AAEON Technology Inc and Subsidiaries
Consolidated Financial Statements
With Independent Auditor's Review Report Thereon
March 31, 2026 and 2025
(Stock Code: 6579)

Company Address: 5F., No. 135, Ln. 235, Baoqiao Rd., Xindian Dist., New Taipei City, Taiwan (R.O.C.)

Contact Number: (02)8919-1234

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.

AAEON Technology Inc. and Subsidiaries

Consolidated Financial Statements

With Independent Auditor's Review Report Thereon March 31, 2026 and 2025

Content

Auditor’s Review Report

(2026)Cai-Shen-Bao-26000091

To AAEON Technology Inc:

Introduction

We have reviewed the accompanying consolidated balance sheets of AAEON Technology Inc. and its subsidiaries (“the Group”) as of March 31, 2026 and 2025, and the related consolidated statements of comprehensive income, changes in equity and cash flows for the three-month periods ended March 31, 2026 and 2025, and notes to the consolidated financial statements, including the summary of significant accounting policies. It is the responsibility of the management to prepare and ensure fair presentation of consolidated financial statements in accordance with Regulations Governing the Preparation of Financial Reports by Securities Issuers, international financial reporting standards approved by the Financial Supervisory Commission, and IAS 34 - "Interim Financial Reporting". Our responsibility as auditor is to form a conclusion based on our reviews.

Scope of Review

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

Basis for qualified conclusion

As mentioned in Note 4. (3) and 6.(7) of the consolidated financial statements, some non-significant subsidiaries were consolidated using non-auditor reviewed financial statements for the corresponding period, which the sum of assets represented by such subsidiaries totaled $1,090,710 thousand and $728,647 thousand as of March 31, 2026 and 2025, and accounted for 6.75% and 4.95% of consolidated total assets, respectively; they also represented $594,718 thousand and $128,728 thousand of total liabilities, which accounted for 16.05% and 5.62% of consolidated total liabilities, respectively. Comprehensive losses reported by the above subsidiaries amounted to ($6,942) thousand and ($8,985) thousand for the three-month periods ended March 31, 2026 and 2025, which accounted for (1.32%) and (3.12%) of total comprehensive income for the respective periods. As for investments accounted for using the equity method, the balance as of March 31, 2026 and 2025, was $49,918 thousand and $31,719 thousand, which all accounted for 0.31% and 0.22% of the total consolidated assets. The share of profit or loss from associated companies accounted for using the equity method and the share of other comprehensive income amounted to ($1,848) thousand and ($1,816) thousand for the three-month periods ended March 31, 2026 and 2025, accounting for (0.35%) and (0.63%) of the total consolidated comprehensive income.

Qualified conclusion

Based on our reviews and the reports of other independent auditors (please refer to other matter), none of the material disclosures of the consolidated financial statements mentioned above exhibited any misstatement that did not conform with Regulations Governing the Preparation of Financial Reports by Securities Issuers or the version of IAS 34 - "Interim Financial Reporting" approved by the Financial Supervisory Commission, or compromised the fair view of the consolidated financial position of the Group as of March 31, 2026 and 2025, and consolidated business performance and consolidated cash flow for the three-month periods ended March 31, 2026 and 2025, except for the matters discussed in the "Basis for qualified conclusion" paragraph and potential adjustments to the consolidated financial statements if financial statements of non-significant subsidiaries were to be auditor-reviewed.

Other matter – Reference to the reviews of other independent auditors

We did not review the financial statements of certain investments accounted for under equity method. Those financial statements were reviewed by other independent auditors whose reports thereon have been furnished to us and our conclusion expressed herein, insofar as it relates to the amounts included in the consolidated financial statements and information disclosed relative to these investments, is based solely on the reports of other independent auditors. These investments accounted for under equity method amounted to $3,806,912 thousand and $4,048,373 thousand as of March 31, 2026 and 2025, which accounted for 23.57% and 27.48% of consolidated total assets on the respective dates; comprehensive income recognized from the above companies amounted to $10,079 thousand and $18,489 thousand for the three-month periods ended March 31, 2026 and 2025, which accounted for 1.92% and 6.42% of consolidated comprehensive income for the respective periods.

PwC Taiwan

Certified Public Accountant

Hsieh, Wei-Li

Chang, Shu-Chiung

Securities and Futures Commission, The Ministry of Finance

Approval reference: Jin-Guan-Zheng-Shen No. 1140351490

(Formerly known as) Financial Supervisory Commission. The Ministry of Finance

Approval reference: Jin-Guan-Zheng-Shen No. 0990042602

May 8, 2026

Notes to Readers

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

The independent auditors' 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' report and consolidated financial statements, the Chinese version shall prevail.

AAEON Technology Inc. and Subsidiaries
Consolidated Balance Sheets
March 31, 2026, December 31, 2025 and March 31, 2025
(The consolidated balance sheets as of March 31, 2026 and 2025, were reviewed, not audited)
(Expressed in thousands of New Taiwan Dollars)

	Assets	Notes	March 31, 2026		December 31, 2025		March 31, 2025	
			Amount	%	Amount	%	Amount	%
	Current asset							
1100	Cash and cash equivalents	6. (1)	$ 2,371,477	15	$ 2,429,992	16	$ 4,345,340	30
1110	Financial asset at fair value through profit or loss - current	6. (2) and 8	34,247	-	34,257	-	717,171	5
1136	Financial assets measured at amortized cost-current	6.(4) and 8	1,181,631	7	1,167,199	8	119,876	1
1150	Net notes receivable	6. (5)	37,681	-	39,264	-	37,261	-
1170	Net accounts receivable	6. (5), 7	1,216,262	8	1,198,062	8	1,053,945	7
1200	Other receivables	7	65,071	-	54,144	1	38,435	-
1220	Current tax assets		20,104	-	37,760	-	36,891	-
130X	Inventories	6. (6)	3,102,853	20	2,170,440	15	1,320,019	9
1410	Prepayments		168,562	1	148,557	1	95,984	1
1479	Other current assets - other		6,709	-	3,198	-	2,851	-
11XX	**Total current assets**		8,204,597	51	7,282,873	49	7,767,773	53
	Non-current assets							
1510	Financial asset at fair value through profit or loss - non-current	6. (2)	1,219,974	8	1,006,145	7	106,809	1
1517	Financial asset at fair value through other comprehensive income - non-current	6. (3)	175,059	1	186,391	1	159,268	1
1550	Investments accounted for under equity method	6. (7) and 7	3,856,830	24	3,831,603	26	4,080,092	28
1600	Property, plant and equipment	6. (8), 8	1,411,237	9	1,358,847	9	1,383,777	9
1755	Right-of-use assets	6. (9)	166,604	1	174,855	1	186,498	1
1760	Investment property	6. (10), and 8	331,957	2	333,360	2	340,810	2
1780	Intangible assets	6. (11)	536,432	3	550,484	4	605,814	4
1840	Deferred tax assets		79,124	-	70,013	-	68,661	1
1900	Other non-current assets	6. (2) , and 8	171,486	1	71,775	1	34,584	-
15XX	**Total non-current assets**		7,948,703	49	7,583,473	51	6,966,313	47
1XXX	**Total assets**		$ 16,153,300	100	$ 14,866,346	100	$ 14,734,086	100

