Stock Code: 3022

IEI INTEGRATION CORP.
AND SUBSIDIARIES

Consolidated Financial Statements

With Independent Auditors' Review Report

For the Six Months Ended June 30, 2026 and 2025

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The independent auditors' review report and the accompanying consolidated financial statements are the English translation of the Chinese version prepared and used in the Republic of China. If there is any conflict between, or any difference in the interpretation of the English and Chinese language independent auditors' review report and consolidated financial statements, the Chinese version shall prevail.

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Independent Auditors' Review Report

To the Board of Directors of IEI INTEGRATION CORP.:

Introduction

We have reviewed the accompanying consolidated balance sheets of IEI Integration Corp. and its subsidiaries (collectively, the "Group") as of June 30, 2026 and 2025, and the related consolidated statements of comprehensive income for the three-month and six-month periods then ended, and the consolidated statements of changes in equity and cash flows for the six-month period then ended, and the notes to the consolidated financial statements (including a summary of significant accounting policies). Management is responsible for the preparation of consolidated financial statements that fairly present the financial position, financial performance, and cash flows of the Group in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and International Accounting Standard No. 34, 'Interim Financial Reporting,' endorsed by the Financial Supervisory Commission (FSC). Our responsibility is to express a conclusion on the accompanying consolidated financial statements based on our reviews.

Scope

Except as described in the Basis for Qualified Conclusion paragraphs, we conducted our reviews in accordance with Review Standard No. 2410, "Review of Financial Statements." A review of interim financial information consists principally of making inquiries 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 conducted in accordance with generally accepted auditing standards, 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 described in Note 4(2) to the consolidated financial statements, certain non-significant subsidiaries included in the aforementioned consolidated financial statements are accounted for based on those investees' unreviewed financial reports for the same period. As of June 30, 2026 and 2025, total assets of these non-significant subsidiaries amounted to NT$1,412,678 thousand and NT$1,427,150 thousand, representing 8.26% and 9.58% of consolidated total assets, respectively; total liabilities amounted to NT$387,802 thousand and NT$428,256 thousand, representing 7.08% and 9.06% of consolidated total liabilities, respectively; and total comprehensive income for the three-month periods ended June 30, 2026 and 2025, and for the six-month periods ended June 30, 2026 and 2025, amounted to NT$33,169 thousand, NT$3,813 thousand, NT$65,134 thousand, and NT$34,091 thousand, respectively, representing 6.11%, (0.55)%, 7.74%, and (14.15)% of consolidated total comprehensive income, respectively.

As described in Note 6(7) to the consolidated financial statements, investments accounted for using the equity method held by IEI Integration Corp. and its subsidiaries as of June 30, 2026 and 2025 amounted to NT$1,203,363 thousand and NT$1,140,006 thousand, respectively; and the Group's share of profit or loss of associates and joint ventures accounted for using the equity method for the three-month periods ended June 30, 2026 and 2025, and for the six-month periods ended June 30, 2026 and 2025, amounted to NT$14,341 thousand, NT$(3,637) thousand, NT$17,171 thousand and NT$(4,283) thousand, respectively, which are likewise based on those investees' unreviewed financial reports for the same period.

Qualified Conclusion

Based on our reviews, except for the possible adjustments to the consolidated financial statements that might have been necessary had the unreviewed financial statements of the investees described in the Basis for Qualified Conclusion paragraphs been reviewed by accountants, nothing has come to our attention that causes us to believe that the accompanying consolidated financial statements do not present fairly, in all material respects, the financial position of IEI Integration Corp. and its subsidiaries as of June 30, 2026 and 2025, and their consolidated financial performance for the three-month and six-month periods then ended, and their consolidated cash flows for the six-month period then ended, in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and International Accounting Standard No. 34, "Interim Financial Reporting," endorsed by the FSC.

KPMG

Certified Public Accountants:
Han Yi-Lien
Pan Chun-Ming

Approval Document Number from the Securities Regulatory Authority:
FSC Certificate No. 1090332798
FSC Certificate No. 1110333933

August 7, 2026

Notes to Readers

The accompanying consolidated financial statements are intended to present the consolidated financial position, financial performance and cash flows in accordance with accounting principles generally accepted in the Republic of China and not those of any other jurisdictions. The standards, procedures and practices applied to the review of such consolidated financial statements are those generally accepted in the Republic of China.

The independent auditors' review report and the accompanying consolidated financial statements have been translated into English from the original Chinese version prepared in the Republic of China. If there is any conflict between the English version and the original Chinese version, or any difference in the interpretation thereof, the Chinese-language independent auditors' review report and consolidated financial statements shall prevail.

IEI INTEGRATION CORP. AND SUBSIDIARIES

Consolidated Balance Sheets

June 30, 2026, December 31, 2025 and June 30, 2025

(Expressed in thousands of NTD)

		2026.6.30		2025.12.31		2025.6.30	
	Assets	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
	Current assets:						
1100	Cash and cash equivalents (Notes 6(1)/(23))	$ 2,655,112	15	2,487,337	17	4,055,268	27
1110	Financial assets at fair value through profit or loss - current (Notes 6(2)/(23))	719,868	4	499,201	3	924,478	6
1170	Notes and accounts receivable, net (Notes 6(4)/(20)/(23))	1,717,816	10	1,111,143	7	1,028,044	7
1180	Accounts receivable from related parties, net (Notes 6(20)/(23)&7)	94,383	1	72,535	-	57,045	-
1210	Other receivables from related parties (Notes 6(23)&7)	264,003	2	56	-	279,005	2
130X	Inventories (Note 6(5))	3,667,714	21	2,202,627	15	1,436,345	10
1476	Other financial assets - current (Notes 6(6)/(23)&8)	2,004,360	12	3,117,670	21	2,201,031	15
1479	Other current assets - other	234,140	1	162,718	1	173,004	1
		11,357,396	66	9,653,287	64	10,154,220	68
	Non-current assets:						
1510	Financial assets at fair value through profit or loss - non-current (Notes 6(2)/(23))	228,377	1	225,384	2	26,231	-
1517	Financial assets at fair value through other comprehensive income - non-current (Notes 6(3)/(23))	62,376	-	43,275	-	46,028	-
1550	Investments accounted for using the equity method (Note 6(7))	2,811,708	17	2,778,698	18	2,345,522	16
1600	Property, plant and equipment (Notes 6(9)&7)	1,945,407	12	1,943,089	13	1,881,756	13
1755	Right-of-use assets (Note 6(10))	10,088	-	13,451	-	20,248	-
1760	Investment property, net (Note 6(11))	258,351	2	260,753	2	263,081	2
1821	Other intangible assets, net	34,173	-	20,759	-	15,913	-
1840	Deferred tax assets (Note 6(16))	154,453	1	117,099	1	107,602	1
1975	Net defined benefit asset - non-current	11,068	-	11,068	-	9,335	-
1990	Other non-current assets - other (Note 9)	233,217	1	51,053	-	23,844	-
		5,749,218	34	5,464,629	36	4,739,560	32
	Total Assets	**$ 17,106,614**	**100**	**15,117,916**	**100**	**14,893,780**	**100**

		2026.6.30		2025.12.31		2025.6.30	
	Liabilities and Equity	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
	Current liabilities:						
2100	Short-term loans (Note 6(12))	$ 116,871	1	-	-	-	-
2130	Current contract liabilities (Notes 6(20)&7)	734,708	4	375,251	3	395,233	4
2170	Notes and accounts payable (Note 6(23))	2,046,581	12	1,365,762	9	1,097,646	7
2180	Accounts payable to related parties (Notes 6(23)&7)	63,384	-	48,574	-	40,737	-
2216	Dividends Payable (Note 6(23))	618,092	4	-	-	794,690	5
2219	Other payables - other (Note 6(23))	646,978	4	625,649	4	578,586	4
2220	Other payables to related parties (Notes 6(23)&7)	19,574	-	20,106	-	496,883	3
2230	Current income tax liabilities	275,924	2	110,590	1	201,972	1
2280	Current lease liabilities (Notes 6(13)/(23)&7)	6,724	-	6,724	-	7,919	-
2399	Other current liabilities – other	41,369	-	39,261	-	35,677	-
		4,570,205	27	2,591,917	17	3,649,343	24
	Non-current liabilities:						
2570	Deferred tax liabilities (Note 6(16))	852,461	5	1,085,081	7	1,009,995	7
2580	Non-current lease liabilities (Notes 6(13)/(23)&7)	3,533	-	6,876	-	12,441	-
2640	Net defined benefit liability, non-current	-	-	-	-	3	-
2670	Other non-current liabilities – other	54,653	-	54,588	-	55,011	-
		910,647	5	1,146,545	7	1,077,450	7
	Total liabilities	5,480,852	32	3,738,462	24	4,726,793	31
	Equity attributable to owners of the parent (Notes 6(8)/(17))						
3100	Share Capital	1,765,978	10	1,765,978	12	1,765,978	12
3200	Capital surplus	1,135,035	7	1,134,964	8	840,240	6
	Retained earnings:						
3310	Legal reserve	2,272,120	13	2,190,190	14	2,190,190	15
3320	Special reserve	476,503	3	300,475	2	300,475	2
3350	Unappropriated earnings	5,980,858	35	6,275,201	42	5,525,321	37
		8,729,481	51	8,765,866	58	8,015,986	54
3400	Other equity	(218,834)	(1)	(476,503)	(3)	(610,886)	(4)
	Total equity attributable to owners of the parent	11,411,660	67	11,190,305	75	10,011,318	68
36XX	Non-controlling interests	214,102	1	189,149	1	155,669	1
	Total equity	11,625,762	68	11,379,454	76	10,166,987	69
	Total Liabilities and Equity	**$ 17,106,614**	**100**	**15,117,916**	**100**	**14,893,780**	**100**

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

IEI INTEGRATION CORP. AND SUBSIDIARIES

Consolidated Statements of Comprehensive Income

For the Six Months Ended June 30, 2026 and 2025

(Expressed in Thousands of NTD, Except for Earnings per share)

		For the three months ended June 30				For the six months ended June 30			
		2026		2025		2026		2025	
		Amount	%	Amount	%	Amount	%	Amount	%
4110	**Sales revenue**	$ 2,493,632	100	1,668,708	100	4,092,389	100	3,449,965	100
4170	Less: Sales returns and allowances	4,422	-	9,373	-	10,825	-	13,774	-
	Net sales revenue (Notes 6(20) & 7)	2,489,210	100	1,659,335	100	4,081,564	100	3,436,191	100
5110	**Cost of sales** (Notes 6(5)(15)(21) ,7 & 12)	1,799,690	72	1,124,420	68	2,943,764	72	2,276,616	66
	Gross profit	689,520	28	534,915	32	1,137,800	28	1,159,575	34
5910	Unrealized gain (loss) on intercompany sales	(196)	-	339	-	(334)	-	(322)	-
5920	Realized gain (loss) on intercompany sales	-	-	-	-	82	-	359	-
	Net gross profit	689,324	28	535,254	32	1,137,548	28	1,159,612	34
	Operating expenses (Notes 6(4)(15)(18)(21), 7 & 12)								
6100	Selling expenses	178,689	7	115,119	7	309,749	7	245,427	7
6200	Administrative expenses	123,881	5	105,566	6	245,367	6	241,553	7
6300	Research and development expenses	159,091	7	133,593	8	318,337	8	272,900	8
6450	Expected credit impairment loss (reversal gain)	-	-	132	-	-	-	132	-
	Total operating expenses	461,661	19	354,410	21	873,453	21	760,012	22
	Net operating income	227,663	9	180,844	11	264,095	7	399,600	12
	Non-operating income and expenses (Notes 6(22) & 7)								
7100	Interest income	42,389	2	58,501	3	86,723	2	119,606	3
7010	Other income	25,392	1	19,291	1	28,879	1	29,206	1
7020	Other gains and losses, net	12,670	1	(632,073)	(38)	29,545	1	(559,191)	(16)
7050	Finance costs	(732)	-	(122)	-	(915)	-	(250)	-
7060	Share of profit of associates and joint ventures accounted for using the equity method, net	83,262	3	42,872	3	171,906	4	120,384	4
	Total non-operating income and expenses	162,981	7	(511,531)	(31)	316,138	8	(290,245)	(8)
	Profit (loss) from continuing operations before tax	390,644	16	(330,687)	(20)	580,233	15	109,355	4
7950	**Less: Income tax expense (benefit)** (Note 6(16))	(26,089)	(1)	(37,315)	(2)	(3,426)	-	39,913	1
	Profit (loss)	416,733	17	(293,372)	(18)	583,659	15	69,442	3
8300	**Other comprehensive income:**								
8310	**Items that will not be reclassified subsequently to profit or loss:**								
8316	Unrealized gains (losses) on investments in equity instruments measured at fair value through other comprehensive income	7,853	-	(4,332)	-	19,101	-	(10,466)	-
8320	Share of other comprehensive income of associates and joint ventures accounted for using the equity method that will not be reclassified subsequently to profit or loss	134,148	6	(65,922)	(4)	117,715	3	(6,052)	-
8349	Income tax related to items that will not be reclassified subsequently to profit or loss	-	-	-	-	-	-	-	-
	Total items that will not be reclassified subsequently to profit or loss	142,001	6	(70,254)	(4)	136,816	3	(16,518)	-
8360	**Items that may be reclassified subsequently to profit or loss**								
8361	Exchange differences on translation of foreign operations	(14,067)	(1)	(296,982)	(18)	113,599	3	(263,797)	(8)
8370	Share of other comprehensive income of associates and joint ventures accounted for using the equity method that may be reclassified subsequently to profit or loss	(1,578)	-	(38,023)	(2)	7,254	-	(30,096)	(1)
8399	Income tax related to items that may be reclassified subsequently to profit or loss	-	-	-	-	-	-	-	-
	Total items that may be reclassified subsequently to profit or loss	(15,645)	(1)	(335,005)	(20)	120,853	3	(293,893)	(9)
8300	**Other comprehensive income for the period**	126,356	5	(405,259)	(24)	257,669	6	(310,411)	(9)
	Total comprehensive income	**$ 543,089**	**22**	**(698,631)**	**(42)**	**841,328**	**21**	**(240,969)**	**(6)**
	Profit (loss) attributable to:								
8610	Owners of the parent	$ 412,719	17	(294,325)	(18)	581,707	15	69,423	3
8620	Non-controlling interests	4,014	-	953	-	1,952	-	19	-
		$ 416,733	**17**	**(293,372)**	**(18)**	**583,659**	**15**	**69,442**	**3**
	Comprehensive income attributable to:								
8710	Owners of the parent	$ 539,075	22	(699,584)	(42)	839,376	21	(240,988)	(6)
8720	Non-controlling interests	4,014	-	953	-	1,952	-	19	-
		$ 543,089	**22**	**(698,631)**	**(42)**	**841,328**	**21**	**(240,969)**	**(6)**
	Earnings (loss) per share (NT$)								
	Basic earnings (loss) per share (NT$) (Note 6(19))	**$**	**2.34**		**(1.67)**		**3.29**		**0.39**
	Diluted earnings (loss) per share (NT$) (Note 6(19))	**$**	**2.33**		**(1.67)**		**3.28**		**0.39**

