$1,487,301
Amortization charge	-	111,855	-	17,048	128,903
Disposals	-	(11,421)	-	-	(11,421)
Effect due to changes in exchange rates	(12,355)	4,646	(2,370)	569	(9,510)
At December 31, 2025	$ 285,039	$ 682,414	$ 579,526	$ 48,294	$1,595,273
Closing net book amount as at December 31, 2025	$ -	$ 71,157	$ 5,066,542	$ 84,235	$5,221,934

	Operating right	Software	Goodwill	Others	Total
Cost					
At January 1, 2024	$ 278,428	$ 657,356	$ 5,632,273	$ 114,607	$6,682,664
Acquired separately	-	51,722	-	-	51,722
Disposals	-	(14,204)	-	-	(14,204)
Effect due to changes in exchange rates	18,966	4,340	14,837	1,914	40,057
At December 31, 2024	$ 297,394	$ 699,214	$ 5,647,110	$ 116,521	$6,760,239
Accumulated amortization and impairment					
At January 1, 2024	$ 278,428	$ 480,738	$ 426,777	$ 14,814	$1,200,757
Amortization charge	-	107,031	-	15,636	122,667
Impairment loss	-	-	151,481	-	151,481
Disposals	-	(14,168)	-	-	(14,168)
Effect due to changes in exchange rates	18,966	3,733	3,638	227	26,564
At December 31, 2024	$ 297,394	$ 577,334	$ 581,896	$ 30,677	$1,487,301
Closing net book amount as at December 31, 2024	$ -	$ 121,880	$ 5,065,214	$ 85,844	$5,272,938

The details of amortization charge are as follows:

	Years ended December 31,	
	2025	2024
Selling and marketing expenses	$ 2,615	$ 2,812
General and administrative expenses	126,288	119,855
	$ 128,903	$ 122,667

A. Goodwill is allocated as follows to the Group's cash-generating units identified according to operating segment:

	December 31, 2025	December 31, 2024
Yosun subgroup	$ 3,595,598	$ 3,600,558
World Peace subgroup	1,648,404	1,650,010
Others	402,066	396,542
	5,646,068	5,647,110
Accumulated impairment	(579,526)	(581,896)
	$ 5,066,542	$ 5,065,214

B. Goodwill is allocated to the Group's cash-generating units identified according to operating segment. The recoverable amount of all cash-generating units has been determined based on value-in-use calculations. These calculations use pre-tax cash flow projections based on financial budgets approved by the management.

Management determined budgeted gross margin based on past performance and its expectations of market development. The assumptions used for weighted average growth rates are based on past historical experience and expectations of the industry; the assumption used for discount rate is the weighted average capital cost of the Group. The assumption used for discount rate is the weighted average capital cost of each cash-generating unit. As of December 31, 2025 and 2024, the adopted pre-tax discount rates were 5.01%~7.97% and 6.11%~8.14%, respectively.

C The Group recognized impairment loss of goodwill for the year ended December 31, 2024 in the amount of $151,481. There was no such transaction for the year ended December 31, 2025. Details of such loss are as follows:

	Year ended December 31,	
	2024	
	Recognized in profit or loss	Recognized in other comprehensive income
Impairment loss – World Peace subgroup – group A, B and C	$ 151,481	$ -

D. The recoverable amount of the Group's goodwill allocated to the operating segment of World Peace subgroup has been determined based on value-in-use calculations, some of which adopted the reports from external valuation appraisers. These calculations use

pre-tax cash flow projections based on financial budgets approved by the management covering a five-year period. As of December 31, 2025, no impairment loss was provided as the recoverable amount was higher than the carrying amount of the net asset. As of December 31, 2024, the goodwill allocated to the operating segment of World Peace subgroup was impaired because the recoverable amount calculated using the value-in-use was lower than its carrying amount. The main assumptions used in calculating recoverable amount are set out below.

	December 31, 2025	December 31, 2024
Growth rate	2.00%	2.00%
Discount rate	7.74%~7.97%	7.28%
Gross margin	2.45%~4.80%	2.80%~5.21%

(15) Overdue receivables (shown as 'other non-current assets')

	December 31, 2025	December 31, 2024
Overdue receivables	$ 660,724	$ 717,248
Less: Allowance for doubtful accounts	(655,365)	(711,284)
	$ 5,359	$ 5,964

Movement analysis of financial assets that were impaired is as follows:

	Individual provision	
	2025	2024
At January 1	$ 711,284	$ 770,244
Provision for impairment	2,487	3,645
Write-off of bad debts	(42,698)	(118,908)
Transferred from accounts receivable	23,554	12,096
Effect due to changes in exchange rates	(39,262)	44,207
At December 31	$ 655,365	$ 711,284

(16) Short-term borrowings

Type of borrowings	December 31, 2025	December 31, 2024
Loans for overseas purchases	$ 33,486,341	$ 31,726,668
Short-term loans	69,782,460	71,544,988
	$ 103,268,801	$ 103,271,656
Annual interest rates	1.83%~9%	1.77%~9.89%

For information on pledged assets, refer to Note 8.

(17) Short-term notes and bills payable

	December 31, 2025	December 31, 2024
Commercial papers payable	$ 7,705,000	$ 7,070,000
Less: Unamortized discount	(3,933)	(5,233)
	$ 7,701,067	$ 7,064,767
Annual interest rates	1.51%~2.66%	1.55%~2.66%

The abovementioned short-term notes and bills payable are guaranteed by financial institutions.

(18) Bonds payable

	December 31, 2025	December 31, 2024
Bonds payable	$ 5,500,000	$ 5,500,000
Less: Discount on bonds payable	(214,241)	(327,561)
	$ 5,285,759	$ 5,172,439

A. The related information of the domestic convertible bonds issued by the Company are as follows:

(a) The terms of the second domestic unsecured convertible bonds issued by the Company are as follows:

i. The Company issued $3,500,000, 0% second domestic unsecured convertible bonds, as approved by the regulatory authority. The bonds mature 3 years from November 11, 2024 (‘the issue date’) to November 11, 2027 (‘the maturity date’). The Company will redeem the bonds in cash at the bonds’ face value at the maturity date within 10 business days after the maturity date, except when the bondholders convert the bonds into the Company’s common shares in accordance with the terms of bonds issuance and conversion, or those redeemed in advance by the Company in accordance with the terms of bonds issuance and conversion, or those repurchased and retired from securities trading markets by the Company. The bonds were listed on the Taipei Exchange on November 11, 2024.

ii. The bondholders have the right to ask for conversion of the bonds into common shares of the Company during the period from February 12, 2025 (the date after three months of the bonds issue) to the maturity date, except for (i) the stop transfer period as specified in the laws; (ii) the period from fifteen business days before the book closure date of stock dividends, cash dividends or capital increase subscription to the ex-rights date; (iii) the period from the effective date of capital reduction to the day before the trading commencement date of stocks exchanged from capital reduction; (iv) the period from the date of the suspension of conversion for changing the face value of shares to the day before the trading commencement date of stocks exchanged from issuance of new shares. The rights and obligations of the new shares converted from the bonds are the same as the issued and outstanding common shares.

iii. The conversion price of the bonds is set up based on the pricing model specified in the terms of the bonds issuance and conversion (the conversion price is $80.5 (in dollars) per share), and is subject to adjustments if the condition of the anti-dilution provisions occurs subsequently.

iv. The Company may repurchase bondholders’ bonds in cash at the bonds’ face value in accordance with the terms of bonds issuance and conversion after the following events occur: (i) the closing price of the Company’s common shares is above the then conversion price of the bonds by 30% (or equal) for 30 consecutive business

days during the period from the date after three months of the bonds issue (February 12, 2025) to 40 days before the maturity date (October 1, 2027), or (ii) the outstanding balance of the bonds is less than 10% of total initial issue amount during the period from the date after three months of the bonds issue (February 12, 2025) to 40 days before the maturity date (October 1, 2027).

v. Under the terms of bonds issuance and conversion, all bonds redeemed (including bonds repurchased from securities trading markets), matured and converted are retired and not to be resold nor re-issued; the conversion rights attached to the bonds are also extinguished.

(b) The terms of the third domestic unsecured convertible bonds issued by the Company are as follows:

i. The Company issued $2,000,000, 0% third domestic unsecured convertible bonds, as approved by the regulatory authority. The bonds mature 3 years from November 21, 2024 (‘the issue date’) to November 21, 2027 (‘the maturity date’). The Company will redeem the bonds in cash at the bonds’ face value at the maturity date within 10 business days after the maturity date, except when the bondholders convert the bonds into the Company’s common shares in accordance with the terms of bonds issuance and conversion, or those redeemed in advance by the Company in accordance with the terms of bonds issuance and conversion, or those repurchased and retired from securities trading markets by the Company. The bonds were listed on the Taipei Exchange on November 21, 2024.

ii. The bondholders have the right to ask for conversion of the bonds into common shares of the Company during the period from February 22, 2025 (the date after three months of the bonds issue) to the maturity date, except for (i) the stop transfer period as specified in the laws; (ii) the period from fifteen business days before the book closure date of stock dividends, cash dividends or capital increase subscription to the ex-rights date; (iii) the period from the effective date of capital reduction to the day before the trading commencement date of stocks exchanged from capital reduction; (iv) the period from the date of the suspension of conversion for changing the face value of shares to the day before the trading commencement date of stocks exchanged from issuance of new shares. The rights and obligations of the new shares converted from the bonds are the same as the issued and outstanding common shares.

iii. The conversion price of the bonds is set up based on the pricing model specified in the terms of the bonds issuance and conversion (the conversion price is $78 (in dollars) per share), and is subject to adjustments if the condition of the anti-dilution provisions occurs subsequently.

iv. The Company may repurchase bondholders’ bonds in cash at the bonds’ face value in accordance with the terms of bonds issuance and conversion after the following

events occur: (i) the closing price of the Company's common shares is above the then conversion price of the bonds by 30% (or equal) for 30 consecutive business days during the period from the date after three months of the bonds issue (February 22, 2025) to 40 days before the maturity date (October 11, 2027), or (ii) the outstanding balance of the bonds is less than 10% of total initial issue amount during the period from the date after three months of the bonds issue (February 22, 2025) to 40 days before the maturity date (October 11, 2027).

v. Under the terms of bonds issuance and conversion, all bonds redeemed (including bonds repurchased from securities trading markets), matured and converted are retired and not to be resold nor re-issued; the conversion rights attached to the bonds are also extinguished.

(c) As of December 31, 2025 and 2024, the Company's second domestic unsecured convertible bonds and third domestic unsecured convertible bonds have not been converted into common shares.

(d) As of December 31, 2025 and 2024, the conversion prices of the Company's second domestic unsecured convertible bonds and third domestic unsecured convertible bonds have not been adjusted.

(e) As of December 31, 2025 and 2024, the Company has not repurchased any of the second domestic unsecured convertible bonds and third domestic unsecured convertible bonds from the Taipei Exchange.

B. Regarding the issuance of the Company's second domestic unsecured convertible bonds, the equity conversion options amounting to $254,209 were separated from the liability component and were recognized in 'capital reserve - share options' in accordance with IAS 32. The redemption rights embedded in bonds payable were separated from their host contracts and were recognized in 'financial assets at fair value through profit or loss' in net amount in accordance with IFRS 9 because the economic characteristics and risks of the embedded derivatives were not closely related to those of the host contracts. The effective interest rate of the bonds payable after such separation is 2.17%.

Regarding the issuance of the Company's third domestic unsecured convertible bonds, the equity conversion options amounting to $211,241 were separated from the liability component and were recognized in 'capital reserve - share options' in accordance with IAS 32. The redemption rights embedded in bonds payable were separated from their host contracts and were recognized in 'financial assets at fair value through profit or loss' in net amount in accordance with IFRS 9 because the economic characteristics and risks of the embedded derivatives were not closely related to those of the host contracts. The effective interest rate of the bonds payable after such separation is 2.17%.

C. As of December 31, 2025, the Company filed the first domestic unsecured exchangeable bonds, which were issued to dispose of the common shares of WT Microelectronics Co.,

Ltd. held by the Company. Each bond has a face value of NT$100,000 (in dollars) with a coupon rate of 0%, totaling $3,000,000. As of December 31, 2025, no bond proceeds have been received.

(19) Long-term borrowings

Type of borrowings	Borrowing period / repayment term	December 31, 2025	December 31, 2024
Secured bank borrowings (Notes 1, 4, 7 and 16~18)	2020.03.31~ 2041.08.26	$ 7,232,000	$ 7,276,605
Unsecured bank borrowings (Notes 2~3, 5~6, 10~15 and 19~21)	2022.01.20~ 2029.12.25	17,203,230	27,877,730
Commercial paper payable (Notes 8~9, 12 and 14)	2022.01.27~ 2027.04.29	9,850,000	11,780,000
		34,285,230	46,934,335
Less: Discount on long-term borrowings		(29,759)	(21,528)
Current portion of long-term borrowings (shown as 'other current liabilities')		(3,574,669)	(15,624,687)
		$ 30,680,802	$ 31,288,120
Interest rate range		1.62%~4.73%	1.63%~5.56%

For information on pledged assets, refer to Note 8.

Note 1: (a) The Company had entered into a long-term agreement for twenty years with a financial institution, and entered into a supplementary agreement on July 29, 2025. The pledged assets are the Nangang new buildings with a grace period of six years. The principal is payable in equal monthly installments starting from April 2026.

(b) The interest rate is the index interest rate plus 0.305%~0.34% from the borrowing day to July 31, 2026, and from July 31, 2026 onwards, the interest rate shall be the index rate plus 0.45%. Details of collateral for the long-term borrowings are provided in Note 8.

Note 2: The Company had entered into a long-term loan agreement for three years with a financial institution. The borrowing is payable in full at maturity in March 2023. The fixed interest rate is 1.43% from the borrowing day to March 10, 2022, and subsequently, the interest rate shall be the index interest rate plus 0.68% every three months from March 10, 2022. The Company terminated the agreement before the maturity and renewed the agreement on March 7, 2022. Details are provided in Note 3.

Note 3: The Company had entered into a long-term loan agreement for three years with a financial institution. The borrowing is payable in full at maturity in March 2025. The fixed interest rate is 1.48% from the borrowing day to March 11, 2024, and

subsequently, the interest rate shall be the index interest rate plus 0.68% every three months from March 11, 2024. On March 1, 2024, the Company has signed a supplementary contract, the interest rate shall be the index interest rate plus 0.6% every month from March 11, 2024. The Company had terminated this agreement on December 31, 2024.

Note 4: (a) The Company had entered into a long-term agreement for twenty years with a financial institution, and entered into supplementary agreement on July 29, 2025. The pledged assets are the Taoyuan plants with a grace period of five years. The principal is payable in equal monthly installments starting from September 2026.

(b) The interest rate is the index interest rate plus 0.305%~0.34% from the borrowing day to August 26, 2026, and from August 26, 2026 onwards, the interest rate shall be the index rate plus 0.45%. Details of collateral for the long-term borrowings are provided in Note 8.

Note 5: The Company had entered into a long-term loan agreement for three years with a financial institution, and entered into a supplementary agreement on July 9, 2024. The borrowing is payable in full at maturity in July 2025. The fixed interest rate is 1.99% from the borrowing day to July 12, 2024, and subsequently, the interest rate shall be the index interest rate plus 0.6% every month from July 12, 2024. The Company had terminated this agreement on December 31, 2024.

Note 6: The Company had entered into a long-term loan agreement for five years with a grace period of one year. The principal is payable in equal installments every six months starting from December 25, 2025, and will be paid on the 25th day of last month every six months. The interest rate shall be the index interest rate plus 0.29% from the borrowing date.

Note 7: The Company had entered into a long-term loan agreement for five years. The pledged assets are the Nangang new buildings with a grace period of one year. The principal is payable in equal installments every six months starting from December 25, 2025, and will be paid on the 25th day of last month every six months. The interest rate shall be the index interest rate plus 0.29% from the borrowing date. Details of collateral for the long-term borrowings are provided in Note 8.

Note 8: Asian Information Technology Inc. and indirect subsidiaries, Frontek Technology Corporation and Apache Communication Inc., had entered into a syndicated credit agreement with Chang Hwa Bank, First Commercial Bank and Mega International Commercial Bank and other financial institutions on January 18, 2022. Under the agreement, they may re-utilize the loan and roll over commercial papers with the maximum maturity period of 6 months for each drawdown and issuance during the contract term. Therefore, the above borrowings were classified as long-term borrowings. The terms and conditions of the contract are as follows:

(a) Contract term: Within three years from the first drawdown.

(b) Facility and drawdown: The total drawdown facility must be less than USD150 million.

i. Each drawdown amount must not be less than $50,000 or USD 1.5 million, and the amount more than $50,000 or USD 1.5 million shall be an integral multiple of $10,000 or USD 300 thousand or shall be all the remaining undrawn facility, but not applicable to the amount approved by the lead bank. Each drawdown period shall be at least one month up to a maximum of six months. Each maturity date shall be within the contract term.

ii. During the contract term, commercial paper can be rolled over within the total revolving credit facility of $3,000,000 at 30, 60, 90 days maturity or the days agreed by both the lead bank and the Company with a limit of 180 days and each maturity date shall be within the contract term. Each issuance is limited to a maximum of two different maturities.

(c) Repayment:

i. For each drawdown, the matured principal must be repaid in full or directly repaid by a new drawdown of such tranche of credit facility on the repayment date, which is the maturity date stipulated on the application of each drawdown. If the amount of drawdown is the same, the borrower, lead bank and each credit bank would not make an additional procedure for the remittance and loan. However, the principal, interest and related expenses of each drawdown must be repaid in full by the borrower at the end of the contract term.

ii. When the commercial papers mature, the issuer shall settle each commercial paper at face value. However, the commercial papers can be rolled over prior to the end of the contract term, and the proceeds can be used to repay the existing commercial papers which are due. If the amount of issuance is the same, the issuer and the underwriting institution would not make an additional procedure for the remittance and loan. However, the guarantees advanced by the credit bank and other payables must be repaid in full by the issuer at the end of the contract term.

(d) Loan covenant: The Company is required to maintain certain financial ratios based on annual consolidated financial statements during the contract period as follows: liquidity ratio should not be less than 100%, debt ratio should not be higher than 300%, time interest earned ratio should not be less than 3 and net value (net assets less intangible assets) should not be less than $3,000,000. If the covenants are not met, one or all of the following actions will be taken directly by the lead bank or based on the resolution made by majority of the syndicated banks:

i. Terminate any, part of or all the borrower's applications to draw down all or part of credit facilities.
ii. Cancel all or part of the undrawn facility under this agreement.
iii. Declare that any, part of or all the borrower's outstanding principal, interest, expenses and other payables under this agreement are, in whole or in part, expired immediately.
iv. The lead bank has the right to request the issuer to immediately deposit an amount in NTD, based on the balance of commercial papers with undischarged guaranteed obligations, as ready-to-use funds into the account designated by the lead bank, in case the holder of commercial paper requests to fulfill the guarantee obligations. Any remaining balance after deducting all the debts and expenses that the issuer should bear will be refunded without interest; or the issuer shall, by any other ways, make the holder of issued commercial paper agree to change the guarantor of the commercial papers and discharge the guarantee responsibility of each credit bank. If the issuer fails to comply with the aforementioned requirements, it shall immediately repay all the guarantees paid by each credit bank and pay delayed interest, penalty and related expenses in accordance with the agreement.
v. Request for payment using the commercial papers.
vi. Exercise its rights such as the right to the pledge or contract transfer.
vii. Exercise other rights of the lead bank and each credit bank conferred by the law, this contract or its related contract documents.
viii. Other handling approaches approved in writing by a majority of the credit bank syndicate.

Asian Information Technology Inc. and indirect subsidiaries, Frontek Technology Corporation and Apache Communication Inc., met all the financial commitments stated in the contract.

In addition, this loan agreement was extended in April 2024. The contract term was extended by 2 years (extended to January 27, 2027).

Note 9: Silicon Application Corporation had entered into a syndicated borrowing agreement with Taiwan Cooperative Bank and other financial institutions on January 14, 2022, and entered into syndicated borrowing supplementary agreement on July 9, 2024. The terms and conditions of the contract were as follows:

(a) Contract term: Within five years from the first drawdown.
(b) Facility and drawdown: The facility is $3,600,000, could be multiple drawdowns or revolving; however, the total amount at any time cannot exceed the facility amount.

(c) Repayment: For each drawdown, the principal and the interest payable must be repaid in full at the end of that specific drawdown's term. At the end of the contract term, the principal, interest payable and any related expense of each drawdown must be repaid in full.

(d) Loan covenant: During the contract term, Silicon Application Corporation is required to maintain financial ratios as follows: the liquidity ratio should not be less than 100%, debt ratio should not be higher than 280%, time interest earned ratio should not be less than 1.5 and net value (net assets less intangible assets) should be maintained at or above $3,000,000.

For the year ended December 31, 2024, certain financial ratios did not meet the above loan covenants. However, according to the credit facility agreement, it is still in the improvement period, and thus it would not be considered as a violation of the contract.

In addition, Silicon Application Corporation settled all payments on January 3, 2025.

Note 10: Silicon Application Corporation had entered into a syndicated borrowing agreement with Hua Nan Bank and other financial institutions on May 15, 2023, and entered into syndicated borrowing supplementary agreement on August 1, 2024. The terms and conditions of the contract were as follows:

(a) Contract term: Within three years from the first drawdown.

(b) Facility and drawdown: The facility is $3,900,000, could be multiple drawdowns or revolving; however, the total amount at any time cannot exceed the facility amount.

(c) Repayment: For each drawdown, the principal and the interest payable must be repaid in full at the end of that specific drawdown's term. At the end of the contract term, the principal, interest payable and any related expense of each drawdown must be repaid in full.

(d) Loan covenant: During the contract term, Silicon Application Corporation is required to maintain financial ratios as follows: the liquidity ratio should not be less than 100%, debt ratio should not be higher than 280%, time interest earned ratio should not be less than 1.5 and net value (net assets less intangible assets) should be maintained at or above $3,000,000.

For the year ended December 31, 2024, certain financial ratio did not meet the above loan covenants. Silicon Application Corporation had drawn down $1,334,349 from the facility of $3,900,000. Because Silicon Application Corporation did not meet the contract restrictions, the creditor bank has the right to ask Silicon Application Corporation to settle the outstanding balance amounting to $1,334,349 and the outstanding balance had been reclassified to Current portion of long-term borrowings (shown as 'other current liabilities'). The Company has settled all payments in April 11, 2025. In addition, Silicon Application Corporation had obtained forgiveness for

the financial commitments on July 21, 2025.

Note 11: World Peace Industrial Co., Ltd. (WPI), the Company's subsidiary, had entered into a long-term loan agreement with Taiwan Cooperative Bank on August 18, 2020. The terms and conditions of the contract were as follows:

(a) Contract term: Within three years from the first drawdown.

(b) Facility and drawdown: The facility for WPI is equivalent to $10,000,000 and for WPI International (Hong Kong) Limited is US$200 million, and the loan can be re-utilized based on the credit term in the contract.

i. Each drawdown amount must not be less than $50,000 or USD 1.5 million, and the amount more than $50,000 or USD 1.5 million shall be an integral multiple of $10,000 or USD 1 million or shall be the available facility during the credit period, but not available for the amount approved by the lead bank. The repayment period can be one, two, three, four, five or six month(s). However, each maturity date shall be within the contract term.

ii. The facility of commercial papers is $7,500,000. Each drawdown amount must not be less than $50,000, and the amount more than $50,000 shall be an integral multiple of $10,000 or shall be the available facility during the credit period, but not available for the amount approved by the lead bank. The issuance period for each drawdown can be 30, 60 and 90 days maturity or the days agreed by the lead bank and WPI with a limit of 180 days. However, each maturity date shall be within the contract term.

(c) Repayment:

i. For each drawdown, the principal and interest must be repaid in full at the end of each drawdown's term. For re-utilization of the revolving loan after maturity date, application should be submitted to the lead bank five days before the maturity date. Based on the credit term in the contract, all or part of the loan will be re-utilized. If the amount of drawdown is the same as the last time, the syndicate of banks would not make an additional procedure of remittance and loan, as if the borrower has actually received the loan, and uses the loan contract as proof of receipt.

ii. When the commercial papers mature, the borrower shall settle the commercial papers at face value.

(d) Loan covenant: WPI is required to maintain certain financial ratios based on annual consolidated financial statements during the contract period as follows: liquidity ratio should not be less than 100%, debt ratio should not be higher than 250%, time interest earned ratio should not be less than 2.5 and net value (net assets less intangible assets) should not be less than $10,000,000. If the covenants are not met, right to drawdown is immediately terminated, and the following actions will be taken based on the resolution made by majority

syndicated banks:

i. Rescind part or all of the undrawn facility;

ii. Request WPI to immediately repay all drawn principals, interest payable and other related payables as specified in the contract;

iii. Demand the borrower to deposit the amounts that are equivalent to undischarged guaranteed obligations for drawdown facility of issued commercial papers under the agreement and (or) outstanding guarantees as reserve into the account designated by the bank consortium immediately;

iv. Demand all rights of the promissory note obtained from signing of the contract.

This loan agreement has been extended on June 6, 2023. Refer to Note 13.

Note 12: World Peace Industrial Co., Ltd. (WPI), the Company's subsidiary, had entered into a long-term loan agreement with Chang Hwa Bank and Taipei Fubon Bank on September 9, 2021. The terms and conditions of the contract were as follows:

(a) Contract term: Within three years from the first drawdown.

(b) Facility and drawdown: The consolidated drawdown rate of the WPI's facility is $14,000,000 and the facility of WPI International (Hong Kong) Limited is US$240 million. The loan can be re-utilized based on the credit term in the contract.

i. Each drawdown amount must not be less than $50,000 or USD 1.5 million, and the amount more than $50,000 or USD 1.5 million shall be an integral multiple of $10,000 or USD 1 million or shall be the available facility during the credit period, but not available for the amount approved by the lead bank. The repayment period can be one, two, three, four, five or six month(s). However, each maturity date shall be within the contract term.

ii. The facility of commercial papers is $8,400,000. Each drawdown amount must not be less than $50,000, and the amount more than $50,000 shall be an integral multiple of $10,000 or shall be the available facility during the credit period, but not available for the amount approved by the lead bank. The issuance period for each drawdown can be 30, 60 and 90 days maturity or the days agreed by the lead bank and WPI with a limit of 180 days. However, each maturity date shall be within the contract term.

(c) Repayment:

i. Repayment: For each drawdown, the maturity date is the time when the borrowing is due, the principal must be repaid in full on the maturity date. If one of any maturity dates is not a bank working day, the maturity date will be delayed to the next bank working day, however, if the next bank working day will fall in the following month, the maturity date will be shifted to the earlier bank working day. However, the last maturity date can

not exceed the credit term. For re-utilization of the revolving loan after maturity date, application should be submitted to the lead bank five days before the maturity date or other shorter term agreed by the lead bank. Based on the credit term in the contract, all or part of the loan will be re-utilized. If the amount of drawdown is the same, the syndicate of banks would not make an additional procedure of remittance and loan and uses the loan contract as proof of receipt. The re-utilization amount shall be repaid according to the contract.

ii. When the commercial papers mature, the borrower shall settle the commercial papers at face value. However, the commercial papers can be re-utilized at the maturity date and used to directly repay the commercial papers which are due.

(d) Loan covenant: World Peace Industrial Co., Ltd. is required to maintain certain financial ratios based on annual consolidated financial statements during the contract period as follows: liquidity ratio should not be less than 100%, debt ratio should not be higher than 250%, time interest earned ratio should not be less than 2.5 and net value (net intangible assets) should not be less than $10,000,000. If the covenants are not met, right to drawdown is immediately terminated, and one or all of the following actions will be taken directly by the lead bank or based on the resolution made by majority of the syndicated banks:

i. Terminate part or all of the undrawn facility;

ii. Request WPI to immediately repay all drawn principals, interest payable and other related payables as specified in the contract to the lead bank, related credit obligations of the syndicated banks based on the contract shall be immediately terminated;

iii. Demand the borrower to deposit the amounts that are equivalent to undischarged guaranteed obligations for drawdown facility of issued commercial papers under the agreement and (or) outstanding guarantees as reserve into the account designated by the bank consortium immediately;

iv. Demand all rights of the promissory note obtained from signing of the contract.

v. To the extent permitted by law, lead bank can exercise its rights based on law and contract according to the contract, security documents and related documents. The lead bank can exercise the right without any prompt, notice, summon exhortation, protest of bill or performing other legal requirements.