(Continued)

AAEON Technology Inc. and Subsidiaries
Consolidated Balance Sheets
March 31, 2026, December 31, 2025 and March 31, 2025
(The consolidated balance sheets as of March 31, 2026 and 2025, were reviewed, not audited)
(Expressed in thousands of New Taiwan Dollars)

	Liabilities and equity	Notes	March 31, 2026 Amount	%	December 31, 2025 Amount	%	March 31, 2025 Amount	%
	Current liability							
2100	Short-term borrowings	6. (12)	$ 604,174	4	$ 282,364	2	$ -	-
2120	Financial liabilities at fair value through profit or loss - current	6. (2)	596	-	287	-	-	-
2130	Contract liability - current	6. (20)	291,581	2	270,045	2	252,146	2
2150	Notes payables		200	-	18,178	-	-	-
2170	Accounts payables		1,346,432	8	999,416	7	493,758	3
2180	Accounts payables-related parties	7	88,097	1	20,563	-	114,928	1
2200	Other payables	6. (14), 7	591,978	4	635,313	4	622,378	4
2230	Current tax liabilities		151,532	1	82,616	1	101,229	1
2250	Provisions - current		33,242	-	33,830	-	34,059	-
2280	Lease liability - current		67,874	-	69,488	1	60,135	1
2320	Long-term liabilities-current Portion	6. (13), 8	10,876	-	10,823	-	10,664	-
2399	Other current liabilities - other		43,735	-	47,237	-	42,144	-
21XX	**Total current liabilities**		3,230,317	20	2,470,160	17	1,731,441	12
	Non-current liabilities							
2527	Contract Liability - non-current	6. (20)	53,464	-	55,381	-	57,294	-
2540	Long-term borrowings	6. (13), 8	110,376	1	113,123	1	121,252	1
2550	Provisions - non-current		13,330	-	13,361	-	13,384	-
2570	Deferred tax liabilities		219,357	2	219,343	2	265,715	2
2580	Lease liabilities - non-current		64,112	-	70,782	-	88,600	1
2670	Other non-current liabilities - other		14,655	-	14,382	-	14,670	-
25XX	**Total non-current liabilities**		475,294	3	486,372	3	560,915	4
2XXX	**Total Liabilities**		3,705,611	23	2,956,532	20	2,292,356	16
	Equity							
	Equity attributable to owners of parent							
	Share capital	6. (17)						
3110	Share capital-common stock		1,694,512	10	1,694,512	11	1,694,512	11
	Capital surplus	6. (18)						
3200	Capital surplus		6,476,270	40	6,463,625	44	6,430,922	43
	Retained earnings	6. (19)						
3310	Legal reserve		771,315	5	771,315	5	674,628	5
3320	Special reserve		12,359	-	12,359	-	12,359	-
3350	Undistributed retained earnings		1,373,862	10	895,509	6	1,418,811	10
	Other Equity							
3400	Other Equity		117,339	1	117,867	1	148,375	1
31XX	**Total equity attributable to owners of parent**		10,445,657	65	9,955,187	67	10,379,607	70
36XX	**Non-controlling interests**	4. (3)	2,002,032	12	1,954,627	13	2,062,123	14
3XXX	**Total equity**		12,447,689	77	11,909,814	80	12,441,730	84
	Significant contingent liabilities and unrecognized contract commitments	9						
	Significant events after the balance sheet date	11						
3X2X	**Total liabilities and equity**		$ 16,153,300	100	$ 14,866,346	100	$ 14,734,086	100

Please also refer to the notes as it is part of the consolidated financial statements.

Chairman: Yung-Shun Chuang　　Manager: Chien-Hung Lin　　Accounting Supervisor: Jen-Chung Wang

AAEON Technology Inc. and Subsidiaries
Consolidated Income Statement
For the three-month periods ended March 31, 2026 and 2025
(Expressed in thousands of New Taiwan Dollars, except earnings per share data)
(Reviewed, not audited)

	Item	Notes	2026 Amount	2026 %	2025 Amount	2025 %
4000	**Operating income**	6. (20) and 7	$ 2,410,208	100	$ 1,958,385	100
5000	**Operating cost**	6. (5) (25) (26), 7.	(1,570,725)	(65)	(1,290,856)	(66)
5900	**Operating profit**		839,483	35	667,529	34
	Operating expenses	6. (25) (26), 7.				
6100	Selling Expenses		(230,434)	(10)	(210,101)	(11)
6200	General and administrative expenses		(160,977)	(7)	(145,747)	(7)
6300	Research and development expenses		(217,704)	(9)	(185,486)	(9)
6450	Expected credit impairment losses (gains)	12. (2)	(20,729)	-	(3,485)	-
6000	**Total operating expense**		(629,844)	(26)	(537,849)	(27)
6900	**Operating income**		209,639	9	129,680	7
	Non-operating income and expenses					
7100	Interest income	6. (21)	11,772	-	25,473	1
7010	Other income	6. (22) and 7	16,936	-	12,138	-
7020	Other gains and losses	6. (23)	329,137	14	116,004	6
7050	Financial costs	6. (24)	(5,048)	-	(2,110)	-
7060	Share of the profit of associates and joint ventures accounted for under equity method	6. (7)	17,562	1	37,660	2
7000	**Total non-operating income and expenses**		370,359	15	189,165	9
7900	**Profit (loss) before income tax**		579,998	24	318,845	16
7950	Income tax expenses	6. (27)	(59,278)	(2)	(45,434)	(2)
8200	**Profit (loss) for the period**		$ 520,720	22	$ 273,411	14

(Continued)

AAEON Technology Inc. and Subsidiaries
Consolidated Income Statement
For the three-month periods ended March 31, 2026 and 2025
(Expressed in thousands of New Taiwan Dollars, except earnings per share data)
(Reviewed, not audited)

	Item	Notes	2026 Amount	2026 %	2025 Amount	2025 %
	Other comprehensive income					
	Components of other comprehensive income that will not be reclassified to profit or loss					
8316	Unrealized gains(losses) on financial assets at FVOCI	6. (3)	($ 11,332)	- (	$ 8,220	-
8320	Share of other comprehensive income of associates and joint ventures accounted for under equity method - not to be reclassified to profit or loss in subsequent periods	6. (6)	(12,232)	(1)	(26,159)	(1)
8310	**Total amount not to be reclassified to profit or loss in subsequent periods**		(23,564)	(1)	(17,939)	(1)
	Components of other comprehensive income that will be reclassified to profit or loss					
8361	Financial statements translation differences of foreign operations		30,619	1	34,436	2
8370	Share of other comprehensive income of associates and joint ventures accounted for under equity method - to be reclassified to profit or loss	6. (6)	2,901	-	5,172	-
8399	Income tax relating to the components of other comprehensive income	6. (25)	(6,124)	-	(6,888)	-
8360	**Total amount to be reclassified to profit or loss in subsequent periods**		27,396	1	32,720	2
8300	**Net Other comprehensive income**		$ 3,832	-	$ 14,781	1
8500	**Total comprehensive income**		$ 524,552	22	$ 288,192	15
	Profit attributable to:					
8610	Owners of parent		$ 478,353	20	$ 259,705	13
8620	Non-controlling interests		42,367	2	13,706	1
			$ 520,720	22	$ 273,411	14
	Total comprehensive income (loss) attributable to:					
8710	Owners of parent		$ 477,825	20	$ 261,526	14
8720	Non-controlling interests		46,727	2	26,666	1
			$ 524,552	22	$ 288,192	15
	Earnings (loss) per share	6. (28)				
9750	**Basic earnings (loss) per share**		$ 3.81		$ 2.07	
9850	**Diluted earnings (loss) per share**		$ 3.78		$ 2.06	

Please also refer to the notes as it is part of the consolidated financial statements.