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

IEI INTEGRATION CORP. AND SUBSIDIARIES

Consolidated Statement of Changes in Equity

For the Six Months Ended June 30, 2026 and 2025

(Expressed in thousands of NTD)

Code		Equity attributable to owners of the parent											
		Share Capital		Retained earnings				Other equity					
		Ordinary Share Capital	Capital surplus	Legal reserve	Special reserve	Unappropriated retained earnings	Total	Exchange differences on translation of foreign operations	Unrealized gain (loss) on financial assets at fair value through other comprehensive income	Total	Total equity attributable to owners of the parent	Non-controlling Interests	Total Equity
A1	**Balance at January 1, 2025**	$ 1,765,978	837,554	2,040,627	385,290	6,315,336	8,741,253	(281,642)	(18,833)	(300,475)	11,044,310	159,706	11,204,016
D1	Net income for the period	-	-	-	-	69,423	69,423	-	-	-	69,423	19	69,442
D3	Other comprehensive income	-	-	-	-	-	-	(293,893)	(16,518)	(310,411)	(310,411)	-	(310,411)
D5	Total comprehensive income	-	-	-	-	69,423	69,423	(293,893)	(16,518)	(310,411)	(240,988)	19	(240,969)
	Appropriation and distribution of retained earnings:												
B1	Legal reserve	-	-	149,563	-	(149,563)	-	-	-	-	-	-	-
B5	Cash dividends of ordinary shares	-	-	-	-	(794,690)	(794,690)	-	-	-	(794,690)	-	(794,690)
B17	Reversal of special reserve	-	-	-	(84,815)	84,815	-	-	-	-	-	-	-
	Other changes in capital surplus:												
C7	Changes in equity of associates accounted for using the equity method	-	2,539	-	-	-	-	-	-	-	2,539	-	2,539
C17	Other changes in capital surplus	-	147	-	-	-	-	-	-	-	147	-	147
N1	Share-based payment	-	-	-	-	-	-	-	-	-	-	13,474	13,474
O1	Changes in non-controlling interests	-	-	-	-	-	-	-	-	-	-	(17,530)	(17,530)
Z1	**Balance at June 30, 2025**	**$ 1,765,978**	**840,240**	**2,190,190**	**300,475**	**5,525,321**	**8,015,986**	**(575,535)**	**(35,351)**	**(610,886)**	**10,011,318**	**155,669**	**10,166,987**
A1	**Balance at January 1, 2026**	$ 1,765,978	1,134,964	2,190,190	300,475	6,275,201	8,765,866	(363,062)	(113,441)	(476,503)	11,190,305	189,149	11,379,454
D1	Net income for the period	-	-	-	-	581,707	581,707	-	-	-	581,707	1,952	583,659
D3	Other comprehensive income	-	-	-	-	-	-	120,853	136,816	257,669	257,669	-	257,669
D5	Total comprehensive income	-	-	-	-	581,707	581,707	120,853	136,816	257,669	839,376	1,952	841,328
	Appropriation and distribution of retained earnings:												
B1	Legal reserve	-	-	81,930	-	(81,930)	-	-	-	-	-	-	-
B3	Appropriation of special reserve	-	-	-	176,028	(176,028)	-	-	-	-	-	-	-
B5	Cash dividends of ordinary shares	-	-	-	-	(618,092)	(618,092)	-	-	-	(618,092)	-	(618,092)
	Other changes in capital surplus:												
C17	Other changes in capital surplus	-	71	-	-	-	-	-	-	-	71	-	71
N1	Share-based payment	-	-	-	-	-	-	-	-	-	-	13,935	13,935
O1	Changes in non-controlling interests	-	-	-	-	-	-	-	-	-	-	9,066	9,066
Z1	**Balance at June 30, 2026**	**$ 1,765,978**	**1,135,035**	**2,272,120**	**476,503**	**5,980,858**	**8,729,481**	**(242,209)**	**23,375**	**(218,834)**	**11,411,660**	**214,102**	**11,625,762**

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

IEI INTEGRATION CORP. AND SUBSIDIARIES
Consolidated Statement of Cash Flows
For the Six Months Ended June 30, 2026 and 2025

(Expressed in thousands of NTD)

		For the six months ended June 30	
		2026	**2025**
AAAA	**Cash flows from operating activities:**		
A10000	**Profit (loss) from continuing operations before tax**	$ 580,233	109,355
A20000	**Adjustments:**		
A20010	Adjustments to reconcile profit (loss):		
A20100	Depreciation expense	71,833	68,472
A20200	Amortization expense	14,682	11,012
A20300	Expected credit loss	-	132
A20400	Net loss (gain) on financial assets or liabilities at fair value through profit or loss	(3,690)	(3,955)
A20900	Interest expense	915	250
A21200	Interest income	(86,723)	(119,606)
A21300	Dividend income	(4,500)	(663)
A21900	Share-based payment expense	13,935	13,474
A22300	Share of loss (profit) of associates and joint ventures accounted for using the equity method	(171,906)	(120,384)
A22500	Loss (gain) on disposal of property, plant and equipment	(83)	57
A23700	Inventory write-downs and obsolescence losses	178,918	43,153
A23900	Unrealized (realized) intercompany profit	252	(37)
A24100	Unrealized foreign exchange loss (gain)	(60,738)	127,069
A29900	Other adjustments to reconcile profit (loss)	-	(74)
A20010	Total adjustments to reconcile profit (loss)	(47,105)	18,900
A30000	Changes in operating assets and liabilities:		
A31115	Decrease (increase) in financial assets at fair value through profit or loss	(213,094)	(31,301)
A31150	Decrease (increase) in accounts receivable	(596,135)	12,852
A31160	Decrease (increase) in accounts receivable from related parties	12,190	(21,633)
A31190	Decrease (increase) in other receivables from related parties	82,147	162,410
A31200	Decrease (increase) in inventories	(1,591,389)	(125,103)
A31240	Decrease (increase) in other current assets	(76,241)	13,099
A31990	Decrease (increase) in other operating assets	-	2
A32000	Changes in operating liabilities:		
A32125	Increase (decrease) in contract liabilities	359,457	(4,276)
A32150	Increase (decrease) in accounts payable	646,777	(7,163)
A32160	Increase (decrease) in accounts payable to related parties	(9,844)	54,555
A32180	Increase (decrease) in other payables	14,604	(44,535)
A32190	Increase (decrease) in other payables to related parties	(56,888)	57,562
A32200	Increase (decrease) in provisions	(103)	2,985
A32230	Increase (decrease) in other current liabilities	(2,174)	12,982
A30000	Total changes in operating assets and liabilities	(1,430,693)	82,436
A20000	Total adjustments	(1,477,798)	101,336
A33000	Cash inflow (outflow) generated from operations	(897,565)	210,691
A33100	Interest received	84,198	123,374
A33200	Dividends received	4,500	663
A33300	Interest paid	(915)	(250)
A33500	Income taxes refund (paid)	(88,853)	(97,649)
AAAA	**Net cash flows from operating activities**	(898,635)	236,829

IEI INTEGRATION CORP. AND SUBSIDIARIES
Consolidated Statement of Cash Flows (continued)
For the Six Months Ended June 30, 2026 and 2025

(Expressed in thousands of NTD)

		For the six months ended June 30	
		2026	**2025**
BBBB	**Cash flows from investing activities**		
B02700	Acquisition of property, plant, and equipment	(41,739)	(280,332)
B02800	Proceeds from disposal of property, plant and equipment	381	37
B04500	Acquisition of intangible assets	(27,408)	(12,672)
B06600	Decrease (increase) in other financial assets	1,142,804	1,267,570
B06700	Decrease (increase) in other non-current assets	(187,696)	(5,694)
BBBB	**Net cash flows from (used in) investing activities**	886,342	968,909
CCCC	**Cash flows from financing activities**		
C00100	Increase in short-term loans	137,566	-
C00200	Decrease in short-term loans	(22,928)	-
C03100	Increase (decrease) in guarantee deposits received	(22)	176
C04020	Payments of lease liabilities	(3,343)	(3,938)
C09900	Other financing activities	71	147
CCCC	**Cash flows from (used in) financing activities**	111,344	(3,615)
DDDD	Effect of exchange rate changes on cash and cash equivalents	68,724	(100,824)
EEEE	Net increase (decrease) in cash and cash equivalents	167,775	1,101,299
E00100	Cash and cash equivalents at beginning of period	2,487,337	2,953,969
E00200	Cash and cash equivalents at end of period	**$ 2,655,112**	**4,055,268**

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

1. Company History

IEI Integration Corp. (the "Company" or "IEI") was incorporated with the approval of the Ministry of Economic Affairs, R.O.C. on April 17, 1997. The principal business of the Company and its subsidiaries (collectively the "Group") involves the manufacturing and sales of computers, computer components and peripherals and related trading.

2. Approval Date and Procedures of the Consolidated Financial Statements

The consolidated financial statements were approved for issuance by the Board of Directors on August 7, 2026.

3. Application of New and Revised Standards and Interpretations

(1) Effect of adopting new and revised standards and interpretations endorsed by the FSC

The Group adopted the following newly revised International Financial Reporting Standards endorsed by the FSC beginning January 1, 2026, and they did not have a material impact on the consolidated financial statements:

- IFRS 17 "Insurance Contracts" and amendments to IFRS 17
- Amendments to IFRS 9 and IFRS 7 "Amendments to the Classification and Measurement of Financial Instruments"
- Annual improvements to IFRS Accounting Standards
- Amendments to IFRS 9 and IFRS 7 "Contracts Referencing Nature-dependent Electricity"

(2) The impact of IFRS endorsed by the FSC but not yet effective

The Group assesses that the adoption of the following new and amended IFRS Accounting Standards, effective from January 1, 2027, will not have a material impact on the consolidated financial statements.

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

The Group expects to begin adopting the following newly issued and amended IFRS Accounting Standards from January 1, 2028:

1. IFRS 18 "Presentation and Disclosure in Financial Statements"

   The new standard introduces three categories of income and expenses, two subtotals in the income statement, and a single note on management performance measures. These three amendments and enhancements to the guidance on how information is disaggregated in the financial statements establish a foundation for providing users with better and more consistent information, and will affect all companies.

   - More structured income statement: Under current standards, companies use different formats to present their operating results, making it difficult for investors to compare financial performance across companies. The new standard adopts a more structured income statement by introducing a newly defined "operating profit" subtotal, and requires that all income and expenses be classified into three new distinct categories based on the company's main business activities.

- Management performance measures (MPMs): The new standard introduces a definition of management performance measures and requires companies to disclose, in a single note to the financial statements, for each measure, why it provides useful information, how it is calculated, and how it is reconciled to the amounts recognized under IFRS Accounting Standards.
- More disaggregated information: The new standard includes guidance on how companies should enhance the disaggregation of information in the financial statements. This includes guidance on whether information should be presented in the primary financial statements or further disaggregated in the notes.

IAS 7 "Statement of Cash Flows" has been amended in conjunction with the new standard, requiring companies that prepare the statement of cash flows from operating activities using the indirect method to begin with the newly defined "operating profit or loss" subtotal. As a result of adopting this new starting point, some of the items included in the reconciliation will change. In addition, this consequential amendment also provides specific guidance on the classification of cash receipts and payments of interest and dividends.

The Group is continuing to assess the impact of the initial application of this standard on the consolidated financial statements.

2. Amendments to IAS 28 "Fair Value Option for Investments in Associates and Joint Ventures"

   The Group assesses that the adoption of this new amendment will not have a material impact on the consolidated financial statements.

(3) New and amended standards and interpretations not yet endorsed by the FSC

The Group expects that the following new and amended standards, which have not yet been endorsed by the FSC, will not have a material impact on the consolidated financial statements.

- Amendments to IFRS 10 and IAS 28 "Sale or Contribution of Assets between an Investor and its Associate or Joint Venture"
- IFRS 20 "Regulatory Assets and Regulatory Liabilities"

4. Summary of Significant Accounting Policies

(1) Statement of Compliance

The consolidated financial statements have been prepared in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and International Accounting Standard No. 34, "Interim Financial Reporting," endorsed by the FSC. The interim consolidated financial statements do not include all the information required for a complete set of annual financial statements prepared under IFRS endorsed by the FSC.

Except as described below, the significant accounting policies adopted in the consolidated financial statements are consistent with those of the 2025 annual consolidated financial statements. For relevant information, please refer to Note 4 of the 2025 annual consolidated financial statements.