WPI settled all payments in April 2024.

Note 13: World Peace Industrial Co., Ltd. (WPI), the Company's subsidiary, had entered into a first and second syndicated borrowing supplementary agreement with Taiwan Cooperative Bank on June 6, 2023 and May 9, 2024, respectively. The terms and

conditions of the contract were as follows:

(a) Contract term: Within five years from the first drawdown.

(b) Facility and drawdown: The consolidated drawdown rate of WPI's facility is $9,400,000 and the facility of WPI International (Hong Kong) Limited is US$200 million, and the loan can be re-utilized based on the credit term in the contract.

i. Each drawdown amount must not be less than $50,000 or USD 1.5 million, and the amount more than $50,000 or USD 1.5 million shall be an integral multiple of $10,000 or USD 1 million or shall be the available facility during the credit period, but not available for the amount approved by the lead bank. The repayment period can be one, two, three, four, five or six month(s). However, each maturity date shall be within the contract term.

ii. The facility of commercial papers is $7,050,000. Each drawdown amount must not be less than $50,000, and the amount more than $50,000 shall be an integral multiple of $10,000 or shall be the available facility during the credit period, but not available for the amount approved by the lead bank. The issuance period for each drawdown can be 30, 60 and 90 days maturity or the days agreed by the lead bank and WPI with a limit of 180 days. However, each maturity date shall be within the contract term.

(3) Repayment:

i. For each drawdown, the principal and interest must be repaid in full at the end of each drawdown's term. For re-utilization of the revolving loan after maturity date, application should be submitted to the lead bank five days before the maturity date. Based on the credit term in the contract, all or part of the loan will be re-utilized. If the amount of drawdown is the same as the last time, the syndicate of banks would not make an additional procedure of remittance and loan, as if the borrower has actually received the loan, and uses the loan contract as proof of receipt.

ii. When the commercial papers mature, the borrower shall settle the commercial papers at face value.

(4) Loan covenant: WPI is required to maintain certain financial ratios based on annual consolidated financial statements during the contract period as follows: liquidity ratio should not be less than 100%, debt ratio should not be higher than 250%, time interest earned ratio should not be less than 1.5 and net value (net assets less intangible assets) should not be less than $10,000,000. If the covenants are not met, right to drawdown is immediately terminated, and the following actions will be taken based on the resolution made by majority syndicated banks:

i. Rescind part or all of the undrawn facility;

ii. Request WPI to immediately repay all drawn principals, interest payable and other related payables as specified in the contract;

iii. Demand the borrower to deposit the amounts that are equivalent to undischarged guaranteed obligations for drawdown facility of issued commercial papers under the agreement and (or) outstanding guarantees as reserve into the account designated by the bank consortium immediately;

iv. Demand all rights of the promissory note obtained from signing of the contract.

WPI settled all payments in September 2025.

Note 14: WPI signed the long-term borrowing agreement with Chang Hwa Commercial Bank and Taipei Fubon Commercial Bank on March 18, 2024. The terms and conditions of the contract were as follows:

(a) Contract term: Within three years from the first drawdown.

(b) Facility and drawdown: The facility for WPI is equivalent to $15.4 million and for WPI International (Hong Kong) Limited is USD 268 million. The credit can be redrawn circularly from each line of facility.

(c) Repayment: For each drawdown, the principal and interest must be repaid in full at the end of each drawdown's term. Additionally, unpaid principal, interest and related expenses must be repaid in full at the end of each contract term.

(d) Loan covenant: WPI committed to maintain certain financial ratios based on annual consolidated financial statements during the contract period as follows: liquidity ratio should not be less than 100%, debt ratio should not be higher than 250%, time interest earned ratio should not be less than 1.5 during 2023 to 2025 and not be less than 2 from 2026, and net value (net intangible assets) should not be less than $10,000,000.

As of 2025, WPI met all the financial commitments stated in the contract.

Note 15: WPI signed the long-term borrowing agreement with Taiwan Cooperative Bank, Mega International Commercial bank, and Hua Nan Bank on August 11, 2025. The terms and conditions of the contract were as follows:

(a) Contract term: Within three years from the first drawdown.

(b) Facility and drawdown: The facility for WPI is equivalent to $15.4 million and for WPI International (Hong Kong) Limited is USD 412 million. The credit can be redrawn circularly from each line of facility.

(c) Repayment: For each drawdown, the principal and interest must be repaid in full at the end of each drawdown's term. Additionally, unpaid principal, interest and related expenses must be repaid in full at the end of each contract term.

(d) Loan covenant: WPI committed to maintain certain financial ratios based on annual consolidated financial statements during the contract period as follows: liquidity ratio should not be less than 100%, debt ratio should not be higher than

250%, time interest earned ratio should not be less than 1.5 during 2025 and not be less than 2 from 2026, and net value (net intangible assets) should not be less than $10,000,000.

As of December 31, 2025, WPI met all the above covenants.

Note 16: On June 29, 2022, WPG Korea Co., Ltd. entered into a long-term loan agreement with Kookmin Bank for a loan of KRW 2 billion until June 29, 2024. The interest is payable monthly. The principal shall be repaid in full at maturity, and the pledged asset is the office in Korea, which amount to $27,072. This loan agreement has been extended on June 28, 2024. Please refer to Note 16.

Note 17: On June 28, 2024, WPG Korea Co., Ltd. entered into a long-term loan agreement with Kookmin Bank for a loan of KRW 2 billion until June 29, 2025. The interest is payable monthly. The principal shall be repaid in full at maturity, and the pledged asset is the office in Korea, which amount to $27,072. This loan agreement has been extended on June 17, 2025. Please refer to Note 17.

Note 18: On June 17, 2025, WPG Korea Co., Ltd. entered into a long-term loan agreement with Kookmin Bank for a loan of KRW 2 billion until June 29, 2026. The interest is payable monthly. The principal shall be repaid in full at maturity, and the pledged asset is the office in Korea, which amount to $27,072.

Note 19: Yosun Industrial Corp. and indirect subsidiaries, Yosun Hong Kong Corp. Ltd. had entered into a syndicated credit agreement with Mega International Commercial Bank and other financial institutions on December 9, 2021. Under the agreement, they may re-utilize the loan and roll over commercial papers during the contract term. On March 20, 2025, the company entered into a supplementary agreement with the syndicated banks, extending the contract term to January 19, 2027. The terms and conditions of the contract are as follows:

(a) Contract term: Within three years from the first drawdown.

(b) Facility and drawdown: The total drawdown facility is $3,600,000.

i. Each drawdown amount must not be less than $15,000 or USD 500 thousand, and the amount more than $15,000 or USD 500 thousand shall be an integral multiple of $3,000 or USD 100 thousand. Each drawdown period shall be at least one month up to a maximum of six months. Each maturity date shall be within the contract term.

ii. During the contract term, commercial paper can be rolled over within the total revolving credit facility of $2,160,000 at 30 days maturity or the days agreed by both the lead bank and the Company with a limit of 180 days and each maturity date shall be within the contract term.

(c) Repayment:

i. For each drawdown, the matured principal must be repaid in full or directly repaid by a new drawdown of such tranche of credit facility on the

repayment date, which is the maturity date stipulated on the application of each drawdown.

ii. When the commercial papers mature, the issuer shall settle each commercial paper at face value. However, the commercial papers can be rolled over prior to the end of the contract term, and the proceeds can be used to repay the existing commercial papers which are due.

(d) Loan covenant: The Company is required to maintain certain financial ratios based on annual consolidated financial statements during the contract period as follows: liquidity ratio should not be less than 100%, debt ratio should not be higher than 300%, time interest earned ratio should not be less than 2.5 and net value (net assets less intangible assets) should not be less than $6,000,000.

As of December 31, 2025, only the time interest earned ratio of Yosun Industrial Corp. in the consolidated financial statements did not meet the contract restrictions. However, Yosun Industrial Corp. had actively negotiated with the creditor bank for the related matter and obtained a notice of forgiveness for failure to meet the required financial ratio for the year ended December 31, 2024 on December 10, 2025.

Note 20: Richpower Electronic Devices Co., Ltd. and subsidiary, Richpower Electronic Devices Co., Limited, had entered into a syndicated credit agreement with Taiwan Cooperative Bank and other financial institutions on September 30, 2022. Under the agreement, they may re-utilize the loan and roll over commercial papers during the contract term. The terms and conditions of the contract are as follows:

(a) Contract term: Within three years from the first drawdown.

(b) Facility and drawdown: The total drawdown facility is $2,000,000.

i. Each drawdown amount must not be less than $15,000 or USD 500 thousand, and the amount more than $15,000 or USD 500 thousand shall be an integral multiple of $3,000 or USD 100 thousand. Each drawdown period shall be at least one month up to a maximum of six months. Each maturity date shall be within the contract term.

ii. During the contract term, commercial paper can be rolled over within the total revolving credit facility of $1,400,000 at 30 days maturity or the days agreed by both the lead bank and the Company with a limit of 180 days and each maturity date shall be within the contract term.

(c) Repayment:

i. For each drawdown, the matured principal must be repaid in full or repaid directly by a new drawdown of credit facility on the maturity date stipulated on the application of each drawdown. However, in any case, the outstanding principal, interest and other expenses payable must be repaid in full at the end of the contract term.

ii. The issuer shall settle the commercial papers at face value on the maturity date. However, the commercial papers can be re-utilized prior to the end of the contract term and the proceeds obtained can be used to directly repay the existing commercial papers which are due. However, in any case, the outstanding payment must be repaid in full by the issuer at the end of the contract term.

(d) Loan covenant: The Company is required to maintain certain financial ratios based on annual consolidated financial statements during the contract period as follows: liquidity ratio should not be less than 100%, debt ratio should not be higher than 300%, time interest earned ratio should not be less than 2.5 and net value (net assets less intangible assets) should not be less than $1,600,000.

The borrowing matured on October 21, 2025, and the amount was fully paid.

Note 21: Richpower Electronic Devices Co., Ltd. and the subsidiary, Richpower Electronic Devices Co., Limited. had entered into a syndicated credit agreement with Taiwan Cooperative Bank and other financial institutions, which matured on October 21, 2025 and the payments were settled. On September 30, 2025, a new syndicated credit agreement was entered into. Under the agreement, they may re-utilize the loan and roll over commercial papers during the contract term. The terms and conditions of the contract are as follows:

(a) Contract term: Within three years from the first drawdown.

(b) Facility and drawdown: The total drawdown facility is $3,000,000.

i. Each drawdown amount must not be less than $15,000 or USD 500 thousand, and the amount more than $15,000 or USD 500 thousand shall be an integral multiple of $3,000 or USD 100 thousand. Each drawdown period shall be at least one month up to a maximum of six months. Each maturity date shall be within the contract term.

ii. During the contract term, commercial paper can be rolled over within the total revolving credit facility of $1,500,000 at 30 days maturity or the days agreed by both the lead bank and the Company with a limit of 180 days and each maturity date shall be within the contract term.

(c) Repayment:

i. For each drawdown, the matured principal must be repaid in full or repaid directly by a new drawdown of credit facility on the maturity date stipulated on the application of each drawdown. However, in any case, the outstanding principal, interest and other expenses payable must be repaid in full at the end of the contract term.

ii. The issuer shall settle the commercial papers at face value on the maturity date. However, the commercial papers can be re-utilized prior to the end of the contract term and the proceeds obtained can be used to directly repay

the existing commercial papers which are due. However, in any case, the outstanding payment must be repaid in full by the issuer at the end of the contract term.

(d) Loan covenant: The Company is required to maintain certain financial ratios based on annual consolidated financial statements during the contract period as follows: liquidity ratio should not be less than 100%, debt ratio should not be higher than 300%, time interest earned ratio should not be less than 1.5 and net value (net assets less intangible assets) should not be less than $1,600,000.

As at December 31, 2025, the facility remained undrawn.

(20) Other current liabilities

	December 31, 2025	December 31, 2024
Long-term borrowings-current portion	$ 3,574,669	$ 15,624,687
Refund liabilities	6,960,263	5,277,428
Contract liabilities	585,892	765,210
Others	587,861	671,575
	$ 11,708,685	$ 22,338,900

A. Refund liabilities were generated from sales discounts which is shown as 'other current liabilities'.

B. Contract liabilities were generated from advance sales receipts which is shown as 'other current liabilities'.

(21) Pensions

A. Defined benefit plans

(a) The Company and its 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 and its 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 and its domestic subsidiaries would assess the balance in the aforementioned labor pension reserve account by December 31, every year. If the account balance is not enough to pay the pension calculated by the aforementioned method to the employees expected to qualify for retirement in the following year, the Company and its domestic

subsidiaries will make contribution for the deficit by next March.

Effective January 1, 2010, the Company and certain subsidiaries have funded defined benefit pension plans in accordance with the "Regulations on pensions of managers", covering all managers appointed by the Company. Under the defined benefit pension plan, one unit is accrued for each year of service, subject to a maximum of 45 units. Pension benefits are based on the number of units accrued and the remuneration per unit ratified during the appointed period.

(b) The amounts recognized in the balance sheet are as follows:

	December 31, 2025	December 31, 2024
Present value of defined benefit obligations	$ 853,910	$ 880,860
Fair value of plan assets	(749,796)	(730,225)
Net defined benefit liability (shown as "other non-current liabilities")	$ 104,114	$ 150,635

(c) Movements in net defined benefit liabilities are as follows:

	2025		
	Present value of defined benefit obligations	Fair value of plan assets	Net defined benefit liability
At January 1	$ 880,860	($ 730,225)	$ 150,635
Current service cost	6,394	(471)	5,923
Interest expense (income)	14,032	(11,631)	2,401
	901,286	(742,327)	158,959
Remeasurements:			
Returns on plan assets	-	(41,809)	(41,809)
Change in financial assumptions	12,117	-	12,117
Experience adjustments	14,534	(8,884)	5,650
	26,651	(50,693)	(24,042)
Paid pension	(65,893)	65,893	-
Direct payments charged to company's account	(8,134)	-	(8,134)
Pension fund contribution	-	(22,669)	(22,669)
At December 31	$ 853,910	($ 749,796)	$ 104,114

	2024		
	Present value of defined benefit obligations	Fair value of plan assets	Net defined benefit liability
At January 1	$ 1,027,587	($ 699,714)	$ 327,873
Current service cost	6,374	(696)	5,678
Interest expense (income)	12,288	(8,358)	3,930
	1,046,249	(708,768)	337,481
Remeasurements:			
Returns on plan assets	-	(49,155)	(49,155)
Change in financial assumptions	(22,316)	-	(22,316)
Experience adjustments	(47,450)	(10,017)	(57,467)
	(69,766)	(59,172)	(128,938)
Paid pension	(58,643)	58,643	-
Direct payments charged to company's account	(36,980)	-	(36,980)
Pension fund contribution	-	(20,928)	(20,928)
At December 31	$ 880,860	($ 730,225)	$ 150,635

(d) The Bank of Taiwan was commissioned to manage the fund of the Company's and domestic subsidiaries' defined benefit pension plan assets in accordance with the Fund's annual investment and utilisation plan and the "Regulations for Revenues, Expenditures, Safeguard and Utilisation of the Labor Retirement Fund" (Article 6: The scope of utilisation for the Fund includes deposit in domestic or foreign financial institutions, investment in domestic or foreign listed, over-the-counter, or private placement equity securities, investment in domestic or foreign real estate securitisation products, etc.). With regard to the utilisation of the Fund, its minimum earnings in the annual distributions on the final financial statements shall be no less than the earnings attainable from the amounts accrued from two-year time deposits with the interest rates offered by local banks. If the earnings is less than aforementioned rates, government shall make payment for the deficit after being authorised by the Regulator. The Company and domestic subsidiaries have no right to participate in managing and operating that Fund and therefore, the Company and domestic subsidiaries are unable to disclose the classification of plan assets fair value in accordance with IAS 19 paragraph 142. The composition of fair value of plan assets as of December 31, 2025 and 2024 is given in the Annual Labor Retirement Fund Utilisation Report announced by the government.

(e) The principal actuarial assumptions used were as follows:

	Years ended December 31,	
	2025	2024
Discount rate	1.3%~1.4%	1.6%
Future salary increases	2.50%~4.00%	2.50%~4.00%

Assumptions regarding future mortality experience are set based on future mortality rate was estimated based on the 6th Taiwan Standard Ordinary Experience Mortality Table and experience.

Sensitivity analysis of the effect on present value of defined benefit obligation due from the changes of main actuarial assumptions was as follows:

	Discount rate		Future salary increases	
	Increase 1%	Decrease 1%	Increase 1%	Decrease 1%
December 31, 2025				
Effect on present value of defined benefit obligation	($ 48,903)	$ 50,149	$ 37,762	($ 37,041)
December 31, 2024				
Effect on present value of defined benefit obligation	($ 53,883)	$ 55,341	$ 42,332	($ 41,468)

The sensitivity analysis above is based on one assumption which changed while the other conditions remain unchanged. In practice, more than one assumption may change all at once. The method utilised in sensitivity analysis is the same as the method utilised in calculating net pension liability on the balance sheet.

The methods and types of assumptions used in preparing the sensitivity analysis were consistent with previous period.

(f) Expected contributions to the defined benefit pension plans of the Group for the year ending December 31, 2026 are $14,280.

(g) As of December 31, 2025, the weighted average duration of the retirement plan is 5~10 years.

B. Defined contribution plans

(a) Effective July 1, 2005, the Company and its 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 and its domestic subsidiaries contribute monthly an amount based on not less 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) Other overseas companies have defined contribution plans. Contributions for pensions and retirement allowance to independent fund administered by the government in accordance with the local pension regulations are based on a certain percentage of employees' monthly salaries and wages. Other than the monthly contributions, the companies have no further obligations.

(c) The pension costs of the Group under the defined contribution pension plans for the years ended December 31, 2025 and 2024 were $468,629 and $482,298, respectively.

(22) Share-based payment

A. As of December 31, 2025, the share-based payment arrangements of the Company's subsidiary, Trigold Holdings Limited (referred herein as "Trigold"), were as follows:

Type of arrangement	Grant date	Quantity granted	Contract period	Vesting conditions
Cash capital increase reserved for employee preemption	2025.02.11	2,500 thousand shares	NA	Vested immediately

B. The fair value of stock options granted by Trigold on grant date is measured using the Black-Scholes option-pricing model. Relevant information is as follows:

Type of arrangement	Grant date	Share price (in dollars)	Exercise Price (in dollars)	Expected price volatility (Note)	Expected option life	Cash dividends	Risk-free interest rate	Fair value per unit (in dollars)
Cash capital increase reserved for employee preemption	2025.2.11	$ 28.25	$ 24.00	41.18%	Vested immediately	$ -	0.08%	$ 4.48

Note: Expected price volatility rate was estimated using the stock prices of the most recent period with length of this period approximate to the length of the stock options' expected life, and the standard deviation of return on the stock during this period.

C. Expenses incurred on share-based payment transactions are shown below:

	Year ended December 31, 2025
Equity-settled	$ 10,625

Year ended December 31, 2024: None.

(23) Share capital

A. The Company's authorized capital was $32,000,000, of which certain shares can be issued as preference shares. The above authorized capital includes $1,000,000 reserved for employee stock option certificates, restricted stocks to employees, convertible preferred stock and convertible bonds. As of December 31, 2025, the paid-in capital was $16,790,568 with a par value of $10 (in dollars) per share. All proceeds from shares issued have been collected.

B. Movements in the number of the Company's ordinary shares outstanding (in thousands of shares) for the years ended December 31, 2025 and 2024 are as follows:

	2025	2024
At January 1 and December 31	1,679,057	1,679,057

C. On June 28, 2019, the Board of Directors resolved to increase its capital by issuing 200 million shares of Class A preferred stocks at the price of $50 (in dollars) per share with the effective date set on September 18, 2019 for repayment of borrowings to financial institutions and strengthening the Company's working capital. The registration of issuance has been completed on October 3, 2019. The rights and obligations of the issuance are as follows:

(a) Expiration date: The Company's Class A preferred stocks are perpetual but all or certain parts are callable at any time from the next day of five years after issuance at the actual issue price.

(b) Dividends: Dividends are calculated at 4% (five-year IRS rate: 0.605%+3.395%) per annum based on the issue price per share. The five-year IRS rate will be reset on the next business day of five years since issuance and every subsequent five years and the pricing effective date for rate reset is two Taipei financial industry business days prior to the IRS rate reset date. The rate index, five-year IRS rate, is the arithmetic mean of five-year IRS rates appearing on Reuters pages "TAIFXIRS" and "COSMOS3" at 11:00 a.m. (Taipei time) on the relevant pricing effective date of rate reset. If such rate cannot be obtained, the Company will determine the rate based on the reasonable market price with good faith.

(c) Dividend distribution: Dividends are distributed once per year in the form of cash. The current year's earnings, if any, shall first be used to pay all taxes and offset prior years' operating losses and then shall be set aside as legal reserve in accordance with the Articles of Incorporation and set aside or reverse as special reserve in accordance with the Articles of Incorporation or regulations of regulatory authority. The remaining amount, if any, shall be preferentially distributed as dividends of Class A preferred stocks.

The Company has discretion in dividend distribution of Class A preferred stocks. The Company could choose not to distribute dividends of preferred stocks when resolved by the stockholders, which would not be able to lead to default if the Company has no or has insufficient current year's earnings for distribution or has other necessary considerations. In addition, the amounts of undistributed dividends or insufficient distributed dividends will not become deferred payments in future years when the Company has earnings.

(d) Excess dividend distribution: Besides the aforementioned dividends, the stockholders of Class A preferred stocks could not participate in the distribution of cash and capitalized assets for common stocks derived from earnings and capital surplus.

(e) Residual property distribution: The stockholders of Class A preferred stocks have priority over stockholders of common stocks in distributing the Company's residual property but the limit is the amount calculated by shares of outstanding preferred stocks issued and the issue price when distributing.

(f) Right to vote and be elected: The stockholders of Class A preferred stocks have no right to vote and be elected in the stockholders' meeting of the Company but have right to vote in the stockholders' meeting for stockholders of Class A preferred stocks only and stockholders' meeting regarding unfavourable matters to rights and obligations of stockholders of Class A preferred stocks.

(g) Conversion to common stocks: Class A preferred stocks could not be converted to common stocks and the stockholders of Class A preferred stocks could not request the Company to retire the preferred stocks they held.

(h) The preemptive rights for stockholders of Class A preferred stocks are the same as that common stocks when the Company increases its capital by issuing new shares.

D. The Board of Directors of the Company during its meeting on November 12, 2024 resolved to redeem and retire all Class A preferred stocks and implement a capital reduction with the effective date set on December 27, 2024. In accordance with Article 158 of the Company Act and Article 3-1 of the Company's Articles of Incorporation, 200,000 thousand shares of Class A preferred stocks were all redeemed at the actual issue price. The registration for the capital reduction was completed on January 22, 2025.

(24) Capital surplus

A. Pursuant to the R.O.C. Company Law, 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 Law requires that the amount of capital surplus to be capitalized as 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.

B. Details of capital reserve - stock options are as follows:

	2025							
	Common stock share premium	Treasury share transaction	Difference between consideration and carrying amount of subsidiaries acquired or disposed	Recognized changes in subsidiaries' equity	Changes in associates' net equity	Stock option	Other	Total
January 1	$19,387,285	$ 45,177	$ -	$ 13,089	$1,940,960	$ 465,450	$ -	$ 21,851,961
Changes in equity of associates and joint ventures accounted for under the equity method	-	-	-	-	901,602	-	-	901,602
Difference between consideration and carrying amount of subsidiaries acquired or disposed	-	-	95,244	-	-	-	-	95,244
Changes in ownership interest in subsidiaries	-	-	-	(1,156)	-	-	-	(1,156)
Share-based payment transactions	-	-	-	5,464	-	-	725	6,189
Other	-	-	-	38	-	-	-	38
December 31	$19,387,285	$ 45,177	$ 95,244	$ 17,435	$2,842,562	$ 465,450	$ 725	$ 22,853,878

	2024						
	Common stock share premium	Preferred stock share premium	Treasury share transaction	Recognized changes in subsidiaries' equity	Changes in associates' net equity	Stock option	Total
January 1	$19,387,285	$ 7,994,638	$ 45,177	$ 13,048	$ 1,009,656	$ -	$ 28,449,804
Changes in equity of associates and joint ventures accounted for under the equity method	-	-	-	-	931,304	-	931,304
Redemption preference stock	-	(7,994,638)	-	-	-	-	(7,994,638)
Due to recognition of equity component of convertible bonds issued	-	-	-	-	-	465,450	465,450
Other	-	-	-	41	-	-	41
December 31	$19,387,285	$ -	$ 45,177	$ 13,089	$ 1,940,960	$ 465,450	$ 21,851,961

(25) 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' operating losses and then 10% of the remaining amount shall be set aside as legal reserve. After setting aside or reversing a special reserve in accordance with the related laws and regulations, the appropriation of the remaining earnings ('the current year's earnings'), along with the beginning unappropriated earnings, is the distributable earnings, which shall be preferentially distributed as dividends of preferred stocks, and shall be proposed by the Board of Directors and resolved by the shareholders as dividends and bonus to shareholders.

B. The Company's dividend policy takes into account the Company's profitability, capital requirement for future operating plan and changes in the industry environment, along with the consideration of factors such as shareholders' equity and the Company's long-term financial plans, etc., to plan the Company's dividend distribution. The Company's annual total dividends distributed shall not be less than 40% of the current year's earnings, and cash dividends shall not be less than 20% of the total dividends distributed. However, if the Company has no earnings in the current period to be distributed, or the Company has earnings to be distributed, which are calculated based on the above principle, are substantially lower than the Company's actual distributions in the prior year, the Company shall distribute all or part of its retained earnings or undistributed earnings of the prior period in accordance with the related laws or the regulations made by the regulatory authority. In addition, if the Company's current year's earnings include significant non-recurring income, and such income has no corresponding cash receipt due to accounting principles factors such as differences in recognition timing or changes in valuation methods, etc., the Company shall retain all or part of the income, which is not subject to the above dividend distribution or cash dividends proportion.

C. Legal reserve can only be used to cover accumulated losses or issue new shares or cash to shareholders in proportion to their share ownership, provided that the balance of the reserve exceeds 25% of the Company's paid-in capital.

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 appropriations of 2024 and 2023 earnings had been resolved at the shareholders' meeting on May 28, 2025 and May 24, 2024, respectively. Details are summarised below:

	Years ended December 31,			
	2024		2023	
	Amount	Dividend per share (in dollars)	Amount	Dividend per share (in dollars)
Legal reserve	$ 816,100		$ 844,160	
Reversal of special reserve	(2,282,715)		(1,195,171)	
Cash dividends	5,372,982	$ 3.20	5,876,699	$ 3.50
Cash dividends of preference stock	424,454	None	400,000	2.00
	$ 4,330,821		$ 5,925,688	

Note: On September 18, 2019, 200,000 thousand shares of Class A preferred stocks were issued at the issue price of $50. During the holding period from January 1, 2024 to September 17, 2024, totalling 261 days, dividends were calculated based on the

preferred dividend of 4% per annum. During the holding period from September 18, 2024 to December 26, 2024, totalling 100 days, dividends were calculated based on the reset dividend rate of 5.095% per annum. Dividends of Class A preferred stocks amounting to $424,454 were distributed from earnings for the year ended December 31, 2024.

The above appropriations of 2024 and 2023 earnings resolved by shareholders are the same with the amounts resolved by the Board of Directors.

F. As of March 10, 2026, the Board of Directors has not proposed and the stockholders have not resolved the distribution of earnings for 2025.