Chairman: Yung-Shun Chuang Manager: Chien-Hung Lin Accounting Supervisor: Jen-Chung Wang

AAEON Technology Inc. and Subsidiaries
Consolidated Statements of Changes in Equity
For the three-month periods ended March 31, 2026 and 2025
(Expressed in thousands of New Taiwan Dollars)
(Reviewed, not audited)

		Equity attributable to owners of the parent											
		Share Capital			Retained Earnings			Other Equity					
	Notes	Common share capital	Advance receipts for share capital	Capital surplus	Legal reserve	Special reserve	Undistributed retained earnings	Financial statements translation differences of foreign operations	Unrealized gains (losses) form financial assets measured at fair value through other comprehensive income	Remeasurements of defined benefit plans	Total	Non-controlling interests	Total
For the three months period ended March 31, 2025													
Balance at January 1, 2025		$1,693,692	$ 820	$6,412,230	$ 674,628	$ 12,359	$1,159,106	$ 25,210	$ 123,	($ 1,754)	$10,099,389	$ 2,009,078	$12,108,467
Profit for the period		-	-	-	-	-	259,705	-	-	-	259,705	13,706	273,411
Other comprehensive income		-	-	-	-	-	-	22,429	(20,608)	-	1,821	12,960	14,781
Total comprehensive income		-	-	-	-	-	259,705	22,429	(20,608)	-	261,526	26,666	288,192
Changes in Ownership Interests in Subsidiaries	6. (18)	-	-	(5,590)	-	-	-	-	-	-	(5,590)	5,590	-
Change in associates and joint ventures accounted for under equity method	6. (7) (18)	-	-	8,655	-	-	-	-	-	-	8,655	-	8,655
Employee stock options exercised	6. (16) (18)	820	(820)	15,627	-	-	-	-	-	-	15,627	20,789	36,416
Balance at March 31, 2025		$1,694,512	$ -	$6,430,922	$ 674,628	$ 12,359	$1,418,811	$ 47,639	$ 102,	($ 1,754)	$10,379,607	$ 2,062,123	$12,441,730
For the three months period ended March 31, 2026													
Balance at January 1, 2026		$1,694,512	$ -	$6,463,625	$ 771,315	$ 12,359	$ 895,509	$ 4,873	$ 113,	($ 530)	$ 9,955,187	$ 1,954,627	$11,909,814
Profit for the period		-	-	-	-	-	478,353	-	-	-	478,353	42,367	520,720
Other comprehensive income		-	-	-	-	-	-	17,004	(17,532)	-	(528)	4,360	3,832
Total comprehensive income		-	-	-	-	-	478,353	17,004	(17,532)	-	477,825	46,727	524,552
Change in associates and joint ventures accounted for under equity method	6. (7) (18)	-	-	(1,018)	-	-	-	-	-	-	(1,018)	-	(1,018)
Employee stock options exercised	6. (16) (18)	-	-	13,663	-	-	-	-	-	-	13,663	678	14,341
Balance at March 31, 2026		$1,694,512	$ -	$6,476,270	$ 771,315	$ 12,359	$1,373,862	$ 21,877	$ 95,	($ 530)	$10,445,657	$ 2,002,032	$12,447,689

Please also refer to the notes as it is part of the consolidated financial statements.

Chairman: Yung-Shun Chuang Manager: Chien-Hung Lin Accounting Supervisor: Jen-Chung Wang

AAEON Technology Inc. and Subsidiaries
Consolidated Statement of Cash Flows
For the three-month periods ended March 31, 2026 and 2025
(Expressed in thousands of New Taiwan Dollars)
(Reviewed, not audited)

	Notes	For the three-month periods ended March 31 2026	2025
Profit before tax		$ 579,998	$ 318,845
Adjustments			
Adjustments to reconcile profit (loss)			
Depreciation expense	6.(8)(9)(25)	37,403	37,766
Depreciation expense of investment property (other gains and losses)	6.(10)(23)	2,236	2,302
Amortization expenses	6.(25)	23,513	23,354
Expected credit impairment losses (gains)	12.(2)	20,729	(3,485)
Net gains from financial assets and liabilities at fair value through profit or loss	6.(2)(23)	(295,653)	(77,404)
Interest expenses	6.(24)	5,048	2,110
Interest income	6.(21)	(11,772)	(25,473)
Dividends income	6.(22)	(10,601)	(6,180)
Costs of share-based payment awards	6.(16)	14,341	-
Share of profit of associates accounted for under equity method	6.(7)	(17,562)	(37,660)
Gains on disposal of property, plant and equipment	6.(23)	(1,712)	(16)
Reclassification of Property, Plant and Equipment to Expenses	6.(8)	-	27
Gain on lease modification	6.(9)(23)	(63)	(40)
Changes in operating assets and liabilities			
Net changes in operating assets			
Financial assets and liabilities at fair value through profit or loss		(914)	55
Notes and accounts receivable		(39,505)	(210,814)
Other receivables		452	(1,438)
Inventories		(932,413)	(283)
Prepayments		(20,005)	781
Other current liabilities		(3,511)	2,296
Net changes in operating liabilities			
Contract liability		19,619	19,933
Notes and accounts payable (including related-parties)		396,572	149,941
Other payables		(31,819)	(45,489)
Other current liabilities		(3,502)	1,073
Provisions for liabilities		(619)	294
Other non-current liabilities		273	116
Net cash from operating activities		(269,467)	150,611
Interest received		10,994	21,841
Interest paid		(4,985)	(2,175)
Income taxes received		19,864	952
Income taxes paid		(7,657)	(17,788)

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AAEON Technology Inc. and Subsidiaries
Consolidated Statement of Cash Flows
For the three-month periods ended March 31, 2026 and 2025
(Expressed in thousands of New Taiwan Dollars)
(Reviewed, not audited)

	Notes	For the three-month periods ended March 31 2026	2025
Cash flows from investing activities			
Disposal of financial assets at fair value through profit or loss		$ 82,781	$ -
Acquisition of financial assets measured at amortized cost		(14,415)	(29,312)
Acquisition of financial assets measured at amortized cost	6.(7)	(18,014)	-
Acquisition of property, plant and equipment	6.(29)	(72,979)	(8,264)
Disposal of property, plant and equipment		1,800	22
Acquisition of intangible asset	6.(11)	(9,432)	(1,036)
Increase in Advance Payments for Investments, classified as Other Non-Current Assets.	6.(2)	(100,000)	-
Decrease in other non-current assets		135	1,660
Net cash flows used in investing activities		(130,124)	(36,930)
Cash flows from financing activities			
Reimbursement in short-term borrowings	6.(30)	317,227	(80,000)
Reimbursement in long-term borrowings	6.(30)	(2,694)	(2,643)
Repayment of lease principal	6.(30)	(18,275)	(19,815)
Employee share options exercised	6.(16)	-	36,416
Net cash flows from financing activities		296,258	(66,042)
Effects due to changes in exchange rate		26,602	24,671
Increase in cash and cash equivalents		(58,515)	75,140
Cash and cash equivalents at the beginning of periods		2,429,992	4,270,200
Cash and cash equivalents at the end of periods		$ 2,371,477	$ 4,345,340

Please also refer to the notes as it is part of the consolidated financial statements.