(2) Basis of Consolidation

i. Subsidiaries Included in the Consolidated Financial Statements

Subsidiaries in the consolidated financial statements include:

			Ownership Percentage			
Name of Investor	**Name of Subsidiary**	**Principal Business**	**2026.6.30**	**2025.12.31**	**2025.6.30**	**Note**
IEI Integration Corp.	ICP Electronics Limited	Investment holding company	100%	100%	100%	
IEI Integration Corp.	Internet Application Technology Ltd.	Investment holding company	100%	100%	100%	
IEI Integration Corp.	BriteMED Technology Inc.	Manufacturing and trading of electronic components	100%	100%	100%	Note 1
ICP Electronics Limited	Fortunetec International Corp.	Investment holding company	100%	100%	100%	
ICP Electronics Limited	Fortune Name Holdings Limited	Investment holding company	100%	100%	100%	Note 1
Fortunetec International Corp.	Armorlink SH Corp. (Armorlink)	Logistics center; manufacturing and trading of computer-related products	90.70%	90.70%	90.70%	
Internet Application Technology Ltd.	Rich Excel Corporation Holdings Limited	Investment holding company	100%	100%	100%	
Rich Excel Corporation Holdings Limited	Equilico Inc.	Real estate leasing	100%	100%	100%	Note 1
Rich Excel Corporation Holdings Limited	Potency Inc.	Investment holding company	100%	100%	100%	
Equilico Inc.	Suntend LLC	Real estate leasing	100%	100%	100%	Note 1
Armorlink SH Corp.	IEI Technology (Shanghai) Co., Ltd.	Trading of computer-related products	100%	100%	100%	
Armorlink SH Corp.	Weibotong Technology (Shanghai) Co., Ltd.	Trading of computer-related products	100%	100%	100%	Note 1
Armorlink SH Corp.	Ailean Technologies Corp.	Manufacturing and trading of computer-related products	100%	100%	100%	Note 1、2
Armorlink SH Corp.	SYNCDA International Limited.	Logistics center; industrial computer sales	100%	100%	100%	Note 1
Ailean Technologies Corp.	ASH Energy Group Limited	Supply chain management	100%	100%	100%	Note 1、2
Potency Inc.	IEI Technology USA Corporation	Trading of computer-related products	100%	100%	100%	

Note 1:These are non-material subsidiaries whose financial statements have not been reviewed by accountants.

Note 2: Ailean Technologies Corp. was approved for a name change on April 18, 2025, and its Chinese name was officially changed from 優達芯發 to 優科上越電子(上海)有限公司. The English name remains unchanged.

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

iii. As approved by the Board of Directors on April 10, 2026, the functional currency of subsidiary Fortunetec International Corp. was changed from NTD to USD effective January 1, 2026, due to changes in its principal business activities and functions, and is being accounted for on a prospective basis in accordance with IAS 21.

(3) Classification of Current and Non-Current Assets and Liabilities

An asset is classified as current under one of the following criteria, and all other assets are classified as non-current assets by the Group:

i. It is expected to be realized, or intended to be sold or consumed, in the normal operating cycle;

ii. It holds the asset primarily for purposes of trading;

iii. It is expected to be realized within 12 months after the reporting period; or

iv. The asset is cash or a cash equivalent (as defined in IAS 7), unless it is restricted from being exchanged or used to settle a liability for at least twelve months after the reporting period.

A liability is classified as current if it meets any of the following criteria; all other liabilities are classified as non-current:

i. It is expected to be settled in the normal operating cycle;
ii. It is held primarily for the purposes of trading;
iii. It is due to be settled within twelve months after the reporting period; or
iv. There is no right to defer settlement of the liability for at least twelve months after the reporting period.

(4) Employee benefits

The pension cost for defined benefit plans for interim periods is measured using the pension cost rates determined from actuarial valuations at the previous annual reporting date, calculated on a year-to-date basis, with adjustments for significant market fluctuations since that date, and significant curtailments, settlements, or other significant one-time events.

(5) Income taxes

The Group measures and discloses income tax expense for the interim period in accordance with IAS 34, paragraph B12.

Income tax expense is recognized based on the best estimate of the weighted average annual effective income tax rate expected for the full year applied to the pre-tax income of the interim period.

Income tax expense directly recognized in equity or other comprehensive income is measured based on temporary differences between the carrying amounts of the related assets and liabilities for financial reporting purposes and their tax bases, using the tax rates expected to apply when the temporary differences are realized or settled.

5. Key Sources of Uncertainty for Critical Accounting Judgments, Estimates and Assumptions

When preparing the consolidated financial statements in accordance with the Regulations and International Accounting Standard No. 34, "Interim Financial Reporting," endorsed by the Financial Supervisory Commission, management is required to make judgments and estimates about the future (including climate-related risks and opportunities) that affect the application of accounting policies and the reported amounts of assets, liabilities, income and expenses. Actual results may differ from these estimates.

The significant judgments made by management in applying accounting policies, and the key sources of estimation uncertainty, are consistent with those described in Note 5 of the 2025 annual consolidated financial statements.

The accounting policies involving significant judgments that materially impact the amounts recognized in the consolidated financial statements are as follows:

- Assessment of whether the Group has control over an investee

The Group holds 20.96% of the voting shares of QNAP Systems, Inc., making it the single largest shareholder. Although the remaining 79.04% of shares are not concentrated among specific shareholders, the Group does not hold a majority of the board seats or voting rights representing more than half of the shareholders present at the general meeting. Accordingly, the Group is considered to have significant influence over QNAP Systems, Inc.

The Group holds 24.49% of the voting shares of Sheng Feng Co., Ltd., also making it the single largest shareholder. Despite the remaining 75.51% of shares not being concentrated among specific shareholders, the Group similarly does not control the majority of board seats or voting rights of shareholders present at the general meeting. Therefore, the Group is deemed to have significant influence over Sheng Feng Co., Ltd.

6. Explanation of Significant Accounts

Except as described below, the notes to significant accounts in the consolidated financial statements do not differ materially from those in the 2025 annual consolidated financial statements. For relevant information, please refer to Note 6 of the 2025 annual consolidated financial statements.

(1) Cash and Cash Equivalents

		2026.6.30	2025.12.31	2025.6.30
Cash on hand	$	4,078	2,763	3,208
Bank deposits		923,804	1,256,178	1,000,206
Cash equivalents		1,727,230	1,228,396	3,051,854
Cash and cash equivalents in the consolidated statement of cash flows	**$**	**2,655,112**	**2,487,337**	**4,055,268**

i. None of the cash and cash equivalents have been pledged as collateral.
ii. Time deposits that do not meet the definition of cash equivalents have been reclassified under other financial assets. Please refer to Note 6(6).
iii. For details on interest rate risk and sensitivity analysis related to the Group's financial assets and liabilities, please refer to Note 6(23).

(2) Financial Assets Measured at Fair Value through Profit or Loss

		2026.6.30	2025.12.31	2025.6.30
Mandatorily measured at fair value through profit or loss:				
Current:				
Fund beneficiary certificate	$	587,247	454,474	883,414
Open-end wealth management products		132,621	44,727	41,064
	$	**719,868**	**499,201**	**924,478**
Non-current:				
U.S. Treasury bonds	$	141,196	140,608	-
Fund beneficiary certificate		8,621	6,552	-
Secondary market foreign bonds		78,560	78,224	26,231
	$	**228,377**	**225,384**	**26,231**

i. For details on the amounts remeasured at fair value through profit or loss, please refer to Note 6(22).
ii. For details on credit risk and market risk, please refer to Note 6(23).
iii. The above financial assets have not been pledged as collateral.

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

		2026.6.30	2025.12.31	2025.6.30
Equity instruments measured at fair value through other comprehensive income:				
Domestic unlisted common stocks	**$**	**62,376**	**43,275**	**46,028**

i. The Group has designated the above equity investments as measured at fair value through other comprehensive income (FVOCI), as they are held for long-term strategic purposes and not for trading.
ii. For information on credit risk and market risk, please refer to Note 6(23).
iii. The above financial assets have not been pledged as collateral.

(4) Notes and Accounts Receivable

	2026.6.30	2025.12.31	2025.6.30
Notes receivable	$ 84,658	51,699	44,760
Accounts receivable	1,635,871	1,062,106	985,858
Less: Allowance for doubtful accounts	(2,713)	(2,662)	(2,574)
	$ 1,717,816	**1,111,143**	**1,028,044**

The Group applies the simplified approach to measuring expected credit losses, which requires the use of a lifetime expected credit loss provision for all notes and trade receivables. For the purpose of measuring expected credit losses, these receivables are grouped based on shared credit risk characteristics and the customers' ability to settle amounts due in accordance with the contractual terms. Forward-looking information has also been incorporated into the assessment.

The aging analysis of notes and trade receivables is as follows:

	2026.6.30		
	Gross Carrying Amount	Weighted Average Expected Credit Loss Rate	Allowance for Expected Credit Losses
Not past due	$ 1,652,878	0%	-
0~90 days past due	65,579	0%~2.86%	1,872
91~180 days past due	10	0%	-
Over 181 days past due	2,062	8.33%~100%	841
	$ 1,720,529		**2,713**

	2025.12.31		
	Gross Carrying Amount	Weighted Average Expected Credit Loss Rate	Allowance for Expected Credit Losses
Not past due	$ 1,078,630	0%	-
0~90 days past due	33,869	0%~5.49%	1,859
91~180 days past due	268	0%	-
Over 181 days past due	1,038	8.33%~100%	803
	$ 1,113,805		**2,662**

	2025.6.30		
	Gross Carrying Amount	Weighted Average Expected Credit Loss Rate	Allowance for Expected Credit Losses
Not past due	$ 879,464	0%	-
0~90 days past due	148,329	0%~1.38%	2,035
91~180 days past due	455	0%	-
Over 181 days past due	2,370	8.33%~100%	539
	$ 1,030,618		**2,574**

The movements in the loss allowance for notes and trade receivables of the Group are as follows:

	For the six months ended June 30	
	2026	**2025**
Beginning balance	$ 2,662	2,562
Impairment losses recognized (reversed)	-	132
Foreign exchange gains (losses)	51	(120)
Ending balance	**$ 2,713**	**2,574**

As of June 30, 2026, December 31, 2025 and June 30, 2025, none of the Group's notes and trade receivables were pledged as collateral.

(5) Inventories

	2026.6.30	**2025.12.31**	**2025.6.30**
Finished goods	$ 1,190,363	1,042,592	548,879
Work in process	292,166	126,972	206,000
Raw materials	2,185,185	1,033,063	681,466
	$ 3,667,714	**2,202,627**	**1,436,345**

i. For the three-month periods ended June 30, 2026 and 2025 and the six-month periods ended June 30, 2026 and 2025, inventory costs recognized as cost of sales and expenses were NT$1,799,690 thousand, NT$1,124,420 thousand, NT$2,943,764 thousand and NT$2,276,616 thousand, respectively, and inventory write-downs recognized as cost of sales due to reduction to net realizable value were NT$148,799 thousand, NT$12,470 thousand, NT$178,918 thousand and NT$43,153 thousand, respectively.

ii. As of June 30, 2026, December 31, 2025, and June 30, 2025, none of the Group's inventories were pledged as collateral.

(6) Other Financial Assets

Details of the Group's other financial assets are as follows:

	2026.6.30	**2025.12.31**	**2025.6.30**
Current:			
Time deposits and restricted assets	$ 2,004,360	3,117,670	2,035,861
National debt reverse repurchase	-	-	165,170
	$ 2,004,360	**3,117,670**	**2,201,031**

For information on other financial assets pledged as collateral, please refer to Note 8.

(7) Investments Accounted for Using the Equity Method

The Group's investments accounted for using the equity method at the reporting date are as follows:

	2026.6.30	**2025.12.31**	**2025.6.30**
Associates	**$ 2,811,708**	**2,778,698**	**2,345,522**

i. Information on associates that are material to the Group is as follows:

Name of Associate	Nature of Relationship with the Group	Principal Place of Business / Country of Incorporation	Percentage of Ownership Interest and Voting Rights		
			2026.6.30	2025.12.31	2025.6.30
QNAP Systems, Inc.	Sales of network security, network-attached storage (NAS), and network communications products	Taiwan	20.96%	20.96%	23.24%
Sheng Feng Co., Ltd.	Real estate leasing	Taiwan	24.49%	24.49%	24.49%

The fair values of associates that are material to the Group and are listed (or OTC) are as follows:

	2026.6.30	2025.12.31
QNAP Systems, Inc.	**$ 4,589,869**	**5,277,308**

The following presents summarized financial information for associates that are individually material to the Group. The amounts have been adjusted from those included in the associates' IFRS financial statements to reflect fair value adjustments made upon the Group's acquisition of interests in the associates and adjustments for differences in accounting policies:
Summarized Financial Information for QNAP Systems, Inc.:

	2026.6.30	2025.12.31	2025.6.30
Current assets	$ 6,338,771	5,624,126	4,212,268
Non-current assets	4,959,894	4,240,298	4,263,277
Current liabilities	(3,340,259)	(1,832,614)	(2,936,864)
Non-current liabilities	(238,078)	(142,218)	(131,424)
Net assets	**$ 7,720,328**	**7,889,592**	**5,407,257**
Net assets attributable to owners of the investee	**$ 7,720,328**	**7,889,592**	**5,407,257**

	For the three months ended June 30		For the six months ended June 30	
	2026	2025	2026	2025
Revenue	**$ 1,680,863**	**1,479,281**	**3,449,729**	**3,096,269**
Net income from continuing operations	$ 339,767	196,919	768,994	549,064
Other comprehensive income (loss)	339,472	(235,772)	320,496	(77,370)
Total comprehensive income	**$ 679,239**	**(38,853)**	**1,089,490**	**471,694**
Total comprehensive income attributable to owners of the investee	**$ 679,239**	**(38,853)**	**1,089,490**	**471,694**

	For the six months ended June 30	
	2026	**2025**
Beginning carrying amount of the Group's equity in associates	$ 1,650,291	1,375,216
Total comprehensive income for the period attributable to the Group	231,943	110,758
Changes recognized in associates	-	2,539
Dividends received from associates during the period	(263,865)	(278,953)
Ending balance of the Group's share of net assets in associates	1,618,369	1,209,560
Less: Unrealized gains on side-stream transactions	9,754	3,974
Unrealized gains on upstream transactions	270	70
Ending carrying amount of the Group's equity in associates	**$ 1,608,345**	**1,205,516**

QNAP Systems, Inc. held 13,367 thousand shares of the Company as of June 30, 2026, December 31, 2025 and June 30, 2025.