G. For the information relating to employees' compensation and directors' remuneration, refer to Note 6(33).

(26) Other equity items

	2025			
	Investments at fair value through comprehensive income	Currency translation	Others	Total
At January 1	$ 1,701,605	$ 2,621,413	($ 316,200)	$ 4,006,818
Revaluation-gross	(317,817)	-	-	(317,817)
Revaluation transferred to retained earnings	(89,171)	-	-	(89,171)
Revaluation-associates	(401,831)	-	-	(401,831)
Revalution transferred to retained earnings - associates	(153,120)	-	-	(153,120)
Cumulative translation differences:				
- Group	-	(4,016,338)	-	(4,016,338)
- Tax on Group	-	35,212	-	35,212
- Associates	-	(1,166,065)	-	(1,166,065)
Hedges of a net investment in a foreign operation - Associates	-	-	18,715	18,715
Other (Note)	-	-	156,483	156,483
At December 31	$ 739,666	($ 2,525,778)	($ 141,002)	($ 1,927,114)

	2024			
	Investments at fair value through comprehensive income	Currency translation	Others	Total
At January 1	$ 1,804,781	($ 3,931,014)	($ 156,483)	($ 2,282,716)
Revaluation-gross	605,697	-	-	605,697
Revaluation transferred to retained earnings	(15,801)	-	-	(15,801)
Revaluation-associates	111,708	-	-	111,708
Revalution transferred to retained earnings - associates	(804,780)	-	-	(804,780)
Cumulative translation differences:				
- Group	-	5,701,922	-	5,701,922
- Tax on Group	-	(53,625)	-	(53,625)
- Associates	-	904,130	-	904,130
Hedges of a net investment in a foreign operation - Associates	-	-	(159,717)	(159,717)
At December 31	$ 1,701,605	$ 2,621,413	($ 316,200)	$ 4,006,818

Note: The Group made an agreement with the original shareholders of Vsell Enterprise Co., Ltd. to acquire the remaining 12% and 18% equity interest in Vsell Enterprise Co., Ltd. in March 2025 and June 2025, respectively. Therefore, the Group recognized put options of non-controlling interests amounting to $156,483.

(27) Operating revenue

A. Revenue from contracts with customers

	Years ended December 31,	
	2025	2024
Revenue from contracts with customers	$ 999,109,582	$ 880,552,335

Disaggregation of revenue from contracts with customers

The Group derives revenue from the transfer of goods and services at a point in time in the following major product lines:

	Years ended December 31,	
	2025	2024
Core components	$ 374,135,063	$ 344,096,028
Analog IC and mixed signal components	84,182,015	73,285,730
Discrete IC, logic IC	87,118,079	79,677,641
Memory	276,509,478	237,614,370
Optical components	77,337,046	82,185,024
Passive connector and magnetic components	76,879,567	45,505,846
Agency service revenue	212,521	-
Others	22,735,813	18,187,696
	$ 999,109,582	$ 880,552,335

B. Contract liabilities

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

	December 31, 2025	December 31, 2024	January 1,2024
Contract assets	$ 813,155	$ -	$ -
Contract liabilities	$ 585,892	$ 765,210	$ 956,427

Revenue recognized that was included in the contract liability balance at the beginning of the year

	December 31, 2025	December 31, 2024
Revenue recognized that was included in the contract liability balance at the beginning of the year	$ 666,963	$ 946,067

(28) Interest income

	Years ended December 31,	
	2025	2024
Interest income from bank deposits	$ 358,649	$ 547,055
Interest income from financial assets measured at amortized cost	26,977	30,942
Others	3,628	-
	$ 389,254	$ 577,997

(29) Other income

	Years ended December 31,	
	2025	2024
Rental revenue	$ 85,502	$ 94,739
Dividend income	196,085	208,567
Other income - others	265,448	297,587
	$ 547,035	$ 600,893

(30) Other gains and losses

	Years ended December 31,	
	2025	2024
Loss on disposal of property, plant and equipment	($ 2,110)	($ 7,190)
(Loss) gain on disposal of investments	(27,204)	62,430
Currency exchange gain	504,990	670,005
Gain on financial assets and liabilities at fair value through profit or loss	599	302,560
Gain (loss) arising from lease modifications	11,669	(9,099)
Depreciation on investment property	(34,340)	(32,541)
Impairment losses	(15,486)	(155,184)
Other losses	(170,013)	(39,116)
	$ 268,105	$ 791,865

(31) Finance costs

	Years ended December 31,	
	2025	2024
Interest expense:		
Bank borrowings	$ 8,613,948	$ 7,979,635
Less: Capitalization of qualifying assets	113,320	18,649
Redemption liabilities	23,190	33,159
Lease liabilities	64,891	68,543
Others	624,231	554,804
	$ 9,439,580	$ 8,654,790

(32) Additional information of expenses by nature

	Years ended December 31,	
	2025	2024
Employee benefit expense	$ 11,230,199	$ 9,573,048
Depreciation charges		
Depreciation on property, plant and equipment	$ 496,703	$ 516,812
Depreciation on investment property	34,340	32,541
Depreciation on right-of-use assets	445,806	492,463
	$ 976,849	$ 1,041,816
Amortization charges on intangible assets and deferred expense (shown as 'other non-current assets')	$ 129,549	$ 122,667

(33) Employee benefit expense

	Years ended December 31,	
	2025	2024
Wages and salaries	$ 9,701,421	$ 8,149,580
Directors' remuneration	60,500	45,000
Share-based payment	10,625	-
Labor and health insurance fees	498,243	463,265
Pension costs	476,953	491,906
Other personnel expenses	482,457	423,297
	$ 11,230,199	$ 9,573,048

A. According to the Articles of Incorporation of the Company, a ratio of distributable profit of the current year, shall be distributed as employees' compensation and directors' remuneration. The ratio shall be 0.01%~5% for employees' compensation and no higher than 3% for directors' remuneration as resolved by the Board of Directors and reported at the shareholders' meeting. If the Company has an accumulated deficit, earnings shall be reserved to cover deficit. Employees' compensation can be distributed in the form of shares or cash to employees of subsidiaries of the Company who meet certain specific requirements. The aforementioned current year's earnings, if any, represent current year's pre-tax profit excluding employees' compensation and directors' remuneration to be distributed.

B. The Company has established the audit committee, therefore, there was no remuneration paid to supervisors for the years ended December 31, 2025 and 2024.

C. For the years ended December 31, 2025 and 2024, employees' compensation was accrued at $203,389 and $42,355, respectively; while directors' remuneration was accrued at $55,000 and $39,000, respectively. The aforementioned amounts were recognized in salary expenses.

The employees' compensation and directors' remuneration were estimated and accrued based on the profit of current year distributable for the year ended December 31, 2025, and the percentage as prescribed by the Company's Articles of Incorporation. As of March 10, 2026, this amount has not yet been resolved by the Board of Directors.

For 2024, the employees' compensation and directors' remuneration resolved by the Board of Directors during its meeting on March 25, 2025 amounted to $36,070 and $39,000, respectively, and the employees' compensation and directors' remuneration recognized in the 2024 financial statements amounted to $42,355 and $39,000, respectively. The difference of $6,285 between the amount resolved by the Board of Directors and the amount recognized in the 2024 financial statements, mainly resulting from the decrease in employees' compensation, had been adjusted in profit or loss in the first quarter of 2025. The directors' remuneration recognized in the 2024 financial statements was the same with

the amount resolved by the Board of Directors. The employees' compensation was distributed in the form of cash.

D. Information about employees' compensation and directors' remuneration of the Company as resolved by the Board of Directors and shareholders will be posted in the "Market Observation Post System" at the website of the Taiwan Stock Exchange.

(34) Income tax

A. Income tax expense

(a) Components of income tax expense:

	Years ended December 31,	
	2025	2024
Current tax		
Current tax on profits for the year	$ 2,660,930	$ 1,734,223
Prior year income tax under estimation	88,592	284,291
Tax on undistributed surplus earnings	203,306	131,410
Total current tax	2,952,828	2,149,924
Deferred tax		
Origination and reversal of temporary differences	157,107	(331,841)
Income tax expense	$ 3,109,935	$ 1,818,083

(b) The income tax (charge)/credit relating to components of other comprehensive loss (income) is as follows:

	Years ended December 31,	
	2025	2024
Currency translation differences	($ 35,212)	$ 53,625
Remeasurement of defined benefit obligations	6,858	25,788
	($ 28,354)	$ 79,413

B. Reconciliation between income tax expense and accounting profit

	Years ended December 31,	
	2025	2024
Income tax calculated by applying statutory rate to the profit before tax (Note)	$ 5,899,728	$ 3,930,136
Effects from items disallowed by tax regulation	(3,092,034)	(2,428,103)
Prior year income tax under estimation	88,592	284,291
Tax on undistributed surplus earnings	203,306	131,410
Others	10,343	(99,651)
Income tax expense	$ 3,109,935	$ 1,818,083

Note: The basis for computing the applicable tax rate are the rates applicable in the respective countries where the Group entities operate.

C. Amounts of deferred tax assets or liabilities as a result of temporary differences and tax losses are as follows:

	2025					
	At January 1	Recognized in profit or loss	Recognized in other comprehensive income	Effect of exchange rate changes	Business combinations	At December 31
Temporary differences:						
－Deferred tax assets:						
Unrealized inventory valuation loss	$ 279,225	($ 109,791)	$ -	($ 6,147)	$ 829	$ 164,116
Unrealized sales discounts and allowances	223,647	71,972	-	(635)	-	294,984
Unrealized exchange loss	3,925	18,389	-	-	-	22,314
Amount of allowance for loss in excess of the limit for tax purpose	41,981	8,001	-	(985)	-	48,997
Unrealized expenses	82,696	6,622	-	340	-	89,658
Investment losses	15,290	10,310	-	-	-	25,600
Unrealized loss on valuation of redemption right of bonds payable	330	400	-	-	-	730
Pensions	37,524	(1,757)	(2,600)	-	-	33,167
Cumulative translation adjustment	3,745	-	4,545	-	-	8,290
Others	83,662	59,866	-	4,455	-	147,983
Tax losses	300,268	63,668	-	(4,047)	-	359,889
	1,072,293	127,680	1,945	(7,019)	829	1,195,728
Temporary differences:						
－Deferred tax liabilities:						
Investment income	($ 881,718)	($ 294,362)	$ -	$ 2,202	$ -	($ 1,173,878)
Provision for building valuation increment	(23,905)	526	-	-	(28,388)	(51,767)
Land value increment tax	(30,156)	-	-	-	(21,925)	(52,081)
Pensions	(9,255)	3,490	(2,208)	-	(5,642)	(13,615)
Cumulative translation adjustments	(35,690)	-	30,667	-	-	(5,023)
Others	(89,553)	5,559	-	431	(3,154)	(86,717)
	(1,070,277)	(284,787)	28,459	2,633	(59,109)	(1,383,081)
Total	$ 2,016	($ 157,107)	$ 30,404	($ 4,386)	($ 58,280)	($ 187,353)

	2024				
	At January 1	Recognized in profit or loss	Recognized in other comprehensive income	Effect of exchange rate changes	At December 31
Temporary differences:					
－Deferred tax assets:					
Unrealized inventory valuation loss	$ 123,168	$ 153,586	$ -	$ 2,471	$ 279,225
Unrealized sales discounts and allowances	135,189	87,321	-	1,137	223,647
Unrealized exchange loss	56,696	(52,773)	-	2	3,925
Amount of allowance for loss in excess of the limit for tax purpose	31,707	9,324	-	950	41,981
Unrealized expenses	102,418	(20,686)	-	964	82,696
Investment losses	108,308	(93,018)	-	-	15,290
Unrealized loss on valuation of redemption right of bonds payable	-	330	-	-	330
Pensions	60,555	33,095	(56,126)	-	37,524
Cumulative translation adjustment	21,680	-	(17,935)	-	3,745
Others	85,983	(3,298)	-	977	83,662
Tax losses	151,138	140,278	-	8,852	300,268
	876,842	254,159	(74,061)	15,353	1,072,293
Temporary differences:					
－Deferred tax liabilities:					
Investment income	($ 983,768)	$ 118,447	$ -	($ 16,397)	($ 881,718)
Provision for building valuation increment	(23,905)	-	-	-	(23,905)
Land value increment tax	(30,156)	-	-	-	(30,156)
Pensions	(1,834)	(37,759)	30,338	-	(9,255)
Cumulative translation adjustments	-	-	(35,690)	-	(35,690)
Others	(88,570)	(3,006)	-	2,023	(89,553)
	(1,128,233)	77,682	(5,352)	(14,374)	(1,070,277)
Total	($ 251,391)	$ 331,841	($ 79,413)	$ 979	$ 2,016

D. The amounts of deductible temporary differences and tax losses that were not recognized as deferred tax assets are as follows:

	December 31, 2025	December 31, 2024
Deductible temporary differences	$ 120,661	$ 101,441
Tax losses	$ 636,677	$ 954,443

The deductible temporary differences belong to subsidiaries that cannot be realized as deferred tax assets in the near future.

E. As of March 10, 2026, the Company's income tax returns through 2019 have been assessed and approved by the Tax Authority.

F. The Group has applied the exception to recognizing and disclosing information about deferred tax assets and liabilities related to Pillar Two income taxes.

G. The current tax expense related to Pillar Two income taxes was not significant for the year ended December 31, 2025.

(35) Earnings per share

	Year ended December 31, 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	$ 10,105,237		
Less: Dividends of preference stock	(424,454)		
Profit used to calculate basic earnings per share/weighted-average number of shares	$ 9,680,783	1,679,057	$ 5.77
Diluted earnings per share			
Profit attributable to ordinary shareholders of the parent	$ 10,105,237		
Less: Dividends of preference stock	(424,454)		
Profit used to calculate basic earnings per share/weighted-average number of shares	9,680,783	1,679,057	
Assumed conversion of all dilutive potential ordinary shares			
Employees' compensation	-	2954	
Convertible bonds	114,541	69,119	
Profit used to calculate diluted earnings per share/weighted-average number of shares	$ 9,795,324	1,751,130	$ 5.59

	Year ended December 31, 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	$ 7,245,173		
Less: Dividends of preference stock	(400,000)		
Difference on redemption of preference stock	(5,362)		
Profit used to calculate basic earnings per share/weighted-average number of shares	$ 6,839,811	1,679,057	$ 4.07
Diluted earnings per share			
Profit attributable to ordinary shareholders of the parent	$ 7,245,173		
Less: Dividends of preference stock	(400,000)		
Difference on redemption of preference stock	(5,362)		
Profit used to calculate basic earnings per share/weighted-average number of shares	6,839,811	1,679,057	
Assumed conversion of all dilutive potential ordinary shares			
Employees' compensation	-	680	
Convertible bonds	20,870	8,931	
Profit used to calculate diluted earnings per share/weighted-average number of shares	$ 6,860,681	1,688,668	$ 4.06

(36) Transactions with non-controlling interests

A. Acquisition of additional equity interest in a subsidiary

(a) On March 31, 2025 and June 20, 2025, the Group's subsidiary, Silicon Application Corporation, acquired 12% and 18% of the share capital of its subsidiary, Vsell Enterprise Co., Ltd. (referred herein as "Vsell Enterprise"), from the original shareholders for a cash consideration of $64,769 and $151,920, respectively. The carrying amount of non-controlling interest in Vsell Enterprise was $236,473 and $157,138 at the acquisition date. This transaction resulted in a decrease in the non-controlling interest by $251,727 and an increase in the equity attributable to owners of the parent by $251,727. The effect of changes in interests in Vsell Enterprise on the equity attributable to owners of the parent for the year ended December 31, 2025 is shown below:

	Year ended December 31, 2025
Carrying amount of non-controlling interest acquired	$ 251,727
Consideration paid to non-controlling interest (Note)	156,483
Difference between proceeds on actual acquisition of or disposal of equity interest in a subsidiary and its carrying amount (shown as additional in 'Paid-in Capital')	$ 95,244

Note: The expected acquisition price as agreed in the contract was calculated at present value. The difference of $60,206 from the cash consideration of $216,689 had been amortized and recognized as interest expense (shown as 'finance costs') in each period.

(b) In November 2025, the Group acquired 571,000 issued shares of its subsidiary, Fortune Information Systems Corp. (referred herein as "Fortune Corp."), for a total cash consideration of $24,307. The carrying amount of non-controlling interest in Fortune Corp. was $892,812 at the acquisition date. This transaction resulted in a decrease in the non-controlling interest by $13,990 and a decrease in the equity attributable to owners of the parent by $10,316. The effect of changes in interests in Fortune Corp. on the equity attributable to owners of the parent for the year ended December 31, 2025 is shown below:

	Year ended December 31, 2025
Carrying amount of non-controlling interest acquired	$ 13,990
Consideration paid to non-controlling interest	24,307
Difference between proceeds on actual acquisition of or disposal of equity interest in a subsidiary and its carrying amount (shown as additional in 'retained earnings')	($ 10,316)

B. The Group did not participate in the capital increase raised by a subsidiary proportionally to its interest to the subsidiary

The Group's subsidiary, Trigold Holdings Limited, increased its capital by issuing new shares on March 31, 2025. The Group did not acquire shares proportionally to its interest, resulting in a decrease in the Group's shareholding ratio from 60.60% to 59.02%, an increase in the non-controlling interest by $1,156 and a decrease in the equity attributable to owners of the parent by $1,156 (shown as a deduction of 'capital surplus').

C. The Group did not conduct any transaction with non-controlling interest during the year ended December 31, 2024.

(37) Business combinations

A. On April 29, 2025, the Group acquired 47.67% of the share capital of Fortune Information Systems Corp. (referred herein as "Fortune Corp.") and obtained control over the company.

Fortune Corp. is a professional manufacturer which provides information integration services in all aspects, and it is committed to satisfying the diverse needs of customers in various industries. This acquisition mainly focuses on increasing strategic alliance partners to expand the range of services in the information and communication supply chain.

B. The following table summarizes the consideration paid for Fortune Corp., the fair values of the assets acquired and liabilities assumed at the acquisition date and the non-controlling interest's proportionate share of the recognized amount of the recognized amount of acquiree's identifiable net assets:

	April 29, 2025
Purchase consideration	
Cash paid	$ 833,712
Non-controlling interest's proportionate share of the recognized amount of acquiree's identifiable net assets	909,773
	1,743,485
Fair value of the identifiable assets acquired and liabilities assumed	
Cash and cash equivalents	253,504
Financial assets at amortised cost - current	15,159
Contract asset - current	686,855
Notes receivable - net	2,467
Accounts receivable - net	432,096
Other receivables	215
Inventory	230,885
Prepayments	66,447
Non-current assets held for sale - net	96,708
Other current assets	10,472
Property, plant and equipment	426,515
Right-of-use assets	19,848
Investment property - net	265,290
Intangible assets	15,764
Deferred income tax assets	829
Other non-current assets	241,452
Short-term notes and bills payable	(110,000)
Notes payable	(554)
Accounts payable	(619,146)
Other payables	(109,334)
Current income tax liabilities	(19,197)
Current lease liabilities	(8,403)
Other current liabilities	(88,026)
Deferred income tax liabilities	(59,109)
Non-current lease liabilities	(11,445)
Non-current other liabilities	(761)
Total identifiable net assets	1,738,531
Goodwill	$ 4,954

C. As of December 31, 2025, the allocation of the acquisition price for the acquisition of a 47.67% equity interest in Fortune Corp. has been completed. The fair values of the acquired identifiable intangible assets and goodwill amounted $15,764 and $4,954, respectively.

D. The operating revenue included in the consolidated statement of comprehensive income since April 29, 2025 contributed by Fortune Technology Systems Corporation was $1,702,113. Fortune Technology Systems Corporation also contributed profit before income tax of $74,350 for the year ended Decemer 31, 2025. Had Fortune Technology Systems Corporation been consolidated from January 1, 2025, the consolidated statement of comprehensive income would show operating revenue of $1,000,101,673 and profit before income tax of $13,682,493 for the year ended Decemer 31, 2025.

(38) Supplemental cash flow information

A. In addition to Note 6(37), other supplemental cash flow information were as follows:

Partial payment of cash from investing activities

	Years ended December 31,	
	2025	20243
Acquisition of property, plant and equipment, investment property and intangible assets	$ 222,348	$ 317,518
Add: Accounts payable at the beginning of the year	46,250	88,746
Prepayments for business facilities at the end of the year	4,326	4,927
Less: Accounts payable at the end of year	(600)	(46,250)
Prepayments for business facilities at the beginning of the year	(4,927)	(3,000)
Cash paid during the year	$ 267,397	$ 361,941

B. On March 14, 2025, The Group entered into a share transfer agreement with Kunmao (Shanghai) Enterprise Development Co., Ltd., selling 100% of shares in Trigold Tongle (Shanghai) Industrial Development Ltd. and therefore lost control over the subsidiary. The total transaction price amounted to RMB 390 thousand, and the transfer transaction was completed on April 1, 2025. The details of the consideration received from the transaction and assets and liabilities relating to the subsidiary are as follows:

	April 1, 2025
Purchase consideration	
Cash and cash equivalents	$ 1,717
Carrying amount of the assets and liabilities of the subsidiary	
Cash and cash equivalents	$ 2,370
Accounts receivable - net	108
Inventory	112
Prepayments	393
Other current assets	7
Other non-current assets	2,548
Other current liabilities	(1,658)
Other payables	(941)
Non-current other liabilities	(88)
Total identifiable net assets	$ 2,851

(39) Changes in liabilities from financing activities

	Short-term borrowings	Short-term notes and bills payable	Bonds payable	Long-term borrowings (Note)	Lease liabilities	Liabilities from financing activities-gross
At January 1, 2025	$103,271,656	$7,064,767	$ 5,172,439	$46,912,807	$2,493,143	$164,914,812
Changes in cash flow from financing activities	3,546,134	526,300	-	(16,206,325)	(379,844)	(12,513,735)
Others	(3,548,989)	110,000	113,320	3,548,989	192,786	416,106
At December 31, 2025	$103,268,801	$7,701,067	$ 5,285,759	$34,255,471	$2,306,085	$152,817,183

	Short-term borrowings	Short-term notes and bills payable	Bonds payable	Long-term borrowings (Note)	Lease liabilities	Liabilities from financing activities-gross
At January 1, 2024	$ 82,601,125	$8,224,982	$ -	$31,422,151	$2,509,152	$124,757,410
Changes in cash flow from financing activities	16,370,531	203,608	5,615,686	18,426,833	(425,582)	40,191,076
Others	4,300,000	(1,363,823)	(443,247)	(2,936,177)	409,573	(33,674)
At December 31, 2024	$103,271,656	$7,064,767	$ 5,172,439	$46,912,807	$2,493,143	$164,914,812

Note: Including long-term borrowings-current portion less unamortized discounts.

7. RELATED PARTY TRANSACTIONS

(1) Parent and ultimate controlling party

The Group's shares are widely held so the Company has no ultimate parent and ultimate controlling party.

(2) Names of related parties and relationship

Names of related parties	Relationship with the Group
Chain Power Technology Corp.	Investee accounted for under equity method

Names of related parties	Relationship with the Group
Supply Consultants Limited	Investee accounted for under equity method
VITEC WPG Limited	〃
Gain Tune Logistics (Shanghai) Co., Ltd.	〃
Suzhou Xinning Logistics Co., Ltd.	〃
Suzhou Xinning Bonded Warehouse Co., Ltd.	〃
WT Microelectronics Co., Ltd.	〃
Eesource Corp.	〃
Sunrise Technology Co., Ltd.	〃
Restar WPG Corporation	〃
Edom Technology Co., Ltd.	〃
AutoSys (TW) Co., Ltd.	〃
Zero One Technology Co., Ltd.	〃
Digitimes Inc.	〃
Kunmao (Shanghai) Enterprise Development Co., Ltd.	Other related party
Restar Electronics Singapore Pte. Ltd.	〃
Maxtek Technology Co., Ltd.	Subsidiary of investee accounted for under equity method
Morrihan International Corp.	〃
WT Microelectronics (Hong Kong) Limited	〃
NuVision Technology, Inc.	〃
Excelpoint Systems (H.K.) Limited	〃
WT Microelectronics Singapore Pte. Ltd.	〃
Zotech Co., Ltd.	〃
Unicomp Information Co., Ltd.	〃
PetaCom Technology Co., Ltd.	〃
WPG P.T. Electrindo Jaya	Stockholder of the Group's subsidiary accounted for under equity method
WPG Holdings Education Foundation	One third of paid-in-capital was granted by the Group
Taiwan Industrial Holding Association	The chairman of the association and chairman of the Group are the same
Liu Wei-Min	Legal representative of directors of the Group's subsidiary

(3) Significant transactions and balances with related parties

A. Operating revenues

	Years ended December 31,	
	2025	2024
Sales of goods		
Others	$ 1,124,471	$ 907,555
Associates	1,082,099	496,567
	$ 2,206,570	$ 1,404,122

The terms and sales prices with other related parties were negotiated in consideration of different factors including product, cost, market, competition and other conditions. The collection period was 90 days. Terms and sales prices with associates are in accordance with normal selling prices and terms of collection.

B. Purchases

	Years ended December 31,	
	2025	2024
Purchases of goods		
Associates	$ 2,093,438	$ 1,577,550

The purchase prices and terms of payment for associates including products, market competition and other conditions are the same as those for general suppliers.

C. Receivables from related parties

	December 31, 2025	December 31, 2024
Accounts receivable		
Others	$ 378,737	$ 313,986
Associates	107,355	45,028
	$ 486,092	$ 359,014

The receivables from related parties arise mainly from sales of goods. The receivables are due 30 to 90 days after the date of sale. The receivables are unsecured in nature and bear no interest. There is no allowance for doubtful accounts held against receivables from related parties.

D. Other receivables

	December 31, 2025	December 31, 2024
Other receivables		
Associates	$ 18,338	$ 3,697

Other receivables from associates refer to payments on behalf of others and purchases paid on behalf of others, etc.

E. Payables to related parties

	December 31, 2025	December 31, 2024
Accounts payable		
Associates	$ 352,057	$ 115,942

The payables to related parties arise mainly from purchases of goods. The payables are due 30 to 90 days after the date of purchase. The payables are unsecured in nature and bear no interest.

F. Endorsements and guarantees provided to related parties

	December 31, 2025	December 31, 2024
Associates		
VITEC WPG Limited	$ 70,717	$ 147,532
Restar WPG Corporation	-	26,228
	$ 70,717	$ 173,760

G. Others

	Years ended December 31,	
	2025	2024
Other related parties		
WPG Holding Education Foundation	$ 5,360	$ 5,980
Taiwan Industrial Holding Association	2,000	1,500
	$ 7,360	$ 7,480

H. Property transactions

(a) Disposal of financial assets:

				Year ended December 31, 2025	
	Accounts	No. of shares	Objects	Disposal proceeds	Gain on disposal
Kunmao (Shanghai) Enterprise Development Co., Ltd.	Investments accounted for using equity method - subsidiaries	100% equity	Trigold Tongle	$ 1,717	$ 1,115

Year ended December 31, 2024: None.

On April 1, 2025, the Group sold 100% of shares in Trigold Tongle (Shanghai) Industrial Development Ltd. to Kunmao (Shanghai) Enterprise Development Co., Ltd. and therefore lost control over the subsidiary. The details of the consideration received from the transactions and assets and liabilities relating to the subsidiaries are provided in Note 6(38).

(b) Acquisition of financial assets

				Year ended December 31, 2025
	Accounts	No. of shares	Objects	Consideration
Liu Wei-Min	Investments accounted for under equity method - subsidiaries	4,050,000	Vsell Enterprise's equity	$ 146,265

Year ended December 31, 2024: None.