Chairman: Yung-Shun Chuang　Manager: Chien-Hung Lin　Accounting Supervisor: Jen-Chung Wang

AAEON TECHNOLOGY INC. and Subsidiaries
Notes of Consolidated Financial Statements
March 31, 2026 and 2025
(Expressed in thousands of New Taiwan Dollars,
except as of otherwise indicated)
(Reviewed, not audited)

I. Company Profile

AAEON Technology Co., Ltd. (hereinafter referred to as the "the Company") was established in the Republic of China. The main businesses of the company and its subsidiaries (hereinafter collectively referred to as the "Group") include the manufacturing, processing and imports/exports of computer peripherals, electronic components, computer test instruments, computer PCB functional testing, and radio telecommunication equipment and its components; the R&D, design, manufacturing, processing, and trading of various industrial computers, medical computers, industrial controllers, quantity controllers, and components; industrial computer automation design and services, as well as the import/export of related materials. The Company has been listed on Taiwan Stock Exchange since August 2017. Asustek Computer Co., Ltd. holds 37.46% of the Company's shares (including indirect holdings) and is the Group’s ultimate parent company.

II. Date and Procedures for the Authorization of Financial Reports

These consolidated financial statements were reported to the Board of Directors and issued on May 8, 2026.

III. New or Revised Standards and Applied Interpretation

(I) The impact of adopting standards or interpretations issued, revised or amended by IASB which are endorsed by the Financial Supervisory Commission (hereinafter referred to as FSC)

Standards or interpretations issued, revised or amended by IASB which are endorsed by FSC at 2026 are listed below:

New Standards, Interpretations and Amendments	Effective date issued by IASB
Accounting Standards Board Specific provisions of Amendments to IFRS 9 and IFRS 7, ‘Amendments to the classification and measurement of financial instruments’	January 1, 2026
Amendments to IFRS 9 and IFRS 7, ‘Contracts referencing nature-dependent electricity’	January 1, 2026
IFRS 17, ‘Insurance contracts’	January 1, 2023
Amendments to IFRS 17, ‘Insurance contracts’	January 1, 2023
Amendment to IFRS 17, ‘Initial application of IFRS 17 and IFRS 9 “comparative information”	January 1, 2023
Annual Improvements to IFRS Accounting Standards—Volume 11	January 1, 2026

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

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

The update specifies that equity instruments designated as measured at fair value through other comprehensive income (FVOCI) with an irrevocable choice should disclose their fair value by category, rather than disclosing fair value information for each individual asset. Additionally, it should disclose the fair value gains and losses recognized in other comprehensive income during the reporting period, separately presenting the fair value gains and losses related to investments derecognized during the reporting period, as well as those related to investments still held as of the reporting period's end. Furthermore, it should disclose the cumulative gains or losses transferred to equity from investments derecognized during the reporting period.

(II) The impact of the IFRS issued and amended by IASB which are endorsed by FSC but not yet adopted by the Group

None.

(III) The impact of IFRS standards issued by IASB but have not yet endorsed by FSC

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

New Standards, Interpretations and Amendments	Effective date issued by IASB
Amendments to IFRS 10 and IAS 28, 'Sale or contribution of assets between an investor and its associate or joint venture'	To be determined by International Accounting Standards Board
IFRS 18, 'Presentation and disclosure in financial statements'	January 1, 2027 (Note)
IFRS 19, 'Subsidiaries without public accountability: disclosures'	January 1, 2027
Amendments to IAS 21, 'Translation to a Hyperinflationary Presentation Currency'	January 1, 2027

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

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

IFRS 18, 'Presentation and disclosure in financial statements'

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

IV. Summary of Significant Accounting Policies

The following is a description of significant accounting policies in regards to statement of compliance, basis of preparation, basis of consolidation and addition. Unless otherwise stated, all other accounting policies shall remain unchanged from Note 4. of the 2025 consolidated financial statements and apply consistently across all reporting periods.

(I) Statement of compliance

1. This consolidated financial report has been prepared in accordance with Regulations Governing the Preparation of Financial Reports by Securities Issuers and IAS 34 - "Interim Financial Reporting".
2. This consolidated financial report shall be read in conjunction with the 2025 consolidated financial report.

(II) Basis of preparation

1. The consolidated financial statements have been prepared on a historical cost basis except for the following reasons:

   (1) Financial assets and liabilities (including derivatives) that have been measured at fair value through profit or loss.

   (2) Financial assets that have been measured at fair value through other comprehensive income.

   (3) Defined benefit liabilities recognized at the net amount of pension fund assets less present value of defined benefit obligation.

2. For the preparation of financial statements in conformity with the IFRS, International Accounting Standards, IFRIC Interpretations, and SIC Interpretations as endorsed by the Financial Supervisory Commission, it requires the use of certain critical accounting estimates. It also requires management to exercise its judgement in the process of applying the Group's accounting policies. The areas involving higher degree of judgment or complexity, or areas where assumptions and estimations are significant to the consolidated financial statements are disclosed in Note 5.

(III) Basis of consolidation

1. Preparation principle of consolidated financial statement:

   This consolidated financial report has been prepared on the same basis as the 2024 consolidated financial report.

2. The subsidiaries included in the consolidated financial statements:

Investor	Subsidiary name	Business	Ownership (%)			Notes
			2026/3/31	2025/12/31	2025/3/31	
AAEON	AAEON ELECTRONICS, INC. (AEI)	Sales of IPC and PC peripherals	100%	100%	100%	
AAEON	AAEON TECHNOLOGY CO., LTD. (ATCL)	Investment of IPC and interface card	100%	100%	100%	Note 1
AAEON	AAEON TECHNOLOGY (EUROPE) B.V.(ANI)	Sales of IPC and PC peripherals	100%	100%	100%	
AAEON	AAEON INVESTMENT, CO., LTD. (AAEONI)	Investment of IPC and PC peripherals	100%	100%	100%	Note 1
AAEON	ONYX HEALTHCARE INC. (ONYX)	Design, manufacture and sales of medical PC	47.85%	47.85%	47.92%	Note 2