Summarized Financial Information for Sheng Feng Co., Ltd.:

	2026.6.30	**2025.12.31**	**2025.6.30**
Current assets	$ 112,993	138,057	39,407
Non-current assets	3,371,203	3,126,055	3,336,797
Current liabilities	(19,284)	(39,749)	(40,519)
Net assets	**$ 3,464,912**	**3,224,363**	**3,335,685**
Net assets attributable to owners of the investee	**$ 3,464,912**	**3,224,363**	**3,335,685**

	For the three months ended June 30		For the six months ended June 30	
	2026	**2025**	**2026**	**2025**
Revenue	**$ 918**	**4,532**	**5,692**	**8,921**
Net income from continuing operations	$ 26,558	(9,988)	36,049	(20,665)
Other comprehensive income (loss)	244,764	(121,853)	204,500	(10,596)
Total comprehensive income	**$ 271,322**	**(131,841)**	**240,549**	**(31,261)**
Total comprehensive income attributable to owners of the investee	**$ 271,322**	**(131,841)**	**240,549**	**(31,261)**

	For the six months ended June 30	
	2026	**2025**
Beginning carrying amount of the Group's equity in associates	$ 789,673	824,592
Total comprehensive income for the period attributable to the Group	58,912	(7,656)
Ending balance of the Group's share of net assets in associates	848,585	816,936
Less: Unrealized gains on side-stream transactions	-	-
Unrealized gains on upstream transactions	-	-
Ending carrying amount of the Group's equity in associates	**$ 848,585**	**816,936**

Sheng Feng Co., Ltd. held 10,596 thousand shares of the Company as of June 30, 2026, December 31, 2025 and June 30, 2025.

ii. The aggregate financial information for associates that are individually immaterial to the Group is as follows, based on the amounts included in the Group's consolidated financial statements:

	2026.6.30	**2025.12.31**	**2025.6.30**
Aggregate carrying amount of the Group's interests in individually immaterial associates	**$ 354,778**	**338,734**	**323,070**

	For the three months ended June 30		For the six months ended June 30	
	2026	**2025**	**2026**	**2025**
The Group's share of:				
Net profit (loss) from continuing operations	$ 7,837	(1,192)	8,342	777
Other comprehensive income (loss)	1,390	(19,088)	7,702	(15,599)
Total comprehensive income (loss)	**$ 9,227**	**(20,280)**	**16,044**	**(14,822)**

iii. Collateral

As of June 30, 2026, December 31, 2025 and June 30, 2025, none of the Group's investments accounted for using the equity method were pledged as collateral.

iv. Unreviewed equity method investments

Except for QNAP Systems Inc., whose financial statements have been reviewed by accountants, all other equity method investments and the related shares of profit and other comprehensive income were determined based on unreviewed financial statements.

(8) Subsidiaries with Material Non-Controlling Interests

Subsidiaries with non-controlling interests that are material to the Group are as follows:

Name of Subsidiary	**Principal Place of Business / Country of Incorporation**	**Non-controlling Interest Percentage of Ownership and Voting Rights**		
		2026.6.30	**2025.12.31**	**2025.6.30**
Armorlink SH Corp. (Armorlink)	China	9.30%	9.30%	9.30%

Armorlink's ownership percentage decreased from 100% to 90.70% in 2024 due to the issuance of restricted employee shares. Please refer to Note 6(18) for share-based payment information. The summarized financial information for the above subsidiary is as follows, prepared in accordance with IFRSs endorsed by the FSC, and adjusted to reflect fair value adjustments made at the acquisition date and differences in accounting policies. The amounts represent figures before elimination of intercompany transactions:

Summarized Financial Information for Armorlink:

	2026.6.30	2025.12.31	2025.6.30
Current assets	$ 3,189,284	2,741,111	2,406,012
Non-current assets	786,479	852,418	798,950
Current liabilities	(2,456,094)	(2,175,037)	(1,973,388)
Non-current liabilities	(2,614)	(2,497)	(2,191)
Net assets	**$ 1,517,055**	**1,415,995**	**1,229,383**
Ending carrying amount of non-controlling interests	**$ 214,102**	**189,149**	**155,669**

	For the three months ended June 30		For the six months ended June 30	
	2026	2025	2026	2025
Revenue	**$ 910,960**	**628,496**	**1,557,706**	**1,349,396**
Net income for the period	$ 43,161	10,245	20,993	199
Other comprehensive income (loss)	(160)	(27)	(318)	(41)
Total comprehensive income	**$ 43,001**	**10,218**	**20,675**	**158**
Net income attributable to non-controlling interests	**$ 4,014**	**953**	**1,952**	**19**

	For the six months ended June 30	
	2026	2025
Cash flows from operating activities	$ (391,309)	(25,563)
Cash flows from investing activities	48,462	(14,577)
Cash flows from financing activities	(96,958)	-
Net decrease in cash and cash equivalents	**$ (439,805)**	**(40,140)**

(9) Property, Plant and Equipment

The changes in cost, accumulated depreciation, and impairment losses of the Group's property, plant and equipment are as follows:

	Land	Buildings	Machinery	Other Equipment	Total
Cost or deemed cost:					
Balance at January 1, 2026	$ 1,154,481	1,072,670	336,895	457,077	3,021,123
Additions	-	6,700	22,568	12,950	42,218
Reclassification	3,957	2,394	-	-	6,351
Disposals	-	-	(604)	(6,816)	(7,420)
Effect of exchange rate changes	1,255	30,665	14,731	5,311	51,962
Balance at June 30, 2026	**$ 1,159,693**	**1,112,429**	**373,590**	**468,522**	**3,114,234**
Balance at January 1, 2025	$ 438,848	1,082,889	309,879	466,766	2,298,382
Additions	700,247	36,055	7,750	17,749	761,801
Reclassification	(9,092)	9,092	-	-	-
Disposals	-	-	(2,781)	(28,836)	(31,617)
Effect of exchange rate changes	(9,884)	(77,490)	(29,903)	(19,064)	(136,341)
Balance at June 30, 2025	**$ 1,120,119**	**1,050,546**	**284,945**	**436,615**	**2,892,225**
Depreciation and impairment losses:					
Balance at January 1, 2026	$ -	547,047	186,141	344,846	1,078,034
Depreciation	-	19,652	27,235	19,089	65,976
Disposals	-	-	(577)	(6,357)	(6,934)
Effect of exchange rate changes	-	20,155	8,173	3,423	31,751
Balance at June 30, 2026	**$ -**	**586,854**	**220,972**	**361,001**	**1,168,827**
Balance at January 1, 2025	$ -	561,097	144,545	342,977	1,048,619
Depreciation	-	20,239	23,377	18,312	61,928
Disposals	-	-	(2,503)	(28,832)	(31,335)
Effect of exchange rate changes	-	(44,911)	(14,423)	(9,409)	(68,743)
Balance at June 30, 2025	**$ -**	**536,425**	**150,996**	**323,048**	**1,010,469**
Carrying amount:					
January 1, 2026	**$ 1,154,481**	**525,623**	**150,754**	**112,231**	**1,943,089**
June 30, 2026	**$ 1,159,693**	**525,575**	**152,618**	**107,521**	**1,945,407**
January 1, 2025	**$ 438,848**	**521,792**	**165,334**	**123,789**	**1,249,763**
June 30, 2025	**$ 1,120,119**	**514,121**	**133,949**	**113,567**	**1,881,756**

i. For details on the gains and losses on disposal of property, plant and equipment, please refer to Note 6(22).

ii. As of June 30, 2026, December 31, 2025 and June 30, 2025, none of the Group’s property, plant and equipment were pledged as collateral.

iii. In April 2025, the Group purchased land from a related party. Please refer to Note 7 for related information.

(10) Right-of-Use Assets

The changes in cost and depreciation of the right-of-use assets recognized for the Group's leased buildings and structures are as follows:

	Buildings
Cost of right-of-use assets:	
Balance at January 1, 2026	$ 20,177
Balance at June 30, 2026	**$ 20,177**
Balance at January 1, 2025	$ 37,640
Additions	24,298
Disposals	(37,640)
Balance at June 30, 2025	**$ 24,298**
Depreciation and impairment losses of right-of-use assets:	
Balance at January 1, 2026	$ 6,726
Depreciation for the period	3,363
Balance at June 30, 2026	**$ 10,089**
Balance at January 1, 2025	$ 34,703
Depreciation for the period	4,050
Disposals	(34,703)
Balance at June 30, 2025	**$ 4,050**
Carrying amount:	
Balance at January 1, 2026	**$ 13,451**
Balance at June 30, 2026	**$ 10,088**
Balance at January 1, 2025	**$ 2,937**
Balance at June 30, 2025	**$ 20,248**

(11) Investment Property

	Land and Improvements	Buildings	Total
Carrying amount:			
Balance at January 1, 2026	**$ 124,376**	**136,377**	**260,753**
Balance at June 30, 2026	**$ 124,376**	**133,975**	**258,351**
Balance at January 1, 2025	**$ 124,376**	**141,407**	**265,783**
Balance at June 30, 2025	**$ 124,376**	**138,705**	**263,081**

i. There were no material additions, disposals, impairment provisions or reversals in investment property during the six-month periods ended June 30, 2026 and 2025. For current period depreciation, please refer to Note 12. For other relevant information, please refer to Note 6(11) of the 2025 annual consolidated financial statements.

ii. The fair value of investment property does not differ materially from that disclosed in Note 6(11) of the 2025 annual consolidated financial statements.

iii. None of the Group's investment property was pledged as collateral as of June 30, 2026, December 31, 2025, and June 30, 2025.

(12) Short-term Loans

	2026.6.30	2025.12.31	2025.6.30
Unsecured bank loans	$ 116,871	-	-
Unused credit facilities	$ 528,153	412,713	386,313
Interest rate range	2.35%	-	-

(13) Lease Liabilities

The carrying amounts of the Group's lease liabilities are as follows:

	2026.6.30	2025.12.31	2025.6.30
Current	$ 6,724	6,724	7,919
Non-current	$ 3,533	6,876	12,441

For maturity analysis, please refer to Note 6(23) financial instruments.

Amounts recognized in profit or loss are as follows:

	For the three months ended June 30		For the six months ended June 30	
	2026	2025	2026	2025
Interest expense on lease liabilities	$ 60	117	130	245
Expense relating to short-term leases	$ 3,440	2,259	6,661	5,198

Amounts recognized in the statement of cash flows are as follows:

	For the six months ended June 30	
	2026	2025
Total cash outflows for leases	$ 10,134	9,381

Land, Buildings and Structures Leases

In January 2025, the Group leased buildings and structures as factory space. The lease term is generally three years with an option to extend for the same period upon expiration.

(14) Operating Leases

There were no material new operating lease contracts entered into during the six-month periods ended June 30, 2026 and 2025. For related information, please refer to Note 6(13) of the 2025 annual consolidated financial statements.

(15) Employee Benefits

i. Defined Benefit Plans

As there were no significant market fluctuations or significant curtailments, settlements, or other significant one-time events after the previous annual reporting date, the Group uses the pension cost rates determined by actuarial valuations as of December 31, 2025 and 2024 to measure and disclose interim period pension costs.

The details of expenses recognized by the Group are as follows:

	For the three months ended June 30		For the six months ended June 30	
	2026	2025	2026	2025
Selling expenses	$ 4	4	7	7
Research and development expenses	4	4	9	9
Total	**$ 8**	**8**	**16**	**16**

ii. Defined Contribution Plans

The retirement benefit costs recognized under the Group's defined contribution pension plan, which have been contributed to the Bureau of Labor Insurance, are as follows:

	For the three months ended June 30		For the six months ended June 30	
	2026	2025	2026	2025
Operating costs	$ 525	481	1,058	956
Selling expenses	1,589	1,571	3,244	3,178
Administrative expenses	769	646	1,516	1,277
Research and development expenses	3,123	2,953	6,284	5,796
Total	**$ 6,006**	**5,651**	**12,102**	**11,207**

(16) Income Taxes

i. Details of the Group's income tax expense (benefit) are as follows:

	For the three months ended June 30		For the six months ended June 30	
	2026	2025	2026	2025
Current income tax expense:				
Current period	$ 192,802	1,009	271,582	82,186
Additional income tax on unappropriated earnings	-	34,210	-	34,210
Adjustments for prior period	-	(4,574)	(7,305)	(4,574)
	192,802	30,645	264,277	111,822
Deferred income tax expense:				
Origination and reversal of temporary differences	(218,891)	(67,960)	(267,703)	(71,909)
Income tax expense(benefit)	**$ (26,089)**	**(37,315)**	**(3,426)**	**39,913**

ii. The most recent tax years assessed by the tax authorities for the Company and its domestic subsidiaries are as follows:

Company Name	Year Assessed
The Company	Year 2024
BriteMED Technology Inc.	Year 2024

(17) Capital and Other Equity

Except as described below, there were no material changes in capital and other equity during the six-month periods ended June 30, 2026 and 2025. For relevant information, please refer to Note 6(16) of the 2025 annual consolidated financial statements.

i. Additional Paid-in Capital

The composition of the Company's additional paid-in capital is as follows:

	2026.6.30	2025.12.31	2025.6.30
Share premium	$ 46,223	46,223	46,223
Premium on conversion of corporate bonds	730,821	730,821	730,821
Treasury stock transactions	13,187	13,187	13,187
Changes in net equity of associates accounted for using the equity method	326,262	326,262	31,538
Others	18,542	18,471	18,471
	$ 1,135,035	**1,134,964**	**840,240**

ii. Retained Earnings

According to the Company's Articles of Incorporation, if there is a surplus in the annual final accounts, the Company shall first pay taxes, make up for prior losses, then set aside 10% as legal reserve, and set aside or reverse special reserve as required by law. Any remaining balance, together with accumulated undistributed earnings, shall be distributed by a resolution of the shareholders' meeting based on a proposal submitted by the Board of Directors.

As the Company is in a period of business growth, future dividend payments will be considered in light of the overall industry environment and business scale expansion requirements. The Company adopts a balanced dividend policy with the goal of pursuing stable and sustainable development. The Board of Directors proposes the dividend plan after considering historical distribution, industry standards and future operating capabilities. The total annual shareholder dividends shall not exceed 90% of accumulated distributable earnings, and the proportion of cash dividends shall not be less than 5% of total shareholder dividends.