(4) Key management compensation

	Years ended December 31,	
	2025	2024
Salaries and other short-term employee benefits	$ 240,716	$ 195,165
Post-employment benefits	4,341	3,691
	$ 245,057	$ 198,856

8. PLEDGED ASSETS

Pledged assets (Note)	December 31, 2025	December 31, 2024	Purpose of Collateral
Financial assets at amortized cost-current			
-Time deposits	$ 38,489	$ 38,529	Security for purchases and time deposit for performance bond
- Pledged time deposits	2,559	2,616	Performance guarantee
Accounts receivable, net			
- Pledged accounts receivable	-	40,864	Bank borrowings
Other financial assets (shown as "Other current assets")			
- Pledged time deposits	640,589	159,320	Bank borrowings
Other current assets	55,786	107,207	Distribution guarantee
Property, plant and equipment (including investment property)			
-Land	5,1115,948	5,115,948	Long-term and short-term borrowings guarantee and security for purchases
-Buildings and structures	2,048,393	2,174,585	〃
	$ 7,901,764	$ 7,639,069	

Note: The Company held 100% of shares of WPG Investment Co., Ltd., in which 8,999 thousand shares have been pledged for purchases as of December 31, 2025 and 2024.

9. SIGNIFICANT CONTINGENT LIABILITIES AND UNRECOGNIZED CONTRACT COMMITMENTS

In addition to Notes 6(6) and 6(37), other commitments were as follows:

(1) Contingencies

None.

(2) Commitments

A. The Group's letters of credit issued but not negotiated are as follows:

December 31, 2025	December 31, 2024
$ 1,182,517	$ 1,104,000
USD 131,954,000	USD 154,708,000

B. Capital expenditures contracted for at the balance sheet date but not yet incurred are as follows:

	December 31, 2025	December 31, 2024
Property, plant and equipment	$ 86,364	$ -

C. As of December 31, 2025, the remaining payments for the contract of non-fixed car park the Group entered into amounted to $84,000.

D. As of December 31, 2025, the unpaid payables arising from the service contracts signed for computer facilities, internet and information security maintenance amounted to $37,170.

10. SIGNIFICANT DISASTER LOSS

None.

11. SIGNIFICANT EVENTS AFTER THE BALANCE SHEET DATE

The Group's preferred shares of WT Microelectronics Co., Ltd. were repurchased and canceled by WT Microelectronics Co., Ltd. at the original issue price on February 26, 2026. The repurchase amount was $1,214,193.

12. OTHERS

(1) Capital risk 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. In order to maintain or adjust the capital structure, the Group may adjust the amount of dividends paid to shareholders, return capital to shareholders, issue new shares or effectively use the working capital.

(2) Financial instruments

A. Financial instruments by category

	December 31, 2025	December 31, 2024
Financial assets		
Financial assets measured at fair value through profit or loss		
Financial assets mandatorily measured at fair value through profit or loss	$ 2,240,352	$ 2,603,044
Financial assets at fair value through other comprehensive income		
Designation of equity instrument	$ 2,364,124	$ 5,233,086

	December 31, 2025	December 31, 2024
Financial assets at amortized cost		
Cash and cash equivalents	$ 22,355,771	$ 22,688,320
Financial assets at amortized cost	526,313	496,563
Notes receivable	2,779,315	1,623,697
Accounts receivable (including related parties)	162,708,857	164,659,697
Other receivables (including related parties)	24,382,972	11,345,709
Guarantee deposits paid	472,757	280,252
Other financial assets	2,748,205	2,561,030
Long-term accounts receivable	99,449	-
	$ 216,073,639	$ 203,655,268
Financial liabilities		
Financial liabilities measured at fair value through profit or loss		
Financial liabilities held for trading	$ 180,487	$ 613
Financial liabilities at amortized cost		
Short-term borrowings	$ 103,268,801	$ 103,271,656
Short-term notes and bills payable	7,701,067	7,064,767
Notes payable	7,814	8,611
Accounts payable (including related parties)	119,828,164	134,404,344
Other payables	40,495,487	12,752,100
Bonds payable	5,285,759	5,172,439
Long-term borrowings (including current portion)	34,255,471	46,912,807
Guarantee deposits received	186,459	220,954
	$ 311,029,022	$ 309,807,678
Lease liabilities	$ 2,306,085	$ 2,493,143

B. Risk management policies

(a) The Group's activities expose it to a variety of financial risks: market risk (including foreign exchange risk, interest rate risk and price risk), credit risk and liquidity risk. To minimize any adverse effects on the financial performance of the Group, derivative financial instruments, such as foreign exchange forward contracts, are used to hedge certain exchange rate risk. Derivatives are used exclusively for hedging purposes and not as trading or speculative instruments.

(b) Risk management is carried out by a central treasury department (Group treasury) under policies approved by the Board of Directors. Group treasury identifies, evaluates and hedges financial risks in close cooperation with the Group's operating units. The Board provides written principles for overall risk management, as well as written policies covering specific areas and matters, such as foreign exchange risk, interest rate risk,

credit risk, use of derivative financial instruments and non-derivative financial instruments, and investment of excess liquidity.

(c) Information about derivative financial instruments that are used to hedge certain exchange rate risk are provided in Note 6(2).

C. Significant financial risks and degrees of financial risks

(a) Market risk

Foreign exchange risk

i. The Group operates internationally and is exposed to foreign exchange risk arising from the transactions of the Company and its subsidiaries used in various currency, primarily with respect to the USD and RMB. Exchange rate risk arises from future commercial transactions and recognized assets and liabilities.

ii. Management has set up a policy to require group companies to manage their foreign exchange risk against their functional currency. The companies are required to hedge their entire foreign exchange risk exposure with the Group treasury. Exchange rate risk is measured through a forecast of highly probable USD and RMB expenditures. Forward foreign exchange contracts are adopted to minimize the volatility of the exchange rate affecting cost of forecast inventory purchase.

iii. The Group hedges foreign exchange rate by using forward exchange contracts. However, the Group does not adopt hedging accounting. Details of financial assets or liabilities at fair value through profit or loss are provided in Note 6(2).

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

	December 31, 2025		
	Foreign currency amount (in thousands)	Exchange rate	Book value (NTD)
(Foreign currency: functional currency)			
Financial assets			
Monetary items			
USD：TWD	$ 1,090,617	31.43	$ 34,278,084
USD：RMB	27,352	6.99	859,683
USD：KRW	15,133	1,434.90	475,624
HKD：USD	113,867	0.13	459,793
RMB：USD	3,890,238	0.14	17,490,510
EUR：USD	5,924	1.17	218,611
Non-monetary items			
JPY：USD	1,402,734	0.01	281,669
Financial liabilities			
Monetary items			
USD：TWD	$ 1,094,282	31.43	$ 34,393,294
USD：RMB	40,586	6.99	1,275,604
USD：KRW	15,970	1,434.90	501,923
USD：INR	20,570	89.88	646,501
HKD：USD	28,992	0.13	117,069
RMB：USD	205,744	0.14	925,024

	December 31, 2024		
	Foreign currency amount (in thousands)	Exchange rate	Book value (NTD)
(Foreign currency: functional currency)			
Financial assets			
Monetary items			
USD：TWD	$ 1,014,421	32.79	$ 33,257,794
USD：RMB	19,146	7.32	627,701
USD：KRW	28,599	1,470.00	937,605
HKD：USD	60,334	0.13	254,731
RMB：USD	729,161	0.14	3,265,181
EUR：USD	3,051	1.04	104,175
Non-monetary items			
JPY：USD	1,401,112	0.01	294,093
Financial liabilities			
Monetary items			
USD：TWD	$ 957,583	32.79	$ 31,394,347
USD：RMB	30,680	7.32	1,005,835
USD：KRW	21,275	1,470.00	697,501
USD：INR	13,560	85.61	444,573
HKD：USD	33,846	0.13	142,899
RMB：USD	490,608	0.14	2,196,942

v. The total exchange gain, including realized and unrealized arising from significant foreign exchange variation on the monetary items held by the Group for the years ended December 31, 2025 and 2024 amounted to $504,990 and $670,005, respectively.

vi. Analysis of foreign currency market risk arising from significant foreign exchange variation:

	Year ended December 31, 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：TWD	1%	$ 342,781	$ -
USD：RMB	1%	8,597	-
USD：KRW	1%	4,756	-
HKD：USD	1%	4,598	-
RMB：USD	1%	174,905	-
EUR：USD	1%	2,186	-
Financial liabilities			
Monetary items			
USD：TWD	1%	343,933	-
USD：RMB	1%	12,756	-
USD：KRW	1%	5,019	-
USD：INR	1%	6,465	-
HKD：USD	1%	1,171	-
RMB：USD	1%	9,250	-

	Year ended December 31, 2024		
	Sensitivity Analysis		
	Degree of Variation	Effect on Profit or Loss	Effect on Other Comprehensive Income
(Foreign currency: functional currency)			
Financial assets			
Monetary items			
USD：TWD	1%	$ 332,578	$ -
USD：RMB	1%	6,277	-
USD：KRW	1%	9,376	-
HKD：USD	1%	2,547	-
RMB：USD	1%	32,652	-
EUR：USD	1%	1,042	-
Financial liabilities			
Monetary items			
USD：TWD	1%	313,943	-
USD：RMB	1%	10,058	-
USD：KRW	1%	6,975	-
USD：INR	1%	4,446	-
HKD：USD	1%	1,429	-
RMB：USD	1%	21,969	-

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. Diversification of the portfolio is done in accordance with the limits set by the Group.

ii. Shares and open-end funds which the Group invested are issued by the domestic and 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, post-tax profit for the years ended December 31, 2025 and 2024 would have increased/decreased by $22,395 and $25,949, respectively, as a result of gains/losses on equity securities classified as at fair value through profit or loss. Other components of equity would have increased/decreased by $23,641 and $52,331, respectively, as a result of other comprehensive income on equity investment 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 short-term and long-term borrowings with variable rates, which expose the Group to cash flow interest rate risk. For the years ended December 31, 2025 and 2024, the Group's borrowings at variable rate were mainly denominated in New Taiwan dollars, US dollars and Korean won.

ii. If the borrowing interest rate had increased by 1% with all other variables held constant, profit, net of tax for the years ended December 31, 2025 and 2024 would have decreased by $563,068 and $658,217, respectively. The main factor is that changes in interest expense result from 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 of notes receivable.

ii. The Group manages its credit risk taking into consideration the entire group's concern. For banks and financial institutions, only independently rated parties with good rating are accepted. 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. Individual risk limits are set based on internal or external ratings. The utilisation of credit limits is regularly monitored.

iii. Under IFRS 9, if the contract payments are past due over one month based on the terms, there has been a significant increase in credit risk on that instrument since initial recognition.

iv. The default occurs when the contract payments are past due more than five months.

v. The Group classifies customer's accounts receivable in accordance with credit rating of customer and customer types. The Group applies the simplified approach using the provision matrix based on the loss rate methodology to estimate expected credit loss.

vi. 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.

vii. The Group used the forecastability to adjust historical and timely information to assess the default possibility of accounts receivable. On December 31, 2025 and 2024, the provision matrix and loss rate methodology are as follows:

(i) Accounts receivable from general customers:

	Not past due	One month past due	Two months past due	Three months past due	Four months past due	Over four months past due	Total
December 31, 2025							
Expected loss rate	0%~10.75%	0%~58.33%	1.11%~100%	7.5%~100%	40.9%~100%	100%	
Total book value	$ 91,359,852	$ 2,105,887	$ 102,745	$ 20,140	$ 24,714	$ 244,629	$ 93,857,967
Loss allowance	$ 61,487	$ 19,791	$ 22,691	$ 4,749	$ 17,433	$ 240,954	$ 367,105

	Not past due	One month past due	Two months past due	Three months past due	Four months past due	Over four months past due	Total
December 31, 2024							
Expected loss rate	0%~6.35%	0.01%~83.33%	1.39%~100%	8.82%~100%	24.86%~100%	100%	
Total book value	$ 78,963,237	$ 5,371,655	$ 134,434	$ 82,018	$ 58,087	$ 358,818	$ 84,968,249
Loss allowance	$ 54,030	$ 37,721	$ 13,600	$ 35,291	$ 49,836	$ 358,160	$ 548,638

(ii) Individually impaired and provisioned allowance for loss

	December 31, 2025	December 31, 2024
Total book value	$ 54,088	$ 3,500
Loss allowance	$ 51,588	$ -

(iii) For customers whose current ratio, debt ratio, earnings, etc. are within a certain range:

	December 31, 2025	December 31, 2024
Expected loss rate	0%	0%
Total book value	$ 68,890,816	$ 79,877,572
Loss allowance	$ 61,964	$ -

viii. Movements in relation to the Group applying the simplified approach to provide loss allowance for notes and accounts receivable are as follows:

	2025				
	Notes receivable	Accounts receivable			
	Individual provision	Individual provision	Group provision	Subtotal	Total
At January 1	$ 20	$ -	$ 548,638	$ 548,638	$ 548,658
Provision for (reversal of) impairment	(18)	112,868	(77,446)	35,422	35,404
Write-offs during the year	-	(31)	(57,831)	(57,862)	(57,862)
Transfers into overdue receivables	-	(364)	(23,190)	(23,554)	(23,554)
Transfers into other receivables	-	-	(575)	(575)	(575)
Effect of foreign exchange	-	1,079	(23,452)	(22,373)	(22,373)
Acquired merger	-	-	961	961	961
At December 31	$ 2	$ 113,552	$ 367,105	$ 480,657	$ 480,659

	2024				
	Notes receivable	Accounts receivable			
	Individual provision	Individual provision	Group provision	Subtotal	Total
At January 1	$ 5	$ 35,645	$ 959,814	$ 995,459	$ 995,464
Provision for (reversal of) impairment	15	(4,076)	(342,926)	(347,002)	(346,987)
Write-offs during the year	-	(33,033)	(108,299)	(141,332)	(141,332)
Transfers into overdue receivables	-	(183)	(11,913)	(12,096)	(12,096)
Effect of foreign exchange	-	1,647	51,962	53,609	53,609
At December 31	$ 20	$ -	$ 548,638	$ 548,638	$ 548,658

(c) Liquidity risk

i. Cash flow forecasting is performed in the operating entities of the Group. Each treasury department monitors rolling forecasts of the liquidity requirements to ensure it has sufficient cash to meet operational needs while maintaining sufficient headroom on its undrawn committed borrowing facilities at all times so that the Group does not breach borrowing limits or covenants (where applicable) on any of its borrowing facilities. Such forecasting takes into consideration the Group's debt financing plans and covenant compliance.

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:

December 31, 2025	Less than 1 year	Between 1 and 2 years	Between 2 and 5 years	Over 5 years
Short-term borrowings	$ 104,165,438	$ -	$ -	$ -
Short-term notes and bills payable	7,705,000	-	-	-
Financial liabilities measured at fair value through profit or loss	180,487	-	-	-
Notes payable	7,814	-	-	-
Accounts payable	119,476,107	-	-	-
Accounts payable - related parties	352,057	-	-	-
Other payables	40,495,487	-	-	-
Lease liabilities	397,631	352,710	839,576	1,070,174
Bonds payable	-	5,500,000	-	-
Long-term borrowings (including current portion)	4,349,385	15,903,322	11,468,361	4,815,097

Non-derivative financial liabilities:

December 31, 2024	Less than 1 year	Between 1 and 2 years	Between 2 and 5 years	Over 5 years
Short-term borrowings	$ 104,141,664	$ -	$ -	$ -
Short-term notes and bills payable	7,070,000	-	-	-
Financial liabilities measured at fair value through profit or loss	613	-	-	-
Notes payable	8,611	-	-	-
Accounts payable	134,288,402	-	-	-
Accounts payable - related parties	115,942	-	-	-
Other payables	12,752,100	-	-	-
Lease liabilities	395,286	376,212	828,413	1,318,075
Bonds payable	-	-	5,500,000	-
Long-term borrowings (including current portion)	15,581,915	3,620,057	25,879,722	5,295,767

(3) Fair value information

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

Level 1: Inputs that are quoted prices (unadjusted) in active markets for identical assets or liabilities. A market is regarded as active if it meets all the following conditions: the items traded in the market are homogeneous; willing buyers and sellers can normally be found at any time; and prices are available to the public. The fair value of the Group's investment in listed stocks, emerging stocks and domestic funds is included in Level 1.

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). The fair value of the Group's investment in publicly traded equity investment, forward exchange, beneficiary certificates and swap contracts is included in Level 2.

Level 3: Inputs for the asset or liability that are not based on observable market data. The fair value of the Group's investment in unlisted stocks, equity investment without active market and redemption right of bonds payable is included in Level 3.

B. Fair value information of investment property at cost is provided in Note 6(13).

C. The carrying amounts of financial instruments not measured at fair value including cash and cash equivalents, notes receivable, accounts receivable (including related parties), other receivables (including related parties), other financial assets, guarantee deposits paid, financial assets at amortized cost, short-term borrowings, short-term notes and bills payable, notes payable, accounts payable (including related parties), other payables, lease liabilities (including current and non-current), long-term borrowings-current portion, bonds payable,

long-term borrowings and guarantee deposits received are approximate to their fair values.

D. The related information on 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 is as follows:

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

December 31, 2025	Level 1	Level 2	Level 3	Total
Assets				
Recurring fair value measurements				
Financial assets at fair value through profit or loss				
Forward exchange contracts	$ -	$ 669	$ -	$ 669
Equity securities	1,455,486	-	783,997	2,239,483
Embedded derivative-redemption right of convertible bonds	-	-	200	200
Financial assets at fair value through other comprehensive income				
Equity securities	2,308,924	-	55,200	2,364,124
	$3,764,410	$ 669	$ 839,397	$4,604,476
Liabilities				
Recurring fair value measurements				
Financial liabilities held for trading				
Forward exchange contracts	$ -	$ 180,487	$ -	$ 180,487

December 31, 2024	Level 1	Level 2	Level 3	Total
Assets				
Recurring fair value measurements				
Financial assets at fair value through profit or loss				
Forward exchange contracts	$ -	$ 5,984	$ -	$ 5,984
Equity securities	1,972,378	-	622,482	2,594,860
Embedded derivative-redemption right of convertible bonds	-	-	2,200	2,200
Financial assets at fair value through other comprehensive income				
Equity securities	3,640,391	-	1,592,695	5,233,086
	$5,612,769	$ 5,984	$2,217,377	$7,836,130
Liabilities				
Recurring fair value measurements				
Financial liabilities held for trading				
Forward exchange contracts	$ -	$ 613	$ -	$ 613

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

i. The instruments the Group used market quoted prices as their fair values (that is, Level 1) are listed below by characteristics:

	Listed shares
Market quoted price	Closing price

ii. Except for financial instruments with active markets, the fair value of other financial instruments is measured by using valuation techniques widely accepted in financial management.

iii. When assessing non-standard and low-complexity financial instruments, for example, foreign exchange swap contracts, 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. 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 risks 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. The following chart is the movement of Level 3 for the years ended December 31, 2025 and 2024:

	2025	2024
At January 1	$ 2,217,377	$ 857,389
Additions	291,142	1,175,329
Capital reduction	(59,563)	(6,688)
Disposal	(692)	(46,432)
Transfers out from level 3	(1,422,501)	(36,256)
Losses on valuation	(195,406)	270,162
Effect of foreign exchange	9,040	3,873
At December 31	$ 839,397	$ 2,217,377

F. For the year ended December 31, 2025, the transfers out from level 3 pertained to the acquisition of one director's seat of the investee company and therefore had control over the company. As a result, the investment was transferred from 'Financial assets at fair value through other comprehensive income' to 'Investments accounted for using equity method'. For the transfers out from level 3 for the year ended December 31, 2025, as the investment targets have been traded as emerging stocks on the Taipei Exchange starting from October 2024, and there is insufficient observable market information available, the Group has transferred the fair value from Level 3 into Level 1 at the end of the month when the event occurred.

G. Finance and accounting 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 frequently reviewed.

Finance and accounting department sets up valuation policies, valuation processes and rules for measuring fair value of financial instruments and ensure compliance with the related requirements in IFRS. The related valuation results are reported to management monthly. Management is responsible for managing and reviewing valuation processes.

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

	Fair value at December 31, 2025	Valuation technique	Significant unobservable input	Range (weighted average)	Relationship of inputs to fair value
Non-derivative equity:					
Equity investment without active market	$ 804,997	Net asset value method	Net asset value	-	The higher the net asset value, the higher the fair value
Preferred share without active market	34,200	Market approach	Not applicable	-	Not applicable
Derivative instrument:					
Redemption right of bonds payable	200	Binary tree valuation model	Volatility	31.26%	The higher the volatility, 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:					
Equity investment without active market	$ 860,017	Net asset value method	Net asset value	-	The higher the net asset value, the higher the fair value
Preferred share without active market	34,200	Market approach	Not applicable	-	Not applicable
Listed companies Private placement shares	1,320,960	Market approach	Discount of market liquidity	-	The higher the discount of market liquidity, the lower the fair value
Derivative instrument:					
Redemption right of bonds payable	2,200	Binary tree valuation model	Volatility	34.36%	The higher the volatility, 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 different measurement. The following is the effect on profit or loss or on other comprehensive income from financial assets and liabilities categorized within Level 3 if the inputs used to valuation models have changed:

			December 31, 2025			
			Recognized in profit or loss		Recognized in other comprehensive income	
	Input	Change	Favourable change	Unfavourable change	Favourable change	Unfavourable change
Financial assets						
Equity instrument	Net asset value	± 1%	$ 7,840	($ 7,840)	$ 552	($ 552)
Derivative instrument	Volatility	± 2%	350	(200)	-	-
			$ 8,190	($ 8,040)	$ 552	($ 552)

			December 31, 2024			
			Recognized in profit or loss		Recognized in other comprehensive income	
	Input	Change	Favourable change	Unfavourable change	Favourable change	Unfavourable change
Financial assets						
Equity instrument	Net asset value	± 1%	$ 6,225	($ 6,225)	$ 2,717	($ 2,717)
	Discount	± 1%	-	-	13,210	(13,210)
Derivative instrument	Volatility	± 1%	550	(350)	-	-
			$ 6,775	($ 6,575)	$ 15,927	($ 15,927)

13. SUPPLEMENTARY DISCLOSURES

(The transactions with subsidiaries disclosed below had been eliminated when preparing consolidated financial statements. The following disclosures are for reference only.)

(1) Significant transactions information

A. Loans to others: Refer to table 1.

B. Provision of endorsements and guarantees to others: Refer to table 2.

C. Holding of marketable securities at the end of the period (not including subsidiaries, associates and joint ventures): Refer to table 3.

D. Purchases or sales of goods from or to related parties reaching $100 million or 20% of paid-in capital or more: Refer to table 4.

E. Receivables from related parties reaching $100 million or 20% of paid-in capital or more: Refer to table 5.

F. Significant inter-company transactions during the reporting period: Refer to table 6.

(2) Information on investee companies

Names, locations and other information of investee companies (excluding investees in Mainland China): Refer to table 7.

(3) Information on investments in Mainland China

A. Basic information: Refer to table 8.

B. Significant transactions, either directly or indirectly through a third area, with investee companies in the Mainland Area.

Any of the following significant transactions with investee companies in the Mainland Area, either directly or indirectly through a third area, and their prices, payment terms, and unrealized gains or losses: Information on significant transactions of the Company and subsidiary and investee company in Mainland China as of and for the year ended December 31, 2025 is provided in Note (1)J.

14. OPERATING SEGMENT INFORMATION

(1) General information

The Group is mainly engaged in the import and export of electronic components. The products include CPU, analog IC, discrete IC, logic IC, DRAM, Flash, optical component, etc. The chief operating decision-maker evaluates performance based on the separate net income of sub-groups.

(2) Measurement of segment information

The Group's chief operating decision-maker uses the net income as basis for assessing the performance of the Group's operating segments.

(3) Reconciliation for segment income (loss)

A. The net income reported to the chief operating decision-maker is measured in a manner consistent with revenues, costs and expenses in the statement of comprehensive income. As the amounts in the statement provided to the chief operating decision-maker for managing segment are in agreement with the amounts in the statements of segment income, reconciliation is not needed.

B. The segment information of the reportable segments provided to the chief operating decision-maker for the years ended December 31, 2025 and 2024 is as follows:

Year ended December 31, 2025:

	World Peace Industrial Co., Ltd. and its subsidiaries	Silicon Application Corp. and its subsidiaries	Asian Information Technology Inc. and its subsidiaries	Yosun Industrial Corp. and its subsidiaries	Trigold Holdings Limited	Others	Eliminations	Total
Revenue from external customers	$ 493,928,810	$ 92,960,135	$ 93,006,992	$ 125,981,797	$ 40,014,057	$ 153,217,791	$ -	$ 999,109,582
Revenue from internal customers	18,144,562	16,079,716	8,240,262	9,342,083	961,349	5,391,878	(58,159,850)	-
Total revenue	$ 512,073,372	$ 109,039,851	$ 101,247,254	$ 135,323,880	$ 40,975,406	$ 158,609,669	($ 58,159,850)	$ 999,109,582
Segment profit	$ 10,607,854	$ 2,899,134	$ 2,415,904	$ 2,641,127	$ 1,612,410	$ 1,452,091	$ 3,663,758	$ 25,292,278
Net income	$ 3,941,690	$ 1,101,353	$ 1,252,039	$ 498,345	$ 846,965	$ 1,100,790	$ 1,804,402	$ 10,545,584

Year ended December 31, 2024:

	World Peace Industrial Co., Ltd. and its subsidiaries	Silicon Application Corp. and its subsidiaries	Asian Information Technology Inc. and its subsidiaries	Yosun Industrial Corp. and its subsidiaries	Trigold Holdings Limited	Others	Eliminations	Total
Revenue from external customers	$ 423,893,541	$ 79,741,038	$ 91,919,254	$ 118,688,552	$ 27,796,736	$ 138,513,214	$ -	$ 880,552,335
Revenue from internal customers	16,601,573	5,715,251	2,810,816	8,680,238	595,803	23,559,547	(57,963,228)	-
Total revenue	$ 440,495,114	$ 85,456,289	$ 94,730,070	$ 127,368,790	$ 28,392,539	$ 162,072,761	($ 57,963,228)	$ 880,552,335
Segment profit	$ 8,332,978	$ 1,639,083	$ 2,317,858	$ 2,393,199	$ 612,341	$ 300,056	$ 3,537,811	$ 19,133,326
Net income	$ 3,047,497	$ 165,813	$ 1,461,109	$ 421,508	$ 233,301	$ 189,377	$ 1,897,131	$ 7,415,736

(4) Information on products and services

Revenue from external customers is mainly from trade and agent of electronic components. Details of revenue are as follows:

	Years ended December 31,	
	2025	2024
Core components	$ 374,135,063	$ 344,096,028
Analog IC and mixed signal components	84,182,015	73,285,730
Discrete IC, logic IC	87,118,079	79,677,641
Memory	276,509,478	237,614,370
Optical components	77,337,046	82,185,024
Passive connector and magnetic components	76,879,567	45,505,846
Agency service revenue	212,521	-
Others	22,735,813	18,187,696
	$ 999,109,582	$ 880,552,335

(5) Geographical information

Geographical information for the years ended December 31, 2025 and 2024 is as follows:

	Years ended December 31,			
	2025		2024	
	Revenue	Non-current assets	Revenue	Non-current assets
Taiwan	$ 129,557,222	$ 17,871,442	$ 115,673,377	$ 16,341,357
Mainland China	719,559,184	3,042,118	660,212,443	4,338,229
Others	149,993,176	157,061	104,666,515	361,856
	$ 999,109,582	$ 21,070,621	$ 880,552,335	$ 21,041,442

(6) Major customer information

No single customer contributes more than 10% of the Group's total consolidated operating revenues for the years ended December 31, 2025 and 2024.

