WPG HOLDINGS LIMITED AND SUBSIDIARIES

CONSOLIDATED FINANCIAL STATEMENTS AND INDEPENDENT AUDITORS' REVIEW REPORT

MARCH 31, 2026 AND 2025

For the convenience of readers and for information purpose only, the auditors' review 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' review report and financial statements shall prevail.

REPORT ON REVIEW OF FINANCIAL STATEMENTS TRANSLATED FROM CHINESE

To the Board of Directors and Stockholders of WPG Holdings Limited

Introduction

We have reviewed the accompanying consolidated balance sheets of WPG Holdings Limited and subsidiaries (the "Group") as at March 31, 2026 and 2025, and the related consolidated statements of comprehensive income, of changes in equity and of cash flows for the three months then ended, and notes to the consolidated financial statements, including a summary of material accounting policies. Management is responsible for the preparation and fair presentation of these consolidated financial statements in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and International Accounting Standard 34, "Interim Financial Reporting" that came into effect as endorsed by the Financial Supervisory Commission. Our responsibility is to express a conclusion on these consolidated financial statements based on our reviews.

Scope of review

Except as explained in the following paragraph, we conducted our reviews in accordance with the Standard on Review Engagements 2410, "Review of Financial Information Performed by the Independent Auditor of the Entity" of the Republic of China. A review of consolidated financial statements consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Basis for qualified conclusion

As explained in Notes 4(3)B and 6(10), the financial statements of certain insignificant consolidated subsidiaries and investments accounted for using equity method were not reviewed by independent auditors. Those statements reflect total assets (including investments accounted for using the equity method) of NT$159,458,250 thousand and NT$103,796,203 thousand, constituting 33% and 24% of the consolidated total assets, and total liabilities of NT$106,208,185 thousand and NT$59,716,269 thousand, constituting 27% and 18% of the consolidated total liabilities as at March 31, 2026 and 2025, respectively, and total comprehensive income (including share of profit (loss) of associates and joint ventures accounted for using the equity method and share of other comprehensive income of associates and joint ventures accounted for using the equity method) of NT$1,604,752 thousand and NT$612,706 thousand, constituting 20% and 21% of the consolidated total comprehensive income for the three months then ended, respectively.

Qualified conclusion

Based on our reviews and review reports of other independent auditors as described in Other Matter - Review Reports By Other Independent Auditors section of our report, except for the adjustments to the consolidated financial statements, if any, as might have been determined to be necessary had the financial statements of certain consolidated subsidiaries, investments accounted for using equity method and information disclosed in Note 13 been reviewed by independent auditors as described in the Basis for qualified conclusion section above, based on our reviews, nothing has come to our attention that causes us to believe that the accompanying consolidated financial statements do not present fairly, in all material respects, the consolidated financial position of the Group as at March 31, 2026 and 2025, and of its consolidated financial performance and its consolidated cash flows for the three months then ended in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and International Accounting Standard 34, “Interim Financial Reporting” that came into effect as endorsed by the Financial Supervisory Commission.

Other matter-Review Reports By Other Independent Auditors

We did not review the financial statements of certain subsidiaries which were reviewed by other independent auditors. Therefore, our conclusion expressed herein, insofar as it relates to the amounts included in respect of these subsidiaries and related information disclosed in Note 13, is based solely on the reports of the other auditors. Total assets of these subsidiaries amounted to NT$2,394,590 thousand, constituting 0.5% of the consolidated total assets as at March 31, 2026, and the operating revenue amounted to NT$628,511 thousand, constituting 0.2% of the consolidated total operating revenue for the three months then ended.

Lin, Yi-fan　　Lin, Yung-Chih

For and on behalf of PricewaterhouseCoopers, Taiwan
May 12, 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' review 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
MARCH 31, 2026, DECEMBER 31, 2025 AND MARCH 31, 2025
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS)
(THE BALANCE SHEETS AS OF MARCH 31, 2026 AND 2025 ARE REVIEWED, NOT AUDITED)

		March 31, 2026		December 31, 2025		March 31, 2025	
Assets	Notes	AMOUNT	%	AMOUNT	%	AMOUNT	%
Current assets							
Cash and cash equivalents	6(1)	$ 25,004,254	5	$ 22,355,771	5	$ 27,161,983	7
Financial assets at fair value through profit or loss - current	6(2)	38,285	-	2,141	-	2,856	-
Financial assets at amortized cost - current	6(4) and 8	553,047	-	526,313	-	643,745	-
Contract assets - current	6(27)	677,249	-	813,155	-	-	-
Notes receivable, net	6(5)	2,892,570	1	2,779,315	1	2,150,762	1
Accounts receivable, net	6(5)(6) and 8	211,553,199	44	162,222,765	39	173,867,974	41
Accounts receivable - related parties	7(3)	348,067	-	486,092	-	489,618	-
Other receivables	6(7)	15,463,372	3	24,364,634	6	10,157,495	2
Other receivables - related parties	7(3)	1,325,315	-	18,338	-	2,855	-
Current income tax assets		78,714	-	71,690	-	18,963	-
Inventory	6(8)	170,890,731	36	142,685,943	36	157,966,124	37
Prepayments		5,451,666	1	2,989,699	1	3,284,265	1
Non-current assets held for sale - net	6(9)	96,438	-	96,192	-	-	-
Other current assets	8	383,043	-	5,182,660	1	898,651	-
Total current assets		434,755,950	90	364,594,708	89	376,645,291	89
Non-current assets							
Financial assets at fair value through profit or loss - non-current	6(2)	2,361,256	1	2,238,211	1	2,217,713	1
Financial assets at fair value through other comprehensive income - non-current	6(3)	1,119,175	-	2,364,124	1	4,853,056	1
Investments accounted for under equity method	6(10)	18,283,622	4	18,927,776	4	16,848,509	4
Property, plant and equipment	6(11) and 8	11,811,134	2	11,870,893	3	11,726,930	3
Right-of-use assets	6(12)	2,125,241	1	2,139,203	1	2,551,400	1
Investment property - net	6(13) and 8	1,729,272	1	1,720,912	-	1,489,979	-
Intangible assets	6(14)	5,338,242	1	5,221,934	1	5,272,536	1
Deferred income tax assets		1,290,813	-	1,195,728	-	1,052,220	-
Long-term accounts receivable	6(5)	77,789	-	99,449	-	-	-
Prepayments for investments		55,000	-	45,000	-	892,025	-
Other non-current assets	6(15)	560,882	-	554,126	-	300,026	-
Total non-current assets		44,752,426	10	46,377,356	11	47,204,394	11
TOTAL ASSETS		$ 479,508,376	100	$ 410,972,064	100	$ 423,849,685	100

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WPG HOLDINGS LIMITED AND SUBSIDIARIES
CONSOLIDATED BALANCE SHEETS
MARCH 31, 2026, DECEMBER 31, 2025 AND MARCH 31, 2025
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS)
(THE BALANCE SHEETS AS OF MARCH 31, 2026 AND 2025 ARE REVIEWED, NOT AUDITED)

		March 31, 2026		December 31, 2025		March 31, 2025	
Liabilities and Equity	Notes	AMOUNT	%	AMOUNT	%	AMOUNT	%
Current liabilities							
Short-term borrowings	6(6)(16)	$ 131,686,606	28	$ 103,268,801	25	$ 112,945,953	27
Short-term notes and bills payable	6(17)	16,301,158	3	7,701,067	2	5,856,973	1
Financial liabilities at fair value through profit or loss - current	6(2)	1,131,900	-	180,487	-	13,745	-
Notes payable		5,868	-	7,814	-	20,364	-
Accounts payable		162,737,331	34	119,476,107	29	141,633,396	34
Accounts payable - related parties	7(3)	453,078	-	352,057	-	185,070	-
Other payables		20,447,380	4	40,495,487	10	11,690,074	3
Current income tax liabilities		3,229,020	1	2,403,337	1	1,705,109	-
Lease liabilities - current		361,130	-	347,189	-	385,903	-
Other current liabilities	6(19)(20)	15,386,076	3	11,708,685	3	20,434,176	5
Total current liabilities		351,739,547	73	285,941,031	70	294,870,763	70
Non-current liabilities							
Bonds payable	6(18)(20)	5,309,644	1	5,285,759	1	5,200,539	1
Long-term borrowings	6(19)	25,757,252	5	30,680,802	8	32,237,735	8
Deferred income tax liabilities		1,517,397	-	1,383,081	-	1,072,792	-
Lease liabilities - non-current		1,944,122	1	1,958,896	-	2,295,770	1
Other non-current liabilities		599,351	-	472,240	-	472,969	-
Total non-current liabilities		35,127,766	7	39,780,778	9	41,279,805	10
Total liabilities		386,867,313	80	325,721,809	79	336,150,568	80
Equity attributable to owners of parent							
Share capital	1 and 6(23)						
Common stock		16,791,239	4	16,790,568	4	16,790,568	4
Capital surplus	6(24)						
Capital surplus		22,041,928	5	22,853,878	5	21,976,444	5
Retained earnings	6(25)						
Legal reserve		11,376,701	2	11,376,701	3	10,560,601	2
Special reserve		-	-	-	-	2,282,715	1
Unappropriated earnings		39,295,240	8	33,751,241	8	29,628,633	7
Other equity interest							
Other equity interest	6(26)	517,610	-	(1,927,114)	-	5,049,500	1
Equity attributable to owners of the parent		90,022,718	19	82,845,274	20	86,288,461	20
Non-controlling interest	4	2,618,345	1	2,404,981	1	1,410,656	-
Total equity		92,641,063	20	85,250,255	21	87,699,117	20
Significant contingent liabilities and unrecognized contract commitments	7(3) and 9						
Significant events after the balance sheet date	11						
TOTAL LIABILITIES AND EQUITY		$ 479,508,376	100	$ 410,972,064	100	$ 423,849,685	100

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

WPG HOLDINGS LIMITED AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME
THREE MONTHS ENDED MARCH 31, 2026 AND 2025
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS, EXCEPT EARNINGS PER SHARE DATA)
(REVIEWED, NOT AUDITED)

		Three months ended March 31,			
		2026		2025	
Items	Notes	Amount	%	Amount	%
Operating revenues	6(27) and 7(3)	$ 316,500,457	100	$ 248,834,064	100
Operating costs	6(8) and 7(3)	(302,297,279)	(96)	(239,581,207)	(96)
Gross profit		14,203,178	4	9,252,857	4
Operating expenses	6(32)(33) and 7(3)				
Selling and marketing expenses		(3,712,003)	(1)	(3,460,238)	(1)
General and administrative expenses		(1,914,164)	(1)	(1,261,354)	(1)
Expected credit impairment (loss) gain		(106,386)	-	(247,296)	-
Total operating expenses		(5,732,553)	(2)	(4,968,888)	(2)
Operating profit		8,470,625	2	4,283,969	2
Non-operating income and expenses					
Interest income	6(28)	73,415	-	89,220	-
Other income	6(29)	251,862	-	147,624	-
Other gains or losses	6(30)	(240,848)	-	67,413	-
Financial costs	6(31)	(2,233,270)	(1)	(2,354,870)	(1)
Share of profit of associates and joint ventures accounted for using the equity method		884,177	-	362,404	-
Total non-operating income and expenses		(1,264,664)	(1)	(1,688,209)	(1)
Income before income tax		7,205,961	1	2,595,760	1
Income tax expense	6(34)	(1,455,173)	-	(617,717)	-
Consolidated net income		$ 5,750,788	1	$ 1,978,043	1

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WPG HOLDINGS LIMITED AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME
THREE MONTHS ENDED MARCH 31, 2026 AND 2025
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS, EXCEPT EARNINGS PER SHARE DATA)
(REVIEWED, NOT AUDITED)

		Three months ended March 31,			
		2026		2025	
Items	Notes	Amount	%	Amount	%
Other comprehensive income / (loss), net					
Components of other comprehensive income (loss) that will not be reclassified to profit or loss					
Unrealized losses from investments in equity instruments measured at fair value through other comprehensive income	6(3)(26)	($ 39,618)	-	($ 380,030)	-
Share of other comprehensive income (loss) of subsidiaries, associates and joint ventures accounted for using equity method		113,492	-	(173,198)	-
Other comprehensive income (loss) that will not be reclassified to profit or loss		73,874	-	(553,228)	-
Components of other comprehensive income (loss) that will be reclassified to profit or loss					
Exchange differences on translation of foreign financial statements		1,969,520	1	1,211,286	-
Share of other comprehensive income of associates and joint ventures accounted for using equity method	6(26)	450,910	-	346,525	-
Income tax related to components of other comprehensive income that will be reclassified to profit or loss	6(26)(34)	(24,702)	-	(13,590)	-
Other comprehensive income that will be reclassified to profit or loss		2,395,728	1	1,544,221	-
Other comprehensive income, net		$ 2,469,602	1	$ 990,993	-
Total comprehensive income		$ 8,220,390	2	$ 2,969,036	1
Consolidated net income attributable to:					
Owners of the parent		$ 5,548,632	2	$ 1,898,216	1
Non-controlling interest		202,156	-	79,827	-
		$ 5,750,788	2	$ 1,978,043	1
Comprehensive income attributable to:					
Owners of the parent		$ 7,993,403	3	$ 2,878,416	1
Non-controlling interest		226,987	-	90,620	-
		$ 8,220,390	3	$ 2,969,036	1
Earnings per share (in dollars)	6(35)				
Basic earnings per share		$ 3.30		$ 1.13	
Diluted earnings per share		$ 3.18		$ 1.10	

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

WPG HOLDINGS LIMITED AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY
THREE MONTHS ENDED MARCH 31, 2026 AND 2025
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS)
(REVIEWED, NOT AUDITED)

		Equity attributable to owners of the parent										
		Share Capital		Retained Earnings			Other Equity Interest					
	Notes	Common 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
Three months ended March 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		-	-	-	-	1,898,216	-	-	-	1,898,216	79,827	1,978,043
Net other comprehensive income (loss)	6(26)	-	-	-	-	111	1,532,842	(553,339)	586	980,200	10,793	990,993
Total comprehensive income (loss)		-	-	-	-	1,898,327	1,532,842	(553,339)	586	2,878,416	90,620	2,969,036
Changes in equity of associates and joint ventures accounted for using the equity method	6(24)	-	86,521	-	-	2,434	-	-	-	88,955	-	88,955
Difference between consideration and carrying amount of subsidiaries acquired or disposed	6(24)(36)	-	31,996	-	-	-	-	-	62,593	94,589	(94,589)	-
Changes in ownership interests in subsidiaries	6(24)(36)	-	(473)	-	-	-	-	-	-	(473)	284,315	283,842
Share-based payment transactions	6(22)	-	6,439	-	-	-	-	-	-	6,439	4,186	10,625
Changes in non-controlling interests		-	-	-	-	-	-	-	-	-	(24,000)	(24,000)
Balance at March 31, 2025		$ 16,790,568	$ 21,976,444	$ 10,560,601	$ 2,282,715	$ 29,628,633	$ 4,154,255	$ 1,148,266	($ 253,021)	$ 86,288,461	$ 1,410,656	$ 87,699,117
Three months ended March 31, 2026												
Balance at January 1, 2026		$ 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
Total consolidated profit		-	-	-	-	5,548,632	-	-	-	5,548,632	202,156	5,750,788
Net other comprehensive income	6(26)	-	-	-	-	47	2,370,484	73,827	413	2,444,771	24,831	2,469,602
Total comprehensive income		-	-	-	-	5,548,679	2,370,484	73,827	413	7,993,403	226,987	8,220,390
Changes in equity of associates and joint ventures accounted for using the equity method	6(24)	-	(816,110)	-	-	1,027	-	-	-	(815,083)	-	(815,083)
Convertible bonds converted	6(23)	671	4,160	-	-	-	-	-	-	4,831	-	4,831
Difference between consideration and carrying amount of subsidiaries acquired or disposed	6(24)(36)	-	-	-	-	(5,707)	-	-	-	(5,707)	(13,623)	(19,330)
Balance at March 31, 2026		$ 16,791,239	$ 22,041,928	$ 11,376,701	$ -	$ 39,295,240	($ 155,294)	$ 813,493	($ 140,589)	$ 90,022,718	$ 2,618,345	$ 92,641,063

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

WPG HOLDINGS LIMITED AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CASH FLOWS
THREE MONTHS ENDED MARCH 31, 2026 AND 2025
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS)
(REVIEWED, NOT AUDITED)

	Notes	Three months ended March 31, 2026	Three months ended March 31, 2025
Cash flows from operating activities			
Profit before income tax		$ 7,205,961	$ 2,595,760
Adjustments			
Income and expenses			
Depreciation	6(32)	250,084	250,887
Amortization	6(32)	28,011	32,549
Expected credit impairment loss		106,386	247,296
Interest expense	6(31)	2,233,270	2,354,870
Net loss on financial assets or liabilities at fair value through profit or loss	6(30)	526,778	186,579
Interest income	6(28)	(73,415)	(89,220)
Dividend income	6(29)	(112,720)	(71,132)
Compensation cost of employee stock options	6(22)	-	10,625
Share of profit of associates and joint ventures accounted for using the equity method		(884,177)	(362,404)
Loss on disposal of property, plant and equipment	6(30)	90	48
Gain on lease modification	6(30)	(4,923)	(96)
Gain on disposal of investment	6(30)	(564)	(5,672)
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		(336,544)	17,118
Contract assets		135,906	-
Notes receivable		(113,254)	(527,045)
Accounts receivable		(49,409,322)	(9,813,705)
Accounts receivable - related parties, net		138,025	(130,604)
Other receivables		8,972,643	1,275,090
Other receivables - related parties		13,436	842
Inventories		(28,204,914)	(5,177,370)
Prepayments		(2,461,518)	(77,396)
Other current assets		2,124,431	29,294
Changes in liabilities relating to operating activities			
Notes payable		(1,946)	11,753
Accounts payable		43,386,100	7,344,994
Accounts payable - related parties		166,145	69,128
Other payables		(20,444,659)	(1,210,458)
Other current liabilities		(431,509)	515,754
Other non-current liabilities		(9,604)	(10,481)
Cash outflow generated from operations		(37,201,803)	(2,532,996)
Interest paid		(1,981,340)	(2,203,269)
Income tax paid		(590,281)	(127,593)
Interest received		61,891	69,615
Dividends received		-	9
Net cash used in operating activities		(39,711,533)	(4,794,234)

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WPG HOLDINGS LIMITED AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CASH FLOWS
THREE MONTHS ENDED MARCH 31, 2026 AND 2025
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS)
(REVIEWED, NOT AUDITED)

	Notes	Three months ended March 31, 2026	Three months ended March 31, 2025
Cash flows from investing activities			
Increase in financial assets at amortized cost		($ 73,174)	($ 223,431)
Decrease in financial assets at amortized cost		51,179	78,615
Acquisition of financial assets at fair value through other comprehensive income		(8,804)	-
Cash returned from capital reduction of financial assets at fair value through other comprehensive income		1,214,193	-
Acquisition of financial assets at fair value through profit or loss		(31,565)	(40,000)
Proceeds from disposal of financial assets at fair value through profit or loss		113,778	253,916
Proceeds from capital reduction of financial assets at fair value through profit or loss		240,931	53,928
Cash returned from capital reduction of investments accounted for using the equity method		9,226	-
Acquisition of property, plant and equipment and intangible assets	6(38)	(42,947)	(54,074)
Proceeds from disposal of property, plant and equipment and intangible assets		17	4
Increase in guarantee deposits paid		(10,677)	(2,474)
Decrease in guarantee deposits paid		6,143	72,765
Decrease in other financial assets - current		2,675,186	1,767,757
Prepayments for investments		(55,000)	(892,025)
Increase in other non-current assets		(4,962)	(3,717)
Net cash provided by investing activities		4,083,524	1,011,264
Cash flows from financing activities			
Principal repayment of lease liability	6(39)	(98,393)	(101,542)
Increase in short-term borrowings	6(39)	330,238,795	238,180,124
Decrease in short-term borrowings	6(39)	(301,820,990)	(224,720,457)
Increase in short-term notes and bills payable	6(39)	23,749,259	24,878,402
Decrease in short-term notes and bills payable	6(39)	(24,988,964)	(26,086,196)
Proceeds from issuance of bonds		3,025,092	-
Increase in long-term borrowings (including current portion of long-term liabilities)	6(39)	26,548,061	5,301,870
Decrease in long-term borrowings (including current portion of long-term liabilities)	6(39)	(20,215,537)	(10,560,185)
Increase in guarantee deposits received		17,865	476
Decrease in guarantee deposits received		(1,862)	(43,460)
Acquisition of ownership interests in subsidiaries	6(36)	(19,330)	-
Issuance of common stock to non-controlling interest		-	283,842
Net cash provided by financing activities		36,433,996	7,132,874
Effect of exchange rate changes on cash and cash equivalents		1,842,496	1,123,759
Net increase in cash and cash equivalents		2,648,483	4,473,663
Cash and cash equivalents at beginning of period		22,355,771	22,688,320
Cash and cash equivalents at end of period		$ 25,004,254	$ 27,161,983

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

WPG HOLDINGS LIMITED AND SUBSIDIARIES
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
THREE MONTHS ENDED MARCH 31, 2026 AND 2025
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS,
EXCEPT AS OTHERWISE INDICATED)
(REVIEWED, NOT AUDITED)

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. After the Company's organization restructuring on January 1, 2026, Asian Information Technology Inc. issued 1,829,655 thousand ordinary shares to the Company for acquiring Yosun Industrial Corp. and Silicon Application Corporation 100% equity. 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 and information service.

(3) As of March 31, 2026, 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 $16,791,239 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 May 12, 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 2026 are as follows:

New Standards, Interpretations and Amendments	Effective date by International Accounting Standards Board
Specific provisions of 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.

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

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 derecognise 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 derecognised 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 derecognised during that reporting period.

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

None.

(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 as endorsed by the FSC are as follows:

New Standards, Interpretations and Amendments	Effective date by International Accounting Standards Board
Amendments to IFRS 10 and IAS 28, 'Sale or contribution of assets between an investor and its associate or joint venture'	To be determined by International Accounting Standards Board
IFRS 18, 'Presentation and disclosure in financial statements'	January 1, 2027 (Note)

New Standards, Interpretations and Amendments	Effective date by International Accounting Standards Board
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 adopted are consistent with Note 4 in the consolidated financial statements for the year ended December 31, 2025, except for the compliance statement, basis of preparation, basis of consolidation and additional policies as set out below. These policies have been consistently applied to all the periods presented, unless otherwise stated.

(1) Compliance statement

A. The consolidated financial statements of the Group have been prepared in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and the International Accounting Standard 34, 'Interim financial reporting' that came into effect as endorsed by the FSC.

B. These consolidated financial statements are to be read in conjunction with the consolidated financial statements for the year ended December 31, 2025.

(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:

Basis for preparation for the current period financial statements and the 2025 consolidated financial statements is the same.