(i) Legal Reserve

When there is no deficit, the Company may, by a resolution of the shareholders' meeting, distribute legal reserves as new shares or cash, but only the portion that exceeds 25% of paid-in capital.

(ii) Special Reserve

In accordance with FSC regulations, when distributing distributable earnings, the Company shall set aside a special reserve from current profit or prior year undistributed earnings for net deductions in other equity attributable to the current year. Prior year cumulative net deductions in other equity that have been set aside as a special reserve cannot be distributed. When the net deductions in other equity are subsequently reversed, the reversed amount may be distributed.

(iii) Earnings Distribution

The Company's annual shareholders' meetings held on May 25, 2026 and May 29, 2025 approved the earnings distribution proposals for fiscal years 2025 and 2024, respectively.

The dividends distributed to owners are as follows:

	Year 2025		Year 2024	
	Per Share (NT$)	Amount	Per Share (NT$)	Amount
Dividends to ordinary shareholders:				
Cash	$ 3.50	**618,092**	4.50	**794,690**

iii. Other Equity (Net of Tax)

	Exchange Differences on Translating Financial Statements of Foreign Operations	Unrealized Gains (Losses) on Financial Assets Measured at FVOCI	Total
Balance at January 1, 2026	$ (363,062)	(113,441)	(476,503)
Exchange differences arising on translating the net assets of foreign operations	113,599	-	113,599
Unrealized gains on financial assets measured at FVOCI	-	19,101	19,101
Share of associates' unrealized gains (losses) on financial assets measured at FVOCI	-	117,715	117,715
Share of associates' exchange differences on translation	7,254	-	7,254
Balance at June 30, 2026	**$ (242,209)**	**23,375**	**(218,834)**
Balance at January 1, 2025	$ (281,642)	(18,833)	(300,475)
Exchange differences arising on translating the net assets of foreign operations	(263,797)	-	(263,797)
Unrealized gains on financial assets measured at FVOCI	-	(10,466)	(10,466)
Share of associates' unrealized gains (losses) on financial assets measured at FVOCI	-	(6,052)	(6,052)
Share of associates' exchange differences on translation	(30,096)	-	(30,096)
Balance at June 30, 2025	**$ (575,535)**	**(35,351)**	**(610,886)**

(18) Share-Based Payment

Except as described below, there were no material changes in share-based payment transactions during the six-month periods ended June 30, 2026 and 2025. For relevant information, please refer to Note 6(17) of the 2025 annual consolidated financial statements.

i. Employee Expenses

The expenses arising from share-based payments recognized by the subsidiaries for the six-month periods ended June 30, 2026 and 2025 are as follows:

	For the three months ended June 30		For the six months ended June 30	
	2026	2025	2026	2025
Expense from restricted employee shares	**$ 7,023**	**5,925**	**13,935**	**13,474**

ii. As of June 30, 2026 and 2025, the unearned compensation balances for subsidiary employees were NT$61,561 thousand (RMB$13,168 thousand) and NT$78,721 thousand (RMB$19,246 thousand), respectively.

(19) Earnings Per Share

The calculation of basic and diluted earnings per share attributable to the owners of the Company is as follows:

	For the three months ended June 30		For the six months ended June 30	
	2026	2025	2026	2025
Basic earnings (loss) per share (NT$)				
Net income (loss) attributable to ordinary shareholders of the Company	**$ 412,719**	**(294,325)**	**581,707**	**69,423**
Weighted average shares outstanding (thousands)	176,598	176,598	176,598	176,598
	$ 2.34	**(1.67)**	**3.29**	**0.39**
Diluted earnings (loss) per share (NT$)				
Net income (loss) attributable to ordinary shareholders of the Company (adjusted for dilutive potential ordinary shares)	**$ 412,719**	**(294,325)**	**581,707**	**69,423**
Weighted average shares outstanding (thousands)	176,598	176,598	176,598	176,598
Effect of dilutive potential ordinary shares:				
Effect of employee share compensation	327	61	651	329
Weighted average shares outstanding (adjusted for dilutive potential ordinary shares)	176,925	176,659	177,249	176,927
	$ 2.33	**(1.67)**	**3.28**	**0.39**

(20) Revenue from Contracts with Customers

i. Disaggregation of Revenue

	For the three months ended June 30, 2026				
	Order-taking, Design and Brand Sales	Product Manufacturing	China Brand Sales	Other Operating Segments	Total
Major geographic markets:					
Taiwan	$ 154,866	-	-	-	154,866
Asia	623,446	66,512	406,223	19,934	1,116,115
Americas	527,372	3	-	438,001	965,376
Europe	197,997	24,953	-	-	222,950
Others	29,769	134	-	-	29,903
	$ 1,533,450	**91,602**	**406,223**	**457,935**	**2,489,210**

	For the three months ended June 30, 2025				
	Order-taking, Design and Brand Sales	Product Manufacturing	China Brand Sales	Other Operating Segments	Total
Major geographic markets:					
Taiwan	$ 56,405	-	-	-	56,405
Asia	460,415	59,869	290,735	-	811,019
Americas	277,380	8	-	346,700	624,088
Europe	155,092	1,188	-	1,167	157,447
Others	10,376	-	-	-	10,376
	$ 959,668	**61,065**	**290,735**	**347,867**	**1,659,335**

	For the six months ended June 30, 2026				
	Order-taking, Design and Brand Sales	Product Manufacturing	China Brand Sales	Other Operating Segments	Total
Major geographic markets:					
Taiwan	$ 220,981	-	-	-	220,981
Asia	1,127,781	127,611	808,566	20,185	2,084,143
Americas	675,172	249	-	699,497	1,374,918
Europe	338,031	26,713	-	12	364,756
Others	36,632	134	-	-	36,766
	$ 2,398,597	**154,707**	**808,566**	**719,694**	**4,081,564**

	For the six months ended June 30, 2025				
	Order-taking, Design and Brand Sales	Product Manufacturing	China Brand Sales	Other Operating Segments	Total
Major geographic markets:					
Taiwan	$ 104,627	-	-	-	104,627
Asia	895,608	127,141	637,714	-	1,660,463
Americas	646,228	172	-	683,902	1,330,302
Europe	307,025	7,145	-	2,434	316,604
Others	24,195	-	-	-	24,195
	$ 1,977,683	**134,458**	**637,714**	**686,336**	**3,436,191**

ii. Contract Balances

	2026.6.30	2025.12.31	2025.6.30
Notes and accounts receivable	$ 1,720,529	1,113,805	1,030,618
Accounts receivable - related parties	94,383	72,535	57,045
Less: Allowance for doubtful accounts	(2,713)	(2,662)	(2,574)
Total	**$ 1,812,199**	**1,183,678**	**1,085,089**
Contract liabilities - advance receipts	**$ 734,708**	**375,251**	**395,233**

For disclosures on accounts receivable and their impairment, please refer to Note 6(4).

Contract liability opening balances recognized as revenue for the six-month periods ended June 30, 2026 and 2025 were NT$375,251 thousand and NT$398,197 thousand, respectively.

(21) Employee and Director Remuneration

On May 29, 2025, the Company's shareholders' meeting resolved to amend the Articles of Incorporation. Under the amended articles, if the Company earns a profit in a given year, 5% to 20% shall be allocated as employee remuneration and no more than 3% as director remuneration. At least 5% of employee remuneration shall be distributed to base-level employees. However, if the Company has accumulated losses, the amount required to cover such losses shall be reserved first. Employee remuneration may be distributed in the form of shares or cash, including to employees of

affiliated subsidiaries meeting certain conditions. Prior to the amendment, the articles required the same allocation percentages for employee and director/supervisor remuneration but did not include the base-level employee provision.

The Company's estimated employee compensation for the three-month periods ended June 30, 2026 and 2025 and the six-month periods ended June 30, 2026 and 2025 was NT$19,628 thousand, NT$(17,860) thousand, NT$27,428 thousand and NT$4,752 thousand, respectively, and estimated director remuneration for the same periods was NT$1,500 thousand, NT$825 thousand, NT$2,325 thousand and NT$1,650 thousand, respectively. These amounts were estimated based on the Company's pre-tax profit for the respective periods, before deducting employee and director remuneration, multiplied by the appropriation percentages for employee and director remuneration stipulated in the Company's Articles of Incorporation, and were recorded as operating costs or operating expenses for the three-month periods ended June 30, 2026 and 2025 and the six-month periods ended June 30, 2026 and 2025. If the actual amount distributed in the following year differs from the estimated amount, the difference will be treated as a change in accounting estimate and recognized in profit or loss in the following year.

Employee compensation appropriations for the years ended December 31, 2025 and 2024 were NT$54,133 thousand and NT$95,401 thousand, respectively. Director remuneration appropriations were NT$3,300 thousand for each of the two years. The amounts appropriated were consistent with the actual amounts distributed. The relevant information is available on the Market Observation Post System (MOPS).

(22) Non-Operating Income and Expenses

i. Interest Income

The components of interest income of the Group are as follows:

	For the three months ended June 30		For the six months ended June 30	
	2026	**2025**	**2026**	**2025**
Interest on bank deposits	**$ 42,389**	**58,501**	**86,723**	**119,606**

ii. Other Income

The components of other income of the Group are as follows:

	For the three months ended June 30		For the six months ended June 30	
	2026	**2025**	**2026**	**2025**
Rental income	$ 3,284	2,839	5,652	5,181
Dividend income	4,500	663	4,500	663
Government subsidies	9,218	9,612	9,619	9,797
Other income	8,390	6,177	9,108	13,565
Total	**$ 25,392**	**19,291**	**28,879**	**29,206**

iii. Other Gains and Losses

The components of other gains and losses of the Group are as follows:

	For the three months ended June 30		For the six months ended June 30	
	2026	2025	2026	2025
Foreign currency exchange gains (losses)	$ 9,028	(630,018)	27,608	(558,836)
Net gains (losses) on financial assets at fair value through profit or loss	4,076	(41)	3,690	3,955
Gains (losses) on disposal of property, plant and equipment	95	(61)	83	(57)
Others	(529)	(1,953)	(1,836)	(4,253)
Total	**$ 12,670**	**(632,073)**	**29,545**	**(559,191)**

iv. Finance Costs

The components of finance costs of the Group are as follows:

	For the three months ended June 30		For the six months ended June 30	
	2026	2025	2026	2025
Interest expense:				
Interest on borrowings	$ 656	-	769	-
Other finance charges	76	122	146	250
Total	**$ 732**	**122**	**915**	**250**

(23) Financial Instruments

Except as described below, there are no significant changes in the fair values of the Group's financial instruments or the Group's exposures to credit risk, liquidity risk, and market risk arising from financial instruments. For relevant information, please refer to Note 6(22) of the 2025 annual consolidated financial statements.

i. Credit Risk

(i) Exposure to Credit Risk

The carrying amount of financial assets represents the maximum credit risk exposure.

(ii) Concentration of Credit Risk

As of June 30, 2026 and 2025, accounts receivable balances from five customers and four customers accounted for 56.03% and 54.96% of total accounts receivable, respectively, indicating a concentration of credit risk.

(iii) Credit Risk of Receivables

For credit risk exposure information on notes and accounts receivable, please refer to Note 6(4).

Other financial assets measured at amortized cost include other receivables and other financial assets. For related investment details, please refer to Note 6(6). The above are all low credit risk financial assets; therefore, the loss allowance is measured at the 12-month expected credit losses. Time deposits and treasury bond reverse repurchase products held by the Group are transacted with investment-grade or above financial institutions and are therefore considered to have low credit risk.

For information on the loss allowance for the six-month periods ended June 30, 2026 and 2025, please refer to Note 6(4).

ii. Liquidity Risk

The following table details the Group's remaining contractual maturity for its financial liabilities, including estimated interest but excluding the impact of netting agreements.

	Carrying Amount	Contractual Cash Flows	Within 6 Months	6~12 Months	1~2 Years	2~5 Years
June 30, 2026						
Non-derivative financial liabilities:						
Unsecured bank loans	$ 116,871	118,861	1,373	117,488	-	-
Non-interest-bearing liabilities (including related parties)	3,394,609	3,394,609	3,364,856	2,325	27,428	-
Lease liabilities	10,257	10,419	3,473	3,473	3,473	-
	$ 3,521,737	**3,523,889**	**3,369,702**	**123,286**	**30,901**	**-**
December 31, 2025						
Non-derivative financial liabilities:						
Non-interest-bearing liabilities (including related parties)	$ 2,060,091	2,060,091	2,005,958	54,133	-	-
Lease liabilities	13,600	13,893	3,473	3,473	6,947	-
	$ 2,073,691	**2,073,984**	**2,009,431**	**57,606**	**6,947**	**-**
June 30, 2025						
Non-derivative financial liabilities:						
Non-interest-bearing liabilities (including related parties)	$ 3,008,542	3,008,542	3,002,140	1,650	4,752	-
Lease liabilities	20,360	20,915	4,183	4,183	8,366	4,183
	$ 3,028,902	**3,029,457**	**3,006,323**	**5,833**	**13,118**	**4,183**

The Group does not expect that the cash flows in the maturity analysis could occur significantly earlier, or at significantly different amounts.

iii. Foreign Exchange Risk

(i) Exposure to Foreign Exchange Risk

The Group's financial assets and liabilities exposed to significant foreign exchange risk are as follows:

	2026.6.30			2025.12.31			2025.6.30		
	Foreign Currency	Exchange Rate	NTD	Foreign Currency	Exchange Rate	NTD	Foreign Currency	Exchange Rate	NTD
Financial Assets									
Monetary items:									
USD: NTD	$ 86,263	31.840	2,746,616	114,990	31.400	3,610,686	146,855	29.280	4,299,900
RMB: USD (Note)	242,101	0.1468	1,131,800	-	-	-	-	-	-
RMB: NTD	-	-	-	287,721	4.4673	1,285,338	287,718	4.0902	1,176,823
USD: RMB (Note)	41,036	6.81	1,306,590	47,412	7.03	1,488,722	47,529	7.16	1,391,643
Financial Liabilities									
Monetary items:									
USD: NTD	41,340	31.840	1,316,251	26,206	31.400	822,870	22,880	29.280	669,919
USD: RMB (Note)	13,073	6.81	416,240	9,677	7.03	303,862	9,258	7.16	271,081

Note: As some entities within the consolidated group have a functional currency other than New Taiwan Dollars, this must be taken into account in disclosures. For example, when a subsidiary's functional currency is RMB but it also has USD foreign currency positions, these must also be considered.