Investor	Subsidiary name	Business	Ownership (%) 2026/3/31	2025/12/31	2025/3/31	Notes
AAEON	AAEON TECHNOLOGY SINGAPORE PTE. LTD. (ASG)	Sales of IPC and PC peripherals	100%	100%	100%	Note 1
AAEON	JETWAY INFORMATION CO., LTD. (JETWAY)	Manufacturing and selling of industrial motherboard and computer peripherals	35.29%	35.29%	35.27%	Note 2
ATCL	AAEON TECHNOLOGY (SUZHOU) INC. (ACI)	Production and sales of IPC and interface card	100%	100%	100%	Note 1
ANI	AAEON TECHNOLOGY GMBH(AGI)	Sales of IPC and PC peripherals	100%	100%	100%	Note 1
ONYX	ONYX HEALTHCARE EUROPE B.V. (ONI)	Marketing support and maintenance of medical PC and peripherals	100%	100%	100%	Note 1
ONYX	ONYX HEALTHCARE USA, INC. (OHU)	Sales of medical PC and peripherals	100%	100%	100%	
ONYX	ONYX HEALTHCARE (SHANGHAI) LTD. (OCI)	Sales of medical PC and peripherals	100%	100%	100%	Note 1
ONYX	IHELPER INC. (IHELPER)	R&D and sales of medical robots	-	-	46%	Note 1, Note 2, Note 3
JETWAY	JETWAY COMPUTER CORP. (JETWAYUS)	Selling and repairing of computer peripheral equipment	100%	100%	100%	
JETWAY	JETWAY COMPUTER B.V. (JETWAYNL)	Selling and repairing of computer peripheral equipment	100%	100%	100%	Note 1

Investor	Subsidiary name	Business	Ownership (%) 2026/3/31	2025/12/31	2025/3/31	Notes
JETWAY	JETWAY (FAR EAST) INFORMATION COMPANY LIMITED (JETWAYFE)	Investing of computer peripheral business	100%	100%	100%	Note 1
JETWAY	TOP NOVEL ENTERPRISE CORP. (TOPNOVEL)	Investing of computer peripheral business	100%	100%	100%	
JETWAYFE	SCORETIME INVESTMENT LIMITED (SCORETIME)	Investing of Computer peripheral business	-	-	100%	Note 1, Note 4
TOPNOVEL	CANDID INTERNATIONAL CORP. (CANDID)	Investing of computer peripheral business	100%	100%	100%	
CANDID	FUJIAN CANDID INTERNATIONAL CO., LTD. (FUJIAN)	Manufacturing and selling of computer and peripheral equipment	100%	100%	100%	

Note 1:Since it does not meet the definition of a significant subsidiary, its financial statements as of March 31, 2026, and March 31, 2025, have not been reviewed by an auditor.

Note 2: Although the Group does not hold more than 50% shareholding, it is included in the preparation of the consolidated financial report as it has control over the Company's financial, operating and personnel policies.

Note 3:Following the approval of the resolution on dissolution and liquidation at the extraordinary shareholders' meeting on September 10, 2025, which was designated as the effective date of dissolution, the Group ceased to have control over the Company as of that date and, accordingly, the Company was no longer consolidated in the Group's consolidated financial statements. The liquidation had not been completed as of March 31, 2026.

Note 4: In accordance with a resolution of the Board of Directors passed in July 2025, the Company entered into dissolution and liquidation. As of April 13, 2026, the liquidation process had been completed.

3. The subsidiaries excluded from the consolidated financial statements: None.
4. Different adjustments from subsidiaries during the reporting period: None.
5. Significant restrictions: None.
6. Subsidiaries with material non-controlling interests

   The Group's total non-controlling interests as of March 31, 2026, December 31, 2025 and March 31, 2025 were $2,002,032, $1,954,627 and $2,062,123, respectively. The Group's subsidiaries with significant non-controlling interests are as follows:

Subsidiary Name	Main business location	Non-controlling interests 2026/3/31		Non-controlling interests 2025/12/31	
		Amount	Ownership interest	Amount	Ownership interest
ONYX	Taiwan	$ 835,384	52.15%	818,810	52.15%
JETWAY	Taiwan	$ 1,166,648	64.71%	1,135,817	64.71%

Subsidiary Name	Main business location	Non-controlling interests 2025/3/31	
		Amount	Ownership interest
ONYX	Taiwan	$ 831,846	52.08%
JETWAY	Taiwan	$ 1,222,151	64.71%

Summarized financial information of subsidiaries:

Balance sheet

	ONYX		
	2026/3/31	2025/12/31	2025/3/31
Current asset	$ 881,789	$ 834.041	$ 808,191
Non-current assets	1,397,121	1,319,646	1,296,980
Current liability	(479,760)	(384,249)	(290,218)
Non-current liabilities	(197,285)	(199,341)	(209,592)
Total Net Assets	$ 1,601,865	$ 1,570,097	$ 1,605,361

	JETWAY		
	2026/3/31	2025/12/31	2025/3/31
Current asset	$ 1,203,535	$ 1,071,634	$ 1,142,006
Non-current assets	1,171,449	1,147,840	1,189,633
Current liability	(413,840)	(299,338)	(255,590)
Non-current liabilities	(153,252)	(157,083)	(187,006)
Total Net Assets	$ 1,807,892	$ 1,763,053	$ 1,889,043

Statement of comprehensive income

	ONYX For the three-month periods ended March 31,	
	2026	2025
Income	$ 377,370	$ 309,941
Profit before tax	$ 50,383	$ 6,129
Income tax expense	(10,086)	1,226
Net income	40,297	7,355
Other comprehensive income (net amount after tax)	(9,828)	8,832
Total comprehensive income	$ 30,469	$ 16,187
Total comprehensive income attributable to non-controlling interests	$ 15,897	$ 8,460

	JETWAY	
	For the three-month periods ended March 31,	
	2026	2025
Income	$ 349,069	$ 300,127
Profit before tax	$ 38,989	$ 23,005
Income tax expense	(8,811)	(7,648)
Net income	30,178	15,357
Other comprehensive income (net amount after tax)	14,661	12,919
Total comprehensive income	$ 44,839	$ 28,276
Total comprehensive income attributable to non-controlling interests	$ 30,830	$ 18,298

Cash flow statement

	ONYX	
	For the three-month periods ended March 31,	
	2026	2025
Net cash inflow from operating activities	($ 80,888)	$ 42,701
Net cash flows used in investing activities	(73,335)	(5,650)
Net cash inflows (outflow) from financing activities	16,000	(47,273)
Effects of exchange rate changes on cash and cash equivalents	1,930	4,397
Increase in current cash and cash equivalents	(136,293)	(5,825)
Cash and cash equivalents at the beginning of periods	374,339	324,593
Cash and cash equivalents at the end of periods	$ 238,046	$ 318,768

	JETWAY	
	For the three-month periods ended March 31,	
	2026	2025
Net cash inflow from operating activities	$ 202,955	$ 82,313
Net cash flows used in investing activities	(58,556)	(31,338)
Net cash inflows (outflow) from financing activities	(3,421)	(3,541)
Effects of exchange rate changes on cash and cash equivalents	11,370	11,235
Increase in current cash and cash equivalents	152,348	58,669
Cash and cash equivalents at the beginning of periods	509,427	612,147
Cash and cash equivalents at the end of periods	$ 661,775	$ 670,816

V. Significant Accounting Judgments, Estimations, and Major Sources of Assumption Uncertainty

No material changes had taken place in the current period; please refer to Note 5. of the 2025 consolidated financial report.