WPG Holdings Limited and Subsidiaries
Loans to others
Year ended December 31, 2025

Table 1

Expressed in thousands of NTD
(Except as otherwise indicated)

No.	Creditor	Borrower	General ledger account	Is a related party	Maximum outstanding balance during the year ended December 31, 2025	Balance at December 31, 2025	Actual amount drawn down	Interest rate	Nature of loan (Note 8)	Amount of transactions with the borrower	Reason for short-term financing	Allowance for doubtful accounts	Collateral		Limit on loans granted to a single party	Ceiling on total loans granted	Footnote
													Item	Value			
0	WPG Holdings Limited	WPG Investment Co., Ltd.	Other receivables	Y	$ 400,000	$ 400,000	$ -	-	2	$ -	Operations	$ -	None	$ -	$ 33,138,110	$ 33,138,110	Note 2
0	WPG Holdings Limited	Fortune Information Systems Corporation	Other receivables	Y	200,000	200,000	-	-	2	-	Operations	-	None	-	33,138,110	33,138,110	Note 2
1	Apache Korea Corp.	WPG Korea Co., Ltd.	Other receivables	Y	50,428	48,189	48,189	4.60	2	-	Operations	-	None	-	74,565	74,565	Note 1
2	Genuine C&C (IndoChina) Pte Ltd.	World Peace International (South Asia) Pte Ltd.	Other receivables	Y	66,410	62,860	62,860	5.02	2	-	Operations	-	None	-	110,425	110,425	Note 6
3	Richpower Electronic Devices Pte., Ltd.	Yosun Hong Kong Corp. Ltd.	Other receivables	Y	267,155	267,155	267,155	5.02~5.39	2	-	Operations	-	None	-	564,791	564,791	Note 3
4	World Peace International (India) Pvt., Ltd.	WPG C&C Computers And Peripheral (India) Private Limited	Other receivables	Y	38,786	34,969	34,969	9.10	2	-	Operations	-	None	-	303,484	303,484	Note 6
5	World Peace International (South Asia) Pte Ltd.	WPI Technology Pte Ltd.	Other receivables	Y	1,257,200	1,257,200	-	-	2	-	Operations	-	None	-	8,203,726	8,203,726	Note 6
5	World Peace International (South Asia) Pte Ltd.	Yosun Singapore Pte Ltd.	Other receivables	Y	664,100	-	-	-	2	-	Operations	-	None	-	8,203,726	8,203,726	Note 6
5	World Peace International (South Asia) Pte Ltd.	WPG South Asia Pte. Ltd.	Other receivables	Y	785,750	785,750	-	-	2	-	Operations	-	None	-	8,203,726	8,203,726	Note 6
6	WPG C&C Limited	WPI International (Hong Kong) Limited	Other receivables	Y	265,640	251,440	251,440	4.08	2	-	Operations	-	None	-	320,761	320,761	Note 4
7	WPG EMEA B.V.	WPG EMEA UK Limited	Other receivables	Y	35,189	-	-	-	2	-	Operations	-	None	-	-	-	Note 7
8	WPG India Electronics Pvt Ltd.	WPG C&C Computers And Peripheral (India) Private Limited	Other receivables	Y	54,301	48,956	48,956	9.10	2	-	Operations	-	None	-	198,442	198,442	Note 6
9	WPG South Asia Pte. Ltd.	WPG Korea Co., Ltd.	Other receivables	Y	332,050	314,300	62,860	5.58	2	-	Operations	-	None	-	4,913,113	4,913,113	Note 6

No.	Creditor	Borrower	General ledger account	Is a related party	Maximum outstanding balance during the year ended December 31, 2025	Balance at December 31, 2025	Actual amount drawn down	Interest rate	Nature of loan (Note 8)	Amount of transactions with the borrower	Reason for short-term financing	Allowance for doubtful accounts	Collateral		Limit on loans granted to a single party	Ceiling on total loans granted	Footnote
													Item	Value			
9	WPG South Asia Pte. Ltd.	Yosun Singapore Pte Ltd.	Other receivables	Y	$ 830,125	$ -	$ -	-	2	$ -	Operations	$ -	None	$ -	4,913,113	4,913,113	Note 6
9	WPG South Asia Pte. Ltd.	WPG EMEA B.V.	Other receivables	Y	282,870	282,870	153,378	5.80	2	-	Operations	-	None	-	4,913,113	4,913,113	Note 6
9	WPG South Asia Pte. Ltd.	WPG EMEA UK Limited	Other receivables	Y	22,001	22,001	22,001	5.78	2	-	Operations	-	None	-	4,913,113	4,913,113	Note 6
10	WPI International (South Asia) Pte. Ltd.	World Peace International (South Asia) Pte Ltd.	Other receivables	Y	166,025	157,150	157,150	5.02	2	-	Operations	-	None	-	2,458,294	2,458,294	Note 6
11	Yosun Hong Kong Corp. Ltd.	Yosun Shanghai Corp. Ltd.	Other receivables	Y	3,064,080	1,348,800	404,640	3.63~3.76	2	-	Operations	-	None	-	10,556,929	10,556,929	Note 3
11	Yosun Hong Kong Corp. Ltd.	Richpower Electronic Devices Co., Limited	Other receivables	Y	1,726,660	-	-	-	2	-	Operations	-	None	-	10,556,929	10,556,929	Note 3
12	Yosun Singapore Pte Ltd.	WPG South Asia Pte. Ltd.	Other receivables	Y	942,900	942,900	110,005	5.02	2	-	Operations	-	None	-	1,967,147	1,967,147	Note 3
13	AECO Technology Co., Ltd.	World Peace Industrial Co., Ltd.	Other receivables	Y	25,000	-	-	-	2	-	Operations	-	None	-	424,324	424,324	Note 2
14	AECO Electronics Co., Ltd.	WPI International (Hong Kong) Limited	Other receivables	Y	796,920	754,320	754,320	3.98~4.61	2	-	Operations	-	None	-	937,220	937,220	Note 4
15	WPG SCM Limited	Yosun Singapore Pte Ltd.	Other receivables	Y	332,050	-	-	-	2	-	Operations	-	None	-	1,519,683	1,519,683	Note 6
15	WPG SCM Limited	WPG (Thailand) Co., Ltd.	Other receivables	Y	996,150	-	-	-	2	-	Operations	-	None	-	1,519,683	1,519,683	Note 6
15	WPG SCM Limited	WPG Korea Co., Ltd.	Other receivables	Y	458,850	314,300	-	-	2	-	Operations	-	None	-	1,519,683	1,519,683	Note 6
16	WPG China Inc.	LaaS (Dongguan) Supply Chain Management Limited	Other receivables	Y	63,084	-	-	-	2	-	Operations	-	None	-	6,022,415	6,022,415	Note 4
16	WPG China Inc.	Yosun Shanghai Corp. Ltd.	Other receivables	Y	228,650	-	-	-	2	-	Operations	-	None	-	6,022,415	6,022,415	Note 4
16	WPG China Inc.	WPG C&C Shanghai Co., Ltd.	Other receivables	Y	224,800	224,800	-	-	2	-	Operations	-	None	-	6,022,415	6,022,415	Note 4
17	WPG Electronics (Hong Kong) Limited	Yosun Hong Kong Corp. Ltd.	Other receivables	Y	664,100	-	-	-	2	-	Operations	-	None	-	852,954	852,954	Note 4
18	Yosun Industrial Corp.	Yosun Hong Kong Corp. Ltd.	Other receivables	Y	984,600	-	-	-	2	-	Operations	-	None	-	3,729,316	3,729,316	Note 2

No.	Creditor	Borrower	General ledger account	Is a related party	Maximum outstanding balance during the year ended December 31, 2025	Balance at December 31, 2025	Actual amount drawn down	Interest rate	Nature of loan (Note 8)	Amount of transactions with the borrower	Reason for short-term financing	Allowance for doubtful accounts	Collateral		Limit on loans granted to a single party	Ceiling on total loans granted	Footnote
													Item	Value			
18	Yosun Industrial Corp.	Liztech company Ltd.	Other receivables	N	$ 120,415	$ -	$ 118,658	6.00	1	$ -	Operations	$ -	None	$ -	$ -	$ 3,729,316	Note 2
19	Yosun South China Corp. Ltd.	Yosun Shanghai Corp. Ltd.	Other receivables	Y	205,785	202,320	202,320	2.80	2	-	Operations	-	None	-	237,618	237,618	Note 4
20	WPI International (Hong Kong) Limited	AECO Technology Co., Ltd.	Other receivables	Y	15,295	4,715	3,143	5.36	2	-	Operations	-	None	-	14,004,543	35,011,358	Note 4
20	WPI International (Hong Kong) Limited	World Peace Industrial Co., Ltd.	Other receivables	Y	2,656,400	1,257,200	-	-	2	-	Operations	-	None	-	14,004,543	35,011,358	Note 4
20	WPI International (Hong Kong) Limited	WPG China Inc.	Other receivables	Y	4,496	4,496	-	-	2	-	Operations	-	None	-	35,011,358	35,011,358	Note 4
21	World Peace Industrial Co., Ltd.	Longview Technology Inc.	Other receivables	Y	100,295	94,429	78,829	2.60~5.95	2	-	Operations	-	None	-	10,281,327	13,708,436	Note 5
21	World Peace Industrial Co., Ltd.	WPI International (Hong Kong) Limited	Other receivables	Y	2,656,400	-	-	-	2	-	Operations	-	None	-	10,281,327	13,708,436	Note 5
21	World Peace Industrial Co., Ltd.	WPG Holdings Limited	Other receivables	Y	3,100,000	2,650,000	2,650,000	2.60	2	-	Operations	-	None	-	10,281,327	13,708,436	Note 5
21	World Peace Industrial Co., Ltd.	AECO Technology Co., Ltd.	Other receivables	Y	25,000	25,000	20,000	2.60	2	-	Operations	-	None	-	10,281,327	13,708,436	Note 5
22	LaaS (Dongguan) Supply Chain Management Limited	WPG China (SZ) Inc.	Other receivables	Y	157,360	157,360	157,360	1.60	2	-	Operations	-	None	-	1,090,792	1,090,792	Note 4
23	Silicon Application Corporation	WPG Holdings Limited	Other receivables	Y	500,000	-	-	-	2	-	Operations	-	None	-	3,324,493	3,324,493	Note 2
24	Silicon Application Company Limited	WPG Electronics (Hong Kong) Limited	Other receivables	Y	1,062,560	-	-	-	2	-	Operations	-	None	-	2,145,182	2,145,182	Note 4
24	Silicon Application Company Limited	Silicon Application Corp.	Other receivables	Y	830,125	817,180	817,180	3.97	2	-	Operations	-	None	-	858,073	2,145,182	Note 4
24	Silicon Application Company Limited	Peng Yu Trigold Limited	Other receivables	Y	1,005,760	1,005,760	1,005,760	5.07~5.35	2	-	Operations	-	None	-	2,145,182	2,145,182	Note 4
25	Sertek Limited	Yosun Hong Kong Corp. Ltd.	Other receivables	Y	83,013	81,718	81,718	3.56	2	-	Operations	-	None	-	92,073	92,073	Note 4
26	Sertek Incorporated	Richpower Electronic Devices Co., Limited	Other receivables	Y	398,460	-	-	-	2	-	Operations	-	None	-	596,079	596,079	Note 2

No.	Creditor	Borrower	General ledger account	Is a related party	Maximum outstanding balance during the year ended December 31, 2025	Balance at December 31, 2025	Actual amount drawn down	Interest rate	Nature of loan (Note 8)	Amount of transactions with the borrower	Reason for short-term financing	Allowance for doubtful accounts	Collateral		Limit on loans granted to a single party	Ceiling on total loans granted	Footnote
													Item	Value			
27	Henshen Electric Trading Co., Ltd.	Asian Information Technology Inc.	Other receivables	Y	$ 80,000	$ 80,000	$ 80,000	2.15	2	$ -	Operations	$ -	None	$ -	$ 92,844	$ 92,844	Note 2
28	Apache Communication Inc.	Asian Information Technology Inc.	Other receivables	Y	700,000	700,000	400,000	2.00	2	-	Operations	-	None	-	891,012	891,012	Note 2
29	Pernas Electronics Co., Ltd.	Vsell Enterprise Co., Ltd.	Other receivables	Y	300,000	300,000	300,000	2.27	2	-	Operations	-	None	-	481,864	481,864	Note 2
30	Fortune Information Systems Corporation	Fortune Technology Systems Corporation	Other receivables	Y	300,000	300,000	-	-	2	-	Operations	-	None	-	384,270	384,270	Note 8
31	Long-Think International (Hong Kong) Limited	WPI International (Hong Kong) Limited	Other receivables	Y	564,485	534,310	534,310	3.95~3.97	2	-	Operations	-	None	-	640,917	640,917	Note 4
32	Peng Yu (Shanghai) Digital Technology Co., Ltd.	WPG C&C Shanghai Co., Ltd.	Other receivables	Y	227,722	227,722	227,722	2.90~3.30	2	-	Operations	-	None	-	394,573	394,573	Note 4
32	Peng Yu (Shanghai) Digital Technology Co., Ltd.	Trigolduo (Shanghai) Industrial Development Ltd.	Other receivables	Y	103,743	103,743	103,743	3.50	2	-	Operations	-	None	-	157,829	394,573	Note 4
33	Peng Yu International Limited	Peng Yu Trigold Limited	Other receivables	Y	282,243	141,435	141,435	3.71	2	-	Operations	-	None	-	171,180	171,180	Note 4
34	Vsell Enterprise Co., Ltd. (Shanghai)	Silicon Application Corp. (Shenzhen)	Other receivables	Y	35,968	35,968	35,968	2.75	2	-	Operations	-	None	-	371,793	371,793	Note 4
35	WPG Trigold (Hong Kong) Limited	Peng Yu Trigold Limited	Other receivables	Y	198,009	198,009	198,009	3.86~5.55	2	-	Operations	-	None	-	1,412,603	1,412,603	Note 4
36	Trigold Holdings Limited	Genuine C&C Inc.	Other receivables	Y	240,000	240,000	240,000	1.80	2	-	Operations	-	None	-	1,463,839	1,463,839	Note 2

Note 1: Ceiling on total loans to others should not exceed the creditor's net assets. For short-term financing, ceiling on loans to a single party should not exceed the creditor's net assets.

Note 2: Accumulated financing activities to any company or person should not be in excess of 40% of creditor’s net assets. Limit on loans to a single company is as follows:

(1) For business transaction to the creditor, the individual limit should not exceed the amount of business transactions; the amount of business transactions means the higher between sales and purchases.

(2) For short-term financing, financing activities to a single company should not be in excess of 40% of creditor’s net assts.

Note 3: Accumulated financing activities to any company or person should not be in excess of 200% of creditor’s net assets. Limit on loans to a single company is as follows:

(1) For business transaction to the creditor, the individual limit should not exceed the amount of business transactions; the amount of business transactions means the higher between sales and purchases.

(2) For short-term financing, the financing activities to an overseas company which is 100% directly or indirectly held by ultimate parent company should not be in excess of 200% of creditor’s net assets. For borrower not fulfilling said criteria, the limit should not exceed 40% of the creditor’s net assets.

Note 4: Accumulated financing activities to any company or person should not be in excess of 100% of creditor’s net assets. Limit on loans to a single company is as follows:

(1) For business transaction to the creditor, the individual limit should not exceed the amount of business transactions; the amount of business transactions means the higher between sales and purchases.

(2) For short-term financing, the financing activities to an overseas company which is 100% directly or indirectly held by ultimate parent company should not be in excess of 100% of creditor’s net assets. For borrower not fulfilling said criteria, the limit should not exceed 40% of the creditor’s net assets.

Note 5: Accumulated financing activities to any company or person should not be in excess of 40% of creditor’s net assets. Limit on loans to a single company is as follows:

(1) For business transaction to the creditor, the individual limit should not exceed the amount of business transactions; the amount of business transactions means the higher between sales and purchases.

(2) For short-term financing, the financing activities to a single company should not be in excess of 30% of creditor’s assets.

Note 6: (1) The financing activities to an overseas company which is 100% directly or indirectly held by ultimate parent company should not be in excess of 200% of creditor's net assets. Ceilings on accumulated short-term financing should not exceed 200% of the creditor's net assets.

(2) The individual limit amount should not exceed 40% of the creditor's net assets and the accumulated financing activities to those borrowers should not be in excess of 40% of the creditor's net assets.

Note 7: Accumulated financing activities to any company or person should not be in excess of 300% of creditor's net assets. Limit on loans to a single company is as follows:

(1) For business transaction to the creditor, the individual limit should not exceed the amount of business transactions; the amount of business transactions means the higher between sales and purchases.

(2) For short-term financing, the financing activities to an overseas company which is 100% directly or indirectly held by ultimate parent company should not be in excess of 300% of creditor's net assets.

(3) For borrower not fulfilling said criteria, the limit should not exceed 40% of the creditor's net assets.

Note 8: Accumulated financing activities to any company or person should not be in excess of 30% of creditor's net assets. Limit on loans to a single company is as follows:

(1) For short-term financing, the ceiling on total loans granted to others should not exceed 30% of the Company's net assets. Additionally, limit on loans to a single party, except for subsidiaries of the Company, should not exceed 30% of the Company's current net assets.

(2) For borrower not fulfilling said criteria, the limit should not exceed 10% of the Company's current net assets.

Note 9: The column of 'Nature of loan' shall fill in 1. 'Business transaction or 2. 'Short-term financing'.

WPG Holdings Limited and Subsidiaries
Provision of endorsements and guarantees to others
Year ended December 31, 2025

Table 2

Expressed in thousands of NTD
(Except as otherwise indicated)

Number	Endorser/ guarantor	Party being endorsed/guaranteed: Company name	Party being endorsed/guaranteed: Relationship with the endorser/ guarantor (Note 1)	Limit on endorsements/ guarantees provided for a single party	Maximum outstanding endorsement/ guarantee amount as of December 31, 2025	Outstanding endorsement/ guarantee amount as of December 31, 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	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	Footnote
0	WPG Holdings Limited	World Peace Industrial Co., Ltd.	2	$ 248,535,822	$ 86,058	$ 86,058	$ 86,058	$ 113,975	0.10	$ 248,535,822	Y	N	N	Notes 2 and 3
1	WPG South Asia Pte. Ltd.	Yosun Singapore Pte Ltd.	2	4,913,113	182,628	172,865	65,968	-	7.04	4,913,113	N	N	N	Note 9
2	Yosun Industrial Corp.	Yosun Hong Kong Corp. Ltd.	2	9,323,291	1,473,491	1,473,491	456,335	-	15.80	18,646,582	N	N	N	Note 7
2	Yosun Industrial Corp.	Richpower Electronic Devices Co., Ltd	2	9,323,291	896,535	848,610	338,216	-	9.10	18,646,582	N	N	N	Note 7
2	Yosun Industrial Corp.	Yosun Shanghai Corp. Ltd.	2	9,323,291	2,324,350	2,262,960	276,959	-	24.27	18,646,582	N	N	Y	Note 7
2	Yosun Industrial Corp.	Sertek Incorporated	2	9,323,291	1,992,300	1,885,800	1,007,917	-	20.23	18,646,582	N	N	N	Note 7
2	Yosun Industrial Corp.	Richpower Electronic Devices Co., Limited	2	9,323,291	909,577	903,719	800,000	-	9.69	18,646,582	N	N	N	Note 7
3	World Peace Industrial Co., Ltd.	WPI International (Hong Kong) Limited	2	17,135,545	6,903,384	3,657,866	3,085,379	-	10.67	27,416,871	N	N	N	Note 4
3	World Peace Industrial Co., Ltd.	Vitec WPG Limited	6	17,135,545	74,711	70,717	-	-	0.21	27,416,871	N	N	N	Note 4
3	World Peace Industrial Co., Ltd.	World Peace International (South Asia) Pte Ltd.	2	17,135,545	1,072,980	891,460	874,393	-	2.60	27,416,871	N	N	N	Note 4
3	World Peace Industrial Co., Ltd.	WPG Electronics (Hong Kong) Limited	4	17,135,545	3,872,490	3,872,490	1,464,952	-	11.30	27,416,871	N	N	N	Note 4
3	World Peace Industrial Co., Ltd.	WPG Korea Co., Ltd.	4	17,135,545	100,000	30,000	11,326	-	0.09	27,416,871	N	N	N	Note 4
3	World Peace Industrial Co., Ltd.	WPG China (SZ) Inc.	4	17,135,545	498,075	330,015	4,073	-	0.96	27,416,871	N	N	Y	Note 4
4	Apache Communication Inc.	Asian Information Technology Inc.	3	891,012	200,000	200,000	133,704	-	8.98	1,113,765	N	N	N	Note 6
5	Frontek Technology Corporation	Asian Information Technology Inc.	3	1,412,507	732,050	557,150	557,150	-	15.78	1,765,634	N	N	N	Note 6

Number	Endorser/ guarantor	Party being endorsed/guaranteed: Company name	Party being endorsed/guaranteed: Relationship with the endorser/ guarantor (Note 1)	Limit on endorsements/ guarantees provided for a single party	Maximum outstanding endorsement/ guarantee amount as of December 31, 2025	Outstanding endorsement/ guarantee amount as of December 31, 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	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	Footnote
6	Fortune Technology Systems Corporation	Fortune Information Systems Corporation	2	$ 251,306	$ 200,000	$ 200,000	$ -	$ -	39.79	$ 502,612	N	N	N	Note 10
7	Fortune Information Systems Corporation	Fortune Technology Systems Corporation	2	640,450	300,000	300,000	50,380	-	23.42	1,280,899	N	N	N	Note 10
8	Asian Information Technology Inc.	Frontek Technology Corporation	2	3,090,383	955,733	678,367	149,720	-	8.78	3,862,979	N	N	N	Note 5
8	Asian Information Technology Inc.	Restar WPG Corporation	2	3,090,383	26,564	-	-	-	-	3,862,979	N	N	N	Note 5
8	Asian Information Technology Inc.	Henshen Electric Trading Co., Ltd.	2	3,090,383	400,000	-	-	-	-	3,862,979	N	N	N	Note 5
8	Asian Information Technology Inc.	Peng Yu Trigold Limited	4	3,090,383	332,050	-	-	-	-	3,862,979	N	N	N	Note 5
9	Trigold Holdings Limited	Peng Yu Trigold Limited	2	1,829,799	1,461,495	1,461,495	691,460	-	39.94	1,829,799	N	N	N	Note 8

Note 1: 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 2: The guarantee amount should not exceed 300% of guarantor's net assets; the limit to a single company, except for the company's subsidiaries which should not be in excess of 300% of the Company's stockholder's equity, should not exceed 50% of the Company's stockholder's equity. For business transaction with the Company, the guarantee amount should not exceed the amount of business transaction, which is the higher between sales and purchases. The limit on the Company and its subsidiaries' total loan to other companies is less than 300% of the Company's net assets; limited to a single company, except for the company's subsidiaries which shall not exceed 300% of the Company's net assets, should not exceed 50% of the Company's net assets. The guarantee amount to a subsidiary which is 90%~100% directly or indirectly held by the Company should not exceed 10% of the Company's net assets, which is based on the latest audited or reviewed financial statements.

Note 3: There are 8,999 thousand shares of WPG Investment Co., Ltd. which have been pledged for purchases for World Peace Industrial Co., Ltd. The book value of those pledged investments is $113,975.

Note 4: The cumulative guarantee amount to others should not be in excess of 80% of guarantor's net assets. The guarantee amount to a single company should not be in excess of 50% of guarantor's net assets. For business transaction with the guarantor, the guarantee amount should not exceed the amount of business transaction, which is the higher between sales and purchases. The net asset value is based on the latest audited or reviewed financial statements.

Note 5: The guarantee amount should not exceed 50% of guarantor's net assets; the limit to a single company should not exceed 40% of the Company's net assets. For business transaction with the Company, the guarantee amount should not exceed the amount of business transaction, with is the higher between sales and purchases. Net assets is based on the latest audited or reviewed financial statements. Ceiling on total endorsements/guarantees granted by the Company and subsidiaries shall be less than 50% (not including 50%) of the Compamy's net assets. The Company's and its subsidiaries' guarantee amount to a single company should not be in excess of 50% of the Company's net assets. The guarantee amount to a subsidiary which is 90%~100% directly or indirectly held by the Company's ultimate parent company should not exceed 10% of the net assets of the Company's ultimate parent company. The net assets referred to above are based on the latest audited or reviewed financial statements.

Note 6: The guarantee amount should not exceed 50% of guarantor's net assets; the limit to a single company should not exceed 40% of the Company's net assets. For business transaction with the Company, the guarantee amount should not exceed the amount of business transaction, which is the higher between sales and purchases. Net assets is based on the latest audited or reviewed financial statements. The guarantee amount to a subsidiary which is 90%~100% directly or indirectly held by the Company's ultimate parent company should not exceed 10% of the net assets of the Company's ultimate parent company. The net assets referred to above are based on the latest audited or reviewed financial statements.

Note 7: The cumulative guarantee amount to others should not be in excess of 200% (excluding) of the Company's net assets. The guarantee amount to a single company should not be in excess of 100% of Company's net assets. For business transaction with the Company, the guarantee amount should not exceed the amount of business transaction, which is the higher between sales and purchases. The guarantee amount to a subsidiary which is 90%~100% directly or indirectly held by the Company's ultimate parent company should not exceed 10% of the net assets of the Company's ultimate parent company. The net assets referred to above are based on the latest audited or reviewed financial statements.

Note 8: The cumulative guarantee amount to others should not be in excess of 50% (not including 50%) of the Company's net assets. The guarantee amount to a single company should not be in excess of 50% (not including 50%) of Company's net assets. For business transaction with the Company, the guarantee amount should not exceed the amount of business transaction, which is the higher between sales and purchases. The Company's and its subsidiaries' cumulative guarantee amount to others should not be in excess 50% (not including 50%) of the Company's net assets. The guarantee amount to a single company should not be in excess of 50% (not including 50%) of the Company's net assets. The Company's and its subsidiaries' guarantee amount to a subsidiary which is 90%~100% directly or indirectly held by the Company should not exceed 10% of the Company's net assets. The guarantee amount to a subsidiary which is 100% directly or indirectly held by the Company should not exceed 50% (not including 50%) of the Company's net assets. The net assets value is based on the latest audit or reviewed financial statements.

Note 9: The guarantee amount should not exceed 200% of the Company's net assets in the latest financial statements; the limit to a single company should not exceed 200% of the Company's net assets in the latest financial statements. For business transaction with the Company, the guarantee amount should not exceed the amount of business transaction, with is the higher between sales and purchases. The guarantee amount to a subsidiary which is 90%~100% directly or indirectly held by the Company's ultimate parent company should not exceed 10% of the net assets of the Company's ultimate parent company. The net assets referred to above are based on the latest audited or reviewed financial statements.

Note 10: The guarantee amount should not exceed 100% of the Company's net assets in the latest financial statements; the limit to a single company should not exceed 50% of the Company's net assets in the latest financial statements. The Company and its subsidiaries' guarantee amount should not exceed 100% of the Company's net assets in the latest financial statements. The net assets referred to above specified in "Procedures for Provision of Endorsements and Guarantees" refers to equity attributable to owners of the parent in the balance sheet according to "Regulations Governing the Preparation of Financial Reports by Securities Issuers".

WPG Holdings Limited and Subsidiaries

Holding of marketable securities at the end of the period (not including subsidiaries, associates and joint ventures)

Year ended December 31, 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 December 31, 2025				Footnote
				Number of shares (in thousands)	Book value	Ownership (%)	Fair value (Note 1)	
WPG Holdings Limited	Restar Holdings Corporation	None	Financial assets at fair value through profit or loss - non-current	230	$ 129,084	0.76	$ 129,084	Note 2
WPG Holdings Limited	Tyche Partners L.P. - Funds	None	Financial assets at fair value through profit or loss - non-current	-	140,719	-	140,719	
WPG Holdings Limited	Tyche Partners L.P. - II Funds	None	Financial assets at fair value through profit or loss - non-current	-	151,631	-	151,631	
WPG Holdings Limited	T3EX Global Holdings Corp.	None	Financial assets at fair value through other comprehensive income - non-current	11,589	776,457	8.17	776,457	
WPG Holdings Limited	WT Microelectronics Co., Ltd.-Preference shares	The Group's investment accounted for using the equity method	Financial assets at fair value through other comprehensive income - non-current	24,284	1,248,191	17.99	1,248,191	Note 3
WPG Investment Co., Ltd.	Nichidenbo Corporation	None	Financial assets at fair value through other comprehensive income - non-current	1,892	186,173	0.66	186,173	
WPG China Inc.	CECI Technology Co. Ltd.	None	Financial assets at fair value through profit or loss - non-current	12,754	1,299,318	1.68	1,299,318	

Note 1: Fill in the amount after adjusted at fair value and deducted by accumlated impairment for the marketable securities measured at fair value; fill in the acquisition cost or amortized cost deducted by accumulated impairment for the marketable securities not measured at fair value.