B. Subsidiaries included in the consolidated financial statements:

			Ownership (%)			
Name of investor	Name of subsidiary	Main business activities	March 31, 2026	December 31, 2025	March 31, 2025	Description
WPG Holdings Limited	World Peace Industrial Co., Ltd.	Agent and sales of electronic / electrical components	100.00	100.00	100.00	
WPG Holdings Limited	Silicon Application Corporation	Sales of computer software, hardware and electronic products	-	100.00	100.00	Note 15
WPG Holdings Limited	WPG Korea Co., Ltd.	Agent and sales of electronic / electrical components	100.00	100.00	100.00	Notes 17 and 18
WPG Holdings Limited	LaaS Limited	Warehousing services	100.00	100.00	100.00	Notes 8, 17 and 18
WPG Holdings Limited	WPG International (CI) Limited	Holding company	100.00	100.00	100.00	Notes 17 and 18
WPG Holdings Limited	Asian Information Technology Inc.	Sales of electronic / electrical components	100.00	100.00	100.00	
WPG Holdings Limited	Yosun Industrial Corp.	〃	-	100.00	100.00	Note 15
WPG Holdings Limited	WPG Investment Co., Ltd.	Investment company	100.00	100.00	100.00	Notes 17 and 18
WPG Holdings Limited	Trigold Holdings Limited	Holding company	57.35	57.35	57.35	Note 9
WPG Holdings Limited	WPG EMEA B.V.	Sales of electronic / electrical components	100.00	100.00	100.00	Notes 17 and 18
WPG Holdings Limited	WPG Electronics (Hong Kong) Limited	Agent and sales of electronic / electrical components	100.00	100.00	100.00	Note 18
WPG Holdings Limited	WPG South Asia Pte. Ltd.	Sales of electronic / electrical components	100.00	100.00	100.00	Notes 17 and 18
WPG Holdings Limited	Fortune Information Systems Corporation	Information service	47.67	47.67	-	Note 19

Name of investor	Name of subsidiary	Main business activities	Ownership (%) March 31, 2026	Ownership (%) December 31, 2025	Ownership (%) March 31, 2025	Description
WPG Investment Co., Ltd.	Trigold Holdings Limited	Holding company	1.67	1.67	1.67	Note 9
WPG Investment Co., Ltd.	Fortune Inforation Systems Corporation	Information service	1.6	0.82	-	Note 19
WPG Investment Co., Ltd.	LaaS Holdings (Samoa) Limited	Holding company	-	100.00	100.00	Notes 16, 17 and 18
WPG Investment Co., Ltd.	Bom2buy (SH) E-commerco Inc.	General trading	100.00	100.00	-	Notes 11 and 18
LaaS Holdings (Samoa) Limited	LaaS Holdings (HK) Limited	Holding company	100.00	100.00	100.00	Notes 17 and 18
LaaS Holdings (HK) Limited	LaaS (Dongguan) Supply Chain Management Limited	Intelligent warehousing enhanced services	100.00	100.00	100.00	Notes 17 and 18
World Peace Industrial Co., Ltd.	WPI International (South Asia) Pte. Ltd.	Agent and sales of electronic / electrical components	100.00	100.00	100.00	Notes 17 and 18
World Peace Industrial Co., Ltd.	WPI Technology Pte. Ltd.	〃	100.00	100.00	100.00	
World Peace Industrial Co., Ltd.	Longview Technology Inc.	〃	100.00	100.00	100.00	Notes 17 and 18
World Peace Industrial Co., Ltd.	AECO Technology Co., Ltd.	〃	100.00	100.00	100.00	Notes 17 and 18
AECO Technology Co., Ltd.	Teco Enterprise Holding (BVI) Co., Ltd.	Investment company	100.00	100.00	100.00	Notes 17 and 18
Teco Enterprise Holding (BVI) Co., Ltd.	AECO Electronic Co., Ltd.	Trading of electronic / electrical products	100.00	100.00	100.00	Notes 17 and 18
WPI International (South Asia) Pte. Ltd.	Genuine C&C (Indo China) Pte., Ltd.	Agent and sales of electronic / electrical components	80.00	80.00	80.00	Notes 17 and 18
WPI International (South Asia) Pte. Ltd.	WPG Americans Inc.	〃	2.85	2.85	2.85	Notes 2, 17 and 18
WPI International (South Asia) Pte. Ltd.	World Peace International (South Asia) Pte. Ltd.	〃	100.00	100.00	100.00	Notes 17 and 18
World Peace International (South Asia) Pte Ltd.	World Peace International (India) Pvt., Ltd.	〃	100.00	100.00	100.00	Notes 17 and 18
World Peace International (South Asia) Pte Ltd.	WPG C&C (Malaysia) Sdn. Bhd	〃	100.00	100.00	100.00	Notes 17 and 18
World Peace International (South Asia) Pte Ltd.	WPG C&C (Thailand) Co., Ltd.	Agent and sales of information products	100.00	100.00	100.00	Notes 3, 17 and 18

Name of investor	Name of subsidiary	Main business activities	Ownership (%) March 31, 2026	Ownership (%) December 31, 2025	Ownership (%) March 31, 2025	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	100.00	Notes 17 and 18
WPI Technology Pte. Ltd.	WPI International (Hong Kong) Limited	〃	100.00	100.00	100.00	
WPI International (Hong Kong) Limited	WPG C&C Limited	Agent and sales of information products	100.00	100.00	100.00	Notes 17 and 18
Longview Technology Inc.	Longview Technology GC Limited	Holding company	100.00	100.00	100.00	Notes 17 and 18
Longview Technology GC Limited	Long-Think International (Hong Kong) Limited	Agent and sales of electronic / electrical components	100.00	100.00	100.00	Notes 17 and 18
Silicon Application Corporation	Silicon Application (BVI) Corp.	Holding company	100.00	100.00	100.00	Notes 17 and 18
Silicon Application Corporation	Win-Win Systems Ltd.	〃	100.00	100.00	100.00	Notes 17 and 18
Silicon Application Corporation	SAC Components (South Asia) Pte. Ltd.	Sales of computer software, hardware and electronic products	100.00	100.00	100.00	Notes 17 and 18
Silicon Application Corporation	Pernas Electronic Co., Ltd.	Agent and sales of electronic / electrical components	100.00	100.00	100.00	Notes 17 and 18
Silicon Application Corporation	Vsell Enterprise Co., Ltd.	〃	100.00	100.00	82.00	Note 10
Silicon Application Corporation	Vsell Enterprise Co., Ltd. (Shanghai)	〃	100.00	100.00	100.00	Notes 17 and 18
Silicon Application Corporation	SAC Technology (SZ) Inc.	〃	100.00	100.00	100.00	Notes 17 and 18
Pernas Electronics Co., Ltd.	Everwiner Enterprise Co., Ltd.	〃	100.00	100.00	100.00	Notes 17 and 18
Silicon Application (BVI) Corp.	Silicon Application Company Limited	Sales of computer software, hardware and electronic products	100.00	100.00	100.00	Notes 17 and 18
WPG Korea Co., Ltd.	Apache Communication Inc. (B.V.I.)	Investment company	100.00	100.00	100.00	Notes 17 and 18
Apache Communication Inc. (B.V.I.)	Apache Korea Corp.	Sales of electronic / electrical components	100.00	100.00	100.00	Notes 17 and 18
WPG International (CI) Limited	WPG International (Hong Kong) Limited	Holding company	100.00	100.00	100.00	Notes 17 and 18

Name of investor	Name of subsidiary	Main business activities	Ownership (%) March 31, 2026	Ownership (%) December 31, 2025	Ownership (%) March 31, 2025	Description
WPG International (CI) Limited	WPG Americas Inc.	Agent and sales of electronic / electrical components	97.15	97.15	97.15	Notes 2, 17 and 18
WPG International (CI) Limited	WPG Cloud Service Limited	General trading	100.00	100.00	100.00	Notes 7, 17 and 18
WPG International (CI) Limited	WPG Gain Tune Ltd.	Agent and sales of electronic / electrical components	100.00	100.00	100.00	Notes 17 and 18
WPG International (Hong Kong) Limited	WPG China Inc.	〃	100.00	100.00	100.00	Note 17
WPG International (Hong Kong) Limited	WPG China (SZ) Inc.	Sales of computer software, hardware and electronic products	100.00	100.00	100.00	Note 17
WPG South Asia Pte. Ltd.	WPG Malaysia Sdn. Bhd	Agent and sales of electronic / electrical components	100.00	100.00	100.00	Notes 17 and 18
WPG South Asia Pte. Ltd.	WPG (Thailand) Co., Ltd.	〃	100.00	100.00	100.00	Notes 5, 17 and 18
WPG South Asia Pte. Ltd.	WPG India Electronics Pvt. Ltd.	〃	99.99	99.99	99.99	Notes 6, 17 and 18
WPG South Asia Pte. Ltd.	WPG Electronics (Philippines) Inc.	〃	100.00	100.00	100.00	Notes 4, 17 and 18
WPG South Asia Pte. Ltd.	WPG SCM Limited	〃	100.00	100.00	100.00	Notes 17 and 18
WPG South Asia Pte. Ltd.	WPG Vietnam Co., Ltd.	〃	100.00	100.00	100.00	Notes 17 and 18
WPG South Asia Pte. Ltd.	Yosun Singapore Pte Ltd.	Sales of electronic / electrical components	100.00	100.00	100.00	Notes 17 and 18
WPG Malaysia Sdn. Bhd	WPG India Electronics Pvt Ltd.	Agent and sales of electronic / electrical components	0.01	0.01	0.01	Notes 6, 17 and 18
Asian Information Technology Inc.	Apache Communication Inc.	Sales of electronic / electrical products	100.00	100.00	100.00	Notes 17 and 18
Asian Information Technology Inc.	Henshen Electric Trading Co., Ltd.	〃	100.00	100.00	100.00	Notes 17 and 18
Asian Information Technology Inc.	Frontek Technology Corporation	〃	100.00	100.00	100.00	Notes 17 and 18
Asian Information Technology Inc.	Fame Hall International Co., Ltd.	Investment company	100.00	100.00	100.00	Notes 17 and 18

Name of investor	Name of subsidiary	Main business activities	Ownership (%) March 31, 2026	Ownership (%) December 31, 2025	Ownership (%) March 31, 2025	Description
Asian Information Technology Inc.	Yosun Industrial Corp.	Sales of electronic / electrical components	100.00	-	-	Note 15
Asian Information Technology Inc.	Silicon Application Corporation	Sales of computer software, hardware and electronic products	100.00	-	-	Note 15
Frontek Technology Corporation	Frontek International Limited	Investment company	-	100.00	100.00	Notes 17, 18 and 21
Frontek International Limited	Gather Technology Incorporation Limited	Sales of electronic electrical components	-	-	100.00	Notes 13 and 17
Yosun Industrial Corp.	Sertek Incorporated	Sales of electronic electrical components	100.00	100.00	100.00	Notes 17 and 18
Yosun Industrial Corp.	Suntop Investments Limited	Investment company	100.00	100.00	100.00	Notes 17 and 18
Yosun Industrial Corp.	Richpower Electronic Devices Co., Ltd.	Sales of electronic / electrical components	100.00	100.00	100.00	
Richpower Electronic Devices Co., Ltd.	Richpower Electronic Devices Co., Limited	Sales of electronic / electrical products	100.00	100.00	100.00	Notes 17 and 18
Richpower Electronic Devices Co., Ltd.	Richpower Electronic Devices Pte., Ltd.	〃	100.00	100.00	100.00	Notes 17 and 18
Sertek Incorporated	Sertek Limited	Sales of electronic / electrical components	100.00	100.00	100.00	Notes 17 and 18
Suntop Investments Limited	Yosun Hong Kong Corp. Ltd.	〃	100.00	100.00	100.00	
Yosun Hong Kong Corp. Ltd.	Yosun South China Corp. Ltd.	〃	100.00	100.00	100.00	Notes 17 and 18
Yosun Hong Kong Corp. Ltd.	Yosun Shanghai Corp. Ltd.	Warehouse business and sales of electronic components	100.00	100.00	100.00	Notes 17 and 18
Trigold Holdings Limited	Genuine C&C Inc.	Sales of computer and its peripherals	100.00	100.00	100.00	
Trigold Holding Limited	WPG Trigold (Hong Kong) Limited	Holding company	100.00	100.00	100.00	
Trigold Holding Limited	Peng Yu Trigold Limited	Sales of electronic / electrical products	100.00	100.00	100.00	
Trigold Holding Limited	Xinpengyn Technology Inc.	〃	100.00	-	-	Note 20

Name of investor	Name of subsidiary	Main business activities	Ownership (%) March 31, 2026	Ownership (%) December 31, 2025	Ownership (%) March 31, 2025	Description
WPG Trigold (Hong Kong) Limited	Peng Yu (Shanghai) Digital Technology Co., Ltd.	Sales of electronic / electrical products	100.00	100.00	100.00	Notes 17 and 18
WPG Trigold (Hong Kong) Limited	WPG C&C Shanghai Co., Ltd.	〃	100.00	100.00	100.00	
WPG Trigold (Hong Kong) Limited	Trigolduo (Shanghai) Industrial Development Ltd.	Children's indoor amusement park	70.00	70.00	70.00	Notes 17 and 18
Trigolduo (Shanghai) Industrial Development Ltd.	Trigold Tongle (Shanghai) Industrial Development Ltd.	Children's indoor amusement park	-	-	100.00	Notes 12 and 17
Genuine C&C, Inc.	Hoban Inc.	An E-commerce company which operates B2C and O2O businesses	100.00	100.00	100.00	Notes 17 and 18
Peng Yu (Shanghai) Digital Technology Co., Ltd.	Peng Yu International Limited	Sales of electronic/electrical products	100.00	100.00	100.00	Notes 17 and 18
WPG EMEA B.V.	WPG EMEA UK LIMITED	Sales of electronic / electrical components	100.00	100.00	100.00	Notes 17 and 18
Fortune Information Systems Corporation	Fortune Inforation Systems (International) Limited	Information	100.00	100.00	-	Notes 18 and 19
Fortune Information Systems Corporation	SBAS (HK) LTD.	〃	100.00	100.00	-	Notes 18 and 19
Fortune Information Systems Corporation	Fortune Technology Systems Corporation	Information Service	100.00	100.00	-	Note 19
Laas Limited	Laas (HK) Limited	Warehousing services	100.00	100.00	-	Notes 14 and 18
Laas Limited	Laas Holdings (Samoa) Limited	Holding company	100.00	-	-	Notes 16 and 18

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

Note 9: 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 10: The subsidiary, Silicon Application Corporation, acquired a 12% and 18% equity interest in the second-tier subsidiary, Vsell Enterprise Co., Ltd., on March 31, 2025 and June 20, 2025. As of March 31, 2026, the shareholding ratio was 100%. Details are provided in Note 6(36).

Note 11: The subsidiary, Bom2buy (SH) E-commerco Inc., was established in May 2025.

Note 12: The subsidiary, Trigolduo (Shanghai) Inductrial 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 13: The subsidiary, Gather Technology Incorporation Limited, has been liquidated in November 2025.

Note 14: The subsidiary, Laas (HK) Limited, was established in September 2025.

Note 15: The subsidiary, Asian Information Technology Inc. issued ordinary shares to the Company for acquring Yosun Industrial Corp. and Silicon Application Corporation 100% equity in January 1, 2026.

Note 16: The subsidary, WPG Investment Co., Ltd. carry out a division and capital reduction based on the business value of its logistrics investment business. Simultaneously, Laas Limited issued common shares to the Company based on the business values of the logistics investment business to acquire Laas Holdings (Samoa) Limited and logistics investment business in January 21, 2026.

Note 17: The financial statements of the entity as of and for the three months ended March 31, 2025 were not reviewed by the independent auditors as the entity did not meet the definition of a significant subsidiary.

Note 18: The financial statements of the entity as of and for the three months ended March 31, 2026 were not reviewed by independent auditors as the entity did not meet the definition of a significant subsidiary.

Note 19: The Company completed the acquistion 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).

Note 20: The subsidiary, Xinpengyu Technology Inc. was established in January 2026.

Note 21: The subsidiary, Frontek International limited was liquidated in 2026, and still in process.

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 March 31, 2026, December 31, 2025 and March 31, 2025, the non-controlling interest amounted to $2,618,345, $2,404,981 and $1,410,656, respectively. The information on non-controlling interest and respective subsidiaries is as follows:

	Principal	Non-controlling interest					
	place	March 31, 2026		December 31, 2025		March 31, 2025	
Name of subsidiary	of business	Amount	Ownership	Amount	Ownership	Amount	Ownership
Trigold Holdings Limited and its subsidiaries	Taiwan	$1,703,635	40.98%	$1,487,464	40.98%	$1,242,056	40.98%
Fortune Information Systems Corporation and its subsidiaries	Taiwan	889,723	50.73%	892,841	51.51%	-	-

Summarized financial information of the subsidiaries:

(a) Balance sheets

	Trigold Holdings Limited and its subsidiaries		
	March 31, 2026	December 31, 2025	March 31, 2025
Current assets	$ 24,985,462	$ 31,023,546	$ 14,898,190
Non-current assets	462,121	453,261	396,531
Current liabilities	(20,941,820)	(27,554,489)	(12,034,624)
Non-current liabilities	(380,171)	(323,208)	(258,571)
Total net assets	4,125,592	3,599,110	3,001,526
Less: Non-controlling interest	(31,642)	(30,536)	(29,294)
Equity attributable to owners of the parent company	$ 4,157,234	$ 3,629,646	$ 3,030,820

	Fortune Information Systems Corporation and its subsidiaries	
	March 31, 2026	December 31, 2025
Current assets	$ 1,761,612	$ 1,818,066
Non-current assets	1,141,894	1,083,779
Current liabilities	(1,026,900)	(1,088,958)
Non-current liabilities	(122,887)	(79,691)
Total net assets	1,753,719	1,733,196
Less: Non-controlling interest	-	-
Equity attributable to owners of the parent company	$ 1,753,719	$ 1,733,196

(b) Statements of comprehensive income

	Trigold Holdings Limited and its subsidiaries	
	Three months ended March 31,	
	2026	2025
Revenue	$ 11,809,621	$ 8,818,259
Profit before tax	645,123	109,289
Income tax expense	(177,706)	(32,276)
Profit for the period	467,417	77,013
Other comprehensive income, net of tax	59,065	26,531
Total comprehensive income	$ 526,482	$ 103,544
Total comprehensive loss attributable to non-controlling interest	(1,106)	(1,128)
Dividends paid to non-controlling interests	$ -	$ -

	Fortune Information Systems Corporation and its subsidiaries Three months ended March 31, 2026
Revenue	$ 628,511
Profit before tax	26,860
Income tax expense	(5,558)
Profit for the period	21,302
Other comprehensive income, net of tax	507
Total comprehensive income	$ 21,809
Total comprehensive loss attributable to non-controlling interest	-
Dividends paid to non-controlling interests	$ -

(c) Statements of cash flows

	Trigold Holdings Limited and its subsidiaries Three months ended March 31,	
	2026	2025
Net cash used in operating activities	($ 1,318,955)	($ 2,052,531)
Net cash used in investing activities	(2,381)	(13,100)
Net cash provided by financing activities	2,158,818	2,118,280
Effect of exchange rates on cash and cash equivalents	84,783	52,324
Increase in cash and cash equivalents	922,265	104,973
Cash and cash equivalents, beginning of period	1,630,357	1,332,837
Cash and cash equivalents, end of period	$ 2,552,622	$ 1,437,810

	Fortune Information Systems Corporation and its subsidiaries Three months ended March 31, 2026
Net cash used in operating activities	($ 181,175)
Net cash used in investing activities	(8,100)
Net cash provided by financing activities	107,791
Effect of exchange rates on cash and cash equivalents	349
Decrease in cash and cash equivalents	(81,135)
Cash and cash equivalents, beginning of period	281,951
Cash and cash equivalents, end of period	$ 200,816

(4) 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.

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

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.

(5) 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. 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.

F. The interim period income tax expense is recognized based on the estimated average annual effective income tax rate expected for full financial year applied to the pretax income of the interim period, and the related information is disclosed accordingly.

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

	March 31, 2026	December 31, 2025	March 31, 2025
Petty cash and cash on hand	$ 2,384	$ 2,510	$ 2,517
Checking accounts deposits	3,383,387	3,399,677	5,376,444
Demand deposits	20,557,690	16,589,473	17,535,824
Time deposits	980,979	2,224,475	4,247,198
Cash equivalent	79,814	139,636	-
	$ 25,004,254	$ 22,355,771	$ 27,161,983

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	March 31, 2026	December 31, 2025	March 31, 2025
Current items:			
Financial assets mandatorily measured at fair value through profit or loss			
Derivatives	$ 26,050	$ 669	$ 1,401
Emibedded derivative (redemption right of domestic unsecured exchangeable bonds)	3,300	-	-
	29,350	669	1,401
Valuation adjustment	8,935	1,472	1,455
	$ 38,285	$ 2,141	$ 2,856
Financial liabilities held for trading			
Derivatives	$ -	$ 180,487	$ 13,745
Financial liabilities designated as at fair value through profit or loss			
Embedded derivative (exchange right of domestic unsecured exchangeable bonds)	$ 362,100	$ -	$ -
Valuation adjustment	769,800	-	-
	$ 1,131,900	$ -	$ -
Non-current items:			
Financial assets mandatorily measured at fair value through profit or loss			
Listed stocks	$ 309,782	$ 322,325	$ 417,228
Emerging stocks	-	-	17,854
Unlisted stocks	918,285	1,087,012	931,950
Preference stocks of non-public companies	34,200	34,200	34,200
Embedded derivative (redemption right of domestic unsecured convertible bonds)	3,850	3,850	3,850
	1,266,117	1,447,387	1,405,082
Valuation adjustment	1,095,139	790,824	812,631
	$ 2,361,256	$ 2,238,211	$ 2,217,713

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

	Three months ended March 31,	
	2026	2025
Financial assets / liabilities mandatorily measured at fair value through profit or loss		
Equity instruments	$ 362,552	($ 184,331)
Derivatives	(889,330)	(2,248)
	($ 526,778)	($ 186,579)

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:

	March 31, 2026		
Derivative financial instruments	Contract amount (notional principal) (Note)		Contract period
Current items:			
Forward foreign exchange contracts			
- Sell	USD	9,989	2026.03.05~2026.04.30
	RMB	914,895	2026.02.02~2026.06.25
- Buy	USD	6,500	2026.01.27~2026.08.28
Futures	$	6,388	2026.03.31~2026.04.15

	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

	March 31, 2025		
Derivative financial instruments	Contract amount (notional principal) (Note)		Contract period
Current items:			
Forward foreign exchange contracts			
- Sell	USD	18,000	2025.03.07~2025.05.09
	RMB	26,000	2025.03.24~2025.04.10

Derivative financial instruments	March 31, 2025 Contract amount (notional principal) (Note)		Contract period
- Buy	USD	18,700	2025.02.10~2025.07.30
Futures	$	4,168	2025.03.31~2025.04.16

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 March 31, 2026, December 31, 2025 and March 31, 2025, the balance of margin in the account were $3,838, $3,443 and $4,349, and the amount of excess margin were $3,497, $3,176 and $3,735, 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 credit risk 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	March 31, 2026	December 31, 2025	March 31, 2025
Non-current items:			
Equity instruments			
Listed stocks	$ 627,275	$ 1,832,614	$ 4,084,437
Unlisted stocks	71,000	71,000	281,181
	698,275	1,903,614	4,365,618
Valuation adjustment	420,900	460,510	487,438
	$ 1,119,175	$ 2,364,124	$ 4,853,056

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.

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:

	Three months ended March 31, 2026	Three months ended March 31, 2025
Financial assets at fair value through other comprehensive income		
Fair value change recognized in other comprehensive income (loss)	($ 39,618)	($ 380,030)

C. As at March 31, 2026, December 31, 2025 and March 31, 2025, 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 was its book value.