VI. Significant Accounting Items

(I) Cash and cash equivalents

	2026/3/31	2025/12/31	2025/3/31
Cash on hand and petty cash	$ 7,798	$ 4,395	$ 6,889
Check deposit and demand deposit	1,530,805	1,599,877	2,701,271
Time deposit	832,874	825,720	1,637,180
Total	$ 2,371,477	$ 2,429,992	$ 4,345,340

1. Due to good credit quality of the Group's principal financial institutions and the Group's relationships with multiple financial institutions, the exposure to a diversified set of risks would lower the probability of a default.
2. Please refer to Note 8 for the Group's collateral provision in the form of cash and cash equivalent guarantees.
3. Certain bank deposits of the Group are restricted due to litigation, amounting to $721, and have been classified as financial assets measured at amortized cost. Please refer to Note 8 for further details
4. Time deposits with original maturities exceeding three months of the Group's have been reclassified under 'Financial assets measured at amortized cost'.

(II) Net loss (gains) from financial assets and liabilities

Item	2026/3/31	2025/12/31	2025/3/31
Current:			
Financial assets mandatorily measured at fair value through profit or loss			
Listed and OTC stocks	$ 6,348	$ 6,494	$ 562,851
Emerging stocks	-	-	5,265
Beneficiary certificates	27,865	27,763	27,455
-Forward exchange contract	34	-	-
Derivative	-	-	121,600
Subtotal	$ 34,247	$ 34,257	$ 717,171
Current:			
Financial liabilities held for trading			
Derivative			
Forward exchange contracts	$ 596	$ 287	$ -

Item	2026/3/31	2025/12/31	2025/3/31
Non-current:			
Financial assets mandatorily measured at fair value through profit or loss			
Listed and OTC stocks	$ 986,646	$ 685,459	$ -
Emerging stocks	7,752	6,900	-
Unlisted and non-OTC stocks	113,809	200,844	98,256
Convertible bond	103,809	105,000	-
Hybrid instrument	7,967	7,942	8,553
Subtotal	$ 1,219,974	$ 121,611	$ 106,809

1. The hybrid instrument is a contract that contains both a host contract and embedded options of the unlisted company V-net AAEON Corporation Ltd. (hereinafter referred to as AJP). The options provide original shareholders the right to resell/repurchase stocks of the Company and V-net at the original transaction price. Please refer to Note 12 (3) 9 for the fair value as of December 31, 2025 and 2024. Pursuant to a resolution of the Board of Directors on May 8, 2025, the Company acquired an 85.5% equity interest in V-net for cash. Subsequently, on October 15, 2025, the Company entered into a contract with AJP with a total transaction price of JPY 1.37 billion (approximately NT$280 million). According to the contract, the closing is subject to the satisfaction of all conditions precedent. The equity transaction was subsequently completed on April 30, 2026.

2. Convertible corporate bonds represent a hybrid financial instrument, consisting of bonds issued by an OTC-listed company and embedded options. These options grant the bondholders the right to convert the bonds into the issuer's shares at a predetermined price. As the host contract within this hybrid instrument qualifies as a financial asset under the scope of IFRS 9, the fair value of the entire hybrid contract is measured accordingly. For details on the fair value inputs, please refer to Note 12, (3) 4.

3. In February 2026, the Group subscribed to an equity investment in Dun Pin Innovation No.5 Xinglin Co., Ltd. and paid an investment amount of NT$100,000. As of March 31, 2026, the investee company had not yet completed its incorporation registration. Accordingly, the payment was recognized as a prepayment for investment and presented under Other Non-current Assets. The investee company completed its incorporation registration on April 22, 2026, and the investment will subsequently be reclassified to Financial Assets at Fair Value Through Profit or Loss – Non-current in accordance with the applicable accounting requirements.

4. Details of financial assets at fair value through profit or loss recognized as income:

	For the three-month periods ended March 31,	
	2026	2025
Financial assets mandatorily measured at fair value through profit or loss		
Equity instrument	$ 297,640	$ 73,211
Beneficiary securities	102	103
Convertible bond	(1,200)	3,600
Derivatives	(914)	55
Hybrid instrument	25	435
Total	$ 295,653	$ 77,404

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

	2026/3/31	
Derivative financial assets	Contract amount	Maturity period
Current item:		
Forward exchange contracts		
-Buy NTD Sell USD	USD 510,000	2026.03.23~2026.05.19

	2026/3/31	
Derivative financial liabilities	Contract amount	Maturity period
Current item:		
Forward exchange contracts		
-Buy NTD Sell USD	USD 510,000	2026.03.03~2026.4.17
-Buy NTD Sell USD	USD 510,000	2026.03.09~2026.4.20
-Buy NTD Sell USD	USD 510,000	2026.03.12~2026.05.07
-Buy NTD Sell USD	USD 510,000	2026.03.04~2026.05.08

	2025/12/31	
Derivative financial liabilities	Contract amount	Maturity period
Current item:		
Forward exchange contracts		
-Buy NTD Sell USD	USD 510,000	2026.12.15~2026.1.19
-Buy NTD Sell USD	USD 510,000	2025.12.03~2026.1.27
-Buy NTD Sell USD	USD 510,000	2025.12.11~2026.2.09
-Buy NTD Sell USD	USD 510,000	2025.12.16~2026.2.24

The Group entered into forward foreign exchange contracts to hedge exchange rate risk of export proceeds. However, these forward foreign exchange contracts are not accounted for under hedge accounting.

6. Details of the Group's financial assets at fair value through profit or loss pledged as collateral are disclosed in Note 8.

(III) Financial asset at fair value through other comprehensive income

Item	2026/3/31	2025/12/31	2025/3/31
Non-current:			
Equity instrument			
Listed and OTC stocks	$ 83,673	$ 85,591	$ 93,730
Unlisted and non-OTC stocks	91,386	100,800	65,538
Total	$ 175,059	$ 186,391	$ 159,268

1. The Group has elected to classify strategic investments as financial assets measured at fair value through other comprehensive income.
2. Amounts recognized in other comprehensive income in relation to the financial assets at fair value through other comprehensive income are listed below:

	For the three-month periods ended March 31,	
	2026	2025
Financial asset at fair value through other comprehensive income		
Recognized in other comprehensive income (loss)	($ 11,332)	$ 8,220

3. The Group has no financial assets measured at fair value through other comprehensive income pledged as collaterals.

(IV) Financial assets measured at amortized cost-current

	2026/3/31	2025/12/31	2025/3/31
Current item			
Convertible bond	$ 15,960	$ 15,535	$ -
Time deposits	1,163,990	1,150,000	118,880
Restricted deposits	1,681	1,664	996
Total	$ 1,181,631	$ 1,167,199	$ 119,876

1. Time deposits represent bank time deposits with original maturities exceeding three months.
2. Amounts recognized in profit of loss in relation to Financial assets measured at amortized cost are listed below:

	For the three-month periods ended December 31,	
	2026	2025
Interest revenue	$ 6,353	$ 63

3. Disregarding the collateral held or other credit enhancements, the maximum exposure to credit risk, which best represents the Group's exposure arising from financial assets measured at amortized cost, was$1,181,631, $1,167,199, $119, 876 as of March 31, 2026, December 31, 2025, and March 31, 2025, respectively.
4. Please refer to Note 8 for details of the financial assets measured at amortized cost pledged as

collateral by the Group.