Note 2: The original investee company, Vitec Holdings Co., Ltd., was delisted on March 27, 2019. Vitec Holdings Co., Ltd. merged with UKC Holdings whereby a new company, Restar Holdings Corporation, was established. The effective date for this merger was April 1, 2019, and the name of the held marketable securities was changed.

Note 3: On September 18, 2020, the Board of Directors of the Group resolved to subscribe WT’s series A preference shares in the amount of 24,283,867 shares with a par value of NT$50 per share, with total consideration of $1,214,193, based on the shareholding ratio at the effective date of the capital increase in accordance with the application for shares. As of October 15, 2020 (effective date of the capital increase), the Group’s shareholding ratio in WT is 17.99% of total outstanding preference shares after subscribing WT’s series A preference shares.

Note 4: Items with an ending book value of less than NT$100 million are not disclosed.

WPG Holdings Limited and Subsidiaries

Purchases or sales of goods from or to related parties reaching $100 million or 20% of paid-in capital or more

Year ended December 31, 2025

Table 4

Expressed in thousands of NTD
(Except as otherwise indicated)

			Transaction				Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)		
Purchaser/seller	Counterparty	Relationship with the counterparty	Purchases (sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	Footnote
WPG Holdings Limited	World Peace Industrial Co., Ltd.	Same ultimate parent company	Sales	($ 1,065,170)	(55.69)	Note 5	Note 5	Note 5	$ 79,105	46.07	
〃	Silicon Application Corporation	〃	〃	(252,950)	(13.23)	〃	〃	〃	30,398	17.70	
〃	Asian Information Technology Inc.	〃	〃	(256,784)	(13.43)	〃	〃	〃	28,138	16.39	
〃	Yosun Industrial Corp.	〃	〃	(340,014)	(17.78)	〃	〃	〃	33,581	19.56	
World Peace Industrial Co., Ltd.	WPI Technology Pte. Ltd.	〃	〃	(3,613,921)	(2.02)	Note 3	Note 3	Note 3	112,061	0.46	
〃	WPI International (Hong Kong) Limited	〃	〃	(17,396,219)	(9.74)	〃	〃	〃	1,884,832	7.67	
〃	WPG China (SZ) Inc.	〃	〃	(172,671)	(0.10)	〃	〃	〃	37,342	0.15	
〃	WPG China Inc.	〃	〃	(205,910)	(0.12)	〃	〃	〃	59,623	0.24	
〃	Genuine C&C, Inc.	〃	〃	(317,163)	(0.18)	〃	〃	〃	59,196	0.24	
〃	World Peace International (South Asia) Pte Ltd.	〃	〃	(579,573)	(0.32)	〃	〃	〃	111,706	0.45	
〃	WPG Electronics (Hong Kong) Limited	〃	〃	(2,466,039)	(1.38)	〃	〃	〃	1,114,769	4.53	
〃	WPG South Asia Pte. Ltd.	〃	〃	(1,283,848)	(0.72)	〃	〃	〃	228,466	0.93	
〃	WPG SCM Limited	〃	〃	(295,308)	(0.17)	〃	〃	〃	31,911	0.13	
WPI International (South Asia) Pte. Ltd.	World Peace Industrial Co., Ltd.	〃	〃	(801,092)	(31.90)	〃	〃	〃	-	-	
Genuine C&C (IndoChina) Pte Ltd.	WPG PT Electrindo Jaya	An investee which accounted for associates using the equity method	〃	(667,541)	(96.26)	〃	〃	〃	218,394	99.85	
World Peace International (South Asia) Pte Ltd.	World Peace Industrial Co., Ltd.	Same ultimate parent company	〃	(210,561)	(0.79)	〃	〃	〃	27,243	0.48	
〃	WPI International (Hong Kong) Limited	〃	〃	(134,513)	(0.51)	〃	〃	〃	6,514	0.11	
〃	WPG PT Electrindo Jaya	An investee which accounted for associates using the equity method	〃	(456,931)	(1.72)	〃	〃	〃	160,343	2.80	
〃	World Peace Internaional (India) Pvt., Ltd.	Same ultimate parent company	〃	(484,681)	(1.82)	〃	〃	〃	203,967	3.56	

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)	
World Peace International (South Asia) Pte Ltd.	WPG C&C Computers And Peripheral (India) Private Limited	Same ultimate parent company	Sales	($ 1,376,111)	(5.17)	Note 3	Note 3	Note 3	$ 323,199	5.65	
〃	WPG C&C (Malaysia) Sdn Bhd	〃	〃	(222,379)	(0.84)	〃	〃	〃	825	0.01	
〃	WPG C&C (Thailand) Co., Ltd.	〃	〃	(234,117)	(0.88)	〃	〃	〃	34,302	0.60	
〃	WPI International (South Asia) Pte. Ltd.	〃	〃	(2,129,181)	(8.00)	〃	〃	〃	-	-	
〃	WPG South Asia Pte. Ltd.	〃	〃	(992,464)	(3.73)	〃	〃	〃	83,589	1.46	
〃	WPG SCM Limited	〃	〃	(1,509,460)	(5.67)	〃	〃	〃	344,663	6.02	
WPI Technology Pte. Ltd.	World Peace Industrial Co., Ltd.	〃	〃	(6,587,249)	(6.99)	〃	〃	〃	8,248	0.33	
〃	WPI International (Hong Kong) Limited	〃	〃	(49,329,440)	(52.36)	〃	〃	〃	2,381,014	94.10	
〃	Peng Yu Trigold Limited	〃	〃	(164,397)	(0.17)	〃	〃	〃	-	-	
WPI International (Hong Kong) Limited	World Peace Industrial Co., Ltd.	〃	〃	(8,648,746)	(2.62)	〃	〃	〃	1,127,393	2.17	
〃	WPI Technology Pte. Ltd.	〃	〃	(32,434,833)	(9.81)	〃	〃	〃	2,799,814	5.40	
〃	WPG China (SZ) Inc.	〃	〃	(2,160,219)	(0.65)	〃	〃	〃	193,384	0.37	
〃	WPG China Inc.	〃	〃	(5,091,825)	(1.54)	〃	〃	〃	429,160	0.83	
〃	WPG Korea Co., Ltd.	〃	〃	(712,482)	(0.22)	〃	〃	〃	51,541	0.10	
〃	Vitec WPG Limited	Investee accounted for using the equity method	〃	(224,570)	(0.07)	〃	〃	〃	15,708	0.03	
〃	WT Microelectronic (Hong Kong) Limited	〃	〃	(532,064)	(0.16)	〃	〃	〃	57	-	
〃	World Peace International (South Asia) Pte Ltd.	Same ultimate parent company	〃	(539,749)	(0.16)	〃	〃	〃	37,398	0.07	
〃	WPI International (South Asia) Pte. Ltd.	〃	〃	(299,894)	(0.09)	〃	〃	〃	302,769	0.58	
〃	WPG SCM Limited	〃	〃	(2,453,977)	(0.74)	〃	〃	〃	175,217	0.34	
Silicon Application Corp.	Silicon Application Company Limited	〃		(185,900)	(0.22)	30 days after monthly billings	Note 4	Note 4	26,764	0.13	
〃	Pernas Electronics Co., Ltd.	〃	〃	(1,155,083)	(1.38)	〃	〃	〃	70,986	0.34	
〃	Everwiner Enterprise Co., Ltd.	〃	〃	(167,843)	(0.20)	〃	〃	〃	9,110	0.04	
〃	WPG China (SZ) Inc.	〃	〃	(1,321,293)	(1.58)	90 days after monthly billings	〃	〃	166,693	0.79	
〃	WPG China Inc.	〃	〃	(970,693)	(1.16)	〃	〃	〃	263,899	1.25	
〃	WPG Electronics (Hong Kong) Limited	〃	〃	(4,021,545)	(4.80)	〃	〃	〃	1,728,465	8.17	
〃	WPG South Asia Pte. Ltd.	〃	〃	(9,064,444)	(10.82)	30 days after monthly billings	〃	〃	785,661	3.71	
〃	Silicon Application Corp. (Shenzhen)	〃	〃	(225,126)	(0.27)	〃	〃	〃	211,162	1.00	

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)	
Pernas Electronics Co., Ltd.	World Peace Industrial Co., Ltd.	Same ultimate parent company	Sales	($ 145,088)	(2.20)	30 days after monthly billings	Note 4	Note 4	$ 17,084	1.12	
〃	Silicon Application Corp.	〃	〃	(2,397,851)	(36.29)	〃	〃	〃	226,595	14.87	
〃	Everwiner Enterprise Co., Ltd.	〃	〃	(188,606)	(2.85)	Note 2	〃	〃	24,410	1.60	
Everwiner Enterprise Co., Ltd.	Silicon Application Corp.	〃	〃	(3,546,725)	(33.73)	30 days after monthly billings	〃	〃	352,216	18.35	
〃	Pernas Electronics Co., Ltd.	〃	〃	(1,060,449)	(10.09)	Note 2	〃	〃	57,524	3.00	
〃	WPG Electronics (Hong Kong) Limited	〃	〃	(261,629)	(2.49)	〃	〃	〃	105,389	5.49	
Asian Information Technology Inc.	WPI International (Hong Kong) Limited	〃	〃	(175,634)	(0.31)	〃	Note 2	Note 2	225	-	
〃	Frontek Technology Corporation	〃	〃	(14,115,109)	(24.95)	〃	〃	〃	3,520,860	27.23	
〃	Apache Communication Inc.	〃	〃	(767,780)	(1.36)	〃	〃	〃	21,897	0.17	
〃	WPG China (SZ) Inc.	〃	〃	(374,094)	(0.66)	〃	〃	〃	105,628	0.82	
〃	WPG China Inc.	〃	〃	(180,218)	(0.32)	〃	〃	〃	87,644	0.68	
〃	WPG Electronics (Hong Kong) Limited	〃	〃	(1,939,956)	(3.43)	〃	〃	〃	1,033,140	7.99	
〃	WPG South Asia Pte. Ltd.	〃	〃	(3,617,842)	(6.40)	〃	〃	〃	439,452	3.40	
〃	WPI International (Hong Kong) Limited	〃	〃	(121,537)	(0.29)	〃	〃	〃	30,034	0.32	
Frontek Technology Corporation	Asian Information Technology Inc.	〃	〃	(6,236,490)	(14.66)	〃	〃	〃	1,298,136	13.96	
〃	WPG China Inc.	〃	〃	(230,513)	(0.54)	〃	〃	〃	96,956	1.04	
〃	WPG Electronics (Hong Kong) Limited	〃	〃	(1,171,639)	(2.75)	〃	〃	〃	558,076	6.00	
〃	WPG South Asia Pte. Ltd.	〃	〃	(225,690)	(0.53)	〃	〃	〃	13,374	0.14	
Apache Communication Inc.	Asian Information Technology Inc.	〃	〃	(610,788)	(2.58)	〃	〃	〃	217,129	6.24	
Co-Creation Intelligence Co., Ltd.	World Peace Industrial Co., Ltd.	〃	〃	(107,389)	(23.95)	Note 5	Note 5	Note 5	-	-	
〃	WPG South Asia Pte. Ltd.	〃	〃	(123,912)	(27.64)	〃	〃	〃	-	-	
WPG China (SZ) Inc.	WPG China Inc.	〃	〃	(920,911)	(7.57)	Note 6	Note 6	Note 6	3,369	0.10	
WPG China Inc.	WPG China (SZ) Inc.	〃	〃	(1,152,921)	(7.66)	Note 3	Note 4	Note 4	-	-	
WPG Americas Inc.	World Peace Industrial Co., Ltd.	〃	〃	(781,033)	(2.83)	〃	Note 3	Note 3	153,191	2.54	
〃	Yosun Hong Kong Corp. Ltd.	〃	〃	(102,327)	(0.37)	〃	〃	〃	12,499	0.21	
〃	World Peace International (South Asia) Pte Ltd.	〃	〃	(132,715)	(0.48)	〃	〃	〃	90,102	1.49	
Yosun Industrial Corp.	WPG China (SZ) Inc.	〃	〃	(552,601)	(1.25)	Note 6	Note 6	Note 6	78,315	1.46	
〃	WPG China Inc.	〃	〃	(352,292)	(0.80)	〃	〃	〃	67,511	1.26	
〃	Yosun Hong Kong Corp. Ltd.	〃	〃	(5,618,510)	(12.75)	Note 3	Note 3	Note 3	656,408	12.21	

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)	
Yosun Industrial Corp.	Yosun Shanghai Corp. Ltd.	Same ultimate parent company	Sales	($ 389,239)	(0.88)	Note 6	Note 6	Note 6	$ 238,561	4.44	
〃	Richpower Electronic Devices Co., Ltd.	〃	〃	(517,516)	(1.17)	Note 3	Note 3	Note 3	22,162	0.41	
〃	Richpower Electronic Devices Co., Limited	〃	〃	(123,954)	(0.28)	〃	〃	〃	5,851	0.11	
〃	WPG South Asia Pte. Ltd.	〃	〃	(116,079)	(0.26)	〃	〃	〃	23,937	0.45	
〃	Yosun Singapore Pte Ltd.	〃	〃	(214,348)	(0.49)	〃	〃	〃	1,902	0.04	
Yosun Hong Kong Corp. Ltd.	WPG China (SZ) Inc.	〃	〃	(231,656)	(0.43)	Note 6	Note 6	Note 6	25,835	0.39	
〃	WPG China Inc.	〃	〃	(306,145)	(0.56)	〃	〃	〃	39,766	0.60	
〃	Yosun Industrial Corp.	〃	〃	(1,644,369)	(3.02)	Note 3	Note 3	Note 3	76,023	1.16	
〃	Yosun Shanghai Corp. Ltd.	〃	〃	(970,536)	(1.78)	Note 6	Note 6	Note 6	241,236	3.67	
〃	Richpower Electronic Devices Co., Limited	〃	〃	(2,740,848)	(5.03)	Note 3	Note 3	Note 3	132,826	2.02	
Yosun Shanghai Corp. Ltd.	WPG China (SZ) Inc.	〃	〃	(853,316)	(15.31)	Note 6	Note 6	Note 6	290,533	16.97	
〃	WPG China Inc.	〃	〃	(999,294)	(17.93)	〃	〃	〃	423,222	24.72	
Sertek Incorporated	Yosun Industrial Corp.	〃	〃	(303,185)	(2.55)	Note 3	Note 3	Note 3	20,561	1.98	
〃	Yosun Hong Kong Corp. Ltd.	〃	〃	(880,729)	(7.40)	〃	〃	〃	63,870	6.14	
Richpower Electronic Devices Co., Ltd.	Yosun Industrial Corp.	〃	〃	(1,104,206)	(5.35)	〃	〃	〃	30,101	1.04	
〃	Yosun Hong Kong Corp. Ltd.	〃	〃	(191,334)	(0.93)	〃	〃	〃	31,472	1.09	
〃	Richpower Electronic Devices Co., Limited	〃	〃	(629,642)	(3.05)	〃	〃	〃	794	0.03	
〃	WPG Electronics (Hong Kong) Limited	〃	〃	(3,642,870)	(17.66)	Note 6	Note 6	Note 6	1,091,701	37.74	
〃	WPI International (Hong Kong) Limited	〃	〃	(251,495)	(0.83)	Note 3	Note 3	Note 3	-	-	
〃	WPG China (SZ) Inc.	〃	〃	(189,385)	(0.63)	Note 6	Note 6	Note 6	63,592	1.39	
〃	Yosun Industrial Corp.	〃	〃	(1,668,943)	(5.54)	Note 3	Note 3	Note 3	257,547	5.64	
〃	Yosun Hong Kong Corp. Ltd.	〃	〃	(12,303,672)	(40.81)	〃	〃	〃	416,506	9.13	
〃	Richpower Electronic Devices Co., Ltd.	〃	〃	(2,216,304)	(7.35)	〃	〃	〃	482,311	10.57	
〃	WPG Electronics (Hong Kong) Limited	〃	〃	(1,147,399)	(3.81)	Note 6	Note 6	Note 6	447,825	9.81	
LaaS (Dongguan) Supply Chain Management Limited	World Peace Industrial Co., Ltd.	〃	〃	(101,579)	(19.63)	Note 5	Note 5	Note 5	8,291	18.01	
〃	WPI International (Hong Kong) Limited	〃	〃	(105,023)	(20.30)	〃	〃	〃	7,927	17.22	
Peng Yu Trigold Limited	WPI International (Hong Kong) Limited	〃	〃	(795,318)	(3.59)	Note 3	Note 3	Note 3	50,835	3.53	
〃	WPG C&C Shanghai Co., Ltd.	〃	〃	(4,813,548)	(21.71)	〃	〃	〃	43,448	3.02	

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)	
Peng Yu Trigold Limited	WPG Electronics (Hong Kong) Limited	Same ultimate parent company	Sales	($ 147,804)	(0.67)	Note 3	Note 3	Note 3	$ -	-	
WPG Electronics (Hong Kong) Limited	WPI International (Hong Kong) Limited	〃	〃	(2,696,043)	(7.49)	〃	〃	〃	359,037	2.59	
WPG South Asia Pte. Ltd.	WPG Americas Inc.	〃	〃	(162,037)	(0.39)	〃	〃	〃	6,297	0.12	
〃	World Peace International (South Asia) Pte Ltd.	〃	〃	(441,407)	(1.07)	〃	〃	〃	-	-	
Yosun Singapore Pte Ltd.	WPG SCM Limited	〃	〃	(175,989)	(1.48)	〃	〃	〃	10,522	1.13	
Fortune Technology Systems Corporation	Zero One Technology Co., Ltd.	An investee which accounted for associates using the equity method	Purchasing	112,838	0.05	Note 7	Note 7	Note 7	(133,226)	0.21	

Note 1: As the related party transactions of consolidated subsidiaries exceeding $100 million are voluminous, the related information disclosed here is from the sales aspect.
Note 2: The terms and sales prices were negotiated in consideration of different factors including product, cost, market and competition. The collection period is 30~120 days from the end of the month of sales.
Note 3: The terms and sales prices were negotiated in consideration of different factors including product, cost, market and competition. The collection period is 30~90 days from the end of the month of sales.
Note 4: The terms and sales prices were negotiated in consideration of different factors including product, cost, market and competition.
Note 5: The income arose from the provision of administrative resources and management services, and the sales price and terms were determined by the parties.
Note 6: The terms and sales prices were negotiated in consideration of different factors including product, cost, market and competition. The collection period is 60~120 days from the end of the month of sales.
Note 7: The terms and sales prices were negotiated in consideration of different factors including product, cost, market and competition. The collection period is 60 days from the end of the month of sales.

WPG Holdings Limited and Subsidiaries

Receivables from related parties reaching $100 million or 20% of paid-in capital or more

Year ended December 31, 2025

Table 5

Expressed in thousands of NTD
(Except as otherwise indicated)

Creditor	Counterparty	Relationship with the counterparty	Balance as at December 31, 2025 (Note 1)	Turnover rate (Note 2)	Overdue receivables		Amount collected subsequent to the balance sheet date (Note 3)	Allowance for doubtful accounts
					Amount	Action taken		
World Peace Industrial Co., Ltd.	WPI Technology Pte. Ltd.	Same ultimate parent company	$ 112,061	15.79	$ -	-	$ 112,061	$ -
World Peace Industrial Co., Ltd.	WPI International (Hong Kong) Limited	〃	1,884,832	10.42	-	-	1,884,832	-
World Peace Industrial Co., Ltd.	World Peace International (South Asia) Pte Ltd.	〃	111,706	9.15	-	-	110,134	-
World Peace Industrial Co., Ltd.	WPG Electronics (Hong Kong) Limited	〃	1,114,769	2.83	19,403	-	543,214	-
World Peace Industrial Co., Ltd.	WPG South Asia Pte. Ltd.	〃	228,466	11.24	-	-	214,871	
Gcnuinc C&C (IndoChina) Pte. Ltd.	WPG PT Electrindo Jaya	An investee which accounted for associates using the equity method	218,394	3.76	-	-	130,468	-
World Peace International (South Asia) Pte Ltd.	WPG PT Electrindo Jaya	〃	160,343	2.71	-	-	83,463	-
World Peace International (South Asia) Pte Ltd.	World Peace International (India) Pvt., Ltd.	Same ultimate parent company	203,967	4.21	-	-	60,538	-
World Peace International (South Asia) Pte Ltd.	WPG C&C Computers And Peripheral (India) Private Limited	〃	323,199	4.05	-	-	187,212	-
World Peace International (South Asia) Pte Ltd.	WPG SCM Limited	〃	344,663	7.00	-	-	109,462	-
WPI Technology Pte. Ltd.	WPI International (Hong Kong) Limited	〃	2,381,014	14.95	-	-	2,381,014	-
WPI International (Hong Kong) Limited	World Peace Industrial Co., Ltd.	〃	1,127,393	8.69	-	-	1,127,393	-
WPI International (Hong Kong) Limited	WPI Technology Pte. Ltd.	〃	2,799,814	10.41	-	-	2,799,814	-
WPI International (Hong Kong) Limited	WPG China (SZ) Inc.	〃	193,384	5.89	-	-	193,138	-
WPI International (Hong Kong) Limited	WPG China Inc.	〃	429,160	14.47	-	-	339,251	-
WPI International (Hong Kong) Limited	WPI International (South Asia) Pte. Ltd.	〃	302,769	1.98	-	-	302,769	-
WPI International (Hong Kong) Limited	WPG SCM Limited	〃	175,217	13.79	-	-	175,217	-
Silicon Application Corp.	WPG China (SZ) Inc.	〃	166,693	5.53	4,555	-	122,568	-
Silicon Application Corp.	WPG China Inc.	〃	263,899	4.72	-	-	199,957	-
Silicon Application Corp.	WPG Electronics (Hong Kong) Limited	〃	1,728,465	2.85	12,846	-	586,524	-
Silicon Application Corp.	WPG South Asia Pte. Ltd.	〃	785,661	21.36	-	-	727,620	-
Silicon Application Corp.	Silicon Application Corp. (Shenzhen)	〃	211,162	2.10	-	-	211,162	-
Pernas Electronics Co., Ltd.	Silicon Application Corp.	〃	226,595	12.83	-	-	226,595	-
Everwiner Enterprise Co., Ltd.	Silicon Application Corp.	〃	352,216	12.84	-	-	352,216	-

Creditor	Counterparty	Relationship with the counterparty	Balance as at December 31, 2025 (Note 1)	Turnover rate (Note 2)	Overdue receivables		Amount collected subsequent to the balance sheet date (Note 3)	Allowance for doubtful accounts
					Amount	Action taken		
Everwiner Enterprise Co., Ltd.	WPG Electronics (Hong Kong) Limited	Same ultimate parent company	$ 105,389	4.39	$ -	-	$ 28,324	$ -
Asian Information Technology Inc.	Frontek Technology Corporation	〃	3,520,860	3.42	291,776	-	1,538,348	-
Asian Information Technology Inc.	WPG China (SZ) Inc.	〃	105,628	5.88	-		45,311	-
Asian Information Technology Inc.	WPG Electronics (Hong Kong) Limited	〃	1,033,140	2.37	-	-	474,706	-
Asian Information Technology Inc.	WPG South Asia Pte. Ltd.	〃	439,452	16.47	-	-	425,600	-
Frontek Technology Corporation	Asian Information Technology Inc.	〃	1,298,136	4.41	335,789	-	413,190	-
Frontek Technology Corporation	WPG Electronics (Hong Kong) Limited	〃	558,076	2.41	5,990	-	249,472	-
Apache Communication Inc.	Asian Information Technology Inc.	〃	217,129	3.37	111,229	-	-	-
WPG Americas Inc.	World Peace Industrial Co., Ltd.	〃	153,191	8.87	-	-	134,667	-
Yosun Industrial Corp.	Yosun Hong Kong Corp. Ltd.	〃	656,408	9.83	-	-	656,408	-
Yosun Industrial Corp.	Yosun Shanghai Corp. Ltd.	〃	238,561	2.85	12,820	-	229,714	-
Yosun Hong Kong Corp. Ltd.	Yosun Shanghai Corp. Ltd.	〃	241,236	5.73	94,087	-	174,170	-
Yosun Hong Kong Corp. Ltd.	Richpower Electronic Devices Co., Limited	〃	132,826	11.80	-	-	132,826	-
Yosun Shanghai Corp. Ltd.	WPG China (SZ) Inc.	〃	290,533	3.89	-	-	117,445	-
Yosun Shanghai Corp. Ltd.	WPG China Inc.	〃	423,222	2.98	-	-	-	-
Richpower Electronic Devices Co., Ltd	WPG Electronics (Hong Kong) Limited	〃	1,091,701	2.87	74,218	-	577,700	-
Richpower Electronic Devices Co., Limited	Yosun Industrial Corp.	〃	257,547	11.17	-	-	257,547	-
Richpower Electronic Devices Co., Limited	Yosun Hong Kong Corp. Ltd.	〃	416,506	24.07	-	-	416,506	-
Richpower Electronic Devices Co., Limited	Richpower Electronic Devices Co., Ltd	〃	482,311	5.57	-	-	286,947	-
Richpower Electronic Devices Co., Limited	WPG Electronics (Hong Kong) Limited	〃	447,825	4.98	1,079	-	287,499	-
WPG Electronics (Hong Kong) Limited	WPI International (Hong Kong) Limited	〃	359,037	4.46	-	-	366,221	-
WPG Electronics (Hong Kong) Limited	Peng Yu Trigold Limited	〃	8,472,196	0.00	-	-	19,886	-
WPG Holdings Limited	Silicon Application Corporation	〃	322,423	0.00	-	-	-	-
WPG Holdings Limited	Yosun Industrial Corp.	〃	213,774	0.00	-	-	1	
World Peace Industrial Co., Ltd.	WPG Holdings Limited	Parent company	2,669,803	0.00	-	-	117	-
WPI International (South Asia) Pte. Ltd.	World Peace International (South Asia) Pte Ltd.	Same ultimate parent company	157,883	0.00	-	-	54	-
WPI International (South Asia) Pte. Ltd.	WPG SCM Limited	〃	172,141	0.00	-	-	172,141	-
World Peace International (South Asia) Pte Ltd.	WPG South Asia Pte. Ltd.	〃	417,304	0.00	-	-	417,304	-
WPI International (Hong Kong) Limited	Richpower Electronic Devices Co., Limited	〃	120,837	0.00	-	-	120,837	

Creditor	Counterparty	Relationship with the counterparty	Balance as at December 31, 2025 (Note 1)	Turnover rate (Note 2)	Overdue receivables		Amount collected subsequent to the balance sheet date (Note 3)	Allowance for doubtful accounts
					Amount	Action taken		
WPI International (Hong Kong) Limited	World Peace International (South Asia) Pte Ltd.	Same ultimate parent company	$ 490,856	0.00	$ -	-	$ 490,856	$ -
WPG C&C Limited	WPI International (Hong Kong) Limited	〃	257,253	0.00	-	-	-	-
Long-Think International (Hong Kong) Limited	WPI International (Hong Kong) Limited	〃	547,414	0.00	-	-	260,230	-
AECO Electronics Co., Ltd.	WPI International (Hong Kong) Limited	〃	766,686	0.00	-	-	675	-
Silicon Application Company Limited	Silicon Application Corp.	〃	820,514	0.00	-	-	1,146	-
Silicon Application Company Limited	Peng Yu Trigold Limited	〃	1,035,625	0.00	-	-	1,035,625	-
Pernas Electronic Co., Ltd.	Vsell Enterprise Co., Ltd.	〃	300,037	0.00	-	-	-	-
Apache Communication Inc.	Asian Information Technology Inc.	〃	407,884	0.00	-	-	407,884	-
Yosun Industrial Corp.	Yosun Singapore Pte. Ltd.	〃	289,340	0.00	-	-	289,340	-
Yosun Hong Kong Corp. Ltd.	Yosun Shanghai Corp. Ltd.	〃	405,403		-	-	-	-
Yosun South China Corp. Ltd.	Yosun Shanghai Corp. Ltd.	〃	206,637	0.00	-	-	-	-
Richpower Electronic Devices Pte Ltd.	Yosun Hong Kong Corp. Ltd.	〃	268,586	0.00	-	-	-	-
LaaS (Dongguan) Supply Chain Management Limited	WPG China (SZ) Inc.	〃	157,950	0.00	-	-	-	-
Trigold Holdings Limited	Genuine C&C, Inc.	Subsidiary	249,844	0.00	-	-	-	-
Trigold (Hong Kong) Company Limited	Peng Yu Trigold Limited	Same ultimate parent company	201,350	0.00	-	-	-	-
Peng Yu (Shanghai) Digital Technology Co., Ltd.	WPG C&C Shanghai Co., Ltd.	〃	228,883	0.00	-	-	33,963	-
Peng Yu (Shanghai) Digital Technology Co., Ltd.	Trigolduo (Shanghai) Industrial Development Ltd.	〃	104,335		-	-	-	-
Peng Yu International Limited	Peng Yu Trigold Limited	〃	141,756	0.00	-	-	-	-
WPG Electronics (Hong Kong) Limited	Asian Information Technology Inc.	〃	118,138	0.00	-	-	12,176	-
WPG Electronics (Hong Kong) Limited	Richpower Electronic Devices Co., Ltd.	〃	113,466	0.00	-	-	119	-
WPG Electronics (Hong Kong) Limited	LaaS (HK) Limited	〃	123,683	0.00	-	-	-	-
WPG South Asia Pte. Ltd.	WPG EMEA B.V.	〃	154,282	0.00	-	-	-	-
Yosun Singapore Pte Ltd.	WPG South Asia Pte. Ltd.	〃	182,920	0.00	-	-	-	-
								-

Note 1: Balance as at September 30, 2025 includes other receivables that exceed $100,000.
Note 2: Turnover rate of 0.00 was caused by the receivables amount recorded as other receivables, and thus the turnover rate is not applicable. The nature of certain other receivables pertains to loans to others, refer to table 1 for details.
Note 3: The subsequent collections are those receivables collected as of February 24, 2026.