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

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

(4) Financial assets at amortized cost

Items	March 31, 2026	December 31, 2025	March 31, 2025
Current items:			
Pledged time deposits	$ 2,548	$ 2,559	$ 2,817
Time deposits	550,499	523,754	640,928
	$ 553,047	$ 526,313	$ 643,745

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

	Three months ended March 31,	
	2026	2025
Interest income	$ 1,736	$ 6,347

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

	March 31, 2026	December 31, 2025	March 31, 2025
Notes receivable	$ 2,892,571	$ 2,779,317	$ 2,150,762
Less: Allowance for uncollectible accounts	(1)	(2)	-
	$ 2,892,570	$ 2,779,315	$ 2,150,762
Accounts receivable	$ 212,141,329	$ 162,703,422	$ 174,621,262
Long-term accounts receivable	77,789	99,449	-
Less: Allowance for uncollectible accounts	(588,130)	(480,657)	(753,288)
	$ 211,630,988	$ 162,322,214	$ 173,867,974

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

	March 31, 2026		December 31, 2025	
	Accounts receivable	Notes receivable	Accounts receivable	Notes receivable
Not past due	$204,558,615	$ 2,892,571	$155,987,343	$ 2,779,317
One month	6,862,724	-	6,111,419	-
Two months	350,686	-	278,721	-
Three months	73,984	-	23,232	-
Four months	7,524	-	24,760	-
Over four months	365,585	-	377,396	-
	$212,219,118	$ 2,892,571	$162,802,871	$ 2,779,317

	March 31, 2025	
	Accounts receivable	Notes receivable
Not past due	$165,713,349	$ 2,150,749
One month	7,110,066	13
Two months	830,518	-
Three months	382,091	-
Four months	130,375	-
Over four months	454,863	-
	$174,621,262	$ 2,150,762

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

B. As of March 31, 2026, December 31, 2025, March 31, 2025 and January 1, 2025, the Group's receivables (including notes receivable) arising from contracts with customers amounted to $215,111,689, $165,582,188, $176,772,024 and $166,473,038, respectively.

C. The Group has no notes 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 March 31, 2026, December 31, 2025 and March 31, 2025, 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 its 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 March 31, 2026, December 31, 2025 and March 31, 2025, outstanding accounts receivable were as follows:

March 31, 2026						
Purchaser of accounts receivable	Accounts receivable transferred	Amount derecognized	Facilities (In thousands)		Amount advanced	Pledged assets
Cathay United Bank	$ 1,095,027	$ 1,095,027	USD	52,000	$ 1,095,027	None
Mega International Commercial Bank	1,838,692	1,838,692	USD $	123,800 760,000	1,289,903	Note 1
CTBC Bank	5,787,541	5,787,541	USD	459,000	3,069,001	Note 2
E. SUN Commercial Bank	6,332,293	6,332,293	USD	443,300	5,115,211	Note 3
Taipei Fubon Commercial Bank	1,018,145	1,018,145	USD	149,000	932,945	Note 4
Yuanta Commercial Bank	-	-	USD	9,000	-	Note 5
The Hong Kong and Shanghai Banking Corporation Limited	3,279,420	3,279,420	USD RMB	554,500 500,000	3,261,099	Note 6
Standard Chartered Bank	-	-	USD	-	-	None
Taishin International Bank	3,252,267	3,252,267	USD $	53,500 11,320,000	2,536,551	Note 7
Bank SinoPac	2,206,458	2,206,458	USD	204,000	1,757,305	Note 8
Far Eastern International Bank	262,180	262,180	USD $	19,000 400,000	5,500	Note 9
Chang Hwa Bank	480,608	480,608	USD	35,000	181,669	Note 10
DBS Bank	16,499,573	16,499,573	USD	999,000	12,508,801	Note 11
Taiwan Cooperative Bank	-	-	USD $	- -	-	Note 12
Hang Seng Bank	10,251,843	10,251,843	USD	525,690	10,153,471	None
KGI Bank	405,581	405,581	USD $	44,000 800,000	320,701	Note 13
Bank of Taiwan	156,853	156,853	USD	14,000	156,853	Note 14
Mizuho Bank	993,975	993,975	USD	70,760	993,975	Note 15
United Overseas Bank	261,897	261,897	USD	20,000	261,897	None
Xiaomi Finance H.K. Limited	211,897	211,897	USD	120,000	211,897	None
MUFG Bank, Ltd.	240,244	240,244	USD	10,000	240,244	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 218,190 thousand that

were pledged to others as collateral.

Note 3: The Group has signed commercial papers amounting to USD 443,300 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 $11,320,000 that were pledged to others as collateral.

Note 8: The Group has signed commercial papers amounting to USD 154,000 thousand that were pledged to others as collateral.

Note 9: The Group has signed commercial papers amounting to USD 19,000 thousand and $400,000 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 635,600 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 5,800 thousand and $800,000 that were pledged to others as collateral.

Note 14: The Group has signed commercial papers amounting to USD 14,000 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, 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	$ 40,140	$ 40,140	USD 9,000	$ -	Note 5

December 31, 2025						
Purchaser of accounts receivable	Accounts receivable transferred	Amount derecognized	Facilities (In thousands)		Amount advanced	Pledged assets
Bank						
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
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 $11,320,000 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

$400,000 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 $800,000 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.

March 31, 2025						
Purchaser of accounts receivable	Accounts receivable transferred	Amount derecognized	Facilities (In thousands)		Amount advanced	Pledged assets
Cathay United Bank	$ 562,308	$ 562,308	USD	27,000	$ 562,308	None
Mega International Commercial Bank	1,096,737	1,096,737	USD $	123,800 760,000	851,217	Note 1
CTBC Bank	6,524,715	6,524,715	USD $	356,400 49,100	4,494,363	Note 2
E. SUN Commercial Bank	6,015,682	6,015,682	USD	397,700	4,092,700	Note 3
Taipei Fubon Commercial Bank	1,098,424	1,098,424	USD	149,000	932,245	Note 4
Yuanta Commercial Bank	-	-	USD	9,000	-	Note 5
The Hong Kong and Shanghai Banking Corporation Limited	4,842,077	4,842,077	USD	297,400	4,161,270	Note 6
Standard Chartered Bank	20,789	20,789	USD	3,000	-	None
Taishin International Bank	3,917,035	3,917,035	USD $	35,000 11,320,000	2,815,102	Note 7
Bank SinoPac	1,978,565	1,978,565	USD	148,000	1,828,861	Note 8
Far Eastern International Bank	334,913	334,913	USD $	19,000 400,000	63,463	Note 9
Chang Hwa Bank	443,428	443,428	USD	85,000	214,199	Note 10
DBS Bank	10,300,451	10,300,451	USD	764,000	9,378,948	Note 11
Taiwan Cooperative Bank	-	-	USD $	2,500 10,000	-	Note 12
Hang Seng Bank	10,900,145	10,900,145	USD	418,000	10,641,955	None
KGI Bank	447,001	447,001	USD $	60,000 800,000	-	Note 13

March 31, 2025						
Purchaser of accounts receivable	Accounts receivable transferred	Amount derecognized	Facilities (In thousands)		Amount advanced	Pledged assets
Bank of Taiwan	$ -	$ -	USD	13,000	$ -	Note 14
Mizuho Bank	-	-	USD	135,000	-	Note 15
United Overseas Bank	306,780	306,780	USD	20,000	306,780	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 367,700 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 317,210 thousand that were pledged to others as collateral.

Note 7: The Group has signed commercial papers amounting to USD 3,500 thousand and $11,533,000 that were pledged to others as collateral.

Note 8: The Group has signed commercial papers amounting to USD 113,000 thousand that were pledged to others as collateral.

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

Note 10: The Group has signed commercial papers amounting to USD 85,000 thousand that were pledged to others as collateral.

Note 11: The Group has signed commercial papers amounting to USD 518,600 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 $800,000 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 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 March 31, 2026, December 31, 2025 and March 31, 2025, the interest

rate of amount advanced ranged from 1.80%~5.69%, 1.80%~5.86% and 1.8%~6.04%, 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 March 31, 2025, 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:

	March 31, 2025
Fair value of accounts receivable factoring	$ 171,681
Fair value of advanced payments	(135,980)
Net position	$ 35,701

As of March 31, 2026 and December 31, 2025: None.

(7) Other receivables

	March 31, 2026	December 31, 2025	March 31, 2025
Retention amount of factoring accounts receivable	$ 10,500,982	$ 7,793,121	$ 8,445,639
VAT refund	700,869	618,671	600,427
Receivables for third parties (Note)	3,536,590	14,857,511	-
Others	724,931	1,095,331	1,111,429
	$ 15,463,372	$ 24,364,634	$ 10,157,495

Note: It mainly pertains to receivables for collection of payments on behalf of others for agency services. As of March 31, 2026 and December 31, 2025, the collection of payments on behalf of others related to agency services amounted to $6,806,136 and $17,654,252 (shown as other payables), and the goods held in custody on behalf of others amounted to $247,002 and $2,341,174 (shown as other current assets).

As of March 31, 2025: None.

(8) Inventories

	March 31, 2026		
	Cost	Allowance for valuation	Book value
Inventories	$ 163,723,069	($ 3,006,691)	$ 160,716,378
Inventories in transit	10,174,353	-	10,174,353
	$ 173,897,422	($ 3,006,691)	$ 170,890,731

	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

	March 31, 2025		
	Cost	Allowance for valuation	Book value
Inventories	$ 142,759,205	($ 3,256,637)	$ 139,502,568
Inventories in transit	18,463,556	-	18,463,556
	$ 161,222,761	($ 3,256,637)	$ 157,966,124

The cost of inventories recognized as expense for the period:

	Three months ended March 31,	
	2026	2025
Cost of goods sold	$ 301,914,289	$ 239,735,497
Loss on price decline in inventory (gain from price recovery)	385,139	(152,957)
Gain on physical inventory	(2,149)	(1,333)
Cost of goods sold	$ 302,297,279	$ 239,581,207

For the three months ended March 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

	March 31, 2026	December 31, 2025	March 31, 2025
Property, plant and equipment held for sale	$ 96,438	$ 96,192	$ -

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	March 31, 2026	December 31, 2025	March 31, 2025
WT Microelectronics Co., Ltd. (WT)	$ 14,758,822	$ 15,400,172	$ 15,887,852
Zero One Technology Co., Ltd. (Zero One) (Note 2)	1,369,052	1,421,077	-
Edom Technology Co., Ltd. (Note 2)	854,449	830,427	-
Restar WPG Corporation	285,671	281,669	309,576
Yang Bao Enterprise Co., Ltd. (Note 2)	213,718	217,201	-
Chain Power Technology Corp. (Chain Power)	277,081	251,542	262,152
Sunrise Technology Co., Ltd.	57,767	56,475	49,837
Eesource Corp. (Eesource)	63,696	63,323	66,549
Suzhou Xinning Bonded Warehouse Co., Ltd.	10,079	2,495	90
Adivic Technology Co., Ltd.	11,630	12,577	8,826
Suzhou Xinning Logistics Co., Ltd.	34,152	33,232	35,102
Gain Tune Logistics (Shanghai) Co., Ltd.	27,654	26,761	25,484
VITEC WPG Limited	111,096	108,164	109,062
AutoSys (TW) Co., Ltd. (Note 1)	35,893	39,730	49,462
Digitimes Inc. (Digitimes) (Note 2)	48,540	47,828	-
Beauteek Global Wellness Corporation Limited	17,648	26,883	25,368
Supply Consultants Limited	4,551	3,556	3,620
Piktura Co., Ltd.	-	-	15,529
PackAge+Sustainable Integration Group Co., Ltd.	27,757	28,313	-
TAC Dynamics Co., Ltd. (TAC)	74,366	76,351	-
	$ 18,283,622	$ 18,927,776	$ 16,848,509

Note 1: 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 2: In the second quarter of 2025, as the Group acquired one director's seat of the company, and therefore had influence to 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			Nature of relationship	Method of measurement
		March 31, 2026	December 31, 2025	March 31, 2025		
WT	Taiwan	12.06%	12.10%	13.65%	Significant influence	Equity method

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

Balance sheet

	WT		
	March 31, 2026	December 31, 2025	March 31, 2025
Current assets	$ 609,616,444	$ 464,077,827	$ 372,461,499
Non-current assets	63,361,156	62,346,948	58,757,664
Current liabilities	(521,467,363)	(369,977,067)	(277,165,021)
Non-current liabilities	(39,703,096)	(39,644,816)	(47,061,948)
Total net assets	$ 111,807,141	$ 116,802,892	$ 106,992,194
Adjustments on fair value of other intangible and tangible assets	237,955	229,428	203,374
Total net assets after adjustments	$ 112,045,096	$ 117,032,320	$ 107,195,568
Share in associate's net assets	$ 13,917,187	$ 14,558,537	$ 15,046,217
Goodwill (Note)	841,635	841,635	841,635
Carrying amount of the associate	$ 14,758,822	$ 15,400,172	$ 15,887,852

Note: (1) 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.

(2) 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.

(3) 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 12.06%, and its capital surplus decreased by $816,110 as the Group did not subscribe the shares proportionately to its equity interest, write-off of exchange differences of $977 arising from the translation of financial statements of foreign operations, unrealized gains and losses of $1,027 from financial assets measured at fair value through other comprehensive income, and net investment hedge of foreign operations amounting to $413.

Statement of comprehensive income

	WT	
	Three months ended March 31,	
	2026	2025
Revenue	$ 494,272,920	$ 247,424,457
Profit for the period from continuing operations	6,947,826	2,664,399
Other comprehensive income, net of tax	4,638,353	1,117,518
Total comprehensive income for the period	$ 11,586,179	$ 3,781,917
Dividends received from associates	$ -	$ -

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 March 31, 2026, December 31, 2025 and March 31, 2025, the carrying amount of the Group's individually immaterial associates amounted to $3,524,800, $3,527,604 and $960,657, respectively.

	Three months ended March 31,	
	2026	2025
Profit (loss) for the period from continuing operations	$ 75,524	($ 3,211)
Other comprehensive income - net of tax	5,802	29,001
Total comprehensive income	$ 81,326	$ 25,790

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

	March 31, 2026	December 31, 2025	March 31, 2025
WT Microelectronics Co., Ltd.	$ 33,219,981	$ 20,972,984	$ 14,956,646

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 March 31, 2026 and 2025.

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.

K. Except for WT which was accounted for based on its financial statements which were reviewed by independent auditors, the other investments accounted for using the equity method as of March 31, 2026 and 2025 and the investment income (loss) for the three months ended March 31, 2026 and 2025 were recognized based on their financial statements which were not reviewed by independent auditors.

(11) Property, plant and equipment

	Land	Buildings and structures	Transportation equipment	Office equipment	Leasehold improvements	Others	Total
Cost							
At January 1, 2026	$ 7,237,748	$ 4,307,376	$ 48,533	$ 670,798	$ 1,065,864	$ 2,069,815	$ 15,400,134
Additions	-	3,632	649	13,664	5,341	7,078	30,364
Disposals	-	-	-	(2,443)	(3,658)	(1,969)	(8,070)
Transfers (Note)	-	-	-	126	-	-	126
Effect due to changes in exchange rates	(1,904)	18,223	232	5,669	14,095	39,885	76,200
At March 31, 2026	$ 7,235,844	$ 4,329,231	$ 49,414	$ 687,814	$ 1,081,642	$ 2,114,809	$ 15,498,754
Accumulated depreciation and impairment							
At January 1, 2026	$ 1,582	$ 1,284,184	$ 21,402	$ 508,414	$ 743,491	$ 970,168	$ 3,529,241
Depreciation charge	-	43,571	2,040	17,113	15,853	50,593	129,170
Disposals	-	-	-	(2,338)	(3,658)	(1,967)	(7,963)
Effect due to changes in exchange rates	-	7,388	138	4,177	9,375	16,094	37,172
At March 31, 2026	$ 1,582	$ 1,335,143	$ 23,580	$ 527,366	$ 765,061	$ 1,034,888	$ 3,687,620
Closing net book amount as at March 31, 2026	$ 7,234,262	$ 2,994,088	$ 25,834	$ 160,448	$ 316,581	$ 1,079,921	$ 11,811,134

Note: Inventories amounting to $126 were transferred to 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	-	92	-	3,602	8,042	4,420	16,156
Disposals	-	-	-	(725)	(2,219)	(142)	(3,086)
Effect due to changes in exchange rates	873	18,123	153	5,356	13,484	31,484	69,473
At March 31, 2025	$ 6,928,728	$ 4,171,656	$ 30,525	$ 704,112	$ 1,062,566	$ 2,098,838	$ 14,996,425
Accumulated depreciation and impairment							
At January 1, 2025	$ 1,582	$ 1,067,137	$ 14,529	$ 515,978	$ 724,174	$ 791,298	$ 3,114,698
Depreciation charge	-	44,563	1,256	15,965	13,997	50,076	125,857
Disposals	-	-	-	(688)	(2,219)	(127)	(3,034)
Effect due to changes in exchange rates	-	6,368	83	4,107	9,694	11,722	31,974
At March 31, 2025	$ 1,582	$ 1,118,068	$ 15,868	$ 535,362	$ 745,646	$ 852,969	$ 3,269,495
Closing net book amount as at March 31, 2025	$ 6,927,146	$ 3,053,588	$ 14,657	$ 168,750	$ 316,920	$ 1,245,869	$ 11,726,930

Information about the 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, 2026	$ 3,055,008	$ 113,026	$ 89,146	$ 177,305	$3,434,485
Additions	54,178	3,359	9,379	2,606	69,522
Disposals	(24,449)	(9,220)	(3,524)	(62)	(37,255)
Effect due to changes in exchange rates	63,100	2,439	187	3,542	69,268
At March 31, 2026	$ 3,147,837	$ 109,604	$ 95,188	$ 183,391	$3,536,020
Accumulated depreciation					
At January 1, 2026	$ 1,074,957	$ 105,711	$ 31,249	$ 83,365	$1,295,282
Depreciation charge	90,397	10,405	3,445	7,554	111,801
Disposals	(9,893)	(8,751)	(2,349)	(62)	(21,055)
Effect due to changes in exchange rates	20,927	1,924	58	1,842	24,751
At March 31, 2026	$ 1,176,388	$ 109,289	$ 32,403	$ 92,699	$1,410,779
Closing net book amount as at March 31, 2026	$ 1,971,449	$ 315	$ 62,785	$ 90,692	$2,125,241

	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	247,472	4,071	-	62	251,605
Disposals	(6,417)	(942)	-	(2,128)	(9,487)
Effect due to changes in exchange rates	46,775	1,903	192	2,564	51,434
At March 31, 2025	$ 3,219,813	$ 130,920	$ 99,457	$ 181,680	$3,631,870
Accumulated depreciation					
At January 1, 2025	$ 781,397	$ 87,071	$ 22,957	$ 66,135	$ 957,560
Depreciation charge	94,245	11,299	3,649	7,677	116,870
Disposals	(5,477)	(942)	-	(2,128)	(8,547)
Effect due to changes in exchange rates	12,206	1,286	39	1,056	14,587
At March 31, 2025	$ 882,371	$ 98,714	$ 26,645	$ 72,740	$1,080,470
Closing net book amount as at March 31, 2025	$ 2,337,442	$ 32,206	$ 72,812	$ 108,940	$2,551,400

C. For the three months ended March 31, 2026 and 2025, the additions to right-of-use assets were $69,522 and $251,605, respectively.

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

	Three months ended March 31,	
	2026	2025
Items affecting profit or loss		
Interest expense on lease liabilities	$ 15,694	$ 17,824
Expense on short-term lease contracts	4,725	19,343
Expense on leases of low-value assets	4,658	3,994
Gain on lease modification	4,923	96

E. For the three months ended March 31, 2026 and 2025, the Group's total cash outflow for leases were $123,470 and $142,703, respectively.

(13) Investment property

	Land	Buildings and structures	Total
Cost			
At January 1, 2026	$ 761,352	$ 1,555,711	$ 2,317,063
Effect due to changes in exchange rates	-	26,114	26,114
At March 31, 2026	$ 761,352	$ 1,581,825	$ 2,343,177
Accumulated depreciation			
At January 1, 2026	$ -	$ 596,151	$ 596,151
Depreciation charge	-	9,113	9,113
Effect due to changes in exchange rates	-	8,641	8,641
At March 31, 2026	$ -	$ 613,905	$ 613,905
Closing net book amount as at March 31, 2026	$ 761,352	$ 967,920	$ 1,729,272

	Land	Buildings and structures	Total
Cost			
At January 1, 2025	$ 609,427	$ 1,423,821	$ 2,033,248
Effect due to changes in exchange rates	-	18,651	18,651
At March 31, 2025	$ 609,427	$ 1,442,472	$ 2,051,899
Accumulated depreciation			
At January 1, 2025	$ -	$ 547,956	$ 547,956
Depreciation charge	-	8,160	8,160
Effect due to changes in exchange rates	-	5,804	5,804
At March 31, 2025	$ -	$ 561,920	$ 561,920
Closing net book amount as at March 31, 2025	$ 609,427	$ 880,552	$ 1,489,979

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

	Three months ended March 31,	
	2026	2025
Rental revenue from investment property	$ 19,296	$ 21,575
Direct operating expenses arising from the investment property that generated rental income during the period	$ 5,501	$ 6,123

	Three months ended March 31,	
	2026	2025
Direct operating expenses arising from the investment property that did not generate rental income during the period	$ 3,136	$ 2,270

B. The fair value of the investment property held by the Group as of March 31, 2026, December 31, 2025 and March 31, 2025 was $3,817,584, $3,785,738 and $3,531,868, respectively. The fair value as of March 31, 2026, December 31, 2025 and March 31, 2025 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:

	March 31, 2026	December 31, 2025	March 31, 2025
Discount rate	1.4%~6.5%	1.4%~6.5%	3.6%~6.5%
Growth rate	0.5%~4%	0.5%~4%	0.5%~4%
Gross margin	1.71%~2.13%	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, 2026	$ 285,039	$ 753,571	$ 5,646,068	$ 132,529	$6,817,207
Acquired separately	-	137,137	-	-	137,137
Disposals	-	(7,016)	-	-	(7,016)
Effect due to changes in exchange rates	5,152	3,233	6,930	1,798	17,113
At March 31, 2026	$ 290,191	$ 886,925	$ 5,652,998	$ 134,327	$6,964,441
Accumulated amortization and impairment					
At January 1, 2026	$ 285,039	$ 682,414	$ 579,526	$ 48,294	$1,595,273
Amortization charge	-	22,966	-	4,639	27,605
Disposals	-	(7,016)	-	-	(7,016)
Effect due to changes in exchange rates	5,152	3,131	988	1,066	10,337
At March 31, 2026	$ 290,191	$ 701,495	$ 580,514	$ 53,999	$1,626,199
Closing net book amount as at March 31, 2026	$ -	$ 185,430	$ 5,072,484	$ 80,328	$5,338,242

	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	-	26,940	-	-	26,940
Effect due to changes in exchange rates	3,830	2,591	5,029	1,285	12,735
At March 31, 2025	$ 301,224	$ 728,745	$ 5,652,139	$ 117,806	$6,799,914
Accumulated amortization and impairment					
At January 1, 2025	$ 297,394	$ 577,334	$ 581,896	$ 30,677	$1,487,301
Amortization charge	-	28,598	-	3,951	32,549
Effect due to changes in exchange rates	3,830	2,464	735	499	7,528
At March 31, 2025	$ 301,224	$ 608,396	$ 582,631	$ 35,127	$1,527,378
Closing net book amount as at March 31, 2025	$ -	$ 120,349	$ 5,069,508	$ 82,679	$5,272,536

The details of amortization charge are as follows:

	Three months ended March 31,	
	2026	2025
Selling and marketing expenses	$ 685	$ 618
General and administrative expenses	26,920	31,931
	$ 27,605	$ 32,549

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

	March 31, 2026	December 31, 2025	March 31, 2025
Yosun subgroup	$ 3,597,666	$ 3,595,598	$ 3,602,095
World Peace subgroup	1,649,074	1,648,404	1,650,507
Others	406,258	402,066	399,537
	5,652,998	5,646,068	5,652,139
Accumulated impairment	(580,514)	(579,526)	(582,631)
	$ 5,072,484	$ 5,066,542	$ 5,069,508

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 March 31, 2026, December 31, 2025 and March 31, 2025, the adopted pre-tax discount rates were 4.88%~7.63%, 5.01%~7.97% and 6.11%~7.71%, respectively.