5. Relevant credit risk information related to financial assets measured at amortized cost is disclosed in Note 12(2). The Group invests in certificates of deposit with financial institutions of good credit standing, and accordingly, management considers the risk of default to be low.

(V) Notes and accounts receivables

	2026/3/31	2025/12/31	2025/3/31
Notes receivable	$ 37,261	$ 39,264	$ 37,261
Accounts receivable	$ 1,309,051	$ 1,267,964	$ 1,075,263
Less: Loss allowance	(92,789)	(69,902)	(21,318)
	$ 1,216,262	$ 1,198,062	$ 1,053,945

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

Notes receivable	2026/3/31	2025/12/31	2025/3/31
Not past due	$ 37,681	$ 39,264	$ 37,261

Accounts receivable	2026/3/31	2025/12/31	2025/3/31
Not past due	$ 1,092,031	$ 1,036,305	$ 898,810
Within 30 days	98,455	115,977	127,466
31-60 days	38,175	73,304	17,948
61-90 days	11,177	5,180	15,139
91-180 days	38,115	16,614	1,064
Over 181 days	31,098	20,584	14,836
	$ 1,309,051	$ 1,267,964	$ 1,075,263

The aging analysis above is based on the number of days past due.

2. The Group does not hold any collateral over the accounts and notes receivables.
3. Balances of accounts and notes receivable as of March 31, 2026, December 31, 2025 and March 31, 2025 had arisen entirely from customers' contracts. Balance receivable on customers' contracts and allowance for losses as of January 1, 2025 were $901,710 and $24,313, respectively.
4. Regardless of any collateral held or other credit enhancements, the maximum exposure to the credit risk of notes receivables as of March 31, 2026, December 31, 2025 and March 31 ,2025 were $37,681, $39,264 and $37,261, respectively, and the maximum exposure to the credit risk of accounts receivable as of March 31, 2026, December 31, 2025 and March 31, 2025 were $1,216,262, $1,198,062 and $1,053,945, respectively.
5. Please refer to Note 12 (2) for credit risk information of notes and accounts receivable.

(VI) Inventories

	2026/3/31		
	Cost	Valuation allowance	Carrying amount
Raw material	$ 1,533,527	($ 101,866)	$ 1,431,661
Work in progress	1,159,368	(41,118)	1,118,250
Finished good	503,187	(39,968)	463,219
Merchandise Inventories	78,223	(10,412)	67,811
Inventories in transit	21,912	-	21,912
Total	$ 3,296,217	($ 193,364)	$ 3,102,853

	2025/12/31		
	Cost	Valuation allowance	Carrying amount
Raw material	$ 1,009,964	($ 64,237)	$ 945,727
Work in progress	782,957	(37,983)	744,974
Finished good	462,667	(37,422)	425,245
Merchandise Inventories	64,346	(10,305)	54,041
Inventories in transit	453	-	453
Total	$ 2,320,387	($ 149,947)	$ 2,170,440

	2025/3/31		
	Cost	Valuation allowance	Carrying amount
Raw material	$ 580,531	($ 76,564)	$ 503,967
Work in progress	531,905	(30,347)	501,558
Finished good	311,312	(38,093)	273,219
Merchandise Inventories	48,794	(12,480)	36,314
Inventories in transit	4,961	-	4,961
Total	$ 1,477,503	($ 157,484)	$ 1,320,019

The Group’s cost of inventories recognized as expenses of the current period:

	For the three-month periods ended March 31,	
	2026	2025
Cost of inventories sold	$ 1,512,043	$ 1,266,132
Inventories obsolescence and devaluation loss	42,327	(236)
Service Labor and Warranty Costs	10,999	10,946
Losses on disposal of inventories	4,976	13,306
Others	380	708
	$ 1,570,725	$ 1,290,856

For the three months ended March 31, 2025, the Group recognized a reversal of inventory write-downs due to the sale and disposal of inventories that had been written down in prior years.

(VII) Investments accounted for under equity method

	2026	2025
At January 1	$ 3,831,603	$ 4,054,764
Increase in Investments accounted for under equity method	18,014	-
Share of investment income accounted for under equity method	17,562	37,660
Changes in capital surplus and retained earnings	(1,018)	8,655
Changes in other equity	(9,331)	(20,987)
At March 31	$ 3,856,830	$ 4,080,092

	2026/3/31		2025/12/31	
Investee	Ownership (%)	Book value	Ownership (%)	Book value
LITEMAX ELECTRONICS INC.	11.81	$ 111,534	11.82	$ 106,719
IBASE TECHNOLOGY INC.	26.57	3,021,046	26.57	3,032,301
WINMATE INC.	12.73	674,332	12.73	658,831
PROTECTLIFE INTERNATIONAL BIOMEDICAL INC.	12.43	31,904	13.18	33,752
iMozen Group Inc.	7.17	18,014	-	-
		$ 3,856,830		$ 3,831,603

	2025/3/31	
Investee	Ownership (%)	Book value
LITEMAX ELECTRONICS INC.	11.85	$ 122,734
IBASE TECHNOLOGY INC.	26.57	3,259,657
WINMATE INC.INC.	12.85	665,982
PROTECTLIFE INTERNATIONAL BIOMEDICAL INC.	11.08	31,719
		$ 4,080,092

1. Summarized aggregated financial information of the Group’s share in these associates is as follows:

Balance sheet

	IBASE TECHNOLOGY INC.		
	2026/3/31	2025/12/31	2025/3/31
Current asset	$ 5,044,359	$ 4,548,496	$ 6,239,028
Non-current assets	7,452,579	7,372,798	7,467,911
Current liability	(2,970,292)	(2,328,574)	(3,245,600)
Non-current liabilities	(1,894,138)	(1,611,503)	(2,326,714)
Net assets fair value of trade marks, other intangible and tangible assets adjustment	434,686	559,907	750,422
Adjusted net assets	$ 8,067,194	$ 8,541,124	$ 8,885,047
Share of net assets of the affiliate	$ 2,042,628	$ 2,053,883	$ 2,281,239
Goodwill	978,418	978,418	978,418
Book value of affiliates	$ 3,021,046	$ 3,032,301	$ 3,259,657

Statement of comprehensive income

	IBASE TECHNOLOGY INC.	
	For the three-month periods ended March 31,	
	2026	2025
Income	$ 1,229,232	$ 1,547,998
Net income of continuing operations	114,481	141,082
Other comprehensive income (net amount after tax)	(35,863)	(61,443)
Total comprehensive income	78,618	76,639
Fair value adjustment	(32,190)	(35,923)
Adjusted total comprehensive income	$ 46,428	$ 43,716

2. The Group's share of their operating results of affiliates that are individually not significant to the Group:

As of March 31, 2026, and 2025, the total carrying amounts of the Group's individually immaterial associates were $835,784, $799,302 and $820,435, respectively.