WPG Holdings Limited and Subsidiaries
Significant inter-company transactions during the reporting period
Year ended December 31, 2025

Table 6

Expressed in thousands of NTD
(Except as otherwise indicated)

Number (Note 1)	Company name	Counterparty	Relationship (Note 2)	Transaction			Percentage of consolidated total operating revenues or total assets (Note 3)
				General ledger account	Amount	Transaction terms	
0	WPG Holdings Limited	World Peace Industrial Co., Ltd.	1	Sales	$ 1,065,170	Note 11	0.11
0	WPG Holdings Limited	Silicon Application Corporation	1	〃	252,950	Note 11	0.03
0	WPG Holdings Limited	Asian Information Technology Inc.	1	〃	256,784	Note 11	0.03
0	WPG Holdings Limited	Yosun Industrial Corp.	1	〃	340,014	Note 11	0.03
1	World Peace Industrial Co., Ltd.	WPI Technology Pte. Ltd.	3	〃	3,613,921	Note 5	0.36
1	World Peace Industrial Co., Ltd.	WPI International (Hong Kong) Limited	3	〃	17,396,219	Note 5	1.74
1	World Peace Industrial Co., Ltd.	WPG China (SZ) Inc.	3	〃	172,671	Note 5	0.02
1	World Peace Industrial Co., Ltd.	WPG China Inc.	3	〃	205,910	Note 5	0.02
1	World Peace Industrial Co., Ltd.	Genuine C&C, Inc.	3	〃	317,163	Note 5	0.03
1	World Peace Industrial Co., Ltd.	Worold Peace International (South Asia) Pte Ltd.	3	〃	579,573	Note 5	0.06
1	World Peace Industrial Co., Ltd.	WPG Electronics (Hong Kong) Limited	3	〃	2,466,039	Note 5	0.25
1	World Peace Industrial Co., Ltd.	WPG South Asia Pte. Ltd.	3	〃	1,283,848	Note 5	0.13
1	World Peace Industrial Co., Ltd.	WPG SCM Limited	3	〃	295,308	Note 5	0.03
2	WPI International (South Asia) Pte. Ltd.	World Peace Industrial Co., Ltd.	3	〃	801,092	Note 5	0.08
3	World Peace International (South Asia) Pte Ltd.	World Peace Industrial Co., Ltd.	3	〃	210,561	Note 5	0.02
3	World Peace International (South Asia) Pte Ltd.	WPI International (Hong Kong) Limited	3	〃	134,513	Note 5	0.01
3	World Peace International (South Asia) Pte Ltd.	World Peace Internaional (India) Pvt., Ltd.	3	〃	484,681	Note 5	0.05
3	World Peace International (South Asia) Pte Ltd.	WPG C&C Computers And Peripheral (India) Private Limited	3	〃	1,376,111	Note 5	0.14
3	World Peace International (South Asia) Pte Ltd.	WPG C&C (Malaysia) Sdn. Bhd	3	〃	222,379	Note 5	0.02
3	World Peace International (South Asia) Pte Ltd.	WPG C&C (Thailand) Co., Ltd.	3	〃	234,117	Note 5	0.02

Number (Note 1)	Company name	Counterparty	Relationship (Note 2)	Transaction			Percentage of consolidated total operating revenues or total assets (Note 3)
				General ledger account	Amount	Transaction terms	
3	World Peace International (South Asia) Pte Ltd.	WPI International (South Asia) Pte. Ltd.	3	Sales	$ 2,129,181	Note 5	0.21
3	World Peace International (South Asia) Pte Ltd.	WPG South Asia Pte. Ltd.	3	〃	992,464	Note 5	0.10
3	World Peace International (South Asia) Pte Ltd.	WPG SCM Limited	3	〃	1,509,460	Note 5	0.15
4	WPI Technology Pte. Ltd.	World Peace Industrial Co., Ltd.	3	〃	6,587,249	Note 5	0.66
4	WPI Technology Pte. Ltd.	WPI International (Hong Kong) Limited	3	〃	49,329,440	Note 5	4.94
4	WPI Technology Pte. Ltd.	Peng Yu Trigold Limited	3	〃	164,397	Note 5	0.02
5	WPI International (Hong Kong) Limited	World Peace Industrial Co., Ltd.	3	〃	8,648,746	Note 5	0.87
5	WPI International (Hong Kong) Limited	WPI Technology Pte. Ltd.	3	〃	32,434,833	Note 5	3.25
5	WPI International (Hong Kong) Limited	WPG China (SZ) Inc.	3	〃	2,160,219	Note 5	0.22
5	WPI International (Hong Kong) Limited	WPG China Inc.	3	〃	5,091,825	Note 5	0.51
5	WPI International (Hong Kong) Limited	WPG Korea Co., Ltd.	3	〃	712,482	Note 5	0.07
5	WPI International (Hong Kong) Limited	World Peace International (South Asia) Pte Ltd.	3	〃	539,749	Note 5	0.05
5	WPI International (Hong Kong) Limited	WPI International (South Asia) Pte. Ltd.	3	〃	299,894	Note 5	0.03
5	WPI International (Hong Kong) Limited	WPG SCM Limited	3	〃	2,453,977	Note 5	0.25
6	Silicon Application Corp.	Silicon Application Company Limited	3	〃	185,900	Notes 9 and 11	0.02
6	Silicon Application Corp.	Pernas Electronics Co., Ltd.	3	〃	1,155,083	Notes 9 and 11	0.12
6	Silicon Application Corp.	Everwiner Enterprise Co., Ltd.	3	〃	167,843	Notes 9 and 11	0.02
6	Silicon Application Corp.	WPG China (SZ) Inc.	3	〃	1,321,293	Notes 9 and 12	0.13
6	Silicon Application Corp.	WPG China Inc.	3	〃	970,693	Notes 9 and 12	0.10
6	Silicon Application Corp.	WPG Electronics (Hong Kong) Limited	3	〃	4,021,545	Notes 9 and 12	0.40
6	Silicon Application Corp.	WPG South Asia Pte. Ltd.	3	〃	9,064,444	Notes 9 and 11	0.91
6	Silicon Application Corp.	Silicon Application Corp. (Shenzhen)	3	〃	225,126	Notes 9 and 11	0.02
7	Pernas Electronics Co., Ltd.	World Peace Industrial Co., Ltd.	3	〃	145,088	Notes 9 and 11	0.01
7	Pernas Electronics Co., Ltd.	Silicon Application Corp.	3	〃	2,397,851	Notes 9 and 11	0.24
7	Pernas Electronics Co., Ltd.	Everwiner Enterprise Co., Ltd.	3	〃	188,606	Note 4	0.02
8	Everwiner Enterprise Co., Ltd.	Silicon Application Corp.	3	〃	3,546,725	Notes 9 and 11	0.35

				Transaction			
Number (Note 1)	Company name	Counterparty	Relationship (Note 2)	General ledger account	Amount	Transaction terms	Percentage of consolidated total operating revenues or total assets (Note 3)
8	Everwiner Enterprise Co., Ltd.	Pernas Electronics Co., Ltd.	3	Sales	$ 1,060,449	Note 4	0.11
8	Everwiner Enterprise Co., Ltd.	WPG Electronics (Hong Kong) Limited	3	〃	261,629	Note 4	0.03
9	Asian Information Technology Inc.	WPI International (Hong Kong) Limited	3	〃	175,634	Note 4	0.02
9	Asian Information Technology Inc.	Frontek Technology Corporation	3	〃	14,115,109	Note 4	1.41
9	Asian Information Technology Inc.	Apache Communication Inc.	3	〃	767,780	Note 4	0.08
9	Asian Information Technology Inc.	WPG China (SZ) Inc.	3	〃	374,094	Note 4	0.04
9	Asian Information Technology Inc.	WPG China Inc.	3	〃	180,218	Note 4	0.02
9	Asian Information Technology Inc.	WPG Electronics (Hong Kong) Limited	3	〃	1,939,956	Note 4	0.19
9	Asian Information Technology Inc.	WPG South Asia Pte. Ltd.	3	〃	3,617,842	Note 4	0.36
10	Frontek Technology Corporation	WPI International (Hong Kong) Limited	3	〃	121,537	Note 4	0.01
10	Frontek Technology Corporation	Asian Information Technology Inc.	3	〃	6,236,490	Note 4	0.62
10	Frontek Technology Corporation	WPG China Inc.	3	〃	230,513	Note 4	0.02
10	Frontek Technology Corporation	WPG Electronics (Hong Kong) Limited	3	〃	1,171,639	Note 4	0.12
10	Frontek Technology Corporation	WPG South Asia Pte. Ltd.	3	〃	225,690	Note 4	0.02
11	Apache Communication Inc.	Asian Information Technology Inc.	3	〃	610,788	Note 4	0.06
37	LaaS Co., Ltd.	World Peace Industrial Co., Ltd.	3	〃	107,389	Note 11	0.01
37	LaaS Co., Ltd.	WPG South Asia Pte. Ltd.	3	〃	123,912	Note 11	0.01
12	WPG China (SZ) Inc.	WPG China Inc.	3	〃	920,911	Note 8	0.09
13	WPG China Inc.	WPG China (SZ) Inc.	3	〃	1,152,921	Note 5	0.12
14	WPG Americas Inc.	World Peace Industrial Co., Ltd.	3	〃	781,033	Note 5	0.08
14	WPG Americas Inc.	Yosun Hong Kong Corp. Ltd.	3	〃	102,327	Note 5	0.01
14	WPG Americas Inc.	World Peace International (South Asia) Pte Ltd.	3	〃	132,715	Note 5	0.01
15	Yosun Industrial Corp.	WPG China (SZ) Inc.	3	〃	552,601	Note 8	0.06
15	Yosun Industrial Corp.	WPG China Inc.	3	〃	352,292	Note 8	0.04
15	Yosun Industrial Corp.	Yosun Hong Kong Corp. Ltd.	3	〃	5,618,510	Note 5	0.56
15	Yosun Industrial Corp.	Yosun Shanghai Corp. Ltd.	3	〃	389,239	Note 8	0.04
15	Yosun Industrial Corp.	Richpower Electronic Devices Co., Ltd.	3	〃	517,516	Note 5	0.05

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)
15	Yosun Industrial Corp.	Richpower Electronic Devices Co., Limited	3	Sales	$ 123,954	Note 5	0.01
15	Yosun Industrial Corp.	WPG South Asia Pte. Ltd.	3	〃	116,079	Note 5	0.01
15	Yosun Industrial Corp.	Yosun Singapore Pte Ltd.	3	〃	214,348	Note 5	0.02
16	Yosun Hong Kong Corp. Ltd.	WPG China (SZ) Inc.	3	〃	231,656	Note 8	0.02
16	Yosun Hong Kong Corp. Ltd.	WPG China Inc.	3	〃	306,145	Note 8	0.03
16	Yosun Hong Kong Corp. Ltd.	Yosun Industrial Corp.	3	〃	1,644,369	Note 5	0.16
16	Yosun Hong Kong Corp. Ltd.	Yosun Shanghai Corp. Ltd.	3	〃	970,536	Note 8	0.10
16	Yosun Hong Kong Corp. Ltd.	Richpower Electronic Devices Co., Limited	3	〃	2,740,848	Note 5	0.27
17	Yosun Shanghai Corp. Ltd.	WPG China (SZ) Inc.	3	〃	853,316	Note 8	0.09
17	Yosun Shanghai Corp. Ltd.	WPG China Inc.	3	〃	999,294	Note 8	0.10
18	Sertek Incorporated	Yosun Industrial Corp.	3	〃	303,185	Note 5	0.03
18	Sertek Incorporated	Yosun Hong Kong Corp. Ltd.	3	〃	880,729	Note 5	0.09
19	Richpower Electronic Devices Co., Ltd.	Yosun Industrial Corp.	3	〃	1,104,206	Note 5	0.11
19	Richpower Electronic Devices Co., Ltd.	Yosun Hong Kong Corp. Ltd.	3	〃	191,334	Note 5	0.02
19	Richpower Electronic Devices Co., Ltd.	Richpower Electronic Devices Co., Limited	3	〃	629,642	Note 5	0.06
19	Richpower Electronic Devices Co., Ltd.	WPG Electronics (Hong Kong) Limited	3	〃	3,642,870	Note 8	0.36
20	Richpower Electronic Devices Co., Limited	WPI International (Hong Kong) Limited	3	〃	251,495	Note 5	0.03
20	Richpower Electronic Devices Co., Limited	WPG China (SZ) Inc.	3	〃	189,385	Note 8	0.02
20	Richpower Electronic Devices Co., Limited	Yosun Industrial Corp.	3	〃	1,668,943	Note 5	0.17
20	Richpower Electronic Devices Co., Limited	Yosun Hong Kong Corp. Ltd.	3	〃	12,303,672	Note 5	1.23
20	Richpower Electronic Devices Co., Limited	Richpower Electronic Devices Co., Ltd.	3	〃	2,216,304	Note 5	0.22
20	Richpower Electronic Devices Co., Limited	WPG Electronics (Hong Kong) Limited	3	〃	1,147,399	Note 8	0.11
36	LaaS (Dongguan) Supply Chain Management Limited	World Peace Industrial Co., Ltd.	3	〃	101,579	Note 11	0.01
36	LaaS (Dongguan) Supply Chain Management Limited	WPI International (Hong Kong) Limited	3	〃	105,023	Note 11	0.01
21	Peng Yu Trigold Limited	WPI International (Hong Kong) Limited	3	〃	795,318	Note 5	0.08
21	Peng Yu Trigold Limited	WPG C&C Shanghai Co., Ltd.	3	〃	4,813,548	Note 5	0.48
21	Peng Yu Trigold Limited	WPG Electronics (Hong Kong) Limited	3	〃	147,804	Note 5	0.01

				Transaction			
Number (Note 1)	Company name	Counterparty	Relationship (Note 2)	General ledger account	Amount	Transaction terms	Percentage of consolidated total operating revenues or total assets (Note 3)
22	WPG Electronics (Hong Kong) Limited	WPI International (Hong Kong) Limited	3	Sales	$ 2,696,043	Note 5	0.27
23	WPG South Asia Pte. Ltd.	WPG Americas Inc.	3	〃	162,037	Note 5	0.02
23	WPG South Asia Pte. Ltd.	World Peace International (South Asia) Pte Ltd.	3	〃	441,407	Note 5	0.04
35	Yosun Singapore Pte Ltd.	WPG SCM Limited	3	〃	175,989	Note 5	0.02
1	World Peace Industrial Co., Ltd.	WPI Technology Pte. Ltd.	3	Accounts receivable	112,061	Note 5	0.03
1	World Peace Industrial Co., Ltd.	WPI International (Hong Kong) Limited	3	〃	1,884,832	Note 5	0.46
1	World Peace Industrial Co., Ltd.	World Peace International (South Asia) Pte Ltd.	3	〃	111,706	Note 5	0.03
1	World Peace Industrial Co., Ltd.	WPG Electronics (Hong Kong) Limited	3	〃	1,114,769	Note 5	0.27
1	World Peace Industrial Co., Ltd.	WPG South Asia Pte. Ltd.	3	〃	228,466	Note 5	0.06
3	World Peace International (South Asia) Pte Ltd.	World Peace International (India) Pvt., Ltd.	3	〃	203,967	Note 5	0.05
3	World Peace International (South Asia) Pte Ltd.	WPG C&C Computers And Peripheral (India) Private Limited	3	〃	323,199	Note 5	0.08
3	World Peace International (South Asia) Pte Ltd.	WPG SCM Limited	3	〃	344,663	Note 5	0.08
4	WPI Technology Pte. Ltd.	WPI International (Hong Kong) Limited	3	〃	2,381,014	Note 5	0.58
5	WPI International (Hong Kong) Limited	World Peace Industrial Co., Ltd.	3	〃	1,127,393	Note 5	0.27
5	WPI International (Hong Kong) Limited	WPI Technology Pte. Ltd.	3	〃	2,799,814	Note 5	0.68
5	WPI International (Hong Kong) Limited	WPG China (SZ) Inc.	3	〃	193,384	Note 5	0.05
5	WPI International (Hong Kong) Limited	WPG China Inc.	3	〃	429,160	Note 5	0.10
5	WPI International (Hong Kong) Limited	WPI International (South Asia) Pte. Ltd.	3	〃	302,769	Note 5	0.07
5	WPI International (Hong Kong) Limited	WPG SCM Limited	3	〃	175,217	Note 5	0.04
6	Silicon Application Corp.	WPG China (SZ) Inc.	3	〃	166,693	Notes 9 and 12	0.04
6	Silicon Application Corp.	WPG China Inc.	3	〃	263,899	Notes 9 and 12	0.06
6	Silicon Application Corp.	WPG Electronics (Hong Kong) Limited	3	〃	1,728,465	Notes 9 and 12	0.42
6	Silicon Application Corp.	WPG South Asia Pte. Ltd.	3	〃	785,661	Notes 9 and 11	0.19
6	Silicon Application Corp.	Silicon Application Corp. (Shenzhen)	3	〃	211,162	Notes 9 and 11	0.05
7	Pernas Electronics Co., Ltd.	Silicon Application Corp.	3	〃	226,595	Notes 9 and 11	0.06

Number (Note 1)	Company name	Counterparty	Relationship (Note 2)	Transaction			Percentage of consolidated total operating revenues or total assets (Note 3)
				General ledger account	Amount	Transaction terms	
8	Everwiner Enterprise Co., Ltd.	Silicon Application Corp.	3	Accounts receivable	$ 352,216	Note 4	0.09
8	Everwiner Enterprise Co., Ltd.	WPG Electronics (Hong Kong) Limited	3	〃	105,389	Note 4	0.03
9	Asian Information Technology Inc.	Frontek Technology Corporation	3	〃	3,520,860	Note 4	0.86
9	Asian Information Technology Inc.	WPG China (SZ) Inc.	3	〃	105,628	Note 4	0.03
9	Asian Information Technology Inc.	WPG Electronics (Hong Kong) Limited	3	〃	1,033,140	Note 4	0.25
9	Asian Information Technology Inc.	WPG South Asia Pte. Ltd.	3	〃	439,452	Note 4	0.11
10	Frontek Technology Corporation	Asian Information Technology Inc.	3	〃	1,298,136	Note 4	0.32
10	Frontek Technology Corporation	WPG Electronics (Hong Kong) Limited	3	〃	558,076	Note 4	0.14
11	Apache Communication Inc	Asian Information Technology Inc.	3	〃	217,129	Note 4	0.05
14	WPG Americas Inc.	World Peace Industrial Co., Ltd.	3	〃	153,191	Note 5	0.04
15	Yosun Industrial Corp.	Yosun Hong Kong Corp. Ltd.	3	〃	656,408	Note 5	0.16
15	Yosun Industrial Corp.	Yosun Shanghai Corp. Ltd.	3	〃	238,561	Note 5	0.06
16	Yosun Hong Kong Corp. Ltd.	Yosun Shanghai Corp. Ltd.	3	〃	241,236	Note 8	0.06
16	Yosun Hong Kong Corp. Ltd.	Richpower Electronic Devices Co., Limited	3	〃	132,826	Note 5	0.03
17	Yosun Shanghai Corp. Ltd.	WPG China (SZ) Inc.	3	〃	290,533	Note 8	0.07
17	Yosun Shanghai Corp. Ltd.	WPG China Inc.	3	〃	423,222	Note 8	0.10
19	Richpower Electronic Devices Co., Ltd.	WPG Electronics (Hong Kong) Limited	3	〃	1,091,701	Note 8	0.27
20	Richpower Electronic Devices Co., Limited	Yosun Industrial Corp.	3	〃	257,547	Note 5	0.06
20	Richpower Electronic Devices Co., Limited	Yosun Hong Kong Corp. Ltd.	3	〃	416,506	Note 5	0.10
20	Richpower Electronic Devices Co., Limited	Richpower Electronic Devices Co., Ltd.	3	〃	482,311	Note 5	0.12
20	Richpower Electronic Devices Co., Limited	WPG Electronics (Hong Kong) Limited	3	〃	447,825	Note 8	0.11
22	WPG Electronics (Hong Kong) Limited	WPI International (Hong Kong) Limited	3	〃	359,037	Note 5	0.09
22	WPG Electronics (Hong Kong) Limited	Peng Yu Trigold Limited	3	〃	8,472,196	Note 5	2.06
0	WPG Holdings Limited	Silicon Application Corporation	1	Other receivables	322,422	Notes 10 and 13	0.08
0	WPG Holdings Limited	Yosun Industrial Corp.	1	〃	213,774	Notes 10 and 13	0.05
1	World Peace Industrial Co., Ltd.	WPG Holdings Limited	2	〃	2,669,803	Note 7	0.65
2	WPI International (South Asia) Pte. Ltd.	World Peace International (South Asia) Pte Ltd.	3	〃	157,883	Note 7	0.04

Number (Note 1)	Company name	Counterparty	Relationship (Note 2)	Transaction			Percentage of consolidated total operating revenues or total assets (Note 3)
				General ledger account	Amount	Transaction terms	
2	WPI International (South Asia) Pte. Ltd.	WPG SCM Limited	3	Other receivables	$ 172,141	Note 6	0.04
3	World Peace International (South Asia) Pte Ltd.	WPG South Asia Pte. Ltd.	3	〃	417,304	Note 6	0.10
5	WPI International (Hong Kong) Limited	Richpower Electronic Devices Co., Limited	3	〃	120,837	Note 14	0.03
5	WPI International (Hong Kong) Limited	World Peace International (South Asia) Pte Ltd.	3	〃	490,856	Note 14	0.12
24	WPG C&C Limited	WPI International (Hong Kong) Limited	3	〃	257,253	Note 7	0.06
25	Long-Think International (Hong Kong) Limited	WPI International (Hong Kong) Limited	3	〃	547,414	Note 7	0.13
26	AECO Electronics Co., Ltd.	WPI International (Hong Kong) Limited	3	〃	766,686	Note 7	0.19
27	Silicon Application Company Limited	Silicon Application Corporation	3	〃	820,514	Note 7	0.20
27	Silicon Application Company Limited	Peng Yu Trigold Limited	3	〃	1,035,625	Note 7	0.25
7	Pernas Electronic Co., Ltd.	Vsell Enterprise Co., Ltd.	3	〃	300,037	Note 7	0.07
11	Apache Communication Inc.	Asian Information Technology Inc.	3	〃	407,884	Note 7	0.10
15	Yosun Industrial Corp.	Yosun Singapore Pte Ltd.	3	〃	289,340	Note 14	0.07
16	Yosun Hong Kong Corp. Ltd.	Yosun Shanghai Corp. Ltd.	3	〃	405,403	Note 7	0.10
28	Yosun South China Corp. Ltd.	Yosun Shanghai Corp. Ltd.	3	〃	206,637	Note 7	0.05
30	Richpower Electronic Devices Pte Ltd.	Yosun Hong Kong Corp. Ltd.	3	〃	268,586	Note 7	0.07
36	LaaS (Dongguan) Supply Chain Management Limited	WPG China (SZ) Inc.	3	〃	157,950	Note 7	0.04
33	Trigold Holdings Limited	Genuine C&C Inc.	3	〃	249,844	Note 7	0.06
34	Trigold (Hong Kong) Company Limited	Peng Yu Trigold Limited	3	〃	201,350	Note 7	0.05
29	Peng Yu (Shanghai) Digital Technology Co., Ltd.	WPG C&C Shanghai Co., Ltd.	3	〃	228,883	Note 7	0.06
29	Peng Yu (Shanghai) Digital Technology Co., Ltd.	Trigolduo (Shanghai) Industrial Development Ltd.	3	〃	104,335	Note 7	0.03
31	Peng Yu International Limited	Peng Yu Trigold Limited	3	〃	141,756	Note 7	0.03
22	WPG Electronics (Hong Kong) Limited	Asian Information Technology Inc.	3	〃	118,138	Note 14	0.03
22	WPG Electronics (Hong Kong) Limited	Richpower Electronic Devices Co., Ltd.	3	〃	113,466	Note 14	0.03
22	WPG Electronics (Hong Kong) Limited	LaaS (HK) Limited	3	〃	123,683	Note 14	0.03
23	WPG South Asia Pte. Ltd.	WPG EMEA B.V.	3	〃	154,282	Note 7	0.04

				Transaction			
Number (Note 1)	Company name	Counterparty	Relationship (Note 2)	General ledger account	Amount	Transaction terms	Percentage of consolidated total operating revenues or total assets (Note 3)
35	Yosun Singapore Pte Ltd.	WPG South Asia Pte. Ltd.	3	Other receivables	$ 182,920	Note 5	0.04

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 terms and sales prices were negotiated in consideration of different factors including product, cost, market and competition. The collection period is 30~120 days from the end of the month of sales.
Note 5: The terms and sales prices were negotiated in consideration of different factors including product, cost, market and competition. The collection period is 30~90 days from the end of the month of sales.
Note 6: The amount receivable pertains to receipts under custody.
Note 7: Mainly accrued financing charges.
Note 8: The terms and sales prices were negotiated in consideration of different factors including product, cost, market and competition. The collection period is 60~120 days from the end of the month of sales.
Note 9: The terms and sales prices were negotiated in consideration of different factors including product, cost, market and competition.
Note 10: Mainly dividends receivable.
Note 11: The collection period is 30 days from the end of the month of sales.
Note 12: The collection period is 90 days from the end of the month of sales.
Note 13: Mainly pertains to receivables arising from filing of consolidated tax return.
Note 14: Mainly pertains to receivables due from a payment to supplier on behalf of associates.