C. For the three months ended March 31, 2026 and 2025, there is no significant impairment loss on intangible assets.

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

	March 31, 2026	December 31, 2025	March 31, 2025
Overdue receivables	$ 675,346	$ 660,724	$ 717,823
Less: Allowance for doubtful accounts	(670,102)	(655,365)	(712,846)
	$ 5,244	$ 5,359	$ 4,977

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

	Individual provision	
	2026	2025
At January 1	$ 655,365	$ 711,284
Provision for impairment	4,402	999
Write-off of bad debts	-	(7,756)
Transferred from accounts receivable	-	364
Effect due to changes in exchange rates	10,335	7,955
At March 31	$ 670,102	$ 712,846

(16) Short-term borrowings

Type of borrowings	March 31, 2026	December 31, 2025	March 31, 2025
Loans for overseas purchases	$ 49,038,758	$ 33,486,341	$ 44,210,446
Short-term loans	82,647,848	69,782,460	68,735,507
	$ 131,686,606	$ 103,268,801	$ 112,945,953
Annual interest rates	1.83%~9.25%	1.83%~9%	1.88%~12.18%

For information on pledged assets, refer to Note 8.

(17) Short-term notes and bills payable

	March 31, 2026	December 31, 2025	March 31, 2025
Commercial papers payable	$ 16,319,851	$ 7,705,000	$ 5,860,000
Less: Unamortized discount	(18,693)	(3,933)	(3,027)
	$ 16,301,158	$ 7,701,067	$ 5,856,973
Annual interest rates	1.5%~4.48%	1.51%~2.66%	1.58%~2.66%

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

(18) Bonds payable

	March 31, 2026	December 31, 2025	March 31, 2025
Domestic unsecured convertible bonds payable	$ 5,495,000	$ 5,500,000	$ 5,500,000
Domestic unsecured exchangeable bonds payable	3,000,000	-	-
	8,495,000	5,500,000	5,500,000
Less: Discount on bonds payable	(492,733)	(214,241)	(299,461)
Less: Current portion of bonds payable (shown as 'other current liabilities')	(2,692,623)	-	-
	$ 5,309,644	$ 5,285,759	$ 5,200,539

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 March 31, 2026, the Company's Third Domestic Unsecured Convertible Bonds with a principal amount totaling NT$5,000 were converted into 67 thousand common shares; however, the relevant registration of change has not yet been completed. In addition, there has been no conversion of the Company's Second Domestic Unsecured Convertible Bonds into common shares. As of December 31, 2025 and March 31, 2025, there has been no conversion of either the Company's Second Domestic Unsecured Convertible Bonds or Third Domestic Unsecured Convertible Bonds into common shares.

(d) As of March 31, 2026 and December 31, 2025, the Company distributed cash dividends from 2024 earnings, and accordingly, the conversion price of the second domestic unsecured convertible bonds was adjusted to NT$ 76.9 (in dollars) from NT$ 80.5 (in dollars), and the conversion price of the third domestic unsecured convertible bonds was adjusted to NT$ 74.6 (in dollars) from NT$ 78 (in dollars). There was no conversion price adjustment of either Second Domestic Unsecured Convertible Bonds or Third Domestic Unsecured Convertible Bonds as of December 31, 2025 and March 31, 2025.

(e) As of March 31, 2026, December 31, 2025 and March 31, 2025, the Company has not repurchased any of the second domestic unsecured convertible bonds and the 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. The related information of the domestic exchangeable bonds issued by the Company are as follows:

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

i. The Company issued $3,000,000, 0% first domestic unsecured exchangeable bonds, as approved by the regulatory authority. The bonds mature 3 years from January 14, 2026 ('the issue date') to January 14, 2029 ('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 exchange the bonds to the common shares of WT Microelectronics Co., Ltd. (WT) in accordance with the terms of bonds issuance exchange, or those redeemed in advance by the Company in accordance with the terms of bonds issuance and exchange, or those repurchased and retired from securities trading markets by the Company. The bonds were listed on the Taipei Exchange on January 14, 2026.

ii. The bondholders have the right to ask for exchange of the bonds into common shares of WT during the period from April 15, 2026 (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 exchange 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 WT's ordinary shares exchange from the bonds are the same as the issued and outstanding common shares.

iii. The exchange price of the bonds is set up based on the pricing model specified in the terms of the bonds issuance and exchange (the exchange price is $160.8 (in dollars) per share), and is subject to adjustments if the condition of the anti-dilution provisions occurs due to changing of WT's ordinary shares or distributing cash dividends subsequently.

iv. From the day immediately following the expiration of three months after the issuance of the Exchangeable Bonds (April 15, 2026) to the date forty days prior to the expiration of the issuance period (the maturity date) (December 5, 2028), if the closing price of WT's common shares exceeds the then effective exchange price of the Exchangeable Bonds by 30% or more for 30 consecutive business days, or if, during the same period, the outstanding balance of the Exchangeable Bonds is less than 10% of the total original issue amount, the Company may, in accordance with the terms governing the issuance and exchange, redeem the Bonds held by bondholders in cash at face value.

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

(b) As of March 31, 2026, the first domestic unsecured exchangeable bonds has not been exchanged to WT's common shares. As of December 31, 2025 and March 31, 2025, the Company had no unsecured exchangeable bonds. However, exchangeable bonds totaling 3,024 units had been exchanged into 1,880,573 common shares of WT, resulting to a gain on disposal of investments amounting $207,145 as of May 12, 2026.

(c) As of March 31, 2026, there was no exchange price adjustment for the first domestic exchangeable bonds. As of December 31, 2025 and March 31, 2025, the Company had no unsecured exchangeable bonds.

(d) As of March 31, 2026, the Company has not repurchased any of the first domestic unsecured exchangeable bonds from the Taipei Exchange. As of December 31, 2025 and March 31, 2025, the Company had no unsecured exchangeable bonds.

D. Regarding the issuance of the Company's first domestic unsecured exchangeable bonds, the redemption right and exchange right embedded in bonds payable were separated from their host contracts and were recognized in 'financial assets at fair value through profit or loss' and 'financial liability 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 3.94%.

(19) Long-term borrowings

Type of borrowings	Borrowing period / repayment term	March 31, 2026	December 31, 2025	March 31, 2025
Secured bank borrowings (Notes 1, 2, 4 and 15~16)	2020.03.31~ 2041.08.26	$ 7,232,000	$ 7,232,000	$ 7,277,285
Unsecured bank borrowings (Notes 3, 5, 9 and 11~14)	2022.01.20~ 2029.12.25	23,532,316	17,203,230	27,536,860
Commercial paper payable (Notes 7 and 9~10)	2022.01.27~ 2027.04.29	-	9,850,000	10,650,000
		30,764,316	34,285,230	45,464,145
Less: Discount on long-term borrowings		(16,117)	(29,759)	(24,283)
Current portion of long-term borrowings (shown as 'other current liabilities')		(4,990,947)	(3,574,669)	(13,202,127)
		$ 25,757,252	$ 30,680,802	$ 32,237,735
Interest rate range		1.624%~5.04%	1.62%~4.73%	1.63%~5.65%

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: (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 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 3: 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 4: 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 5: 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 consolidated drawdown rate of the WPI's facility of $10,000,000 and the facility of WPI International (Hong Kong) Limited of 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, please referred to Note 6.

Note 6: World Peace Industrial Co., Ltd. (WPI) had entered into a first and second syndicated borrowing supplementary agreement with Taiwan Cooperative Bank on June 6, 2023 and May 9, 2024:

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

(b) Facility and drawdown: The consolidated drawdown rate of the 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.

(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 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 on September 2025.

Note 7: 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 December 31, 2025, WPI met all the financial commitments stated in the contract.

Note 8: 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 9: 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 (i.e. extended to January 27, 2027).

Note 10: 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. If the above conditions are violated on the inspection day of the current year, the bank will give one year for improvements. If Silicon Application Corporation could not make improvement on the inspection day of the next year, it is considered to have violated the contract.

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

Note 11: 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 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.

Silicon Application Corporation settled all payments on April 11, 2025. In addition, Silicon Application Corporation had obtained forgiveness for the financial commitments on July 21, 2025.

Note 12: 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, Ysoun Industrial Corp. had actively negotiated with the credit bank for the related matter.

Note 13: 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 full paid.

Note 14: 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.

Note 15: 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 $25,994. This loan agreement has been extended on June 17, 2025. Please refer to Note 16.

Note 16: 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 $25,994.

(20) Other current liabilities

	March 31, 2026	December 31, 2025	March 31, 2025
Long-term borrowings-current portion	$ 4,990,947	$ 3,574,669	$ 13,202,127
Bonds payable - current portion	2,692,623	-	-
Refund liabilities	6,123,506	6,960,263	5,490,383
Contract liabilities	871,251	585,892	1,084,130
Others	707,749	587,861	657,536
	$ 15,386,076	$ 11,708,685	$ 20,434,176

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) For the aforementioned pension plan, the Group recognized pension costs of $1,880 and $2,111 for the three months ended March 31, 2026 and 2025, respectively.

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

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 three months ended March 31, 2026 and 2025 were $129,369 and $117,792, 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	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:

	Three months ended March 31, 2025
Equity-settled	$ 10,625

January 1 to March 31, 2026: 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 March 31, 2026, the paid-in capital was $16,791,239 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 three months ended March 31, 2026 and 2025 are as follows:

	2026	2025
At January 1	1,679,057	1,679,057
Bonds converted	67	-
At March 31	1,679,124	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:

	2026							
	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	$ 95,244	$ 17,435	$2,842,562	$ 465,450	$ 725	$ 22,853,878
Changes in equity of associates and joint ventures accounted for under the equity method	-	-	-	-	(816,110)	-	-	(816,110)
Convertible bonds converted to capital	4,688	-	-	-	-	(528)	-	4,160
March 31	$19,391,973	$ 45,177	$ 95,244	$ 17,435	$2,026,452	$ 464,922	$ 725	$ 22,041,928

	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	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 using the equity method	-	-	-	-	86,521	-	86,521
Difference between consideration and carrying amount of subsidiaries acquired or disposed	-	-	31,996	-	-	-	31,996
Changes in ownership interest in subsidiaries	-	-	-	(473)	-	-	(473)
Share-based payment transactions	-	-	-	6,439	-	-	6,439
March 31	$19,387,285	$ 45,177	$ 31,996	$ 19,055	$ 2,027,481	$ 465,450	$21,976,444

(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 2025 earnings had been proposed by the Board of Directors on May 12, 2026, and the appropriations of 2024 earnings had been resolved at the shareholders' meeting on May 28, 2025. Details are summarized below:

	Years ended December 31,			
	2025		2024	
	Amount	Dividend per share (in dollars)	Amount	Dividend per share (in dollars)
Legal reserve	$ 1,035,419		$ 816,100	
Provision for (reversal of) special reserve	1,927,114		(2,282,715)	
Cash dividends	6,380,671	$ 3.80	5,372,982	$ 3.20
Cash dividends of preference stock	-		424,454	Note
	$ 9,343,204		$ 4,330,821	

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 earnings resolved by shareholders are the same with the amounts resolved by the Board of Directors.

F. As of May 12, 2026, the stockholders have not yet 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

	2026			
	Investments at fair value through other comprehensive income	Currency translation	Others	Total
At January 1	$ 739,666	($ 2,525,778)	($ 141,002)	($ 1,927,114)
Revaluation-gross	(39,618)	-	-	(39,618)
Revaluation-associates	114,472	-	-	114,472
Revalution transferred to retained earnings - associates	(1,027)	-	-	(1,027)
Cumulative translation differences:				
- Group	-	1,944,689	-	1,944,689
- Tax on Group	-	(24,702)	-	(24,702)
- Associates	-	450,497	-	450,497
Hedges of a Net Investment in a Foreign Operation- Affiliated companies	-	-	413	413
At March 31	$ 813,493	($ 155,294)	($ 140,589)	$ 517,610

	2025			
	Investments at fair value through other comprehensive income	Currency translation	Others	Total
At January 1	$ 1,701,605	$ 2,621,413	($ 316,200)	$ 4,006,818
Revaluation-gross	(380,030)	-	-	(380,030)
Revaluation-associates	(170,875)	-	-	(170,875)
Revalution transferred to retained earnings - associates	(2,434)	-	-	(2,434)
Cumulative translation differences:				
- Group	-	1,200,492	-	1,200,492
- Tax on Group	-	(13,590)	-	(13,590)
- Associates	-	345,940	-	345,940
Hedges of a Net Investment in a Foreign Operation- Affiliated companies	-	-	586	586
Other (Note)	-	-	62,593	62,593
At March 31	$ 1,148,266	$ 4,154,255	($ 253,021)	$ 5,049,500

Note: In March 2025, the Group acquired a 12% equity interest in Vsell Enterprise Co., Ltd. from the original shareholders, which resulted in a decrease in the put option of non-controlling interests by $62,593.

(27) Operating revenue

A. Revenue from contracts with customers

	Three months ended March 31,	
	2026	2025
Revenue from contracts with customers	$ 316,500,457	$ 248,834,064

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:

	Three months ended March 31,	
	2026	2025
Core components	$ 73,634,383	$ 112,862,734
Analog IC and mixed signal components	23,900,387	18,118,535
Discrete IC, logic IC	24,616,929	19,847,980
Memory	141,989,372	58,300,694
Optical components	15,774,848	18,126,973
Passive connector and magnetic components	29,072,546	16,217,215
Agency service revenue	109,850	-
Others	7,402,142	5,359,933
	$ 316,500,457	$ 248,834,064

B. Contract assets and contract liabilities

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

	March 31, 2026	December 31, 2025	March 31, 2025	January 1, 2025
Contract assets	$ 677,249	$ 813,155	$ -	$ -
Contract liabilities	$ 871,251	$ 585,892	$ 1,084,130	$ 765,210

Revenue recognised that was included in the contract liability balance at the beginning of the period

	Three months ended March 31,	
	2026	2025
Revenue recognised that was included in the contract liability balance at the beginning of the period	$ 467,335	$ 620,596

(28) Interest income

	Three months ended March 31,	
	2026	2025
Interest income from bank deposits	$ 69,160	$ 82,873
Interest income from financial assets measured at amortized cost	1,736	6,347
Others	2,519	-
	$ 73,415	$ 89,220

(29) Other income

	Three months ended March 31,	
	2026	2025
Rental revenue	$ 19,763	$ 23,227
Dividend income	112,720	71,132
Other income - others	119,379	53,265
	$ 251,862	$ 147,624

(30) Other gains and losses

	Three months ended March 31,	
	2026	2025
Loss on disposal of property, plant and equipment	($ 90)	($ 48)
Gain on disposal of investments	564	5,672
Currency exchange gain	291,512	264,040
Loss on financial assets and liabilities at fair value through profit or loss	(526,778)	(186,579)
Gain arising from lease modifications	4,923	96
Depreciation on investment property	(9,113)	(8,160)
Other losses	(1,866)	(7,608)
	($ 240,848)	$ 67,413

(31) Finance costs

	Three months ended March 31,	
	2026	2025
Interest expense:		
Bank borrowings	$ 2,001,664	$ 2,172,136
Bonds payable	55,047	28,100
Redemption liabilities	-	1,881
Lease liabilities	15,694	17,824
Others	160,865	134,929
	$ 2,233,270	$ 2,354,870

(32) Additional information of expenses by nature

	Three months ended March 31,	
	2026	2025
Employee benefit expense	$ 3,904,958	$ 2,422,973
Depreciation charges		
Depreciation on property, plant and equipment	$ 129,170	$ 125,857
Depreciation on investment property	9,113	8,160
Depreciation on right-of-use assets	111,801	116,870
	$ 250,084	$ 250,887
Amortization charges on intangible assets and deferred expense (shown as 'other non-current assets')	$ 28,011	$ 32,549

(33) Employee benefit expense

	Three months ended March 31,	
	2026	2025
Wages and salaries	$ 3,487,046	$ 2,035,501
Directors' remuneration	17,750	11,500
Share-based payment	-	10,625
Labor and health insurance fees	148,131	116,856
Pension costs	131,249	119,903
Other personnel expenses	120,782	128,588
	$ 3,904,958	$ 2,422,973

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% (including enty-level employees, at least 30% of employees' compensation) 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 three months ended March 31, 2026 and 2025.

C. For the three months ended March 31, 2026 and 2025, employees' compensation was accrued at $39,977 and $10,589, respectively; while directors' remuneration was accrued at $11,750 and $10,000, 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 three months ended March 31, 2026, and the percentage as prescribed by the Company's Articles of Incorporation.

For 2025, the employees' compensation and directors' remuneration resolved by the Board of Directors during its meeting on March 31, 2026 amounted to $219,253 and $55,000, respectively, and the employees' compensation and directors' remuneration recognized in the 2025 financial statements amounted to $203,389 and $55,000, respectively. The difference of $15,864 between the amounts resolved by the Board of Directors and the amounts recognized in the 2025 financial statements, mainly resulting from the increase in employees' compensation and directors' remuneration, had been adjusted in profit or loss in the first quarter of 2026. 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:

	Three months ended March 31,	
	2026	2025
Current tax		
Current tax on profits for the period	$ 1,403,909	$ 596,561
Prior year income tax under estimation	28,847	4
Tax on undistributed surplus earnings	-	8,518
Total current tax	1,432,756	605,083
Deferred tax		
Origination and reversal of temporary differences	22,417	12,634
Income tax expense	$ 1,455,173	$ 617,717

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

	Three months ended March 31,	
	2026	2025
Currency translation differences	$ 24,702	$ 13,590

B. As of May 12, 2026, the Company's income tax returns through 2019 have been assessed and approved by the Tax Authority.

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

D. The current tax expense related to Pillar Two income taxes was not significant for the period ended March 31, 2026.

(35) Earnings per share

	Three months ended March 31, 2026		
	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	$ 5,548,632	1,679,060	$ 3.30
Diluted earnings per share			
Profit attributable to ordinary shareholders of the parent	$ 5,548,632	-	
Assumed conversion of all dilutive potential ordinary shares			
Employees' compensation	-	2,880	
Convertible bonds	25,705	72,323	
Profit attributable to ordinary shareholders of the parent plus assumed conversion of all dilutive potential ordinary shares	$ 5,574,337	1,754,263	$ 3.18

	Three months ended March 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	$ 1,898,216	1,679,057	$ 1.13
Diluted earnings per share			
Profit attributable to ordinary shareholders of the parent	$ 1,898,216	1,679,057	
Assumed conversion of all dilutive potential ordinary shares			
Employees' compensation	-	686	
Convertible bonds	29,327	69,119	
Profit attributable to ordinary shareholders of the parent plus assumed conversion of all dilutive potential ordinary shares	$ 1,927,543	1,748,862	$ 1.10

(36) Transactions with non-controlling interest

A. Acquisition of additional equity interest in a subsidiary

(a) On March 31, 2025, the Group's subsidiary, Silicon Application Corporation, acquired 12% 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. The carrying amount of non-controlling interest in Vsell Enterprise was $236,473 at the acquisition date. This transaction resulted in a decrease in the non-controlling

interest by $94,589 and an increase in the equity attributable to owners of the parent by $94,589. The effect of changes in interests in Vsell Enterprise on the equity attributable to owners of the parent for the three months ended March 31, 2025 is shown below:

	Three months ended March 31, 2025
Carrying amount of non-controlling interest acquired	$ 94,589
Consideration paid to non-controlling interest (Note)	62,593
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')	$ 31,996

Note: The expected acquisition price as agreed in the contract was calculated at present value. The difference of $2,176 from the cash consideration of $64,769 had been amortised and recognised as interest expense (shown as 'finance costs') in each period.

(b) In March 2026, the Group acquired 548,000 issued shares of its subsidiary, Fortune Information Systems Corp. (referred herein as "Fortune Corp."), for a total cash consideration of $19,331. The carrying amount of non-controlling interest in Fortune Corp. was $899,771 at the acquisition date. This transaction resulted in a decrease in the non-controlling interest by $13,623 and a decrease in the equity attributable to owners of the parent by ($5,707). The effect of changes in interests in Fortune Corp. on the equity attributable to owners of the parent for the three months ended March 31, 2026 is shown below:

	Three months ended March 31, 2026
Carrying amount of non-controlling interest acquired	$ 13,623
Consideration paid to non-controlling interest	19,330
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')	($ 5,707)

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 $473 and a decrease in the equity attributable to owners of the parent by $473 (shown as a deduction of 'capital surplus').

(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 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.

(38) Supplemental cash flow information

A. Partial payment of cash from investing activities

	Three months ended March 31,	
	2026	2025
Acquisition of property, plant and equipment, investment property and intangible assets	$ 167,501	$ 43,096
Add: Accounts payable at the beginning of the period	600	46,250
Prepayments for business facilities at the end of the period	3,900	14,074
Less: Accounts payable at the end of period	(124,728)	(44,419)
Prepayments for business facilities at the beginning of the period	(4,326)	(4,927)
Cash paid during the period	$ 42,947	$ 54,074

B. Financing activities with no cash flow effects

	Three months ended March 31,	
	2026	2025
Cash dividends paid to non-controlling interest declared by the subsidiary	$ -	$ 24,000

(39) Changes in liabilities from financing activities

	Short-term borrowings	Short-term notes and bills payable	Bonds payable (Note 1)	Long-term borrowings (Note 2)	Lease liabilities	Liabilities from financing activities-gross
At January 1, 2026	$103,268,801	$ 7,701,067	$ 5,285,759	$34,255,471	$ 2,306,085	$152,817,183
Changes in cash flow from financing activities	28,417,805	(1,239,705)	3,025,092	6,332,524	(98,393)	36,437,323
Others	-	9,839,796	(308,584)	(9,839,796)	97,560	(211,024)
At March 31, 2026	$131,686,606	$16,301,158	$ 8,002,267	$30,748,199	$ 2,305,252	$189,043,482

	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	13,459,667	(1,207,794)	-	(5,258,315)	(101,542)	6,892,016
Others	(3,785,370)	-	28,100	3,785,370	290,072	318,172
At March 31, 2025	$112,945,953	$5,856,973	$ 5,200,539	$45,439,862	$ 2,681,673	$172,125,000

Note 1: Including bonds payable - current protion.

Note 2: Including long-term borrowings-current portion less unamortized discounts.

(40) Organization restructuring

To consolidate group resources, enhance operational efficiency, and deepen global expansion, the Company resolved at the board meeting on November 11, 2025, that Asian Information Technology Inc. (Asian Information Technology) issued 1,829,655,000 ordinary shares to the Company in exchange for acquiring all shares of Yosun Industrial Corp. and Silicon Application Corporation held by the Company. The transaction's effective date is January 1, 2026.