(ii) Sensitivity Analysis

The foreign exchange risk of the Group's monetary items arises primarily from cash and cash equivalents, accounts receivable, other receivables, accounts payable and other payables denominated in foreign currencies, which give rise to foreign exchange gains and losses upon translation. If the New Taiwan Dollar had depreciated/appreciated by 5% against the US Dollar at June 30, 2026 and 2025, with all other variables held constant, the after-tax profit for the six-month periods ended June 30, 2026 and 2025 would have decreased/increased by NT$138,101 thousand and NT$237,095 thousand, respectively. The analyses for both periods are prepared on the same basis.

(iii) Exchange Gains and Losses on Monetary Items

As the Group has various functional currencies, the exchange gains and losses on monetary items are disclosed on an aggregated basis. Foreign exchange gains (losses), comprising both realized and unrealized amounts, for the three-month periods ended June 30, 2026 and 2025 and the six-month periods ended June 30, 2026 and 2025 were NT$9,028 thousand, NT$(630,018) thousand, NT$27,608 thousand and NT$(558,836) thousand, respectively.

iv. Interest Rate Risk

The Group’s interest rate exposure on financial assets and liabilities is described in the liquidity risk management section of this note.

When reporting interest rate information internally to key management, the Group uses a change of five basis points, which represents management's assessment of the reasonably possible change in interest rates.

If interest rates had increased/decreased by five basis points, with all other variables held constant, the after-tax profit for the six-month periods ended June 30, 2026 and 2025 would have decreased/increased by NT$185 thousand and NT$200 thousand, respectively.

v. Other Price Risk

If commodity prices or equity security prices at the reporting date had changed (both periods analyzed on the same basis, with all other variables held constant), the impact on comprehensive income would be as follows:

	For the six months ended June 30, 2026		For the six months ended June 30, 2025	
Securities Price at Reporting Date	Other Comprehensive Income after Tax	Profit or Loss after Tax	Other Comprehensive Income after Tax	Profit or Loss after Tax
Increase 5%	$ 3,119	47,412	2,301	47,535
Decrease 5%	$ (3,119)	(47,412)	(2,301)	(47,535)

vi. Fair Value Information

(i) Categories of Financial Instruments and Fair Value

Financial assets at FVTPL and financial assets at FVOCI are measured at fair value on a recurring basis. The carrying amounts and fair values of each category of financial assets and liabilities (including fair value hierarchy information, but excluding (i) those financial instruments whose carrying amounts are reasonable approximations of their fair values, and (ii) lease liabilities, which are not required to disclose fair value information) are as follows:

	2026.6.30				
	Carrying Amount	Fair Value			
		Level 1	Level 2	Level 3	Total
Financial assets at FVTPL:					
Mandatorily measured at FVTPL - non-derivative financial assets	$ 948,245	948,245	-	-	948,245
Financial assets at FVOCI:					
Domestic unlisted stocks	$ 62,376	-	-	62,376	62,376
Financial assets measured at amortized cost:					
Cash and cash equivalents	$ 2,655,112	-	-	-	-
Notes and accounts receivable (including related parties)	1,812,199	-	-	-	-
Other receivables - related parties	264,003	-	-	-	-
Other financial assets - current	2,004,360	-	-	-	-
Subtotal	6,735,674	-	-	-	-
Financial liabilities measured at amortized cost:					
Short-term loans	$ 116,871	-	-	-	-
Notes and accounts payable (including related parties)	2,109,965	-	-	-	-
Dividends Payable	618,092	-	-	-	-
Other payables (including related parties)	666,552	-	-	-	-
Lease liabilities	10,257	-	-	-	-
Subtotal	**$ 3,521,737**	-	-	-	-

	2025.12.31				
	Carrying Amount	Fair Value			
		Level 1	Level 2	Level 3	Total
Financial assets at FVTPL:					
Mandatorily measured at FVTPL - non-derivative financial assets	$ 724,585	724,585	-	-	724,585
Financial assets at FVOCI:					
Domestic unlisted stocks	$ 43,275	-	-	43,275	43,275
Financial assets measured at amortized cost:					
Cash and cash equivalents	$ 2,487,337	-	-	-	-
Notes and accounts receivable (including related parties)	1,183,678	-	-	-	-
Other receivables - related parties	56	-	-	-	-
Other financial assets - current	3,117,670	-	-	-	-
Subtotal	6,788,741	-	-	-	-
Financial liabilities measured at amortized cost:					
Notes and accounts payable (including related parties)	$ 1,414,336	-	-	-	-
Other payables (including related parties)	645,755	-	-	-	-
Lease liabilities	13,600	-	-	-	-
Subtotal	**$ 2,073,691**	-	-	-	-

	2025.6.30				
	Carrying Amount	Fair Value			
		Level 1	Level 2	Level 3	Total
Financial assets at FVTPL:					
Mandatorily measured at FVTPL - non-derivative financial assets	$ 950,709	950,709	-	-	950,709
Financial assets at FVOCI:					
Domestic unlisted stocks	$ 46,028	-	-	46,028	46,028
Financial assets measured at amortized cost:					
Cash and cash equivalents	$ 4,055,268	-	-	-	-
Notes and accounts receivable (including related parties)	1,085,089	-	-	-	-
Other receivables - related parties	279,005	-	-	-	-
Other financial assets - current	2,201,031	-	-	-	-
Subtotal	7,620,393	-	-	-	-
Financial liabilities measured at amortized cost:					
Notes and accounts payable (including related parties)	$ 1,138,383	-	-	-	-
Dividends Payable	794,690	-	-	-	-
Other payables (including related parties)	1,075,469	-	-	-	-
Lease liabilities	20,360	-	-	-	-
Subtotal	**$ 3,028,902**	-	-	-	-

(ii) Valuation Techniques for Financial Instruments Not Measured at Fair Value

The methods and assumptions used by the Group to estimate the fair value of instruments not measured at fair value are as follows:

(ii-1) Financial Assets and Financial Liabilities Measured at Amortized Cost

Where transaction prices or market maker quotes are available, the most recent transaction prices and quoted data are used as the basis for estimating fair value. Where no market values are available for reference, valuation techniques are applied to estimate fair value. The estimates and assumptions used in such valuation techniques estimate fair value based on the discounted present value of future cash flows.

(iii) Valuation Techniques for Financial Instruments Measured at Fair Value

(iii-1) Non-Derivative Financial Instruments

Where financial instruments have quoted prices in active markets, those quoted prices are used as fair value. Prices announced by major exchanges and the OTC market for central government bonds determined to be actively traded serve as the basis for the fair value of listed equity instruments and debt instruments with quoted prices in active markets.

A financial instrument is regarded as having a quoted price in an active market if quoted prices are readily and regularly available from an exchange, dealer, broker, industry group, pricing service, or regulatory agency, and those prices represent actual and regularly occurring fair market transactions. If the above conditions are not met, the market is considered to be inactive. In general, a wide bid-ask spread, a significant increase in bid-ask spread, or low trading volume are indicators of an inactive market.

For financial instruments other than those with quoted prices in active markets, fair value is obtained using valuation techniques or by reference to counterparty quotes. Fair value

obtained through valuation techniques may be determined by reference to the current fair value of other financial instruments that are substantially similar in terms and characteristics, discounted cash flow methods, or other valuation techniques, including models based on market information available at the consolidated balance sheet date.

(iv) Transfers between Level 1 and Level 2: None.

(v) Movement in Level 3 Fair Value Measurements

	Measured at FVOCI - Equity Instruments without Quoted Prices
January 1, 2026	$ 43,275
Total gains or losses:	
Recognized in other comprehensive income	19,101
Effect of exchange rate changes	-
June 30, 2026	**$ 62,376**
January 1, 2025	$ 56,494
Total gains or losses:	
Recognized in other comprehensive income	(10,466)
Effect of exchange rate changes	-
June 30, 2025	**$ 46,028**

The above total losses are presented under "Unrealized valuation gains (losses) on financial assets at fair value through other comprehensive income." The amounts related to assets still held as of June 30, 2026 and 2025 are as follows:

	For the three months ended June 30		For the six months ended June 30	
	2026	2025	2026	2025
Total gains or losses:				
Recognized in other comprehensive income (reported in "Unrealized valuation gains (losses) on financial assets at fair value through other comprehensive income")	$ 7,853	(4,332)	19,101	(10,466)

(vi) Quantitative Information of Significant Unobservable Inputs (Level 3) in Fair Value Measurement

The Group's fair value measurements classified as Level 3 primarily include financial assets measured at FVOCI - equity security investments.

Most of the Group's fair value measurements classified as Level 3 have only a single significant unobservable input, except for equity instrument investments without an active market which have multiple significant unobservable inputs. The significant unobservable inputs for equity instrument investments without an active market are independent of each other and therefore have no interrelationship.

The quantitative information of significant unobservable inputs is as follows:

Item	Valuation Technique	Significant Unobservable Inputs	Relationship between Significant Unobservable Inputs and Fair Value
FVOCI financial assets - equity instrument investments without an active market	• Discounted cash flow method; • Asset approach; • Comparable listed company method	• Weighted average cost of capital (9.17%, 8.35% and 8.51% as of June 30, 2026, December 31, 2025 and June 30, 2025, respectively) • Discount for lack of marketability (20.00% as of June 30, 2026, December 31, 2025 and June 30, 2025) • Discount for lack of control (18.57%~21.30% as of June 30, 2026, December 31, 2025 and June 30, 2025) • Price-to-book ratio (1.79, 1.40~2.57 and 1.33~2.44 as of June 30, 2026, December 31, 2025 and June 30, 2025, respectively) • Price-to-revenue ratio (2.33, 2.33~2.40 and 2.57~2.61 as of June 30, 2026, December 31, 2025 and June 30, 2025, respectively)	• The higher the weighted average cost of capital, minority interest discount, and discount for lack of marketability, the lower the fair value • The lower the multiples, the lower the fair value

(vii) Sensitivity Analysis of Fair Value Measurement for Level 3 to Reasonably Possible Alternative Assumptions

If the Group uses different valuation models or valuation parameters for measuring the fair value of financial instruments, different valuation results may occur.

(24) Financial risk management

The Group's objectives, policies and procedures for financial risk management are consistent with those disclosed in Note 6(23) of the 2025 annual consolidated financial statements.

(25) Capital management

The Group's objectives, policies and procedures for capital management are consistent with those disclosed in the 2025 annual consolidated financial statements. The summary quantitative data regarding items managed as capital also have no significant changes from those disclosed in the 2025 annual consolidated financial statements. For relevant information, please refer to Note 6(24) of the 2025 annual consolidated financial statements.

7. Related Party Transactions

(1) Names and Relationships of Related Parties

Related parties that had transactions with the Group during the period covered by the consolidated financial statements are as follows:

Name of Related Party	Relationship with the Group
QNAP Systems, Inc.	Associate
QNAP Inc. (USA)	Associate
QNAP Inc. (CANADA)	Associate
QNAP Co., Ltd. (Japan)	Associate
QNAP Gmbh	Associate
Oring Industrial Networking Corp.	Associate
Oring Industrial Networking Americas Inc.	Associate
Acquire System Inc.	Associate
Xingwei Computer (Kunshan) Co., Ltd.	Associate
Xuanwei Electronics (Beijing) Co., Ltd.	Associate
Anewtech Systems Pte Ltd.	Associate
Oring Industrial Networking Corp. (Shanghai)	Associate
BEYONDZB Inc.	Associate
QNAP HK Limited	Associate
Kuo Po-Ta	Other related party

(2) Significant Transactions with Related Parties

i. Revenue

Significant sales to related parties are as follows:

	For the three months ended June 30		For the six months ended June 30	
	2026	2025	2026	2025
Associates	**$ 55,435**	**70,347**	**122,107**	**147,883**

The sales terms to associates are not significantly different from those with general customers.

The Group engages in agency transactions, for which revenue and cost accounts have been presented on a net basis.

The related receivables and payables from agency transactions are presented on a gross basis as they do not meet the criteria for derecognition of financial assets and liabilities.

ii. Purchases

Purchases from related parties are as follows:

	For the three months ended June 30		For the six months ended June 30	
	2026	2025	2026	2025
Associates - QNAP Systems, Inc.	$ 27,091	29,953	101,605	74,995
Associates - Xingwei Computer (Kunshan) Co., Ltd.	29,178	22,203	56,494	58,202
Associates	5,338	2,266	24,116	6,641
	$ 61,607	**54,422**	**182,215**	**139,838**

The purchase prices from associates are not significantly different from those of general suppliers.

iii. Receivables (Payables)

The components of the Group's receivables (payables) are as follows:

Account Item	Category of Related Party	2026.6.30	2025.12.31	2025.6.30
Accounts receivable	Associates - QNAP Systems, Inc.	$ 82,625	66,468	43,490
Accounts receivable	Associates	11,758	6,067	13,555
		$ 94,383	**72,535**	**57,045**
Other receivables	Associates - QNAP Systems, Inc.	$ 263,898	-	278,953
Other receivables	Associates - QNAP Inc. (USA)	105	56	52
		$ 264,003	**56**	**279,005**
Accounts payable	Associates - QNAP Systems, Inc.	$ 42,435	32,364	24,779
Accounts payable	Associates - Xingwei Computer (Kunshan) Co., Ltd.	17,935	10,802	14,695
Accounts payable	Associates	3,014	5,408	1,263
		$ 63,384	**48,574**	**40,737**
Other payables	Associates - QNAP Systems, Inc.	$ 19,574	19,785	15,393
Other payables	Associates	-	321	371
		$ 19,574	**20,106**	**15,764**

As of June 30, 2026, December 31, 2025, and June 30, 2025, there were no overdue amounts in the Group's receivables from related parties, and no expected credit losses were recognized.

iv. Contract Liabilities

The details of the Group's contract liabilities with related parties are as follows:

	2026.6.30	2025.12.31	2025.6.30
Associates - Xingwei Computer (Kunshan) Co., Ltd.	**$ -**	**-**	**4**

v. Property Transactions

(i) Acquisition of Property, Plant and Equipment

The total acquisition price of property, plant and equipment acquired from related parties is as follows:

	For the three months ended June 30		For the six months ended June 30	
	2026	2025	2026	2025
Associates - QNAP Systems, Inc.	$ -	-	1,110	-
Kuo Po-Ta	-	687,313	-	687,313
	$ -	**687,313**	**1,110**	**687,313**

The Group purchased land in Yangmei District, Taoyuan City from other related parties in 2025, with a total area of 2,437.28 pings and a total price of NT$687,313 thousand. The title transfer was completed in June 2025. As of June 30, 2026 and 2025, the outstanding balance was NT$0 and NT$481,119 thousand, respectively. The acquisition price of the land was determined with reference to appraisal reports from third-party real estate appraisal companies. For detailed information on property, plant and equipment, please refer to Note 6(9).