WPG Holdings Limited and Subsidiaries

Information on investees (excluding information on investments in Mainland china)

Year ended December 31, 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 December 31, 2025			Net profit (loss) of the investee for the year ended December 31, 2025	Investment income (loss) recognized by the Company for the year ended December 31, 2025 (Note 1)	Footnote
				Balance as at December 31, 2025	Balance as at December 31, 2024	Number of shares	Ownership (%)	Book value			
WPG Holdings Limited	World Peace Industrial Co., Ltd.	Taiwan	Agent and sales of electronic/ eletrical components	$ 18,471,669	$ 18,471,669	1,888,890,000	100.00	$ 34,210,403	$ 3,938,638	$ 3,891,524	Note 4
WPG Holdings Limited	Asian Information Technology Inc.	Taiwan	Sales of electronic/ electrical components	4,273,464	4,863,464	603,641,000	100.00	7,711,808	1,252,039	1,238,126	Note 4
WPG Holdings Limited	Silicon Application Corp.	Taiwan	Sales of computer software, hardware and electronic products	4,717,962	5,717,962	577,090,000	100.00	8,253,743	1,037,222	981,049	Note 4
WPG Holdings Limited	LaaS Limited	Taiwan	Warehousing services	635,535	305,535	66,000,000	100.00	739,761	69,188	69,677	Note 4
WPG Holdings Limited	WPG Korea Co., Ltd.	South Korea	Agent and sales of electronic/ eletrical components	394,436	394,436	2,959,494	100.00	552,169	25,460	25,460	Note 4
WPG Holdings Limited	WPG International (CI) Limited	Cayman Islands	Holding company	4,100,930	4,100,930	118,291,659	100.00	9,942,170	617,685	483,569	Note 4
WPG Holdings Limited	Yosun Industrial Corp.	Taiwan	Sales of electronic/ electrical components	12,144,406	12,144,406	402,310,300	100.00	13,059,248	498,345	494,129	Note 4
WPG Holdings Limited	WPG Investment Co., Ltd.	Taiwan	Investment company	2,102,997	2,102,997	222,868,300	100.00	2,659,704	104,781	102,594	Note 4
WPG Holdings Limited	Trigold Holdings Limited	Taiwan	Investment company	1,247,746	940,141	72,012,027	57.35	2,141,752	844,792	485,686	Note 4
WPG Holdings Limited	WPG EMEA B.V.	Netherlands	Sales of electronic/ electrical components	232,615	232,615	8,000,000	100.00	(42,405)	(78,740)	(78,740)	Note 4
WPG Holdings Limited	WPG Electronics (Hong Kong) Limited	Hong Kong	Agent and sales of electronic/ eletrical components	456,652	799,765	147,000,000	100.00	852,954	138,488	138,488	Note 4
WPG Holdings Limited	WPG South Asia Pte. Ltd.	Singapore	Sales of electronic/ electrical components	2,526,422	2,526,422	64,035,653	100.00	3,422,754	1,090,473	1,090,473	Note 4
WPG Holdings Limited	WT Microelectronics Co., Ltd.	Taiwan	Trading company	7,797,498	7,797,498	153,087,471	12.10	15,400,712	13,543,724	1,791,126	Note 6
WPG Holdings Limited	Fortune Information Systems Corporation	Taiwan	Information service	833,712	-	33,348,481	47.67	831,168	87,509	29,007	Note 4
WPG Holdings Limited	Zero One Technology Co., Ltd.	Taiwan	Computer integration systems services	1,168,320	-	12,000,000	7.19	1,216,499	1,089,800	47,586	Note 6

Investor	Investee	Location	Main business activities	Initial investment amount		Shares held as at December 31, 2025			Net profit (loss) of the investee for the year ended December 31, 2025	Investment income (loss) recognized by the Company for the year ended December 31, 2025 (Note 1)	Footnote
				Balance as at December 31, 2025	Balance as at December 31, 2024	Number of shares	Ownership (%)	Book value			
WPG Holdings Limited	Edom Technology Co., Ltd.	Taiwan	Agent and sales of electronic/ eletrical components	$ 693,750	$ -	25,000,000	9.27	$ 830,427	$ 521,798	$ 39,500	Note 6
World Peace Industrial Co., Ltd.	WPI International (South Asia) Pte Ltd.	Singapore	Agent and sales of electronic/ eletrical components	1,132,162	1,132,162	34,196,393	100.00	4,999,319	268,141	-	Notes 2 and 5
World Peace Industrial Co., Ltd.	WPI Technology Pte. Ltd.	Singapore	Agent and sales of electronic/ eletrical components	2,774,146	2,774,146	83,179,435	100.00	36,853,839	3,652,541	-	Notes 2 and 5
World Peace Industrial Co., Ltd.	Longview Technology Inc.	Taiwan	Agent and sales of electronic/ eletrical components	364,290	364,290	33,900,000	100.00	570,277	10,244	-	Notes 2 and 5
World Peace Industrial Co., Ltd.	Chainpower Technology Corp.	Taiwan	Agent and sales of electronic/ eletrical components	66,261	66,261	10,759,597	39.00	251,542	115,395	-	Notes 2 and 3
World Peace Industrial Co., Ltd.	AECO Technology Co., Ltd.	Taiwan	Agent and sales of electronic/ eletrical components	1,468,555	1,468,555	94,600,000	100.00	1,517,889	19,156	-	Notes 2 and 5
WPI International (South Asia) Pte. Ltd.	Genuine C&C (IndoChina) Pte Ltd.	Singapore	Agent and sales of electronic/ eletrical components	119,912	119,912	5,359,370	80.00	220,850	15,261	-	Notes 2 and 5
WPI International (South Asia) Pte. Ltd.	WPG Americas Inc.	U.S.A	Agent and sales of electronic/ eletrical components	197,529	197,529	6,100,000	1.72	46,424	128,095	-	Notes 2 and 5
WPI International (South Asia) Pte. Ltd.	World Peace International (South Asia) Pte Ltd.	Singapore	Agent and sales of electronic/ eletrical components	696,473	696,473	34,314,692	100.00	4,360,457	237,605	-	Notes 2 and 5
WPI Technology Pte. Ltd.	WPI International (Hong Kong) Limited	Hong Kong	Agent and sales of electronic/ eletrical components	3,254,652	3,254,652	4,087,084,000	100.00	35,024,054	2,875,547	-	Notes 2 and 5
World Peace International (South Asia) Pte Ltd.	World Peace International (India) Pvt., Ltd.	India	Agent and sales of electronic/ eletrical components	33,361	33,361	3,575,058	100.00	151,742	74,271	-	Notes 2 and 5
World Peace International (South Asia) Pte Ltd.	WPG C&C Computers And Peripheral (India) Private Limited	India	Agent and sales of electronic/ eletrical components	241,140	241,140	48,420,000	100.00	241,081	(5,530)	-	Notes 2 and 5
World Peace International (South Asia) Pte Ltd.	WPG C&C (Malaysia) Sdn. Bhd	Malaysia	Agent and sales of electronic/ eletrical components	-	-	11,250,000	100.00	100,252	3,648	-	Notes 2 and 5
World Peace International (South Asia) Pte Ltd.	WPG C&C (Thailand) Co., Ltd.	Thailand	Agent and sales of information products	873	873	1,000,000	100.00	51,765	1,891	-	Notes 2 and 5

Investor	Investee	Location	Main business activities	Initial investment amount		Shares held as at December 31, 2025			Net profit (loss) of the investee for the year ended December 31, 2025	Investment income (loss) recognized by the Company for the year ended December 31, 2025 (Note 1)	Footnote
				Balance as at December 31, 2025	Balance as at December 31, 2024	Number of shares	Ownership (%)	Book value			
WPI International (Hong Kong) Limited	WPG C&C Limited	Hong Kong	Agent and sales of information products	$ 201,395	$ 201,395	6,500,000	100.00	$ 320,761	$ 7,921	$ -	Notes 2 and 5
WPI International (Hong Kong) Limited	WPG Americas Inc.	U.S.A	Agent and sales of electronic/ eletrical components	132,216	132,216	4,000,000	1.13	30,500	128,095	-	Notes 2 and 5
Longview Technology Inc.	Longview Technology GC Limited	British Virgin Islands	Holding company	335,328	335,328	11,300,000	100.00	640,346	17,267	-	Notes 2 and 5
AECO Technology Co., Ltd.	Teco Enterprise Holding (BVI) Co., Ltd.	British Virgin Islands	Investment company	436,280	436,280	12,610,000	100.00	937,354	26,236	-	Notes 2 and 5
Silicon Application Corp.	Silicon Application (BVI) Corporation	British Virgin Islands	Holding company	706,402	706,402	22,000,000	100.00	2,149,523	89,555	-	Notes 2 and 5
Silicon Application Corp.	Win-Win Systems Ltd.	British Virgin Islands	Holding company	24,015	24,015	765,000	100.00	31,029	1,113	-	Notes 2 and 5
Silicon Application Corp.	SAC Components (South Asia) Pte. Ltd.	Singapore	Sales of computer software, hardware and electronic products	104,510	104,510	3,500,000	100.00	134,958	3,462	-	Notes 2 and 5
Silicon Application Corp.	Pernas Electronics Co., Ltd.	Taiwan	Agent and sales of electronic/ eletrical components	959,504	959,504	90,000,000	100.00	1,204,659	(62,651)	-	Notes 2 and 5
Silicon Application Corp.	Vsell Enterprise Co., Ltd.	Taiwan	Agent and sales of electronic/ eletrical components	493,817	277,128	20,000,000	100.00	1,376,734	744,423	-	Notes 2 and 5
Pernas Electronics Co., Ltd.	Everwiner Enterprise Co., Ltd.	Taiwan	Agent and sales of electronic/ eletrical components	343,959	343,959	37,000,000	100.00	827,757	(23,907)	-	Notes 2 and 5
Asian Information Technology Inc.	Frontek Technology Corporation	Taiwan	Sales of electronic/ electrical components	1,515,256	1,515,256	280,000,000	100.00	3,531,269	659,315	-	Notes 2 and 5
Asian Information Technology Inc.	Apache Communication Inc.	Taiwan	Sales of electronic/ electrical components	980,313	980,313	219,300,000	100.00	2,227,530	90,603	-	Notes 2 and 5
Asian Information Technology Inc.	Henshen Electric Trading Co., Ltd.	Taiwan	Sales of electronic/ electrical components	223,121	223,121	20,000,000	100.00	232,111	12,191	-	Notes 2 and 5
Asian Information Technology Inc.	Adivic Technology Co., Ltd.	Taiwan	Import and export business for electronic components	206,200	206,200	1,960,000	8.91	12,577	(23,644)	-	Notes 2 and 3
Asian Information Technology Inc.	Fame Hall International Co., Ltd.	British Virgin Islands	Investment company	155,558	155,558	4,703,107	100.00	325,969	2,220	-	Notes 2 and 5
Frontek Technology Corporation	Frontek International Limited	British Virgin Islands	Investment company	16,120	16,120	470,000	100.00	74,573	2,464	-	Notes 2 and 5
Yosun Industrial Corp.	Suntop Investments Limited	Cayman Islands	Investment company	1,126,768	1,126,768	29,200,000	100.00	5,289,001	352,833	-	Notes 2 and 5
Yosun Industrial Corp.	Sertek Incorporated	Taiwan	Sales of electronic/ electrical components	1,616,722	1,616,722	94,828,100	100.00	1,785,618	50,147	-	Notes 2 and 5

Investor	Investee	Location	Main business activities	Initial investment amount		Shares held as at December 31, 2025			Net profit (loss) of the investee for the year ended December 31, 2025	Investment income (loss) recognized by the Company for the year ended December 31, 2025 (Note 1)	Footnote
				Balance as at December 31, 2025	Balance as at December 31, 2024	Number of shares	Ownership (%)	Book value			
Yosun Industrial Corp.	Eesource Corp.	Taiwan	Sales of electronic/electrical components, office machinery and equipment	$ 11,520	$ 11,520	1,080,000	20.00	$ 31,662	$ 3,363	$ -	Notes 2 and 3
Yosun Industrial Corp.	Richpower Electronic Devices Co., Ltd	Taiwan	Sales of electronic/ electrical components	2,092,631	2,092,631	120,900,000	100.00	2,767,699	120,335	-	Notes 2 and 5
Sertek Incorporated	Sertek Limited	Hong Kong	Sales of electronic/ electrical components	83,494	83,494	19,500,000	100.00	92,073	2,509	-	Notes 2 and 5
Richpower Electronic Devices Co., Ltd	Richpower Electronic Devices Co., Limited	Hong Kong	Sales of electronic components	284,898	284,898	63,000,000	100.00	3,495,309	207,325	-	Notes 2 and 5
Richpower Electronic Devices Co., Ltd	Richpower Electronic Devices Pte Ltd.	Singapore	Sales of electronic components	1,988	1,988	10,000	100.00	282,396	12,391	-	Notes 2 and 5
WPG Investment Co., Ltd.	Eesource Corp.	Taiwan	Sales of electronic/electrical components, office machinery and equipment	11,520	11,520	1,080,000	20.00	31,662	3,363	-	Notes 2 and 3
WPG Investment Co., Ltd.	Sunrise Technology Co., Ltd.	Taiwan	Manufacturing of computer and its peripheral equipment	50,000	50,000	3,279,800	10.67	50,247	53,436	-	Notes 2 and 3
WPG Investment Co., Ltd.	Trigold Holdings Limited	Taiwan	Investment company	57,577	49,224	2,097,993	1.67	62,255	849,138	-	Notes 2 and 3
WPG Investment Co., Ltd.	Fortune Information Systems Corporation	Taiwan	Information services	24,307	-	571,000	0.82	14,221	91,099	-	Notes 2 and 3
WPG Investment Co., Ltd.	AutoSys Co., Ltd.	Cayman Islands	Holding company	-	73,000	-	-	-	(41,421)	-	Notes 2 and 3
WPG Investment Co., Ltd.	Beauteek Global Wellness Corporation Limited	Hong Kong	Community e-commerce trading platform and related services	25,273	25,273	630,044	19.34	26,883	3,654	-	Notes 2 and 3
WPG Investment Co., Ltd.	LaaS Holdings (Samoa) Limited	Samoa	Holding company	1,142,712	1,142,712	40,060,000	100.00	1,091,349	85,685	-	Notes 2 and 5
WPG Investment Co., Ltd.	Piktura Co., Ltd.	Taiwan	Information saftware services	16,000	-	833,333	7.69	-	(4,531)	-	Notes 2 and 3
WPG Investment Co., Ltd.	AutoSys (TW) Co., Ltd.	Taiwan	Automobile and parts manufacturing industry	73,000	-	5,000,000	16.25	39,730	(59,358)	-	Notes 2 and 3
WPG Investment Co., Ltd.	Zero One Technology Co., Ltd.	Taiwan	Computer integration systems services	198,328	-	1,619,000	0.97	204,578	1,087,310	-	Notes 2 and 3
WPG Investment Co., Ltd.	Digitimes Inc.	Taiwan	Electronic information supply services	49,570	-	2,074,831	7.40	47,828	54,712	-	Notes 2 and 3
WPG Investment Co., Ltd.	Yang Bao Enterprise Co., Ltd.	Taiwan	Environmental sanitary and pollution control services	218,778	-	6,172,765	7.85	217,201	(34,270)	-	Notes 2 and 3
WPG Investment Co., Ltd.	PackAge+Sustainable Integration Group Co., Ltd.	Taiwan	Recyclable packaging supplier	30,000	-	1,200,000	13.71	28,313	(12,308)	-	Notes 2 and 3

Investor	Investee	Location	Main business activities	Initial investment amount		Shares held as at December 31, 2025			Net profit (loss) of the investee for the year ended December 31, 2025	Investment income (loss) recognized by the Company for the year ended December 31, 2025 (Note 1)	Footnote
				Balance as at December 31, 2025	Balance as at December 31, 2024	Number of shares	Ownership (%)	Book value			
WPG Investment Co., Ltd.	TAC Dynamics Co., Ltd.	Taiwan	Logistics automation equipment supplier	$ 80,000	$ -	1,509,433	25.84	$ 76,351	($ 43,667)	$ -	Notes 2 and 3
Trigold Holdings Limited	Genuine C&C Inc.	Taiwan	Sales of electronic products and its peripheral equipment	1,093,697	1,093,697	79,569,450	100.00	1,272,356	175,811	-	Notes 2 and 5
Trigold Holdings Limited	WPG Trigold (Hong Kong) Limited	Hong Kong	Holding company	600,796	600,796	155,200,000	100.00	1,412,603	202,854	-	Notes 2 and 5
Trigold Holdings Limited	Peng Yu Trigold Limited	Hong Kong	Sales of electronic products	373,762	373,762	12,000,000	100.00	1,397,703	616,907	-	Notes 2 and 5
Genuine C&C Inc.	Hoban Inc.	Taiwan	An E-commerce company which operates B2C and O2O businesses	199,999	199,999	6,578,760	100.00	68,199	204	-	Notes 2 and 5
Genuine C&C Inc.	Sunrise Technology Co., Ltd.	Taiwan	Manufacturing of computer and its peripheral equipment	12,636	12,636	1,682,151	5.47	6,228	53,436	-	Notes 2 and 3
LaaS Limited	LaaS (HK) Limited	Hong Kong	Warehousing services	250,560	-	8,000,000	100.00	248,229	(3,206)	-	Notes 2 and 5
WPG EMEA B.V.	WPG EMEA UK LIMITED	UK	Sales of electronic/electrical components	3,614	3,614	100,000	100.00	3,821	(300)	-	Notes 2 and 5
WPG South Asia Pte. Ltd.	WPG India Electronics Pvt. Ltd.	India	Agent and sales of electronic/electrical components	92,188	92,188	15,909,990	99.99	99,122	10,690	-	Notes 2 and 5
WPG South Asia Pte. Ltd.	WPG Malaysia Sdn. Bhd	Malaysia	Agent and sales of electronic/electrical components	17,427	17,427	1,010,800	100.00	33,380	1,591	-	Notes 2 and 5
WPG South Asia Pte. Ltd.	WPG Electronics (Philippines) Inc.	Philippines	Agent and sales of electronic/electrical components	1,543	1,543	10,000	100.00	11,058	3,296	-	Notes 2 and 5
WPG South Asia Pte. Ltd.	WPG (Thailand) Co., Ltd.	Thailand	Agent and sales of electronic/electrical components	11,560	11,560	103,720	100.00	216,494	43,286	-	Notes 2 and 5
WPG South Asia Pte. Ltd.	WPG SCM Limited	Hong Kong	Agent and sales of electronic/electrical components	319,640	319,640	12,800,000	100.00	759,841	36,358	-	Notes 2 and 5
WPG South Asia Pte. Ltd.	WPG Vietnam Company Limited	Vietnam	Agent and sales of electronic/electrical components	3,071	3,071	100,000	100.00	2,532	553	-	Notes 2 and 5
WPG South Asia Pte. Ltd.	Yosun Singapore Pte Ltd.	Singapore	Sales of electronic/electrical components	669,865	669,865	20,600,000	100.00	983,574	82,962	-	Notes 2 and 5

Investor	Investee	Location	Main business activities	Initial investment amount		Shares held as at December 31, 2025			Net profit (loss) of the investee for the year ended December 31, 2025	Investment income (loss) recognized by the Company for the year ended December 31, 2025 (Note 1)	Footnote
				Balance as at December 31, 2025	Balance as at December 31, 2024	Number of shares	Ownership (%)	Book value			
WPG Malaysia Sdn. Bhd	WPG India Electronics Pvt. Ltd.	India	Agent and sales of electronic/electrical components	$ -	$ -	10	0.01	$ 10	$ 10,690	$ -	Notes 2 and 5
Fortune Information Systems Corporation	Fortune Information Systems (International) Limited	Hong Kong	Information	38,484	38,484	8,426,000	100.00	30,151	(3,159)	-	Notes 2 and 5
Fortune Information Systems Corporation	SBAS (HK) LTD.	Hong Kong	Information	1,452	1,452	20,000	100.00	17,722	473	-	Notes 2 and 5
Fortune Information Systems Corporation	Fortune Technology Systems Corporation	Taiwan	Information service	400,000	400,000	46,000,000	100.00	502,615	33,169	-	Notes 2 and 5

Note 1: Investment income (loss) recognized by the company including realized (unrealized) gain or loss from upstream intercompany transactions and amortization of investment discount (premium).
Note 2: Investment income (loss) recognized by each subsidiary.
Note 3: An investee company accounted for under the equity method by subsidiary.
Note 4: A subsidiary.
Note 5: An indirect subsidiary.
Note 6: An investee company accounted for under the equity method by the Company.

WPG Holdings Limited and Subsidiaries

Information on investments in Mainland China

Year ended December 31, 2025

Table 8

Expressed in thousands of NTD

(Except as otherwise indicated)

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 year ended December 31, 2025		Accumulated amount of remittance from Taiwan to Mainland China as of December 31, 2025	Net income of investee for the year ended December 31, 2025	Ownership held by the Company (direct or indirect)	Investment income (loss) recognized by the Company for the year ended December 31, 2025 (Note 2)	Book value of investments in Mainland China as of December 31, 2025 (Note 5)	Accumulated amount of investment income remitted back to Taiwan as of December 31, 2025	Footnote
					Remitted to Mainland China	Remitted back to Taiwan							
Vsell Enterprise Co., Ltd.	Sales of semiconductor integrated circuit and electronic components	$ 223,723	1	$ 426,304	$ -	$ -	$ 426,304	$ 74,562	100.00	$ 65,277	$ 537,909	$ -	
SAC Technology (SZ) Inc.	Sales of semiconductor integrated circuit and electronic components	23,228	1	22,956	-	-	22,956	(2,589)	100.00	(2,662)	18,719	-	
WPG China (SZ) Inc.	Sales of semiconductor integrated circuit and electronic components	150,994	2	109,470	-	-	109,470	78,670	100.00	78,670	1,322,191	-	Note 3
WPG China Inc.	Agent for selling electronic/electrical components	1,701,498	2	1,833,561	-	-	1,833,561	430,750	100.00	430,750	6,023,575	-	
Gain Tune Logistics (Shanghai) Co., Ltd.	Warehousing services / extra work	39,816	2	15,576	-	-	15,576	3,017	40.00	1,207	26,761	-	
Suzhou Xinning Logistics Co., Ltd.	Warehousing services	66,507	2	19,322	-	-	19,322	(1,884)	29.40	(554)	33,232	-	
Suzhou Xinning Bonded Warehouse Co., Ltd.	Warehousing services	31,430	2	29,491	-	-	29,491	(5,668)	49.00	(2,777)	2,495	-	
Yosun Shanghai Corp. Ltd.	Sales of electronic components and warehousing services	376,306	2	242,011	-	-	242,011	(16,083)	100.00	(16,083)	13,420	-	
Yosun South China Corp. Ltd.	Sales of electronic /electrical components	144,181	2	-	-	-	-	4,073	100.00	4,073	237,618	-	
Qegoo Technology Co., Ltd.	Business e-commerce platform	58,146	2	5,039	-	-	5,039	-	15.00	-	-	-	
Beauteek (Shanghai) Global Wellness Corporation Limited	Community e-commerce trading platform and related services	37,716	2	5,180	-	-	5,180	(644)	19.34	(125)	5,050	-	

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 year ended December 31, 2025		Accumulated amount of remittance from Taiwan to Mainland China as of December 31, 2025	Net income of investee for the year ended December 31, 2025	Ownership held by the Company (direct or indirect)	Investment income (loss) recognized by the Company for the year ended December 31, 2025 (Note 2)	Book value of investments in Mainland China as of December 31, 2025 (Note 5)	Accumulated amount of investment income remitted back to Taiwan as of December 31, 2025	Footnote
					Remitted to Mainland China	Remitted back to Taiwan							
Noble Strides Health Innovations Ltd. (Shanghai)	Other technology promotion services	$ 6,286	2	$ 1,216	$ -	$ -	$ 1,216	$ 3,000	19.34	$ 580	$ 2,781	$ -	
Bom2buy (SH) E-Commerce Inc.	General trading	8,992	1	-	8,992	-	8,992	(17)	100.00	(17)	8,974	-	Note 9
LaaS (Dongguan) Supply Chain Management Limited	Supply chain management, design and related businesses.	1,257,200	2	1,257,200	-	-	1,257,200	85,923	100.00	85,923	1,090,792	-	Note 8
Peng Yu (Shanghai) Digital Technology Co., Ltd	Sales of electronic/electrical products	101,160	2	204,720	-	-	204,720	14,693	100.00	8,672	232,873	-	
WPG C&C Shanghai Co., Ltd.	Sales of electronic/electrical products	238,903	2	269,265	-	-	269,265	220,506	100.00	130,141	423,703	-	Note 6
Trigolduo (Shanghai) Industrial Development Ltd.	Children's indoor amusement park	89,920	2	62,944	-	-	62,944	(7,244)	70.00	(2,993)	(42,052)	-	
Trigold Tongle (Shanghai) Industrial Development Ltd.	Children's indoor amusement park	-	2	-	-	-	-	(284)	-	-	-	-	Notes 7 and 10

Note 1: The investment methods are classified into the following two categories:
(1) Directly investing in Mainland China.
(2) Through investing in companies in the third area, which then invested in the investee in Mainland China.

Note 2: The investment income / loss for the year ended December 31, 2025 that was recognized by the Company was based on the financial statements audited by international accounting firm which has cooperative relationship with accounting firm in R.O.C.

Note 3: WPG International (Hong Kong) Limited invested in WPG (SZ) Inc. in the amount of HKD 10 million, which is part of the distribution of earnings from WPG China Inc. The investment had been permitted by Investment Commission, and was excluded from the ceiling of investment amount in Mainland China.

Note 4: For paid-in capital, 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 December 31, 2025, book value of investments in Mainland China as of December 31, 2025, accumulated amount of investment income remitted back to Taiwan as of December 31, 2025, etc., the exchange rates used were USD 1: NTD 31.43, HKD 1:NTD 4.038 and RMB 1: NTD 4.496.

Note 5: The ending balance of investment was calculated based on combined ownership percentage held by the Company.

Note 6: The retirement of World Peace Industrial Co., Ltd.'s indirect investment in Mainland China, WPG C&C Shanghai Co., Ltd., has been approved by Investment Commission, Ministry of Economic Affairs on May 22, 2019 amounting to USD 11,650 thousand. World Peace Industrial Co., Ltd. will submit an application to Investment Commission, Ministry of Economic Affairs for deducting the accumulated amount of remittance from Taiwan to Mainland China when the consideration arising from transfer of equity interests is remitted back from the investment in the third area, WPI International (HK) Limited.

Note 7: Trigold Tongle (Shanghai) Industrial Development Ltd. is a wholly-owned subsidiary of Trigolduo (Shanghai) Industrial Development Ltd.

Note 8: WPG Investment Co., Ltd. acquired a 100% equity interest in Mainland China investee, LaaS (Dongguan) Supply Chain Management Limited, through a reinvestment, LaaS Holdings (HK) Limited, of WPG Investment Co., Ltd.'s investment in the third area, Samoa, on August 2, 2020. WPG Investment Co., Ltd. had received a post-approval from the MOEA.

Note 9: It pertained to the investment amount that was remitted by WPG Investment Co., Ltd. to the subsidiary, Bom2buy (SH) E-Commerco Inc., on July 2, 2025. As the accumulated investment amount is less than USD 1 million, WPG Investment Co., Ltd. plans to report to the Investment Commission, Ministry of Economic Affairs for approval within 6 months following the implementation of the investment.

Note 10: On March 14, 2025, the Board of Directors of Trigolduo (Shanghai) Industrial Development Ltd. resolved to sell its 100% equity interest in Trigold Tongle (Shanghai) Industrial Development Ltd. to the non-controlling interest, Kunmao (Shanghai) Enterprise Development Co., Ltd. The effective date for the equity transfer was set on April 1, 2025.

Company name	Accumulated amount of remittance from Taiwan to Mainland China as of December 31, 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
WPG Holdings Limited	$ 2,007,419	$ 2,122,495	$ 51,150,153
World Peace Industrial Co., Ltd. and its subsidiaries	387,701	471,501	20,595,781
Silicon Application Corp. and its subsidiaries	462,804	468,942	4,986,740
Yosun Industrial Corp. and its subsidiares	263,541	825,481	5,580,335
WPG Investment Co., Ltd.	1,277,626	1,278,946	1,595,822
Trigold Holdings Limited	561,303	561,303	2,959,173

(1) Exchange rates as of December 31, 2025 were USD 1: NTD 31.43, HKD 1 : NTD 4.038 and RMB 1 : NTD 4.496.
(2) The ceiling of investment amount of the company is calculated based on the investor's net assets.