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
Supply Consultants Limited	〃
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	〃

Names of related parties	Relationship with the Group
WT Microelectronics Singapore Pte. Ltd.	Subsidiary of investee accounted for under equity method
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 (Note)	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

Note: Taiwan Industrial Holding Association was no longer a related party since January 2026.

(3) Significant transactions and balances with related parties

A. Operating revenues

	Three months ended March 31,	
	2026	2025
Sales of goods		
Others	$ 184,138	$ 325,778
Associates	352,437	124,800
	$ 536,575	$ 450,578

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

	Three months ended March 31,	
	2026	2025
Purchases of goods		
Associates	$ 1,378,120	$ 430,684

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

	March 31, 2026	December 31, 2025	March 31, 2025
Accounts receivable			
Others	$ 270,327	$ 378,737	$ 418,056
Associates	77,740	107,355	71,562
	$ 348,067	$ 486,092	$ 489,618

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

	March 31, 2026	December 31, 2025	March 31, 2025
Other receivables			
Associates	$ 1,325,315	$ 18,338	$ 2,855

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

E. Payables to related parties

	March 31, 2026	December 31, 2025	March 31, 2025
Accounts payable			
Associates	$ 453,078	$ 352,057	$ 185,070
Long-term accounts payable			
Associates	$ 65,124	$ -	$ -

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

	March 31, 2026	December 31, 2025	March 31, 2025
Associates			
VITEC WPG Limited	$ 71,988	$ 70,717	$ 74,711
Restar WPG Corporation	-	-	26,564
	$ 71,988	$ 70,717	$ 101,275

G. Others-donation

	Three months ended March 31,	
	2026	2025
Other related parties		
WPG Holding Education Foundation	$ -	$ 1,800
Taiwan Industrial Holding Association	-	2,000
	$ -	$ 3,800

H. Property transactions- acquisition of financial assets

	Accounts	No. of shares	Objects	Three months ended March 31, 2025 Consideration
Liu Wei-Min	Investments accounted for under equity method - subsidiaries	1,620,000	Vsell Enterprise's equity	$ 43,719

Three months ended March 31, 2026: None.

(4) Key management compensation

	Three months ended March 31,	
	2026	2025
Salaries and other short-term employee benefits	$ 193,015	$ 56,708
Post-employment benefits	3,555	981
	$ 196,570	$ 57,689

8. PLEDGED ASSETS

Pledged assets (Note 1)	March 31, 2026	December 31, 2025	March 31, 2025	Purpose of Collateral
Financial assets at amortized cost				
-Time deposits	$ 37,353	$ 38,489	$ 37,951	Security for purchases and time deposit for performance bond etc.
-Pledged time deposits	2,548	2,559	2,817	Performance guarantee
Accounts receivable, net				
- Pledged accounts receivable	-	-	171,681	Bank borrowings
Other financial assets (shown as 'other current assets')				
-Pledged time deposits	100	100	161,953	Bank borrowings and provision for sales returns
Other current assets	-	55,786	76,385	Distribution guarantee
Property, plant and equipment (including investment property)				
-Land	5,115,948	5,115,948	5,115,948	Long-term and short-term borrowings guarantee and security for purchases
-Buildings and structures	2,020,298	2,048,393	2,142,743	〃
	$ 7,176,247	$ 7,261,275	$ 7,709,478	

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

9. SIGNIFICANT CONTINGENT LIABILITIES AND UNRECOGNIZED CONTRACT COMMITMENTS

In addition to Note 6(6), other commitments were as follows:

(1) Contingencies

None.

(2) Commitments

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

	March 31, 2026	December 31, 2025	March 31, 2025
$	980,000	$ 1,182,517	$ 1,100,874
USD	93,503,000	USD 131,954,000	USD 143,960,000

B. The Group issued guarantee through financial institutions:

	March 31, 2026	December 31, 2025	March 31, 2025
Guarantee issued by a financial institution	$ 84,416	$ 86,364	$ -

C. As of March 31, 2026, the remaining payments for the contract of non-fixed car park the Group entered into amounted to $76,500.

D. As of March 31, 2026, the unpaid payables arising from the service contracts signed for computer facilities, internet and information security maintenance amounted to $35,280.

10. SIGNIFICANT DISASTER LOSS

None.

11. SIGNIFICANT EVENTS AFTER THE BALANCE SHEET DATE

In addition to Notes 6(18)C.(b) and 6(25)E, in order to meet the Company's funding needs for long-term strategic development, strengthen working capital, and support other future development needs, the Board of Directors approved on April 21, 2026 a proposal to be submitted to the shareholders authorizing the Board of Directors to determine, in light of market conditions and the Company's needs, the appropriate timing for one or more cash capital increases through the issuance of new common shares, up to a maximum of 150,000,000 common shares, for overseas depositary receipts.

12. OTHERS

(1) Capital risk management

There was no significant change in the reporting period. Refer to Note 12 in the consolidated financial statements for the year ended December 31, 2025.

(2) Financial instruments

A. Financial instruments by category

	March 31, 2026	December 31, 2025	March 31, 2025
Financial assets			
Financial assets measured at fair value through profit or loss			
Financial assets mandatorily measured at fair value through profit or loss	$ 2,399,541	$ 2,240,352	$ 2,220,569

	March 31, 2026	December 31, 2025	March 31, 2025
Financial assets at fair value through other comprehensive income			
Designation of equity instrument	$ 1,119,175	$ 2,364,124	$ 4,853,056
Financial assets at amortized cost			
Cash and cash equivalents	$ 25,004,254	$ 22,355,771	$ 27,161,983
Financial assets at amortized cost	553,047	526,313	643,745
Notes receivable	2,892,570	2,779,315	2,150,762
Accounts receivable (including related parties)	211,901,266	162,708,857	174,357,592
Other receivables (including related parties)	16,788,687	24,382,972	10,160,350
Guarantee deposits paid	479,786	472,757	213,889
Other financial assets	73,019	2,748,205	793,273
Long-term accounts receivable	77,789	99,449	-
	$ 257,770,418	$ 216,073,639	$ 215,481,594
Financial liabilities			
Financial liabilities measured at fair value through profit or loss			
Financial liabilities held for trading	$ 1,131,900	$ 180,487	$ 13,745
Financial liabilities at amortized cost			
Short-term borrowings	$ 131,686,606	1$ 103,268,801	$ 112,945,953
Short-term notes and bills payable	16,301,158	7,701,067	5,856,973
Notes payable	5,868	7,814	20,364
Accounts payable (including related parties)	163,190,409	119,828,164	141,818,466
Other payables	20,447,380	40,495,487	11,690,074
Bonds payable (including current portion)	8,002,267	5,285,759	5,200,539
Long-term borrowings (including current portion)	30,748,199	34,255,471	45,439,862
Guarantee deposits received	205,532	186,459	173,540
	$ 370,587,419	$ 311,029,022	$ 323,145,771
Lease liabilities	$ 2,305,252	$ 2,306,085	$ 2,681,673

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

<u>Foreign exchange risk</u>

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:

	March 31, 2026		
	Foreign currency amount (in thousands)	Exchange rate	Book value (NTD)
(Foreign currency: functional currency)			
Financial assets			
Monetary items			
USD：TWD	$ 1,467,789	32.00	$ 46,961,895
USD：RMB	23,346	6.91	746,957
USD：KRW	18,239	1,513.40	583,542
HKD：USD	86,249	0.13	351,981
RMB：USD	1,377,707	0.14	6,377,405
SGD：USD	12,460	0.78	309,018
Non-monetary items			
JPY：USD	1,424,793	0.01	285,671
Financial liabilities			
Monetary items			
USD：TWD	1,356,729	32.00	43,408,539
USD：RMB	32,864	6.91	1,051,472
USD：KRW	12,259	1,513.40	392,237
USD：INR	17,713	93.86	566,735
RMB：USD	205,961	0.14	953,393
EUR：USD	3,106	1.15	114,008
SGD：USD	11,261	0.78	279,276

	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

	December 31, 2025		
	Foreign currency amount (in thousands)	Exchange rate	Book value (NTD)
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

	March 31, 2025		
	Foreign currency amount (in thousands)	Exchange rate	Book value (NTD)
(Foreign currency: functional currency)			
Financial assets			
Monetary items			
USD：TWD	$ 1,127,521	33.21	$ 37,439,323
USD：RMB	11,860	7.26	393,804
USD：KRW	22,575	1,466.50	749,613
HKD：USD	60,406	0.13	257,812
RMB：USD	632,379	0.14	2,891,870
SGD：USD	10,039	0.75	248,674
Non-monetary items			
JPY：USD	1,390,103	0.01	309,576
Financial liabilities			
Monetary items			
USD：TWD	1,071,314	33.21	35,572,976
USD：RMB	21,916	7.26	727,733
USD：KRW	20,318	1,466.50	674,645
USD：INR	28,954	85.61	961,422
RMB：USD	358,468	0.14	1,639,276
HKD：USD	42,613	0.13	181,873
EUR：USD	2,888	1.08	103,876
SGD：USD	7,603	0.75	188,335

v. The total exchange gain (loss), including realized and unrealized arising from significant foreign exchange variation on the monetary items held by the Group for the three months ended March 31, 2026 and 2025 amounted to $291,512 and $264,040, respectively.

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

	Three months ended March 31, 2026		
	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%	$ 469,619	$ -
USD：RMB	1%	7,470	-
USD：KRW	1%	5,835	-
HKD：USD	1%	3,520	-
RMB：USD	1%	63,774	-
SGD：USD	1%	3,090	-
Financial liabilities			
Monetary items			
USD：TWD	1%	434,085	-
USD：RMB	1%	10,515	-
USD：KRW	1%	3,922	-
USD：INR	1%	5,667	-
RMB：USD	1%	9,534	-
EUR：USD	1%	1,140	-
SGD：USD	1%	2,793	-

	Three months ended March 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%	$ 374,393	$ -
USD：RMB	1%	3,938	-
USD：KRW	1%	7,496	-
HKD：USD	1%	2,578	-
RMB：USD	1%	28,919	-
SGD：USD	1%	2,487	-

	Three months ended March 31, 2025		
	Sensitivity Analysis		
	Degree of Variation	Effect on Profit or Loss	Effect on Other Comprehensive Income
Financial liabilities			
Monetary items			
USD：TWD	1%	355,730	-
USD：RMB	1%	7,277	-
USD：KRW	1%	6,746	-
USD：INR	1%	9,614	-
HKD：USD	1%	1,819	-
RMB：USD	1%	16,393	-
EUR：USD	1%	1,039	-
SGD：USD	1%	1,883	-

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 three months ended March 31, 2026 and 2025 would have increased/decreased by $23,588 and $22,186, 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 $11,192 and $48,531, respectively, as a result of other comprehensive income on equity investments classified as at fair value through other comprehensive income.

Cash flow and fair value interest rate risk

i. The Group's main interest rate risk arises from short-term borrowings with variable rates, which expose the Group to cash flow interest rate risk. For the three months ended March 31, 2026 and 2025, 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 three months ended March 31, 2026 and 2025 would have decreased by $191,670 and $176,614, 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 March 31, 2026, December 31, 2025 and March 31, 2025, 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
March 31, 2026							
Expected loss rate	0%~ 39.93%	0%~ 58.33%	1.06%~ 91.67%	11.17%~ 100%	40.9%~ 100%	100%	
Total book value	$ 88,228,462	$ 3,052,431	$ 306,620	$ 72,395	$ 6,700	$ 247,166	$ 91,913,774
Loss allowance	$ 145,179	$ 39,242	$ 28,950	$ 9,979	$ 4,580	$ 244,607	$ 472,537

	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
March 31, 2025							
Expected loss rate	0%~ 5.44%	0.05%~ 33.33%	1.14%~ 100%	8.89%~ 100%	31.24%~ 100%	100%	
Total book value	$ 74,471,024	$ 4,182,775	$ 295,589	$ 187,167	$ 33,100	$ 380,582	$ 79,550,237
Loss allowance	$ 63,758	$ 65,514	$ 34,225	$ 22,483	$ 23,419	$ 380,494	$ 589,893

(ii) Individually impaired and provisioned allowance for loss

	March 31, 2026	December 31, 2025	March 31, 2025
Total book value	$ 55,015	$ 54,088	$ 181,432
Loss allowance	$ 52,515	$ 51,588	$ 97,932

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

	March 31, 2026	December 31, 2025	March 31, 2025
Expected loss rate	0%	0%	0%
Total book value	$ 120,250,329	$ 68,890,816	$ 94,889,593
Loss allowance	$ 63,078	$ 61,964	$ 65,463

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

	2026				
	Notes receivable	Accounts receivable			
	Individual provision	Individual provision	Group provision	Subtotal	Total
At January 1	$ 2	$ 113,552	$ 367,105	$ 480,657	$ 480,659
Provision (reversal) for impairment	(1)	-	100,548	100,548	100,547
Write-offs during the period	-	-	(75)	(75)	(75)
Effect of foreign exchange	-	2,041	4,959	7,000	7,000
At March 31	$ 1	$ 115,593	$ 472,537	$ 588,130	$ 588,131

	2025				
	Notes receivable	Accounts receivable			
	Individual provision	Individual provision	Group provision	Subtotal	Total
At January 1	$ 20	$ -	$ 548,638	$ 548,638	$ 548,658
Provision (reversal) for impairment	(20)	162,677	83,737	246,414	246,394
Write-offs during the period	-	(31)	(50,325)	(50,356)	(50,356)
Transfers into overdue receivables	-	(364)	-	(364)	(364)
Effect of foreign exchange	-	1,113	7,843	8,956	8,956
At March 31	$ -	$ 163,395	$ 589,893	$ 753,288	$ 753,288

(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:

March 31, 2026	Less than 1 year	Between 1 and 2 years	Between 2 and 5 years	Over 5 years
Short-term borrowings	$ 132,169,058	$ -	$ -	$ -
Short-term notes and bills payable	16,319,851	-	-	-
Notes payable	5,868	-	-	-
Accounts payable	162,737,331	-	-	-
Accounts payable - related parties	453,078	-	-	-
Other payables	20,447,380	-	-	-
Lease liabilities	403,799	362,318	857,597	1,053,993
Bonds payable (including current portion)	3,000,000	5,495,000	-	-
Long-term borrowings (including current portion)	5,761,740	6,467,835	16,076,478	4,687,078

Derivative financial liabilities:

March 31, 2026	Less than 1 year	Between 1 and 2 years	Between 2 and 5 years	Over 5 years
Exchange right	$ -	$ -	$ 1,131,900	$ -

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:

March 31, 2025	Less than 1 year	Between 1 and 2 years	Between 2 and 5 years	Over 5 years
Short-term borrowings	$ 113,372,789	$ -	$ -	$ -
Short-term notes and bills payable	5,860,000	-	-	-
Financial liabilities measured at fair value through profit or loss	13,745	-	-	-
Notes payable	20,364	-	-	-
Accounts payable	141,633,396	-	-	-
Accounts payable - related parties	185,070	-	-	-
Other payables	11,690,074	-	-	-
Lease liabilities	451,648	440,627	982,608	1,292,065
Bonds payable	-	-	5,500,000	-
Long-term borrowings (including current portion)	13,608,062	4,864,719	24,811,509	5,168,416

(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 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 emerging stocks, 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 equity investment without active market 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, long-term accounts receivable, 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 (including current portion), 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:

March 31, 2026	Level 1	Level 2	Level 3	Total
Assets				
Recurring fair value measurements				
Financial assets at fair value through profit or loss				
Forward exchange contracts	$ -	$ 26,050	$ -	$ 26,050
Equity securities	1,454,794	-	904,050	2,358,844
Embedded derivative-redemption right of convertible and exchangeable bonds	-	-	14,647	14,647
Financial assets at fair value through other comprehensive income				
Equity securities	1,064,643	-	54,532	1,119,175

March 31, 2026	Level 1	Level 2	Level 3	Total
	$2,519,437	$ 26,050	$ 973,229	$3,518,716
Liabilities				
Recurring fair value measurements				
Financial liabilities at fair value through profit or loss				
Embedded derivative-exchange right of exchangeable bonds	$ -	$ -	$1,131,900	$1,131,900

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

March 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	$ -	$ 1,401	$ -	$ 1,401
Equity securities	1,579,714	-	638,904	2,218,618
Embedded derivative-redemption right of convertible bonds	-	-	550	550
Financial assets at fair value through other comprehensive income				
Equity securities	3,417,768	-	1,435,288	4,853,056
	$4,997,482	$ 1,401	$2,074,742	$7,073,625

March 31, 2025	Level 1	Level 2	Level 3	Total
Liabilities				
Recurring fair value measurements				
Financial liabilities held for trading				
Forward exchange contracts	$ -	$ 13,745	$ -	$ 13,745

(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 financial assets for the three months ended March 31, 2026 and 2025:

	2026	2025
At January 1	$ 839,397	$ 2,217,377
Additions	69,865	75,000
Capital reduction	(240,931)	(53,676)
Disposal	-	(730)
Gains (losses) on valuation	301,229	(165,833)
Effect of foreign exchange	3,669	2,604
At March 31	$ 973,229	$ 2,074,742

F. The following chart is the movement of Level 3 financial liabilities for the three months ended March 31, 2026 and 2025:

	2026	2025
At January 1	$ -	$ -
Additions	362,100	-
Loss on valuation	769,800	-
At March 31	$ 1,131,900	$ -

G. For the three months ended March 31, 2026 and 2025, there was no transfer into or out from Level 3.

H. 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.

I. 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 March 31, 2026	Valuation technique	Significant unobservable input	Range (weighted average)	Relationship of inputs to fair value
Non-derivative equity:					
Equity investment without active market	$ 924,382	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	14,647	Binary tree valuation model	Volatility	34.53%~42.2%	The higher the volatility, the higher the fair value
Exchange right of bonds payable	1,131,900	Binary tree valuation model	Volatility	42.2%	The higher the volatility, the higher the fair value

	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 March 31, 2025	Valuation technique	Significant unobservable input	Range (weighted average)	Relationship of inputs to fair value
Non-derivative equity:					
Equity investment without active market	$ 876,352	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	1,163,640	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	550	Binary tree valuation model	Volatility	29.89%	The higher the volatility, the higher the fair value

J. 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:

			March 31, 2026			
			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%	$ 9,041	($ 9,041)	$ 545	($ 545)
Derivative instrument	Volatility	± 2%	1,300	(700)	-	-
Financial liabilities						
Derivative instrument	Volatility	± 2%	(2,700)	3,000	-	-
			$ 7,641	($ 6,741)	$ 545	($ 545)

			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)

			March 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%	$ 6,389	($ 6,389)	$ 2,716	($ 2,716)
	Discount	± 1%	-	-	11,636	(11,636)
Derivative instrument	Volatility	± 1%	-	-	-	-
			$ 6,389	($ 6,389)	$ 14,352	($ 14,352)

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 three months ended March 31, 2026 is provided in Note (1)F.

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 three months ended March 31, 2026 and 2025 is as follows:

Three months ended March 31, 2026:

	World Peace Industrial Co., Ltd. and its subsidiaries	Asian Information Technology Inc. and its subsidiaries	Trigold Holdings Limited and its subsidiaries	Others	Eliminations	Total
Revenue from external customers	$ 148,852,715	$ 105,230,758	$ 11,517,789	$ 50,899,195	$ -	$ 316,500,457
Revenue from internal customers	7,227,937	12,484,306	291,833	2,145,919	(22,149,995)	-
Total revenue	$ 156,080,652	$ 117,715,064	$ 11,809,622	$ 53,045,114	($ 22,149,995)	$ 316,500,457
Segment profit	$ 3,930,006	$ 4,040,226	$ 704,156	$ 1,191,442	$ 625,345	$ 10,491,175
Net income	$ 2,124,590	$ 1,644,384	$ 463,206	$ 1,146,864	$ 371,744	$ 5,750,788

Note: Asia Information Technology Inc. issued ordinary shares to the Company in exchange for acquring all shares of Yosun Industrial Corp. and Silicon Application Corporation held by the Company on January 1, 2026.

Three months ended March 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 and its subsidiaries	Others	Eliminations	Total
Revenue from external customers	$ 114,970,690	$ 20,494,741	$ 23,460,029	$ 34,001,344	$ 8,337,761	$ 47,569,499	$ -	$ 248,834,064
Revenue from internal customers	3,199,123	3,333,370	1,245,613	2,031,203	480,498	5,021,215	(15,311,022)	-
Total revenue	$ 118,169,813	$ 23,828,111	$ 24,705,642	$ 36,032,547	$ 8,818,259	$ 52,590,714	($ 15,311,022)	$ 248,834,064
Segment profit	$ 2,441,517	$ 479,280	$ 644,854	$ 805,210	$ 213,566	$ 345,916	$ 862,276	$ 5,792,619
Net income	$ 778,210	$ 150,330	$ 355,266	$ 108,757	$ 76,408	$ 28,777	$ 480,295	$ 1,978,043

WPG Holdings Limited and Subsidiaries
Loans to others
Three months ended March 31, 2026

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 three months ended March 31, 2026	Balance at March 31, 2026	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	$ -	$ 36,009,087	$ 36,009,087	Note 2
0	WPG Holdings Limited	Fortune Information Systems Corporation	Other receivables	Y	200,000	200,000	-	-	2	-	Operations	-	None	-	36,009,087	36,009,087	Note 2
1	Apache Korea Corp.	WPG Korea Co., Ltd.	Other receivables	Y	48,510	46,510	46,510	4.60	2	-	Operations	-	None	-	73,156	73,156	Note 1
2	Genuine C&C (IndoChina) Pte Ltd.	World Peace International (South Asia) Pte Ltd.	Other receivables	Y	63,990	63,990	63,990	4.97	2	-	Operations	-	None	-	113,334	113,334	Note 6
3	Richpower Electronic Devices Pte., Ltd.	Yosun Hong Kong Corp. Ltd.	Other receivables	Y	271,958	271,958	271,958	4.96~5.32	2	-	Operations	-	None	-	580,765	580,765	Note 3
4	World Peace International (India) Pvt., Ltd.	WPG C&C Computers And Peripheral (India) Private Limited	Other receivables	Y	34,372	34,088	34,088	9.35	2	-	Operations	-	None	-	291,903	291,903	Note 6
5	World Peace International (South Asia) Pte Ltd.	WPG South Asia Pte. Ltd.	Other receivables	Y	1,439,775	1,439,775	959,850	5.03	2	-	Operations	-	None	-	8,326,513	8,326,513	Note 6
5	World Peace International (South Asia) Pte Ltd.	WPI Technology Pte Ltd.	Other receivables	Y	1,279,800	1,279,800	-	-	2	-	Operations	-	None	-	8,326,513	8,326,513	Note 6
6	WPG C&C Limited	WPI International (Hong Kong) Limited	Other receivables	Y	255,960	255,960	255,960	4.08	2	-	Operations	-	None	-	328,510	328,510	Note 4
7	WPG India Electronics Pvt Ltd.	WPG C&C Computers And Peripheral (India) Private Limited	Other receivables	Y	48,120	47,723	47,723	9.35	2	-	Operations	-	None	-	236,327	236,327	Note 6
8	WPG South Asia Pte. Ltd.	WPG Korea Co., Ltd.	Other receivables	Y	319,950	319,950	-	-	2	-	Operations	-	None	-	5,563,886	5,563,886	Note 6
8	WPG South Asia Pte. Ltd.	WPG EMEA B.V.	Other receivables	Y	220,255	159,975	95,985	5.76	2	-	Operations	-	None	-	5,563,886	5,563,886	Note 6
8	WPG South Asia Pte. Ltd.	WPG EMEA UK Limited	Other receivables	Y	31,995	31,995	25,436	5.73	2	-	Operations	-	None	-	5,563,886	5,563,886	Note 6