(ii) Disposal of Property, Plant and Equipment

The total disposal proceeds of property, plant and equipment sold by the Group to related parties are summarized as follows:

	For the three months ended June 30		For the six months ended June 30	
	2026	2025	2026	2025
Associates - QNAP Systems, Inc.	$ 28	-	28	-

vi. Leases

(i) As Lessor

Account Item	Category of Related Party	For the three months ended June 30		For the six months ended June 30	
		2026	2025	2026	2025
Rental income	Associates - QNAP Systems, Inc.	$ 2,005	2,005	4,011	4,011
Rental income	Associates	206	118	206	233
		$ 2,211	2,123	4,217	4,244

(ii) As Lessee

The Group leased facilities from QNAP Systems, Inc. in April and September 2022. The initial right-of-use asset and lease liability recognized, based on rental market rates in the vicinity, were NT$20,383 thousand. In January 2025, the contract was terminated early and a new lease was entered into, generating a lease modification gain of NT$74 thousand. The new right-of-use asset and lease liability recognized, also based on rental market rates in the vicinity, were NT$24,298 thousand. Interest expense recognized for the three-month periods ended June 30, 2026 and 2025 and the six-month periods ended June 30, 2026 and 2025 was NT$60 thousand, NT$117 thousand, NT$130 thousand and NT$245 thousand, respectively. Outstanding lease liability balances as of June 30, 2026, December 31, 2025 and June 30, 2025 were NT$10,257 thousand, NT$13,600 thousand and NT$20,360 thousand, respectively.

vii. Others

Account Item	Category of Related Party	For the three months ended June 30		For the six months ended June 30	
		2026	2025	2026	2025
Other income	Associates - QNAP Systems, Inc.	$ -	(9)	-	263
Manufacturing and other operating costs and expenses	Associates	$ 24,012	28,772	54,923	43,412

(3) Key Management Personnel Transactions

Key management personnel compensation comprises:

	For the three months ended June 30		For the six months ended June 30	
	2026	2025	2026	2025
Short-term employee benefits	$ 9,301	4,163	17,583	13,228
Post-employment benefits	141	156	283	320
	$ 9,442	**4,319**	**17,866**	**13,548**

8. Pledged Assets

The carrying amounts of assets pledged by the Group as collateral are as follows:

Asset Name	Purpose of Pledge	2026.6.30	2025.12.31	2025.6.30
Other financial assets - current	Tax payable for imported goods released before customs clearance and performance bonds for government-subsidized projects	$ 8,767	13,007	13,015
Other financial assets - current	Bankers' acceptance notes	-	20,987	85,910
		$ 8,767	**33,994**	**98,925**

9. Significant Contingent Liabilities and Unrecognized Contractual Commitments

(1) Significant Unrecognized Contractual Commitments:

As of the date these financial statements were issued, the Group had signed contracts for the construction of the Taoyuan Yangmei plant with a total contract value of NT$956,038 thousand. As of June 30, 2026, NT$199,713 thousand had been paid under these contracts as advance payments for construction, which is recorded under "other non-current assets."

10. Significant Losses from Disasters: None.

11. Significant Subsequent Events: None.

12. Others

(1) Summary of Employee Benefits, Depreciation and Amortization by Function:

By Function / By Nature	For the three months ended June 30, 2026			For the three months ended June 30, 2025		
	Operating Costs	Operating Expenses	Total	Operating Costs	Operating Expenses	Total
Employee benefit expenses:						
Salaries and wages	67,631	229,770	297,401	60,038	163,038	223,076
Labor and health insurance	9,426	26,173	35,599	8,074	23,979	32,053
Pension expenses	525	5,489	6,014	481	5,178	5,659
Other employee benefit expenses	2,106	14,148	16,254	2,127	8,884	11,011
Depreciation expenses	19,239	16,199	35,438	16,220	16,380	32,600
Amortization expenses	223	7,441	7,664	91	5,396	5,487

By Function / By Nature	For the six months ended June 30, 2026			For the six months ended June 30, 2025		
	Operating Costs	Operating Expenses	Total	Operating Costs	Operating Expenses	Total
Employee benefit expenses:						
Salaries and wages	128,137	431,021	559,158	117,209	371,773	488,982
Labor and health insurance	18,329	53,008	71,337	17,074	49,647	66,721
Pension expenses	1,058	11,060	12,118	956	10,267	11,223
Other employee benefit expenses	4,457	24,230	28,687	4,178	22,248	26,426
Depreciation expenses	37,171	32,168	69,339	33,292	32,686	65,978
Amortization expenses	479	14,203	14,682	199	10,813	11,012

The above depreciation expenses do not include depreciation of investment property. Amounts recorded as non-operating expenses are as follows:

	For the three months ended June 30		For the six months ended June 30	
	2026	2025	2026	2025
Depreciation of investment property	$ 1,247	1,247	2,494	2,494

(2) Seasonality of operations:

The Group's operations are not subject to seasonal or cyclical factors.

13. Supplementary Disclosures

(1) Information on Significant Transactions

In accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers, information on significant transactions of the Group for the six-month period ended June 30, 2026 is as follows:

i. Loans to Other Parties:

Unit: NT$ Thousands

No. (Note 1)	Lender	Borrower	Account Item	Related Party	Maximum Balance in the Period (Note 2)	Ending Balance (Note 2)	Actual Drawdown (Note 2)	Interest Rate Range	Nature of Lending (Note 3)	Business Transaction Amount	Reason for Short-term Financing	Allowance for Doubtful Accounts	Collateral		Individual Borrower Lending Limit (Note 4)	Total Lending Limit (Note 4)
													Name	Value		
1	Ailean Technologies Corp.	Armorlink SH Corp.	Other receivables - related parties	Yes	46,147	-	-	2.40%	2	-	Working Capital Needs	-	None	-	165,683	165,683

Note 1: The numbering in the No. column is as follows:
(1) The issuer fills in 0.
(2) Investees are numbered sequentially starting from 1.

Note 2: The above amounts are converted at the end-of-period exchange rate of RMB$1 = NTD$4.6749 for June 30, 2026.

Note 3: The nature of lending is as follows:
(1) Enter 1 for business-related lending.
(2) Enter 2 for short-term financing needs.

Note 4: The individual and total lending limits are based on 40% of the net worth of the lending company as of June 30, 2026 per the most recent financial report.

Note 5: The above transactions involving consolidated entities have been eliminated in the preparation of the consolidated financial statements.

ii. Endorsements and Guarantees for Others: None.

iii. Significant Securities Held at Period-End (Excluding Investments in Subsidiaries, Associates and Joint Ventures):

Unit: NT$ Thousands

Holding Company	Type and Name of Security (Note 1)	Relationship with Issuer	Account Item	Period-End				Remarks
				Thousands of Units/Shares	Carrying Amount	Ownership Ratio	Fair Value	
IEI Integration Corp.	Mega Diamond Money Market Fund	–	Financial assets at FVTPL - current	14,969	200,212	- %	200,212	
〃	Fubon Money Market Fund	–	〃	12,795	202,532	- %	202,532	
〃	Franklin Templeton Sinoam Money Market Fund	–	〃	9,181	101,290	- %	101,290	
〃	Hundure Technology Co., Ltd.	–	Financial assets at FVOCI - non-current	497	4,211	4.78 %	4,211	
〃	HUA DA Venture Capital Corporation	–	〃	150	3,765	10.00 %	3,765	
〃	ANTEYA Technology Corporation	–	〃	500	-	5.26 %	-	
〃	Genesis Photonics Inc.	–	〃	309	-	0.41 %	-	
〃	CASTEC International Corp.	–	〃	2,400	11,118	6.60 %	11,118	
〃	Zhun Sheng Venture Capital Co., Ltd.	–	〃	3,000	43,282	10.00 %	43,282	
BriteMED Technology Inc.	Franklin Templeton SinoAm Money Market Fund	–	Financial assets at FVTPL - current	3,739	41,248	- %	41,248	
〃	Fubon Money Market Fund	–	〃	2,651	41,965	- %	41,965	
Armorlink SH Corp.	CCB Wealth Management Haijia (Steady Profit) Daily Open-ended USD Fixed Income Product No. 1	–	〃	-	16,049	- %	16,049	
Ailean Technologies Corp.	SWS MU Multi-Asset Allocation 3-Month Holding Period Hybrid Fund of Funds (ETF-FOF)	–	〃	-	23,389	- %	23,389	
〃	Penghua Industrial Bond Fund A-206018	–	〃	-	46,534	- %	46,534	
	Essence New Value Flexible Allocation Mixed Fund C-003027	–	〃	-	23,435	- %	23,435	
	Penghua Industrial Bond Fund C-019302	–	〃	-	23,214	- %	23,214	
Fortunetec International Corp.	Johnson & Johnson 3.7 03/01/46 USD Foreign Bond (US478160BV55)	–	Financial assets at FVTPL - non-current	-	14,493	- %	14,493	
〃	Berkshire Hathaway Finance Corp. 4.2 08/15/48 USD Foreign Bond (US084664CQ25)	–	〃	-	14,092	- %	14,092	
〃	U.S. Treasury Bond 2.375% USD 2027/05/15	–	〃	-	31,324	- %	31,324	
〃	U.S. Treasury Bond 2.875% USD 2027/05/15	–	〃	-	29,579	- %	29,579	
〃	Fidelity Funds - Japan Value Fund (A-ACC-USD Hedged)	–	〃	-	8,621	- %	8,621	
〃	U.S. Treasury Bond 4.125% 2027/10/31	–	〃	-	55,598	- %	55,598	
〃	Johnson & Johnson 3.625% USD Senior Unsecured Notes	–	〃	-	14,298	- %	14,298	
〃	Johnson & Johnson 4.5% USD Senior Unsecured Notes	–	〃	-	17,759	- %	17,759	
〃	U.S. Treasury Bond 3.125% USD 2029/08/31	–	〃	-	24,695	- %	24,695	
〃	3M Company 3.05% USD Senior Unsecured Notes 2030/04/15	–	〃	-	17,918	- %	17,918	
Fortune Name Holdings Limited	OPCOM Medical Inc.	–	Financial assets at FVOCI - non-current	438	-	10.01 %	-	

Note 1: Securities referred to in this table include stocks, bonds, beneficiary certificates and securities derived from the above items that fall within the scope of IFRS 9 "Financial Instruments."

iv. Purchases and Sales with Related Parties of NT$100 Million or More or 20% or More of Paid-in Capital:

Unit: NT$ Thousands

Company Purchasing / Selling	Counterparty Name	Relationship	Transaction Details				Difference from General Transaction Terms and Reasons		Notes and Accounts Receivable (Payable)		Remarks
			Purchase / Sale	Amount	% of Total Purchases (Sales)	Credit Period	Unit Price	Credit Period	Balance	% of Total Notes and Accounts Receivable (Payable)	
BriteMED Technology Inc.	IEI Integration Corp.	Ultimate parent company	Sales	(217,554)	(94.56) %	45 days after month-end	–	–	101,223	98.56%	
IEI Integration Corp.	BriteMED Technology Inc.	Subsidiary	Purchases	217,554	6.73 %	45 days after month-end	–	–	(101,223)	(7.17)%	
IEI Integration Corp.	IEI Technology USA Corporation	Subsidiary	Sales	(543,985)	(18.40) %	60 days after month-end	–	–	260,347	20.03%	
IEI Technology USA Corporation	IEI Integration Corp.	Ultimate parent company	Purchases	543,985	93.74 %	60 days after month-end	–	–	(260,347)	(84.86)%	
Armorlink SH Corp.	IEI Integration Corp.	Ultimate parent company	Sales	(608,762)	(39.08) %	60 days after month-end	–	–	309,479	35.66%	
IEI Integration Corp.	Armorlink SH Corp.	Subsidiary	Purchases	608,762	18.83 %	60 days after month-end	–	–	(309,479)	(21.92)%	
Armorlink SH Corp.	IEI Technology (Shanghai) Co., Ltd.	Subsidiary	Sales	(477,000)	(30.62) %	90 days after month-end	–	–	348,878	40.20%	
IEI Technology (Shanghai) Co., Ltd.	Armorlink SH Corp.	Parent company	Purchases	477,000	97.79 %	90 days after month-end	–	–	(348,878)	(97.26)%	
Armorlink SH Corp.	Weibotong Technology (Shanghai) Co., Ltd.	Subsidiary	Sales	(209,074)	(13.42) %	90 days after month-end	–	–	61,029	7.03%	
Weibotong Technology (Shanghai) Co., Ltd..	Armorlink SH Corp.	Parent company	Purchases	209,074	99.90 %	90 days after month-end	–	–	(61,029)	(100.00)%	

v. Receivables from Related Parties of NT$100 Million or More or 20% or More of Paid-in Capital:

Unit: NT$ Thousands

Company with Receivables	Counterparty Name	Relationship	Ending Balance	Turnover Rate(times) (Note 2)	Overdue		Amount Collected After Period-End	Allowance for Doubtful Accounts
					Overdue Amount	Handling Method		
IEI Integration Corp.	IEI Technology USA Corporation	Subsidiary	260,347	4.76x	-	–	236,522	-
IEI Integration Corp.	BriteMED Technology Inc.	Subsidiary	112,765	-	-		112,413	-
BriteMED Technology Inc.	IEI Integration Corp.	Ultimate parent company	101,223	4.12x	-		39,030	-
IEI Integration Corp.	QNAP Systems, Inc.	Associate	264,320	-	-	–	897	-
Armorlink SH Corp.	IEI Integration Corp.	Ultimate parent company	313,017	5.13x	-	–	117,671	-
Armorlink SH Corp.	IEI Technology (Shanghai) Co., Ltd.	Subsidiary	348,878	2.93x	-	–	205,212	-
Fortunetec International Corp.	Armorlink SH Corp.	Subsidiary	1,131,781	-	-	–	-	-

Note 1:Intercompany transactions between parent and subsidiary companies have been eliminated in the preparation of the consolidated financial statements.