No.	Creditor	Borrower	General ledger account	Is a related party	Maximum outstanding balance during the three months ended March 31, 2026	Balance at March 31, 2026	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	WPI International (South Asia) Pte. Ltd.	World Peace International (South Asia) Pte Ltd.	Other receivables	Y	$ 159,975	$ 159,975	$ -	-	2	$ -	Operations	$ -	None	$ -	$ 2,506,164	$ 2,506,164	Note 6
10	Yosun Hong Kong Corp. Ltd.	Yosun Shanghai Corp. Ltd.	Other receivables	Y	1,388,700	1,388,700	462,900	3.34~3.63	2	-	Operations	-	None	-	11,302,591	11,302,591	Note 3
11	Yosun Singapore Pte Ltd.	WPG South Asia Pte. Ltd.	Other receivables	Y	959,850	959,850	-	-	2	-	Operations	-	None	-	2,217,145	2,217,145	Note 3
12	AECO Electronics Co., Ltd.	WPI International (Hong Kong) Limited	Other receivables	Y	767,880	767,880	767,880	3.98~4.61	2	-	Operations	-	None	-	960,916	960,916	Note 4
13	WPG SCM Limited	WPG Korea Co., Ltd.	Other receivables	Y	319,950	319,950	-	-	2	-	Operations	-	None	-	1,591,096	1,591,096	Note 6
14	WPG China Inc.	WPG C&C Shanghai Co., Ltd.	Other receivables	Y	231,450	231,450	231,450	2.90	2	-	Operations	-	None	-	6,372,438	6,372,438	Note 4
15	Yosun South China Corp. Ltd.	Yosun Shanghai Corp. Ltd.	Other receivables	Y	231,450	231,450	231,450	2.80	2	-	Operations	-	None	-	245,712	245,712	Note 4
16	WPI International (Hong Kong) Limited	WPG China Inc.	Other receivables	Y	4,629	4,629	-	-	2	-	Operations	-	None	-	37,384,437	37,384,437	Note 4
16	WPI International (Hong Kong) Limited	World Peace Industrial Co., Ltd.	Other receivables	Y	1,279,800	1,279,800	-	-	2	-	Operations	-	None	-	14,953,775	37,384,437	Note 4
16	WPI International (Hong Kong) Limited	AECO Technology Co., Ltd.	Other receivables	Y	4,799	4,799	3,200	5.36	2	-	Operations	-	None	-	14,953,775	37,384,437	Note 4
17	World Peace Industrial Co., Ltd.	Longview Technology Inc.	Other receivables	Y	94,599	94,599	86,880	2.60~5.95	2	-	Operations	-	None	-	11,177,453	14,903,271	Note 5
17	World Peace Industrial Co., Ltd.	WPG Holdings Limited	Other receivables	Y	2,650,000	2,650,000	2,650,000	2.60	2	-	Operations	-	None	-	11,177,453	14,903,271	Note 5
17	World Peace Industrial Co., Ltd.	AECO Technology Co., Ltd.	Other receivables	Y	25,000	25,000	20,000	2.60	2	-	Operations	-	None	-	11,177,453	14,903,271	Note 5
17	World Peace Industrial Co., Ltd.	Genuine C&C, Inc.	Other receivables	Y	1,200,000	1,200,000	600,000	2.60	2	-	Operations	-	None	-	11,177,453	14,903,271	Note 5
18	LaaS (Dongguan) Supply Chain Management Limited	WPG China (SZ) Inc.	Other receivables	Y	231,450	231,450	231,450	1.60	2	-	Operations	-	None	-	1,133,229	1,133,229	Note 4
19	Silicon Application Company Limited	Silicon Application Corp.	Other receivables	Y	831,870	831,870	831,870	3.97	2	-	Operations	-	None	-	881,069	2,202,672	Note 4
19	Silicon Application Company Limited	Yosun Hong Kong Corp. Ltd.	Other receivables	Y	1,055,835	1,055,835	1,055,835	4.00	2	-	Operations	-	None	-	2,202,672	2,202,672	Note 4

No.	Creditor	Borrower	General ledger account	Is a related party	Maximum outstanding balance during the three months ended March 31, 2026	Balance at March 31, 2026	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			
20	Sertek Limited	Yosun Hong Kong Corp. Ltd.	Other receivables	Y	$ 83,187	$ 83,187	$ 83,187	3.56	2	$ -	Operations	$ -	None	$ -	$ 94,290	$ 94,290	Note 4
21	Henshen Electric Trading Co., Ltd.	Asian Information Technology Inc.	Other receivables	Y	80,000	80,000	80,000	2.15	2	-	Operations	-	None	-	95,332	95,332	Note 2
22	Apache Communication Inc.	Asian Information Technology Inc.	Other receivables	Y	700,000	700,000	700,000	2.00	2	-	Operations	-	None	-	928,392	928,392	Note 2
23	Pernas Electronics Co., Ltd.	Vsell Enterprise Co., Ltd.	Other receivables	Y	300,000	300,000	300,000	2.27	2	-	Operations	-	None	-	493,515	493,515	Note 2
24	Fortune Information Systems Corporation	Fortune Technology Systems Corporation	Other receivables	Y	300,000	300,000	-	-	2	-	Operations	-	None	-	389,120	389,120	Note 8
25	Long-Think International (Hong Kong) Limited	WPI International (Hong Kong) Limited	Other receivables	Y	543,915	543,915	543,915	3.60~3.95	2	-	Operations	-	None	-	656,455	656,455	Note 4
26	Peng Yu (Shanghai) Digital Technology Co., Ltd.	Trigolduo (Shanghai) Industrial Development Ltd.	Other receivables	Y	105,404	-	-	-	2	-	Operations	-	None	-	162,754	406,885	Note 4
26	Peng Yu (Shanghai) Digital Technology Co., Ltd.	WPG C&C Shanghai Co., Ltd.	Other receivables	Y	201,176	201,176	201,176	2.90~3.30	2	-	Operations	-	None	-	406,885	406,885	Note 4
27	Peng Yu International Limited	Peng Yu Trigold Limited	Other receivables	Y	143,978	143,978	143,978	3.71	2	-	Operations	-	None	-	175,277	175,277	Note 4
28	Vsell Enterprise Co., Ltd. (Shanghai)	SAC Technology (SZ) Inc.	Other receivables	Y	13,704	-	-	-	2	-	Operations	-	None	-	408,707	408,707	Note 4
29	WPG Trigold (Hong Kong) Limited	Peng Yu Trigold Limited	Other receivables	Y	201,569	201,569	201,569	3.86~5.55	2	-	Operations	-	None	-	1,566,312	1,566,312	Note 4
30	Trigold Holdings Limited	Genuine C&C Inc.	Other receivables	Y	400,000	400,000	400,000	2.18	2	-	Operations	-	None	-	1,673,190	1,673,190	Note 2
31	Peng Yu Trigold Limited	WPI International (Hong Kong) Limited	Other receivables	Y	1,186,550	-	-	-	2	-	Operations	-	None	-	5,131,517	5,131,517	Note 7

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
Three months ended March 31, 2026

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 March 31, 2026	Outstanding endorsement/ guarantee amount as of March 31, 2026	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	$ 270,068,153	$ 86,058	$ 86,058	$ 86,058	$ 66,377	0.10	$ 270,068,153	Y	N	N	Notes 2 and 3
1	WPG South Asia Pte. Ltd.	Yosun Singapore Pte Ltd.	2	5,563,886	175,973	175,973	62,833	-	6.33	5,563,886	N	N	N	Note 9
2	Yosun Industrial Corp.	Richpower Electronic Devices Co., Limited	2	10,291,531	863,990	863,990	800,000	-	8.40	20,583,063	N	N	N	Note 7
2	Yosun Industrial Corp.	Richpower Electronic Devices Co., Ltd	2	10,291,531	863,865	863,865	724,871	-	8.39	20,583,063	N	N	N	Note 7
2	Yosun Industrial Corp.	Sertek Incorporated	2	10,291,531	1,919,700	1,919,700	1,093,389	-	18.65	20,583,063	N	N	N	Note 7
2	Yosun Industrial Corp.	Yosun Hong Kong Corp. Ltd.	2	10,291,531	1,627,354	1,627,354	556,969	-	15.81	20,583,063	N	N	N	Note 7
2	Yosun Industrial Corp.	Yosun Shanghai Corp. Ltd.	2	10,291,531	2,303,640	2,303,640	220,592	-	22.38	20,583,063	N	N	Y	Note 7
3	WPI International (Hong Kong) Limited	WPG China Inc.	4	18,692,218	46,290	46,290	35,531	-	0.12	29,907,549	N	N	Y	Note 11
4	World Peace Industrial Co., Ltd.	WPI International (Hong Kong) Limited	2	18,629,089	3,717,869	3,717,869	3,359,736	-	9.98	29,806,542	N	N	N	Note 4
4	World Peace Industrial Co., Ltd.	Vitec WPG Limited	6	18,629,089	71,988	71,988	-	-	0.19	29,806,542	N	N	N	Note 4
4	World Peace Industrial Co., Ltd.	World Peace International (South Asia) Pte Ltd.	2	18,629,089	3,303,515	3,303,515	2,175,402	-	8.87	29,806,542	N	N	N	Note 4
4	World Peace Industrial Co., Ltd.	WPG Electronics (Hong Kong) Limited	4	18,629,089	2,450,817	2,450,817	2,091,964	-	6.58	29,806,542	N	N	N	Note 4
4	World Peace Industrial Co., Ltd.	WPG Korea Co., Ltd.	4	18,629,089	30,000	30,000	8,667	-	0.08	29,806,542	N	N	N	Note 4
4	World Peace Industrial Co., Ltd.	WPG China (SZ) Inc.	4	18,629,089	335,948	335,948	-	-	0.90	29,806,542	N	N	Y	Note 4
5	Apache Communication Inc.	Asian Information Technology Inc.	3	928,392	200,000	200,000	181,729	-	8.62	1,160,490	N	N	N	Note 6
6	Frontek Technology Corporation	Asian Information Technology Inc.	3	1,538,524	559,975	559,975	559,975	-	14.56	1,923,155	N	N	N	Note 6

Number	Endorser/ guarantor	Party being endorsed/guaranteed: Company name	Relationship with the endorser/ guarantor (Note 1)	Limit on endorsements/ guarantees provided for a single party	Maximum outstanding endorsement/ guarantee amount as of March 31, 2026	Outstanding endorsement/ guarantee amount as of March 31, 2026	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
7	Fortune Technology Systems Corporation	Fortune Information Systems Corporation	3	$ 251,306	$ 200,000	$ 200,000	$ 38,950	$ -	39.79	$ 502,612	N	N	N	Note 10
8	Fortune Information Systems Corporation	Fortune Technology Systems Corporation	2	648,534	300,000	300,000	50,380	-	23.13	1,297,067	N	N	N	Note 10
9	Asian Information Technology Inc.	Frontek Technology Corporation	2	12,555,145	689,852	689,852	630,577	-	2.20	15,693,931	N	N	N	Note 5
10	Trigold Holdings Limited	Peng Yu Trigold Limited	2	2,091,488	959,683	335,948	335,948	-	8.03	2,091,488	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 $66,377.

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".

Note 11: The guarantee amount should not exceed 80% 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. For business transaction with the Company, the guarantee amount should not exceed the amount of business transactions, which is the higher between sales and purchases. The Company's 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 net assets value is based on the latest financial statements.

WPG Holdings Limited and Subsidiaries

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

Three months ended March 31, 2026

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 March 31, 2026				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	$ 121,236	0.76	$ 121,236	Note 2
WPG Holdings Limited	Tyche Partners L.P. - Funds	None	Financial assets at fair value through profit or loss - non-current	-	162,814	-	162,814	
WPG Holdings Limited	Tyche Partners L.P. - II Funds	None	Financial assets at fair value through profit or loss - non-current	-	198,248	-	198,248	
WPG Holdings Limited	T3EX Global Holdings Corp.	None	Financial assets at fair value through other comprehensive income - non-current	11,589	788,046	8.17	788,046	
WPG Investment Co., Ltd.	Nichidenbo Corporation	None	Financial assets at fair value through other comprehensive income - non-current	1,892	171,226	0.66	171,226	
WPG Investment Co., Ltd.	M. I. F. L.P. - Funds	None	Financial assets at fair value through profit or loss - non-current	-	128,992	-	128,992	
WPG China Inc.	CECI Technology Co. Ltd.	None	Financial assets at fair value through profit or loss - non-current	11,692	1,311,416	1.54	1,311,416	

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: 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
Three months ended March 31, 2026

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	($ 274,779)	(58.29)	Note 5	Note 5	Note 5	$ 105,796	53.99	
〃	Asian Information Technology Inc.	〃	〃	(204,244)	(43.33)	〃	〃	〃	78,784	40.20	
World Peace Industrial Co., Ltd.	WPI Technology Pte. Ltd.	〃	〃	(425,311)	(0.84)	Note 3	Note 3	Note 3	255,401	0.73	
〃	WPI International (Hong Kong) Limited	〃	〃	(9,283,478)	(18.38)	〃	〃	〃	4,406,222	12.66	
〃	World Peace International (South Asia) Pte Ltd.	〃	〃	(160,618)	(0.32)	〃	〃	〃	76,739	0.22	
〃	WPG Electronics (Hong Kong) Limited	〃	〃	(991,943)	(1.96)	〃	〃	〃	1,326,630	3.81	
〃	WPG South Asia Pte. Ltd.	〃	〃	(1,899,384)	(3.76)	〃	〃	〃	942,799	2.71	
WPI International (South Asia) Pte. Ltd.	World Peace Industrial Co., Ltd.	〃	〃	(114,636)	(26.10)	〃	〃	〃	30,379	100.00	
Genuine C&C (IndoChina) Pte Ltd.	WPG PT Electrindo Jaya	An investee which accounted for associates using the equity method	〃	(167,966)	(111.45)	〃	〃	〃	177,937	99.71	
World Peace International (South Asia) Pte Ltd.	World Peace International (India) Pvt., Ltd.	Same ultimate parent company	〃	(206,402)	(1.71)	〃	〃	〃	318,670	3.22	
〃	WPG C&C Computers And Peripheral (India) Private Limited	〃	〃	(287,892)	(2.39)	〃	〃	〃	304,634	3.08	
〃	WPI International (South Asia) Pte. Ltd.	〃	〃	(434,896)	(3.60)	〃	〃	〃	30,139	0.30	
〃	WPG South Asia Pte. Ltd.	〃	〃	(270,881)	(2.24)	〃	〃	〃	198,623	2.01	
〃	WPG SCM Limited	〃	〃	(451,560)	(3.74)	〃	〃	〃	508,180	5.14	
WPI Technology Pte. Ltd.	World Peace Industrial Co., Ltd.	〃	〃	(2,303,133)	(11.80)	〃	〃	〃	304,616	3.77	
〃	WPI International (Hong Kong) Limited	〃	〃	(11,361,265)	(58.23)	〃	〃	〃	7,223,223	89.48	
WPI International (Hong Kong) Limited	World Peace Industrial Co., Ltd.	〃	〃	(3,436,127)	(3.26)	〃	〃	〃	1,705,682	2.65	
〃	WPI Technology Pte. Ltd.	〃	〃	(4,395,245)	(4.17)	〃	〃	〃	2,153,263	3.35	
〃	WPG China (SZ) Inc.	〃	〃	(676,444)	(0.64)	〃	〃	〃	278,429	0.43	
〃	WPG China Inc.	〃	〃	(971,105)	(0.92)	〃	〃	〃	552,243	0.86	
〃	WPG Korea Co., Ltd.	〃	〃	(182,327)	(0.17)	〃	〃	〃	60,201	0.09	

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)	
WPI International (Hong Kong) Limited	WT Microelectronic (Hong Kong) Limited	Investee accounted for using the equity method	Sales	($ 131,146)	(0.12)	Note 3	Note 3	Note 3	$ -	-	
〃	World Peace International (South Asia) Pte Ltd.	Same ultimate parent company	〃	(225,370)	(0.21)	〃	〃	〃	84,733	0.13	
〃	WPG SCM Limited	〃	〃	(1,282,787)	(1.22)	〃	〃	〃	402,673	0.63	
Asian Information Technology Inc.	Frontek Technology Corporation	〃	〃	(4,539,114)	(20.28)	Note 2	Note 2	Note 2	4,781,293	25.00	
〃	Apache Communication Inc.	〃	〃	(149,524)	(0.67)	〃	〃	〃	43,431	0.23	
〃	WPG China (SZ) Inc.	〃	〃	(135,160)	(0.60)	〃	〃	〃	93,747	0.49	
〃	WPG Electronics (Hong Kong) Limited	〃	〃	(1,882,324)	(8.41)	〃	〃	〃	2,296,405	12.01	
〃	WPG South Asia Pte. Ltd.	〃	〃	(3,191,616)	(14.26)	〃	〃	〃	1,600,271	8.37	
Frontek Technology Corporation	Asian Information Technology Inc.	〃	〃	(1,847,740)	(14.46)	〃	〃	〃	2,269,964	18.50	
〃	WPG Electronics (Hong Kong) Limited	〃	〃	(342,372)	(2.68)	〃	〃	〃	539,218	4.40	
〃	Silicon Application Corporation	〃	〃	(120,220)	(0.94)	〃	〃	〃	92,601	0.75	
Apache Communication Inc.	Asian Information Technology Inc.	〃	〃	(151,507)	(2.46)	〃	〃	〃	217,068	3.74	
Silicon Application Corp.	WPG China (SZ) Inc.	〃	〃	(263,608)	(1.04)	90 days after monthly billings	Note 4	Note 4	188,822	0.75	
〃	WPG China Inc.	〃	〃	(188,168)	(0.74)	〃	〃	〃	190,402	0.75	
〃	WPG Electronics (Hong Kong) Limited	〃	〃	(2,150,320)	(8.45)	〃	〃	〃	2,750,865	10.89	
〃	WPG South Asia Pte. Ltd.	〃	〃	(1,036,336)	(4.07)	30 days after monthly billings	〃	〃	488,910	1.93	
〃	Pernas Electronics Co., Ltd.	〃	〃	(360,692)	(1.42)	30 days after monthly billings	〃	〃	121,696	0.48	
Pernas Electronics Co., Ltd.	WPG Electronics (Hong Kong) Limited	〃	〃	(135,152)	(6.71)	Note 2	〃	〃	152,222	8.21	
〃	Silicon Application Corp.	〃	〃	(682,049)	(33.85)	30 days after monthly billings	〃	〃	305,951	16.51	
Everwiner Enterprise Co., Ltd.	WPG Electronics (Hong Kong) Limited	〃	〃	(118,263)	(4.24)	Note 2	〃	〃	171,448	7.24	
〃	Pernas Electronics Co., Ltd.	〃	〃	(138,506)	(4.97)	〃	〃	〃	60,283	2.55	
〃	Silicon Application Corp.	〃	〃	(839,944)	(30.12)	30 days after monthly billings	〃	〃	332,561	14.05	
Yosun Industrial Corp.	WPG China (SZ) Inc.	〃	〃	(164,366)	(1.18)	Note 6	Note 6	Note 6	107,369	1.21	
〃	WPG China Inc.	〃	〃	(106,440)	(0.76)	〃	〃	〃	82,193	0.93	
〃	Sertek Incorporated	〃	〃	(101,978)	(0.73)	Note 3	Note 3	Note 3	45,040	0.51	
〃	Yosun Hong Kong Corp. Ltd.	〃	〃	(1,662,395)	(11.95)	〃	〃	〃	616,663	6.97	
Yosun Hong Kong Corp. Ltd.	Apache Communication Inc.	〃	〃	(318,088)	(1.37)	〃	〃	〃	161,575	2.01	

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 Hong Kong Corp. Ltd.	Richpower Electronic Devices Co., Limited	Same ultimate parent company	Sales	($ 811,249)	(3.49)	Note 3	Note 3	Note 3	$ 259,841	3.24	
〃	Yosun Shanghai Corp. Ltd.	〃	〃	(387,421)	(1.67)	Note 6	Note 6	Note 6	266,752	3.32	
〃	Yosun Industrial Corp.	〃	〃	(295,174)	(1.27)	Note 3	Note 3	Note 3	105,724	1.32	
Yosun Shanghai Corp. Ltd.	WPG China (SZ) Inc.	〃	〃	(348,251)	(20.51)	Note 6	Note 6	Note 6	397,253	29.07	
〃	WPG China Inc.	〃	〃	(263,249)	(15.50)	〃	〃	〃	300,158	21.96	
Sertek Incorporated	Yosun Hong Kong Corp. Ltd.	〃	〃	(198,243)	(5.46)	Note 3	Note 3	Note 3	89,712	6.08	
〃	Yosun Industrial Corp.	〃	〃	(171,233)	(4.71)	〃	〃	〃	76,783	5.20	
Richpower Electronic Devices Co., Ltd.	WPG Electronics (Hong Kong) Limited	〃	〃	(729,696)	(14.69)	Note 6	Note 6	Note 6	1,026,184	28.52	
〃	Yosun Industrial Corp.	〃	〃	(569,081)	(11.45)	Note 3	Note 3	Note 3	310,974	8.64	
Richpower Electronic Devices Co., Limited	WPG Electronics (Hong Kong) Limited	〃	〃	(446,924)	(5.22)	Note 6	Note 6	Note 6	525,455	9.95	
〃	Richpower Electronic Devices Co., Ltd.	〃	〃	(664,549)	(7.76)	Note 3	Note 3	Note 3	384,390	7.28	
〃	Yosun Hong Kong Corp. Ltd.	〃	〃	(3,112,469)	(36.34)	〃	〃	〃	847,362	16.04	
〃	Yosun Industrial Corp.	〃	〃	(330,195)	(3.86)	〃	〃	〃	182,945	3.46	
WPG China (SZ) Inc.	World Peace Industrial Co., Ltd.	〃	〃	(106,481)	(3.29)	Note 6	Note 6	Note 6	75,093	2.14	
〃	WPG China Inc.	〃	〃	(229,418)	(7.08)	Note 6	Note 6	Note 6	264,298	7.52	
WPG China Inc.	WPG China (SZ) Inc.	〃	〃	(136,142)	(3.84)	Note 3	Note 3	Note 3	-	-	
WPG Americas Inc.	World Peace Industrial Co., Ltd.	〃	〃	(846,529)	(4.60)	〃	〃	〃	747,534	6.53	
Peng Yu Trigold Limited	WPI International (Hong Kong) Limited	〃	〃	(285,702)	(4.64)	〃	〃	〃	105,347	1.96	
〃	WPG C&C Shanghai Co., Ltd.	〃	〃	(1,098,727)	(17.86)	〃	〃	〃	647,310	12.06	
WPG South Asia Pte. Ltd.	WPG Americas Inc.	〃	〃	(369,873)	(2.80)	〃	〃	〃	370,750	6.50	
〃	World Peace International (South Asia) Pte Ltd.	〃	〃	(148,337)	(1.12)	〃	〃	〃	-	-	

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.

WPG Holdings Limited and Subsidiaries
Receivables from related parties reaching $100 million or 20% of paid-in capital or more
Three months ended March 31, 2026

Table 5

Expressed in thousands of NTD
(Except as otherwise indicated)

Creditor	Counterparty	Relationship with the counterparty	Balance as at March 31, 2026 (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		
WPG Holdings Limited	World Peace Industrial Co., Ltd.	Same ultimate parent company	$ 105,796	11.89	$ -	-	$ -	$ -
World Peace Industrial Co., Ltd.	WPI Technology Pte. Ltd.	〃	255,401	9.26	-	-	255,401	-
World Peace Industrial Co., Ltd.	WPI International (Hong Kong) Limited	〃	4,406,222	11.81	-	-	4,406,222	-
World Peace Industrial Co., Ltd.	WPG Electronics (Hong Kong) Limited	〃	1,326,630	3.25	59,253	-	231,359	-
World Peace Industrial Co., Ltd.	WPG South Asia Pte. Ltd.	〃	942,799	12.97	-	-	121	
Gcnuinc C&C (IndoChina) Pte. Ltd.	WPG PT Electrindo Jaya	An investee which accounted for associates using the equity method	177,937	3.39	-	-	37,912	-
World Peace International (South Asia) Pte Ltd.	World Peace International (India) Pvt., Ltd.	Same ultimate parent company	318,670	3.16	-	-	140,306	-
World Peace International (South Asia) Pte Ltd.	WPG C&C Computers And Peripheral (India) Private Limited	〃	304,634	3.67	-	-	141,816	-
World Peace International (South Asia) Pte Ltd.	WPG South Asia Pte. Ltd.	〃	198,623	7.68	-	-	190,895	-
World Peace International (South Asia) Pte Ltd.	WPG SCM Limited	〃	508,180	4.24	-	-	143,978	-
WPI Technology Pte. Ltd.	World Peace Industrial Co., Ltd.	〃	304,616	58.89	-	-	302,777	-
WPI Technology Pte. Ltd.	WPI International (Hong Kong) Limited	〃	7,223,223	9.46	-	-	7,223,223	-
WPI International (Hong Kong) Limited	World Peace Industrial Co., Ltd.	〃	1,705,682	9.70	-	-	1,705,682	-
WPI International (Hong Kong) Limited	WPI Technology Pte. Ltd.	〃	2,153,263	7.10	-	-	2,153,263	-
WPI International (Hong Kong) Limited	WPG China (SZ) Inc.	〃	278,429	11.47	-	-	278,429	-
WPI International (Hong Kong) Limited	WPG China Inc.	〃	552,243	7.92	-	-	516,920	-
WPI International (Hong Kong) Limited	WPG SCM Limited	〃	402,673	17.76	-	-	-	-
Asian Information Technology Inc.	Frontek Technology Corporation	〃	4,781,293	4.37	61,674	-	4,544,081	-
Asian Information Technology Inc.	WPG Electronics (Hong Kong) Limited	〃	2,296,405	4.52	319	-	2,165,207	-
Asian Information Technology Inc.	WPG South Asia Pte. Ltd.	〃	1,600,271	12.52	-	-	1,505,343	-
Frontek Technology Corporation	Asian Information Technology Inc.	〃	2,269,964	4.14	59,093	-	2,127,645	-
Frontek Technology Corporation	WPG Electronics (Hong Kong) Limited	〃	539,218	2.50	255	-	511,891	-
Apache Communication Inc.	Asian Information Technology Inc.	〃	217,068	2.79	6,766	-	203,533	-
Silicon Application Corp.	WPG China (SZ) Inc.	〃	188,822	5.93	-	-	-	-

Creditor	Counterparty	Relationship with the counterparty	Balance as at March 31, 2026 (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		
Silicon Application Corp.	WPG China Inc.	Same ultimate parent company	$ 190,402	3.31	$ -	-	$ -	$ -
Silicon Application Corp.	WPG Electronics (Hong Kong) Limited	〃	2,750,865	3.84	35,276	-	157,045	-
Silicon Application Corp.	WPG South Asia Pte. Ltd.	〃	488,910	6.50	-	-	-	-
Silicon Application Corp.	Pernas Electronic Co., Ltd.	〃	121,696	14.98	-	-	114,285	-
Pernas Electronics Co., Ltd.	WPG Electronics (Hong Kong) Limited	〃	152,222	5.46	-	-	7,680	-
Pernas Electronics Co., Ltd.	Silicon Application Corp.	〃	305,951	10.25	-	-	114,285	-
Everwiner Enterprise Co., Ltd.	WPG Electronics (Hong Kong) Limited	〃	171,448	3.42	19,137	-	15,468	-
Everwiner Enterprise Co., Ltd.	Silicon Application Corp.	〃	332,561	9.81	-	-	2,006	-
Yosun Industrial Corp.	WPG China (SZ) Inc.	〃	107,369	7.08	-	-	-	-
Yosun Industrial Corp.	Yosun Hong Kong Corp. Ltd.	〃	616,663	10.45	-	-	109,141	-
Yosun Hong Kong Corp. Ltd.	Apache Communication Inc.	〃	161,575	15.75	-	-	-	-
Yosun Hong Kong Corp. Ltd.	Richpower Electronic Devices Co., Limited	〃	259,841	16.53	-	-	259,841	-
Yosun Hong Kong Corp. Ltd.	Yosun Shanghai Corp. Ltd.	〃	266,752	6.10	-	-	44,099	-
Yosun Hong Kong Corp. Ltd.	Yosun Industrial Corp.	〃	105,724	12.99	-	-	105,724	-
Yosun Shanghai Corp. Ltd.	WPG China (SZ) Inc.	〃	397,253	4.05	-	-	-	-
Yosun Shanghai Corp. Ltd.	WPG China Inc.	〃	300,158	2.91	-	-	-	-
Richpower Electronic Devices Co., Ltd	WPG Electronics (Hong Kong) Limited	〃	1,026,184	2.76	42,525	-	241,019	-
Richpower Electronic Devices Co., Ltd	Yosun Industrial Corp.	〃	310,974	13.35	-	-	164,747	-
Richpower Electronic Devices Co., Limited	WPG Electronics (Hong Kong) Limited	〃	525,455	3.67	209	-	276,781	-
Richpower Electronic Devices Co., Limited	Richpower Electronic Devices Co., Ltd	〃	384,390	6.13	-	-	202,401	-
Richpower Electronic Devices Co., Limited	Yosun Hong Kong Corp. Ltd.	〃	847,362	19.70	-	-	273,761	-
Richpower Electronic Devices Co., Limited	Yosun Industrial Corp.	〃	182,945	6.00	-	-	17,886	-
WPG China (SZ) Inc.	WPG China Inc.	〃	264,298	6.86	-	-	58,420	-
WPG Americas Inc.	World Peace Industrial Co., Ltd.	〃	747,534	7.52	-	-	388,955	-
Peng Yu Trigold Limited	WPI International (Hong Kong) Limited	〃	105,347	14.63	-	-	105,347	-
Peng Yu Trigold Limited	WPG C&C Shanghai Co., Ltd.	〃	647,310	12.72	-	-	647,310	-
WPG South Asia Pte. Ltd.	WPG Americas Inc.	〃	370,750	7.85	-	-	9	-
WPG Holdings Limited	WT Microelectronics Co., Ltd.	Investee accounted for using the equity method	1,245,508	0.00	-	-	-	-
WPG Holdings Limited	Silicon Application Corporation	Same ultimate parent company	322,423	0.00	-	-	-	-

Creditor	Counterparty	Relationship with the counterparty	Balance as at March 31, 2026 (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		
WPG Holdings Limited	Yosun Industrial Corp.	Same ultimate parent company	$ 213,774	0.00	$ -	-	$ -	$ -
World Peace Industrial Co., Ltd.	WPG Holdings Limited	Parent company	2,680,122	0.00	-	-	142	-
World Peace Industrial Co., Ltd.	Genuine C&C, Inc.	Same ultimate parent company	600,598	0.00	-	-	-	-
World Peace International (South Asia) Pte Ltd.	WPG South Asia Pte. Ltd.	〃	2,079,626	0.00	-	-	422,378	-
WPI Technology Pte. Ltd.	WPI International (Hong Kong) Limited	〃	1,154,944	0.00	-	-	1,154,944	-
WPI International (Hong Kong) Limited	World Peace International (South Asia) Pte Ltd.	〃	521,856	0.00	-	-	-	-
WPG C&C Limited	WPI International (Hong Kong) Limited	〃	264,489	0.00	-	-	-	-
Long-Think International (Hong Kong) Limited	WPI International (Hong Kong) Limited	〃	553,172	0.00	-	-	-	-
AECO Electronics Co., Ltd.	WPI International (Hong Kong) Limited	〃	788,127	0.00	-	-	-	-
Apache Communication Inc.	Asian Information Technology Inc.	〃	701,718	0.00	-	-	270	-
Silicon Application Corporation	Vsell Enterprise Co., Ltd.	〃	742,801	0.00	-	-	-	-
Silicon Application Company Limited	Silicon Application Corp.	〃	844,221	0.00	-	-	700	-
Silicon Application Company Limited	Yosun Hong Kong Corp. Ltd.	〃	1,063,460	0.00	-	-	-	-
Pernas Electronic Co., Ltd.	Vsell Enterprise Co., Ltd.	〃	301,716	0.00	-	-	-	-
Yosun Industrial Corp.	Yosun Singapore Pte. Ltd.	〃	308,031	0.00	-	-	1	-
Yosun Hong Kong Corp. Ltd.	Yosun Shanghai Corp. Ltd.	〃	466,423	0.00	-	-	186,896	-
Yosun South China Corp. Ltd.	Yosun Shanghai Corp. Ltd.	〃	233,644	0.00	-	-	-	-
Richpower Electronic Devices Pte Ltd.	Yosun Hong Kong Corp. Ltd.	〃	276,791	0.00	-	-	-	-
LaaS (Dongguan) Supply Chain Management Limited	WPG China (SZ) Inc.	〃	232,937	0.00	-	-	-	-
WPG China Inc.	WPG C&C Shanghai Co., Ltd.	〃	234,881	0.00	-	-	-	-
Trigold Holdings Limited	Genuine C&C, Inc.	Subsidiary	405,614	0.00	-	-	-	-
Trigold (Hong Kong) Company Limited	Peng Yu Trigold Limited	Same ultimate parent company	207,253	0.00	-	-	-	-
Peng Yu (Shanghai) Digital Technology Co., Ltd.	WPG C&C Shanghai Co., Ltd.	〃	202,563	0.00	-	-	-	-
Peng Yu International Limited	Peng Yu Trigold Limited	〃	145,639	0.00	-	-	-	-
WPG Electronics (Hong Kong) Limited	Asian Information Technology Inc.	〃	139,854	0.00	-	-	-	-
WPG Electronics (Hong Kong) Limited	Richpower Electronic Devices Co., Ltd.	〃	130,719	0.00	-	-	-	-
WPG South Asia Pte. Ltd.	World Peace International (South Asia) Pte Ltd.	〃	1,339,781	0.00	-	-	46,892	-
Yosun Singapore Pte Ltd.	WPG South Asia Pte. Ltd.	〃	104,525	0.00	-	-	101,712	-

Note 1: Balance as at March 31, 2026 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 April 22, 2026.

WPG Holdings Limited and Subsidiaries
Significant inter-company transactions during the reporting period
Three months ended March 31, 2026

Table 6

Expressed in thousands of NTD
(Except as otherwise indicated)

Number (Note 1)	Company name	Counterparty	Relationship (Note 2)	Transaction			
				General ledger account	Amount	Transaction terms	Percentage of consolidated total operating revenues or total assets (Note 3)
0	WPG Holdings Limited	World Peace Industrial Co., Ltd.	1	Sales	$ 274,779	Note 11	0.09
0	WPG Holdings Limited	Asian Information Technology Inc.	1	〃	204,244	Note 11	0.06
1	World Peace Industrial Co., Ltd.	WPI Technology Pte. Ltd.	3	〃	425,311	Note 5	0.13
1	World Peace Industrial Co., Ltd.	WPI International (Hong Kong) Limited	3	〃	9,283,478	Note 5	2.93
1	World Peace Industrial Co., Ltd.	Worold Peace International (South Asia) Pte Ltd.	3	〃	160,618	Note 5	0.05
1	World Peace Industrial Co., Ltd.	WPG Electronics (Hong Kong) Limited	3	〃	991,943	Note 5	0.31
1	World Peace Industrial Co., Ltd.	WPG South Asia Pte. Ltd.	3	〃	1,899,384	Note 5	0.60
2	WPI International (South Asia) Pte. Ltd.	World Peace Industrial Co., Ltd.	3	〃	114,636	Note 5	0.04
3	World Peace International (South Asia) Pte Ltd.	World Peace Internaional (India) Pvt., Ltd.	3	〃	206,402	Note 5	0.07
3	World Peace International (South Asia) Pte Ltd.	WPG C&C Computers And Peripheral (India) Private Limited	3	〃	287,892	Note 5	0.09
3	World Peace International (South Asia) Pte Ltd.	WPI International (South Asia) Pte. Ltd.	3	〃	434,896	Note 5	0.14
3	World Peace International (South Asia) Pte Ltd.	WPG South Asia Pte. Ltd.	3	〃	270,881	Note 5	0.09
3	World Peace International (South Asia) Pte Ltd.	WPG SCM Limited	3	〃	451,560	Note 5	0.14
4	WPI Technology Pte. Ltd.	World Peace Industrial Co., Ltd.	3	〃	2,303,133	Note 5	0.73
4	WPI Technology Pte. Ltd.	WPI International (Hong Kong) Limited	3	〃	11,361,265	Note 5	3.59
5	WPI International (Hong Kong) Limited	World Peace Industrial Co., Ltd.	3	〃	3,436,127	Note 5	1.09
5	WPI International (Hong Kong) Limited	WPI Technology Pte. Ltd.	3	〃	4,395,245	Note 5	1.39
5	WPI International (Hong Kong) Limited	WPG China (SZ) Inc.	3	〃	676,444	Note 5	0.21
5	WPI International (Hong Kong) Limited	WPG China Inc.	3	〃	971,105	Note 5	0.31
5	WPI International (Hong Kong) Limited	WPG Korea Co., Ltd.	3	〃	182,327	Note 5	0.06
5	WPI International (Hong Kong) Limited	World Peace International (South Asia) Pte Ltd.	3	〃	225,370	Note 5	0.07

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)
5	WPI International (Hong Kong) Limited	WPG SCM Limited	3	Sales	$ 1,282,787	Note 5	0.41
9	Asian Information Technology Inc.	Frontek Technology Corporation	3	〃	4,539,114	Note 4	1.43
9	Asian Information Technology Inc.	Apache Communication Inc.	3	〃	149,524	Note 4	0.05
9	Asian Information Technology Inc.	WPG China (SZ) Inc.	3	〃	135,160	Note 4	0.04
9	Asian Information Technology Inc.	WPG Electronics (Hong Kong) Limited	3	〃	1,882,324	Note 4	0.59
9	Asian Information Technology Inc.	WPG South Asia Pte. Ltd.	3	〃	3,191,616	Note 4	1.01
10	Frontek Technology Corporation	Asian Information Technology Inc.	3	〃	1,847,740	Note 4	0.58
10	Frontek Technology Corporation	WPG Electronics (Hong Kong) Limited	3	〃	342,372	Note 4	0.11
10	Frontek Technology Corporation	Silicon Application Corporation	3	〃	120,220	Note 4	0.04
11	Apache Communication Inc.	Asian Information Technology Inc.	3	〃	151,507	Note 4	0.05
6	Silicon Application Corp.	WPG China (SZ) Inc.	3	〃	263,608	Notes 9 and 12	0.08
6	Silicon Application Corp.	WPG China Inc.	3	〃	188,168	Notes 9 and 12	0.06
6	Silicon Application Corp.	WPG Electronics (Hong Kong) Limited	3	〃	2,150,320	Notes 9 and 12	0.68
6	Silicon Application Corp.	WPG South Asia Pte. Ltd.	3	〃	1,036,336	Notes 9 and 11	0.33
6	Silicon Application Corp.	Pernas Electronics Co., Ltd.	3	〃	360,692	Notes 9 and 11	0.11
7	Pernas Electronics Co., Ltd.	WPG Electronics (Hong Kong) Limited	3	〃	135,152	Notes 9 and 11	0.04
7	Pernas Electronics Co., Ltd.	Silicon Application Corp.	3	〃	682,049	Notes 9 and 11	0.22
8	Everwiner Enterprise Co., Ltd.	WPG Electronics (Hong Kong) Limited	3	〃	118,263	Note 4	0.04
8	Everwiner Enterprise Co., Ltd.	Pernas Electronics Co., Ltd.	3	〃	138,506	Note 4	0.04
8	Everwiner Enterprise Co., Ltd.	Silicon Application Corp.	3	〃	839,944	Notes 9 and 11	0.27
15	Yosun Industrial Corp.	WPG China (SZ) Inc.	3	〃	164,366	Note 8	0.05
15	Yosun Industrial Corp.	WPG China Inc.	3	〃	106,440	Note 8	0.03
15	Yosun Industrial Corp.	Sertek Incorporated	3	〃	101,978	Note 5	0.03
15	Yosun Industrial Corp.	Yosun Hong Kong Corp. Ltd.	3	〃	1,662,395	Note 5	0.53
16	Yosun Hong Kong Corp. Ltd.	Apache Communication Inc.	3	〃	318,088	Note 5	0.10
16	Yosun Hong Kong Corp. Ltd.	Richpower Electronic Devices Co., Limited	3	〃	811,249	Note 5	0.26
16	Yosun Hong Kong Corp. Ltd.	Yosun Shanghai Corp. Ltd.	3	〃	387,421	Note 8	0.12
16	Yosun Hong Kong Corp. Ltd.	Yosun Industrial Corp.	3	〃	295,174	Note 5	0.09

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)
17	Yosun Shanghai Corp. Ltd.	WPG China (SZ) Inc.	3	Sales	$ 348,251	Note 8	0.11
17	Yosun Shanghai Corp. Ltd.	WPG China Inc.	3	〃	263,249	Note 8	0.08
18	Sertek Incorporated	Yosun Hong Kong Corp. Ltd.	3	〃	198,243	Note 5	0.06
18	Sertek Incorporated	Yosun Industrial Corp.	3	〃	171,233	Note 5	0.05
19	Richpower Electronic Devices Co., Ltd.	WPG Electronics (Hong Kong) Limited	3	〃	729,696	Note 8	0.23
19	Richpower Electronic Devices Co., Ltd.	Yosun Industrial Corp.	3	〃	569,081	Note 5	0.18
20	Richpower Electronic Devices Co., Limited	WPG Electronics (Hong Kong) Limited	3	〃	446,924	Note 8	0.14
20	Richpower Electronic Devices Co., Limited	Richpower Electronic Devices Co., Ltd.	3	〃	664,549	Note 5	0.21
20	Richpower Electronic Devices Co., Limited	Yosun Hong Kong Corp. Ltd.	3	〃	3,112,469	Note 5	0.98
20	Richpower Electronic Devices Co., Limited	Yosun Industrial Corp.	3	〃	330,195	Note 5	0.10
12	WPG China (SZ) Inc.	World Peace Industrial Co., Ltd.	3	〃	106,481	Note 8	0.03
12	WPG China (SZ) Inc.	WPG China Inc.	3	〃	229,418	Note 8	0.07
13	WPG China Inc.	WPG China (SZ) Inc.	3	〃	136,142	Note 5	0.04
14	WPG Americas Inc.	World Peace Industrial Co., Ltd.	3	〃	846,529	Note 5	0.27
21	Peng Yu Trigold Limited	WPI International (Hong Kong) Limited	3	〃	285,702	Note 5	0.09
21	Peng Yu Trigold Limited	WPG C&C Shanghai Co., Ltd.	3	〃	1,098,727	Note 5	0.35
23	WPG South Asia Pte. Ltd.	WPG Americas Inc.	3	〃	369,873	Note 5	0.12
23	WPG South Asia Pte. Ltd.	World Peace International (South Asia) Pte Ltd.	3	〃	148,337	Note 5	0.05
0	WPG Holdings Limited	World Peace Industrial Co., Ltd.	1	Accounts receivable	105,796	Note 11	0.02
1	World Peace Industrial Co., Ltd.	WPI Technology Pte. Ltd.	3	〃	255,401	Note 5	0.05
1	World Peace Industrial Co., Ltd.	WPI International (Hong Kong) Limited	3	〃	4,406,222	Note 5	0.92
1	World Peace Industrial Co., Ltd.	WPG Electronics (Hong Kong) Limited	3	〃	1,326,630	Note 5	0.28
1	World Peace Industrial Co., Ltd.	WPG South Asia Pte. Ltd.	3	〃	942,799	Note 5	0.20
3	World Peace International (South Asia) Pte Ltd.	World Peace International (India) Pvt., Ltd.	3	〃	318,670	Note 5	0.07
3	World Peace International (South Asia) Pte Ltd.	WPG C&C Computers And Peripheral (India) Private Limited	3	〃	304,634	Note 5	0.06
3	World Peace International (South Asia) Pte Ltd.	WPG South Asia Pte. Ltd.	3	〃	198,623	Note 5	0.04