Note 2:The turnover rate calculation excludes other receivables.

vi. Business Relationships and Significant Transactions between Parent and Subsidiary Companies:

No. (Note 1)	Transacting Party	Counterparty	Relationship (Note 2)	Intercompany Transactions (Note 3)			
				Account	Amount	Transaction Terms	% of Consolidated Total Revenue or Total Assets (Note 4)
0	IEI Integration Corp.	Armorlink SH Corp.	1	Advance payments	22,736	Paid as advance payment	0.13%
0	IEI Integration Corp.	IEI Technology USA Corporation	1	Sales	543,985	60 days after month-end	13.33%
0	IEI Integration Corp.	IEI Technology USA Corporation	1	Accounts receivable - related parties	260,347	60 days after month-end	1.52%
0	IEI Integration Corp.	BriteMED Technology Inc.	1	Other receivables - related parties	109,916	Paid as agreed	0.64%
1	Armorlink SH Corp.	IEI Integration Corp.	2	Sales	608,762	60 days after month-end	14.91%
1	Armorlink SH Corp.	IEI Integration Corp.	2	Accounts receivable - related parties	309,479	60 days after month-end	1.81%

No. (Note 1)	Transacting Party	Counterparty	Relationship (Note 2)	Intercompany Transactions (Note 3)			
				Account	Amount	Transaction Terms	% of Consolidated Total Revenue or Total Assets (Note 4)
1	Armorlink SH Corp.	Weibotong Technology (Shanghai) Co., Ltd.	1	Sales	209,074	90 days after month-end	5.12%
1	Armorlink SH Corp.	Weibotong Technology (Shanghai) Co., Ltd.	1	Accounts receivable - related parties	61,029	90 days after month-end	0.36%
1	Armorlink SH Corp.	IEI Technology (Shanghai) Co., Ltd.	1	Sales	477,000	90 days after month-end	11.69%
1	Armorlink SH Corp.	IEI Technology (Shanghai) Co., Ltd.	1	Accounts receivable - related parties	348,878	90 days after month-end	2.04%
1	Armorlink SH Corp.	BriteMED Technology Inc.	3	Sales	57,218	30 days after month-end	1.40%
2	BriteMED Technology Inc.	IEI Integration Corp.	2	Sales	217,554	45 days after month-end	5.33%
2	BriteMED Technology Inc.	IEI Integration Corp.	2	Accounts receivable - related parties	101,223	45 days after month-end	0.59%
3	Fortunetec International Corp.	Armorlink SH Corp.	1	Other receivables - related parties	1,131,781	Paid as agreed	6.62%

Note 1: The numbering is as follows:
1. 0 represents the parent company.
2. Subsidiaries are numbered sequentially starting from 1.

Note 2: The relationship types are as follows:
1. Parent to subsidiary.
2. Subsidiary to parent.
3. Subsidiary to subsidiary.

Note 3: For business relationships and significant transactions between parent and subsidiary companies, only sales and accounts receivable data are disclosed; the corresponding purchases and accounts payable are not repeated.

Note 4: Calculated as the transaction amount divided by consolidated revenue or consolidated total assets.

(2) Information on Investee Companies:

Information on the Group's investee companies for the six-month period ended June 30, 2026 (excluding investments in Mainland China) is as follows:

Unit: NT$ Thousands

Name of Investor	Name of Investee	Location	Main Business	Original Investment Amount (Note 1)		Held at Period-End			Net Income (Loss) of Investee	Investment Income (Loss) Recognized (Note 2)	Remarks
				Current Period End	Prior Year End	Shares (Thousands)	Ownership Ratio	Carrying Amount			
IEI Integration Corp.	ICP Electronics Limited	Samoa	Investment holding company	219,313	219,313	5,000	100.00%	3,692,794	47,385	47,290	Subsidiary
IEI Integration Corp.	QNAP Systems, Inc.	Taiwan	Sales of network security, NAS, and network communications products	188,133	188,133	6,944	20.96%	1,608,345	768,994	154,735	Associate accounted for using equity method
IEI Integration Corp.	Internet Application Technology Ltd.	Samoa	Investment holding company	375,897	375,897	11,853	100.00%	1,549,835	50,076	50,076	Subsidiary
IEI Integration Corp.	BriteMED Technology Inc.	Taiwan	Manufacturing and trading of electronic components	80,000	80,000	8,000	100.00%	242,745	40,774	40,774	Subsidiary
IEI Integration Corp.	Oring Industrial Networking Corp.	Taiwan	Sales of network storage communication and electronic materials	30,510	30,510	2,797	16.36%	95,511	23,935	3,915	Associate accounted for using equity method
IEI Integration Corp.	Sheng Feng Co., Ltd.	Taiwan	Real estate leasing	825,002	825,002	341	24.49%	848,585	36,049	8,829	Associate accounted for using equity method
ICP Electronics Limited	Fortunetec International Corp.	Mauritius	Investment holding company	159,200	159,200	500	100.00%	3,424,707	44,118	Exempt from disclosure	Subsidiary
ICP Electronics Limited	Fortune Name Holdings Limited	Samoa	Investment holding company	22,288	22,288	700	100.00%	5,431	178	Exempt from disclosure	Subsidiary
ICP Electronics Limited	Acquire System Inc.	Mauritius	Investment holding company	60,573	60,573	199	49.71%	146,084	5,845	Exempt from disclosure	Associate accounted for using equity method
Internet Application Technology Ltd.	Rich Excel Corporation Holdings Limited	BVI	Investment holding company	370,220	370,220	11,628	100.00%	1,384,957	48,257	Exempt from disclosure	Subsidiary
BriteMED Technology Inc.	Oring Industrial Networking Corp.	Taiwan	Sales of network storage communication and electronic materials	30,517	30,517	1,483	8.67%	51,186	23,935	Exempt from disclosure	Associate accounted for using equity method
Rich Excel Corporation Holdings Limited	Equilico Inc.	USA	Real estate leasing	206,447	206,447	6,484	100.00%	263,227	5,679	Exempt from disclosure	Subsidiary
Rich Excel Corporation Holdings Limited	Potency Inc.	Samoa	Investment holding company	236,618	236,618	5,840	100.00%	1,082,801	41,815	Exempt from disclosure	Subsidiary
Equilico Inc.	Suntend LLC	USA	Real estate leasing	126,529	126,529	-	100.00%	255,011	3,760	Exempt from disclosure	Subsidiary
Potency Inc.	IEI Technology USA Corporation	USA	Sales of industrial computers and related products	57,760	57,760	14,000	100.00%	878,209	37,640	Exempt from disclosure	Subsidiary
Potency Inc.	Anewtech Systems Pte. Ltd.	Singapore	Sales of industrial computers and related products	38,748	38,748	400	31.68%	62,547	(1,746)	Exempt from disclosure	Associate accounted for using equity method
Armorlink SH Corp.	SYNCDA International Limited.	Hong Kong	Logistics center and sales of industrial computer products	9,552	9,552	300	100.00%	10,178	92	Exempt from disclosure	Subsidiary

Note 1:Original investment amount and ending carrying amount are converted at the USD to NTD rate of 31.84 as of June 30, 2026.
Note 2:Investment income (loss) for the current period is converted at the average USD to NTD exchange rate of 31.620.

(3) Information on Investments in Mainland China:

i. Information on Investee Companies in Mainland China:

Unit: NT$ Thousands

Name of Mainland China Investee	Main Business	Paid-in Capital	Investment Method (Note 1)	Cumulative Remittance from Taiwan at Period Beginning	Remittances During the Period		Cumulative Remittance from Taiwan at Period End	Net Income (Loss) of Investee	Direct/Indirect ownership (%)	Investment Income (Loss) Recognized	Ending Carrying Amount	Cumulative Investment Income Remitted Back to Taiwan
					Outflow	Inflow						
IEI Technology (Shanghai) Co., Ltd.	Sales of industrial computer products	122,301 (RMB26,161)	Investee of Armorlink SH Corp.	113,032 (USD3,550)	-	-	113,032 (USD3,550)	(5,324)	90.70%	(4,829)	77,077	-
Xingwei Computer (Kunshan) Co., Ltd.	Manufacturing and sales of computers and related products	152,832 (USD4,800)	Re-investment in Mainland China via third-region company Acquire System Inc.	60,560 (USD1,902)	-	-	60,560 (USD1,902)	6,069	49.71%	3,017	134,250	-
Armorlink SH Corp.	Logistics center , manufacturing and sales of computers and related products	280,838 (USD8,820)	Re-investment in Mainland China via third-region company Fortunetec International Corp.	63,680 (USD2,000)	-	-	63,680 (USD2,000)	20,993	90.70%	19,041	1,302,953	1,247,141 (USD39,169)
Ailean Technologies Corp.	Manufacturing and sales of computers and related products	274,131 (RMB58,639)	Investee of Armorlink SH Corp.	191,040 (USD6,000)	-	-	191,040 (USD6,000)	(1,758)	90.70%	(1,594)	375,685	599,579 (USD18,831)
ASH ENERGY GROUP LIMITED	Supply chain management	46,749 (RMB10,000)	Investee of Ailean Technologies Corp.	-	-	-	-	137	90.70%	124	44,732	-
Weibotong Technology (Shanghai) Co., Ltd.	Sales of industrial computer products	28,049 (RMB6,000)	Investee of Armorlink SH Corp.	-	-	-	-	22,081	90.70%	20,027	(10,066)	-

ii. Investment Limit for Mainland China:

Cumulative Amount Remitted from Taiwan to Mainland China at Period End	Investment Amount Approved by MOEA Investment Commission	Investment Limit for Mainland China per MOEA Investment Commission Regulations (Note 3)
428,312 (USD 13,452)	IEI Technology (Shanghai) Co., Ltd.: 113,032 (USD3,550) Xingwei Computer (Kunshan) Co., Ltd.: 75,047 (USD2,357) Armorlink SH Corp.: 405,960 (USD12,750) Ailean Technologies Corp.: 788,040 (USD24,750)	6,975,457

USD exchange rate: End-of-period rate: 31.840; Average rate: 31.620
RMB exchange rate: End-of-period rate: 4.6749; Average rate: 4.5855
Note 1: Investment methods are classified as follows:
(1) Direct investment in Mainland China
(2) Re-investment in Mainland China via third-region Company.
(3) Other methods
Note 2: The basis for recognizing investment income (loss) is classified into the following two categories:
(1) Financial reports reviewed by the certified public accountant of the Taiwan parent company.
(2) Financial reports not reviewed by a certified public accountant.
Note 3: Figures in this table are presented in New Taiwan Dollars. Investment income (loss) for the current period and ending carrying amount involving foreign currencies are converted at the average exchange rate during the reporting period and the exchange rate at the reporting date, respectively.
Note 4: Investment limit calculation: The limit is based on 60% of net equity or consolidated net equity, whichever is higher. Current equity × 60% = NT$11,625,762 thousand × 60% = NT$6,975,457 thousand.

iii. Significant Transactions:

For significant transactions between the Group and its Mainland China investees for the six-month period ended June 30, 2026 (which have been eliminated in the preparation of the consolidated financial statements), please refer to the "Information on Significant Transactions" section above.

14. Segment Information

Segment information and reconciliation of the Group's operating segments are as follows:

	Order-taking, Design and Brand Sales	Product Manufacturing	China Brand Sales	Other Operating Segments	Adjustments and Eliminations	Total
For the three months ended June 30,2026						
Revenue:						
Revenue from external customers	$ 1,533,450	91,602	406,223	457,935	-	2,489,210
Inter-segment revenue	503,363	819,470	627	8,731	(1,332,191)	-
Total revenue	**$ 2,036,813**	**911,072**	**406,850**	**466,666**	**(1,332,191)**	**2,489,210**
Reportable segment profit or loss	**$ 284,895**	**36,845**	**6,145**	**69,837**	**(7,078)**	**390,644**
For the three months ended June 30,2025						
Revenue:						
Revenue from external customers	$ 959,668	61,065	290,735	347,867	-	1,659,335
Inter-segment revenue	359,643	567,716	72	2,644	(930,075)	-
Total revenue	**$ 1,319,311**	**628,781**	**290,807**	**350,511**	**(930,075)**	**1,659,335**
Reportable segment profit or loss	**$ 58,576**	**26,713**	**(12,476)**	**(402,547)**	**(953)**	**(330,687)**

	Order-taking, Design and Brand Sales	Product Manufacturing	China Brand Sales	Other Operating Segments	Adjustments and Eliminations	Total
For the six months ended June 30,2026						
Revenue:						
Revenue from external customers	$ 2,398,597	154,707	808,566	719,694	-	4,081,564
Inter-segment revenue	788,531	1,403,183	1,385	11,444	(2,204,543)	-
Total revenue	**$ 3,187,128**	**1,557,890**	**809,951**	**731,138**	**(2,204,543)**	**4,081,564**
Reportable segment profit or loss	**$ 433,585**	**4,007**	**16,757**	**125,980**	**(96)**	**580,233**
For the six months ended June 30,2025						
Revenue:						
Revenue from external customers	$ 1,977,683	134,458	637,714	686,336	-	3,436,191
Inter-segment revenue	830,714	1,215,369	116	5,466	(2,051,665)	-
Total revenue	**$ 2,808,397**	**1,349,827**	**637,830**	**691,802**	**(2,051,665)**	**3,436,191**
Reportable segment profit or loss	**$ 405,358**	**30,549**	**(25,120)**	**(307,774)**	**6,342**	**109,355**