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)
3	World Peace International (South Asia) Pte Ltd.	WPG SCM Limited	3	Accounts receivable	$ 508,180	Note 5	0.11
4	WPI Technology Pte. Ltd.	World Peace Industrial Co., Ltd.	3	〃	304,616	Note 5	0.06
4	WPI Technology Pte. Ltd.	WPI International (Hong Kong) Limited	3	〃	7,223,223	Note 5	1.51
5	WPI International (Hong Kong) Limited	World Peace Industrial Co., Ltd.	3	〃	1,705,682	Note 5	0.36
5	WPI International (Hong Kong) Limited	WPI Technology Pte. Ltd.	3	〃	2,153,263	Note 5	0.45
5	WPI International (Hong Kong) Limited	WPG China (SZ) Inc.	3	〃	278,429	Note 5	0.06
5	WPI International (Hong Kong) Limited	WPG China Inc.	3	〃	552,243	Note 5	0.12
5	WPI International (Hong Kong) Limited	WPG SCM Limited	3	〃	402,673	Note 5	0.08
9	Asian Information Technology Inc.	Frontek Technology Corporation	3	〃	4,781,293	Note 4	1.00
9	Asian Information Technology Inc.	WPG Electronics (Hong Kong) Limited	3	〃	2,296,405	Note 4	0.48
9	Asian Information Technology Inc.	WPG South Asia Pte. Ltd.	3	〃	1,600,271	Note 4	0.33
10	Frontek Technology Corporation	Asian Information Technology Inc.	3	〃	2,269,964	Note 4	0.47
10	Frontek Technology Corporation	WPG Electronics (Hong Kong) Limited	3	〃	539,218	Note 4	0.11
11	Apache Communication Inc	Asian Information Technology Inc.	3	〃	217,068	Note 4	0.05
6	Silicon Application Corp.	WPG China (SZ) Inc.	3	〃	188,822	Notes 9 and 12	0.04
6	Silicon Application Corp.	WPG China Inc.	3	〃	190,402	Notes 9 and 12	0.04
6	Silicon Application Corp.	WPG Electronics (Hong Kong) Limited	3	〃	2,750,865	Notes 9 and 12	0.57
6	Silicon Application Corp.	WPG South Asia Pte. Ltd.	3	〃	488,910	Notes 9 and 11	0.10
6	Silicon Application Corp.	Pernas Electronic Co., Ltd.	3	〃	121,696	Notes 9 and 11	0.03
7	Pernas Electronics Co., Ltd.	WPG Electronics (Hong Kong) Limited	3	〃	152,222	Notes 9 and 11	0.03
7	Pernas Electronics Co., Ltd.	Silicon Application Corp.	3	〃	305,951	Notes 9 and 11	0.06
8	Everwiner Enterprise Co., Ltd.	WPG Electronics (Hong Kong) Limited	3	〃	171,448	Note 4	0.04
8	Everwiner Enterprise Co., Ltd.	Silicon Application Corp.	3	〃	332,561	Note 4	0.07
15	Yosun Industrial Corp.	WPG China (SZ) Inc.	3	〃	107,369	Note 8	0.02
15	Yosun Industrial Corp.	Yosun Hong Kong Corp. Ltd.	3	〃	616,663	Note 5	0.13
16	Yosun Hong Kong Corp. Ltd.	Apache Communication Inc.	3	〃	161,575	Note 5	0.03
16	Yosun Hong Kong Corp. Ltd.	Richpower Electronic Devices Co., Limited	3	〃	259,841	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)
16	Yosun Hong Kong Corp. Ltd.	Yosun Shanghai Corp. Ltd.	3	Accounts receivable	$ 266,752	Note 8	0.06
16	Yosun Hong Kong Corp. Ltd.	Yosun Industrial Corp.	3	〃	105,724	Note 5	0.02
17	Yosun Shanghai Corp. Ltd.	WPG China (SZ) Inc.	3	〃	397,253	Note 8	0.08
17	Yosun Shanghai Corp. Ltd.	WPG China Inc.	3	〃	300,158	Note 8	0.06
19	Richpower Electronic Devices Co., Ltd.	WPG Electronics (Hong Kong) Limited	3	〃	1,026,184	Note 8	0.21
19	Richpower Electronic Devices Co., Ltd.	Yosun Industrial Corp.	3	〃	310,974	Note 5	0.06
20	Richpower Electronic Devices Co., Limited	WPG Electronics (Hong Kong) Limited	3	〃	525,455	Note 8	0.11
20	Richpower Electronic Devices Co., Limited	Richpower Electronic Devices Co., Ltd.	3	〃	384,390	Note 5	0.08
20	Richpower Electronic Devices Co., Limited	Yosun Hong Kong Corp. Ltd.	3	〃	847,362	Note 5	0.18
20	Richpower Electronic Devices Co., Limited	Yosun Industrial Corp.	3	〃	182,945	Note 5	0.04
12	WPG China (SZ) Inc.	WPG China Inc.	3	〃	264,298	Note 8	0.06
14	WPG Americas Inc.	World Peace Industrial Co., Ltd.	3	〃	747,534	Note 5	0.16
21	Peng Yu Trigold Limited	WPI International (Hong Kong) Limited	3	〃	105,347	Note 4	0.02
21	Peng Yu Trigold Limited	WPG C&C Shanghai Co., Ltd.	3	〃	647,310	Note 12	0.13
23	WPG South Asia Pte. Ltd.	WPG Americas Inc.	3	〃	370,750	Note 5	0.08
0	WPG Holdings Limited	Silicon Application Corporation	1	Other receivables	322,423	Notes 10 and 13	0.07
0	WPG Holdings Limited	Yosun Industrial Corp.	1	〃	213,774	Note 10	0.04
1	World Peace Industrial Co., Ltd.	WPG Holdings Limited	2	〃	2,680,122	Note 7	0.56
1	World Peace Industrial Co., Ltd.	Genuine C&C, Inc.	3	〃	600,598	Note 7	0.13
3	World Peace International (South Asia) Pte Ltd.	WPG South Asia Pte. Ltd.	3	〃	2,079,626	Note 6	0.43
4	WPI Technology Pte. Ltd.	WPI International (Hong Kong) Limited	3	〃	1,154,944	Note 14	0.24
5	WPI International (Hong Kong) Limited	World Peace International (South Asia) Pte Ltd.	3	〃	521,856	Note 14	0.11
24	WPG C&C Limited	WPI International (Hong Kong) Limited	3	〃	264,489	Note 7	0.06
25	Long-Think International (Hong Kong) Limited	WPI International (Hong Kong) Limited	3	〃	553,172	Note 7	0.12
26	AECO Electronics Co., Ltd.	WPI International (Hong Kong) Limited	3	〃	788,127	Note 7	0.16
11	Apache Communication Inc.	Asian Information Technology Inc.	3	〃	701,718	Note 7	0.05

Number (Note 1)	Company name	Counterparty	Relationship (Note 2)	Transaction: General ledger account	Transaction: Amount	Transaction: Transaction terms	Transaction: Percentage of consolidated total operating revenues or total assets (Note 3)
6	Silicon Application Corporation	Vsell Enterprise Co., Ltd.	3	Other receivables	$ 742,801	Note 10	0.15
27	Silicon Application Company Limited	Silicon Application Corporation	3	〃	844,221	Note 7	0.18
27	Silicon Application Company Limited	Yosun Hong Kong Corp. Ltd.	3	〃	1,063,460	Note 7	0.22
7	Pernas Electronic Co., Ltd.	Vsell Enterprise Co., Ltd.	3	〃	301,716	Note 7	0.06
15	Yosun Industrial Corp.	Yosun Singapore Pte Ltd.	3	〃	308,031	Note 14	0.06
16	Yosun Hong Kong Corp. Ltd.	Yosun Shanghai Corp. Ltd.	3	〃	466,423	Note 7	0.10
28	Yosun South China Corp. Ltd.	Yosun Shanghai Corp. Ltd.	3	〃	233,644	Note 7	0.05
30	Richpower Electronic Devices Pte Ltd.	Yosun Hong Kong Corp. Ltd.	3	〃	276,791	Note 7	0.06
36	LaaS (Dongguan) Supply Chain Management Limited	WPG China (SZ) Inc.	3	〃	232,937	Note 7	0.05
13	WPG China Inc.	WPG C&C Shanghai Co., Ltd.	3	〃	234,881	Note 7	0.05
33	Trigold Holdings Limited	Genuine C&C Inc.	3	〃	405,614	Note 7	0.08
34	Trigold (Hong Kong) Company Limited	Peng Yu Trigold Limited	3	〃	207,253	Note 7	0.04
29	Peng Yu (Shanghai) Digital Technology Co., Ltd.	WPG C&C Shanghai Co., Ltd.	3	〃	202,563	Note 7	0.04
31	Peng Yu International Limited	Peng Yu Trigold Limited	3	〃	145,639	Note 7	0.03
22	WPG Electronics (Hong Kong) Limited	Asian Information Technology Inc.	3	〃	139,854	Note 14	0.03
22	WPG Electronics (Hong Kong) Limited	Richpower Electronic Devices Co., Ltd.	3	〃	130,719	Note 14	0.03
23	WPG South Asia Pte. Ltd.	World Peace International (South Asia) Pte. Ltd.	3	〃	1,339,781	Note 7	0.28
35	Yosun Singapore Pte Ltd.	WPG South Asia Pte. Ltd.	3	〃	104,525	Note 5	0.02

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)

Three months ended March 31, 2026

Table 7

Expressed in thousands of NTD

(Except as otherwise indicated)

Investor	Investee	Location	Main business activities	Initial investment amount		Shares held as at March 31, 2026			Net profit (loss) of the investee for the three months ended March 31, 2026	Investment income (loss) recognized by the Company for the three months ended March 31, 2026 (Note 1)	Footnote
				Balance as at March 31, 2026	Balance as at December 31, 2025	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	$ 37,197,159	$ 2,124,133	$ 2,123,802	Note 4
WPG Holdings Limited	Asian Information Technology Inc.	Taiwan	Sales of electronic/ electrical components	25,586,455	4,273,464	2,433,296,000	100.00	31,282,768	1,644,384	1,611,629	Note 4
WPG Holdings Limited	Silicon Application Corp.	Taiwan	Sales of computer software, hardware and electronic products	-	4,717,962	-	-	-	-	-	Note 4
WPG Holdings Limited	LaaS Limited	Taiwan	Warehousing services	1,692,797	635,535	86,662,953	100.00	1,893,087	22,313	22,400	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	575,085	62	62	Note 4
WPG Holdings Limited	WPG International (CI) Limited	Cayman Islands	Holding company	4,100,930	4,100,930	118,291,659	100.00	10,630,448	442,730	415,457	Note 4
WPG Holdings Limited	Yosun Industrial Corp.	Taiwan	Sales of electronic/ electrical components	-	12,144,406	-	-	-	-	-	Note 4
WPG Holdings Limited	WPG Investment Co., Ltd.	Taiwan	Investment company	1,045,734	2,102,997	119,553,536	100.00	1,548,975	4,772	4,772	Note 4
WPG Holdings Limited	Trigold Holdings Limited	Taiwan	Investment company	1,247,746	1,247,746	72,012,027	57.35	2,444,128	463,407	267,984	Note 4
WPG Holdings Limited	WPG EMEA B.V.	Netherlands	Sales of electronic/ electrical components	232,615	232,615	8,000,000	100.00	(59,557)	(16,213)	(16,213)	Note 4
WPG Holdings Limited	WPG Electronics (Hong Kong) Limited	Hong Kong	Agent and sales of electronic/ eletrical components	456,652	456,652	147,000,000	100.00	871,838	3,512	3,512	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	3,913,218	430,683	430,683	Note 4
WPG Holdings Limited	WT Microelectronics Co., Ltd.	Taiwan	Trading company	7,797,498	7,797,498	153,087,471	12.06	14,758,822	7,009,164	808,653	Note 6
WPG Holdings Limited	Fortune Information Systems Corporation	Taiwan	Information service	833,712	833,712	33,348,481	47.67	840,953	21,302	9,541	Note 4
WPG Holdings Limited	Zero One Technology Co., Ltd.	Taiwan	Computer integration systems services	1,168,320	1,168,320	12,000,000	7.19	1,170,517	295,132	21,206	Note 6

Investor	Investee	Location	Main business activities	Initial investment amount		Shares held as at March 31, 2026			Net profit (loss) of the investee for the three months ended March 31, 2026	Investment income (loss) recognized by the Company for the three months ended March 31, 2026 (Note 1)	Footnote
				Balance as at March 31, 2026	Balance as at December 31, 2025	Number of shares	Ownership (%)	Book value			
WPG Holdings Limited	Edom Technology Co., Ltd.	Taiwan	Agent and sales of electronic/ eletrical components	$ 693,750	$ 693,750	25,000,000	9.27	$ 854,449	$ 320,733	$ 29,716	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	5,065,975	(2,790)	-	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	39,564,142	2,021,736	-	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	583,848	2,044	-	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	277,081	47,664	-	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	1,539,764	5,003	-	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	226,668	2,285	-	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	51,212	227,374	-	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	4,409,558	(10,349)	-	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	37,397,361	1,722,964	-	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	145,951	(2,011)	-	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	235,690	697	-	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	103,868	1,538	-	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	52,185	1,639	-	Notes 2 and 5

Investor	Investee	Location	Main business activities	Initial investment amount		Shares held as at March 31, 2026			Net profit (loss) of the investee for the three months ended March 31, 2026	Investment income (loss) recognized by the Company for the three months ended March 31, 2026 (Note 1)	Footnote
				Balance as at March 31, 2026	Balance as at December 31, 2025	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	$ 328,510	$ 1,961	$ -	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	33,645	227,374	-	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	655,716	3,818	-	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	961,052	6,774	-	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	2,207,091	18,724	-	Notes 2 and 5
Silicon Application Corp.	Win-Win Systems Ltd.	British Virgin Islands	Holding company	24,015	24,015	765,000	100.00	31,846	256	-	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	138,486	1,090	-	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	1,233,787	29,129	-	Notes 2 and 5
Silicon Application Corp.	Vsell Enterprise Co., Ltd.	Taiwan	Agent and sales of electronic/ eletrical components	493,817	493,817	20,000,000	100.00	1,086,687	452,094	-	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	851,077	23,320	-	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	3,846,310	162,181	-	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	2,320,980	24,539	-	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	238,330	6,219	-	Notes 2 and 5
Asian Information Technology Inc.	Silicon Application Corporation	Taiwan	Sales of electronic/ electrical components	4,717,962	-	577,090,000	100.00	9,333,817	927,753	-	Notes 2 and 5
Asian Information Technology Inc.	Yosun Industrial Corp.	Taiwan	Sales of electronic/ electrical components	12,144,406	-	402,310,300	100.00	14,027,310	746,562	-	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	8.90	11,630	(8,454)	-	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	331,063	3,184	-	Notes 2 and 5

Investor	Investee	Location	Main business activities	Initial investment amount		Shares held as at March 31, 2026			Net profit (loss) of the investee for the three months ended March 31, 2026	Investment income (loss) recognized by the Company for the three months ended March 31, 2026 (Note 1)	Footnote
				Balance as at March 31, 2026	Balance as at December 31, 2025	Number of shares	Ownership (%)	Book value			
Frontek Technology Corporation	Frontek International Limited	British Virgin Islands	Investment company	$ -	$ 16,120	-	-	$ -	$ 122	$ -	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	5,661,838	270,622	-	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	1,849,517	62,238	-	Notes 2 and 5
Yosun Industrial Corp.	Eesource Corp.	Taiwan	Sales of electronic/electrical components, office machinery and equipment	11,520	11,520	1,080,000	20.00	31,876	792	-	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	2,925,668	89,116	-	Notes 2 and 5
Sertek Incorporated	Sertek Limited	Hong Kong	Sales of electronic/ electrical components	83,494	83,494	19,500,000	100.00	94,290	556	-	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	3,642,927	83,872	-	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	290,383	2,879	-	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	31,820	792	-	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	51,101	8,005	-	Notes 2 and 3
WPG Investment Co., Ltd.	Trigold Holdings Limited	Taiwan	Investment company	57,577	57,577	2,097,993	1.67	69,997	463,407	-	Notes 2 and 3
WPG Investment Co., Ltd.	Fortune Information Systems Corporation	Taiwan	Information services	43,637	24,307	1,119,000	1.60	28,070	21,302	-	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	17,648	(47)	-	Notes 2 and 3
WPG Investment Co., Ltd.	LaaS Holdings (Samoa) Limited	Samoa	Holding company	-	1,142,712	-	-	-	10,008	-	Notes 2 and 5
WPG Investment Co., Ltd.	Piktura Co., Ltd.	Taiwan	Information saftware services	16,000	16,000	833,333	7.69	-	-	-	Notes 2 and 3
WPG Investment Co., Ltd.	AutoSys (TW) Co., Ltd.	Taiwan	Automobile and parts manufacturing industry	73,000	73,000	5,000,000	16.25	35,893	(23,608)	-	Notes 2 and 3
WPG Investment Co., Ltd.	Zero One Technology Co., Ltd.	Taiwan	Computer integration systems services	198,328	198,328	1,619,000	0.97	198,535	295,132	-	Notes 2 and 3
WPG Investment Co., Ltd.	Digitimes Inc.	Taiwan	Electronic information supply services	49,570	49,570	2,074,831	7.40	48,540	9,628	-	Notes 2 and 3

Investor	Investee	Location	Main business activities	Initial investment amount		Shares held as at March 31, 2026			Net profit (loss) of the investee for the three months ended March 31, 2026	Investment income (loss) recognized by the Company for the three months ended March 31, 2026 (Note 1)	Footnote
				Balance as at March 31, 2026	Balance as at December 31, 2025	Number of shares	Ownership (%)	Book value			
WPG Investment Co., Ltd.	Yang Bao Enterprise Co., Ltd.	Taiwan	Environmental sanitary and pollution control services	$ 218,778	$ 218,778	6,172,765	7.85	$ 213,718	($ 44,397)	$ -	Notes 2 and 3
WPG Investment Co., Ltd.	PackAge+Sustainable Integration Group Co., Ltd.	Taiwan	Recyclable packaging supplier	30,000	30,000	1,200,000	13.71	27,757	(4,055)	-	Notes 2 and 3
WPG Investment Co., Ltd.	TAC Dynamics Co., Ltd.	Taiwan	Logistics automation equipment supplier	80,000	80,000	1,509,433	25.84	74,366	(7,682)	-	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	1,396,539	124,183	-	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	1,566,312	116,746	-	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	1,710,506	284,580	-	Notes 2 and 5
Trigold Holdings Limited	Xinpengyu Technology Inc.	Taiwan	Sales of electronic products	10,000	-	10,000,000	100.00	10,012	12	-	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	69,123	924	-	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	6,666	8,005	-	Notes 2 and 3
LaaS Limited	LaaS (HK) Limited	Hong Kong	Warehousing services	250,560	250,560	8,000,000	100.00	263,128	10,324	-	Notes 2 and 5
LaaS Limited	LaaS Holdings (Samoa) Limited	Samoa	Holding company	1,142,712	-	40,060,000	100.00	1,133,766	10,008	-	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	122	(1,216)	-	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	118,152	21,908	-	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	34,685	615	-	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	13,825	3,010	-	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	218,722	(627)	-	Notes 2 and 5

Investor	Investee	Location	Main business activities	Initial investment amount		Shares held as at March 31, 2026			Net profit (loss) of the investee for the three months ended March 31, 2026	Investment income (loss) recognized by the Company for the three months ended March 31, 2026 (Note 1)	Footnote
				Balance as at March 31, 2026	Balance as at December 31, 2025	Number of shares	Ownership (%)	Book value			
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	$ 795,548	$ 21,810	$ -	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	2,181	(396)	-	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	1,108,572	106,162	-	Notes 2 and 5
WPG Malaysia Sdn. Bhd	WPG India Electronics Pvt. Ltd.	India	Agent and sales of electronic/electrical components	-	-	10	0.01	12	2	-	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	29,204	(1,257)	-	Notes 2 and 5
Fortune Information Systems Corporation	SBAS (HK) LTD.	Hong Kong	Information	1,452	1,452	20,000	100.00	18,472	554	-	Notes 2 and 5
Fortune Information Systems Corporation	Fortune Technology Systems Corporation	Taiwan	Information service	400,000	400,000	46,000,000	100.00	481,716	9,095	-	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

Three months ended March 31, 2026

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, 2026	Amount remitted from Taiwan to Mainland China / Amount remitted back to Taiwan for the three months ended March 31, 2026		Accumulated amount of remittance from Taiwan to Mainland China as of March 31, 2026	Net income of investee for the three months ended March 31, 2026	Ownership held by the Company (direct or indirect)	Investment income (loss) recognized by the Company for the three months ended March 31, 2026 (Note 2)	Book value of investments in Mainland China as of March 31, 2026 (Note 5)	Accumulated amount of investment income remitted back to Taiwan as of March 31, 2026	Footnote
					Remitted to Mainland China	Remitted back to Taiwan							
Vsell Enterprise Co., Ltd.	Sales of semiconductor integrated circuit and electronic components	$ 230,342	1	$ 433,968	$ -	$ -	$ 433,968	$ 25,586	100.00	$ 23,135	$ 577,255	$ -	
SAC Technology (SZ) Inc.	Sales of semiconductor integrated circuit and electronic components	23,915	1	23,369	-	-	23,369	(249)	100.00	(268)	19,001	-	
WPG China (SZ) Inc.	Sales of semiconductor integrated circuit and electronic components	155,461	2	110,636	-	-	110,636	45,725	100.00	45,725	1,407,621	-	Note 3
WPG China Inc.	Agent for selling electronic/electrical components	1,751,831	2	1,866,522	-	-	1,866,522	169,679	100.00	169,679	6,373,627	-	
Gain Tune Logistics (Shanghai) Co., Ltd.	Warehousing services / extra work	40,531	2	15,856	-	-	15,856	1,663	40.00	665	27,654	-	
Suzhou Xinning Logistics Co., Ltd.	Warehousing services	67,703	2	19,669	-	-	19,669	(618)	29.40	(182)	34,152	-	
Suzhou Xinning Bonded Warehouse Co., Ltd.	Warehousing services	31,995	2	30,021	-	-	30,021	(2,385)	49.00	(1,169)	10,078	-	
Yosun Shanghai Corp. Ltd.	Sales of electronic components and warehousing services	612,556	2	246,362	-	-	246,362	60,338	100.00	60,338	300,052	-	
Yosun South China Corp. Ltd.	Sales of electronic /electrical components	148,446	2	-	-	-	-	1,051	100.00	1,051	245,712	-	
Qegoo Technology Co., Ltd.	Business e-commerce platform	59,191	2	5,130	-	-	5,130	-	15.00	-	-	-	
Beauteek (Shanghai) Global Wellness Corporation Limited	Community e-commerce trading platform and related services	38,394	2	5,273	-	-	5,273	(1,417)	19.34	(274)	5,016	-	

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, 2026	Amount remitted from Taiwan to Mainland China / Amount remitted back to Taiwan for the three months ended March 31, 2026		Accumulated amount of remittance from Taiwan to Mainland China as of March 31, 2026	Net income of investee for the three months ended March 31, 2026	Ownership held by the Company (direct or indirect)	Investment income (loss) recognized by the Company for the three months ended March 31, 2026 (Note 2)	Book value of investments in Mainland China as of March 31, 2026 (Note 5)	Accumulated amount of investment income remitted back to Taiwan as of March 31, 2026	Footnote
					Remitted to Mainland China	Remitted back to Taiwan							
Noble Strides Health Innovations Ltd. (Shanghai)	Other technology promotion services	$ 6,399	2	$ 1,238	$ -	$ -	$ 1,238	$ 1,345	19.34	$ 260	$ 3,098	$ -	
Bom2buy (SH) E-Commerce Inc.	General trading	9,258	1	9,258	-	-	9,258	1	100.00	1	9,240	-	Note 9
LaaS (Dongguan) Supply Chain Management Limited	Supply chain management, design and related businesses.	1,279,800	2	1,279,800	-	-	1,279,800	10,040	100.00	10,040	1,133,230	-	Note 8
Peng Yu (Shanghai) Digital Technology Co., Ltd	Sales of electronic/electrical products	104,153	2	208,401	-	-	208,401	2,595	100.00	1,532	240,140	-	
WPG C&C Shanghai Co., Ltd.	Sales of electronic/electrical products	245,970	2	274,106	-	-	274,106	111,914	100.00	66,051	503,141	-	Note 6
Trigolduo (Shanghai) Industrial Development Ltd.	Children's indoor amusement park	92,580	2	64,806	-	-	64,806	(667)	70.00	(276)	(43,575)	-	
Trigold Tongle (Shanghai) Industrial Development Ltd.	Children's indoor amusement park	-	2	-	-	-	-	-	-	-	-	-	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: Except for WPG Shanghai Co., Ltd., the investee income / loss for the three months ended March 31, 2026 that was recognized by the Company was based on the financial statements reviewed by international accounting firm which has cooperative relationship with accounting firm in R.O.C. The remaining investment income / loss was measure based on unreviewed financial statements of investee during the same period.

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 three months ended March 31, 2026, accumulated amount of remittance from Taiwan to Mainland China as of March 31, 2026, book value of investments in Mainland China as of March 31, 2026, accumulated amount of investment income remitted back to Taiwan as of March 31, 2026, etc., the exchange rates used were USD 1: NTD 31.995, HKD 1:NTD 4.081 and RMB 1: NTD 4.629.

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-Commerce 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 March 31, 2026	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	$ 2,042,704	$ 2,159,514	$ 55,584,638
World Peace Industrial Co., Ltd. and its subsidiaries	392,091	477,398	22,388,907
Asian Information Technology Inc. and its subsidiaries	739,352	1,381,587	18,832,717
WPG Investment Co., Ltd.	20,899	31,072	929,385
Trigold Holdings Limited	572,123	572,123	3,347,709
LaaS Limited	1,279,800	1,279,800	1,133,779

(1) Exchange rates as of March 31, 2026 were USD 1: NTD 31.995, HKD 1 : NTD 4.081 and RMB 1 : NTD 4.629.
(2) The ceiling of investment amount of the company is calculated based on the investor's net assets.