	For the three-month periods ended March 31,	
	2026	2025
Net income of continuing operations	$ 19,521	$ 19,800
Other comprehensive income (net amount after tax)	(36)	(2,277)
Total comprehensive income	$ 19,485	$ 17,523

3. Fair values of the Group's affiliates with quoted prices are as follows:

	2026/3/31	2025/12/31	2025/3/31
LITEMAX ELECTRONICS INC.	$ 203,110	$ 204,614	$ 336,008
IBASE TECHNOLOGY INC.	2,082,478	2,280,932	3,482,258
WINMATE INC.	1,464,892	1,531,478	1,485,380
	$ 3,750,477	$ 4,017,024	$ 5,303,646

4. Although the Group holds less than 20% of the voting power of Litemax Electronics Inc., it has significant influence to Litemax and has adopted the equity method for evaluation as its shareholding percentage is the highest, and has also been serving as a director of Litemax. As of March 31, 2026, the Group held 11.81% of the equity interest in Litemax Electronics Inc and was the single largest shareholder. However, considering that the remaining 88.19% equity interest is held by other investors and that a minority of voting rights holders acting together hold more voting rights than the Group, the Group does not have the practical ability to direct the relevant activities of Litemax Electronics Inc. Accordingly, the Group concluded that it does not have control over Litemax Electronics Inc but has significant influence only.

5. On June 11, 2018, the Company signed a share agreement with IBASE issuing 41,698 thousand shares to acquire 52,922 thousand shares of IBASE., with the swap date set for September 29, 2018. The Group holds 30% of the votting power of IBASE.As of As of March 31, 2026, the Group holds 26.57% votting power, remaining its largest shareholder. However, based on other shareholders' participation and voting records in past meetings, the Group has no actual ability to direct relevant activities. Therefore, the Group has no control over the company and only has a significant influence.

6. Although the Group holds less than 20% of the voting power of WINMATE INC., it has adopted the equity method for evaluation as its subsidiary ONYX has served as a director of WINMATE INC.

7. Although the Group’s voting shares in PROTECTLIFE INTERNATIONAL BIOMEDICAL INC., do not reach 20%, the Chairman of the Company serves as a director of Baosheng International, and when the Group’s shares are combined with those held by other related parties—Fuli Investment Co., Ltd.—the total reaches 20%. Due to the significant influence, the equity method is applied for valuation.

8. Although the Group held less than 20% of voting shares in iMozen Group Inc., it did undertake directorship in iMozen Group Inc. and the therefore accounted for the entity using the equity method for excercising significant influence.

9. Certain investments of the Group accounted for under the equity method were recognized based on the investees' self-prepared financial statements for the corresponding reporting period.

(VIII) Property, Plant and Equipment

	2026					
	Land	Buildings	Machinery and equipment	Other equipment	Construction in progress and equipment under installation	Total
January 1						
Cost	$ 617,981	$ 939,169	$ 232,158	$ 298,917	$ 2,484	$ 2,090,709
Accumulated depreciation and impairment	-	(359,686)	(143,565)	(228,611)	-	(731,862)
	$ 617,981	$ 579,483	$ 88,593	$ 70,306	$ 2,484	$ 1,358,847
January 1	$ 617,981	$ 579,483	$ 88,593	$ 70,306	$ 2,484	$ 1,358,847
Additions	-	-	54,046	4,240	3,114	61,400
Disposal	-	-	(3)	(85)	-	(88)
Reclassification	-	-	-	1,964	(1,864)	100
Depreciation expense	-	(6,667)	(4,014)	(7,746)	-	(18,427)
Net exchange differences	1,421	6,598	1,176	210	-	9,405
March 31	$ 619,402	$ 579,411	$ 139,716	$ 68,974	$ 3,734	$ 1,411,237
March 31						
Cost	$ 619,402	$ 952,336	$ 289,972	$ 306,360	$ 3,734	$ 2,171,804
Accumulated depreciation and impairment	-	(372,925)	(150,256)	(237,386)	-	(760,567)
	$ 619,402	$ 579,411	$ 139,716	$ 68,974	$ 3,734	$ 1,411,237

	2025					
	Land	Buildings	Machinery and equipment	Other equipment	Construction in progress and equipment under installation	Total
January 1						
Cost	$ 621,390	$ 931,697	$ 260,876	$ 296,187	$ -	$ 2,110,150
Accumulated depreciation and impairment	-	(335,264)	(169,690)	(217,186)	-	(722,140)
	$ 621,390	$ 596,433	$ 91,186	$ 79,001	$ -	$ 1,388,010
January 1	$ 621,390	$ 596,433	$ 91,186	$ 79,001	$ -	$ 1,388,010
Additions	-	1,313	642	1,426	4,893	8,274
Disposal	-	-	(1)	(5)	-	(6)
Reclassification	-	-	-	(27)	-	(27)
Depreciation expense	-	(6,328)	(4,792)	(8,434)	-	(19,554)
Net exchange differences	1,056	4,764	809	451	-	7,080
March 31	$ 622,446	$ 596,182	$ 87,844	$ 72,412	$ 4,893	$ 1,383,777
March 31						
Cost	$ 622,446	$ 942,098	$ 258,978	$ 291,888	$ 4,893	$ 2,120,303
Accumulated depreciation and impairment	-	(345,916)	(171,134)	(219,476)	-	(736,526)
	$ 622,446	$ 596,182	$ 87,844	$ 72,412	$ 4,893	$ 1,383,777

1. The above property, plant and equipment are assets for self-use requirement.
2. The Group has not capitalized any borrowing costs on property, plant, and equipment.
3. Please refer to Note 8 for the property, plant and equipment as collaterals for loans.

(IX) Lease transactions - lessee

1. The Group leases various assets including land use right, buildings, transportation equipment and other equipment. The rental contracts of land use right are 43 years, remaining are typically made for periods of 1 to 20 years. Lease terms are negotiated on an individual basis and contain a wide range of different terms and conditions, the lease agreements do not impose covenants, but leased assets may not be used as security for borrowing purposes.
2. The lease term of part of the Group's houses and transportation equipment is no more than 12 months, with leases of office equipment which are low-value assets.
3. The carrying amount of right-of-use assets and the amount of depreciation expense recognized are as follows:

	2026/3/31	2025/12/31	2025/3/31
	Carrying amount	Carrying amount	Carrying amount
Building	$ 112,989	$ 119,895	$ 132,048
Transportation equipment	12,316	13,995	12,921
Land use right	40,350	39,971	41,216
Other equipment	949	994	313
	$ 166,604	$ 174,855	$ 186,498

	For the three-month periods ended March 31,	
	2026	2025
	Depreciation expense	Depreciation expense
Building	$ 16,561	$ 15,902
Transportation equipment	2,084	1,938
Land use right	287	285
Other equipment	44	87
	$ 18,976	$ 18,212

4. For the three months ended March 31,2026 and 2025, the additions to right-of use assets were $10,586 and $5,761, respectively.
5. The profit and loss related to the lease contract are as follows:

	For the three-month periods ended March 31,	
	2026	2025
Items affecting profit or loss		
Interest expenses on lease liabilities	$ 919	$ 1,115
Expenses on short-term lease contracts	2,000	2,860
Expenses on leases of low-value assets	137	40

Variable lease payment expense	622	582
Lease modification profit	63	40

6. For the three-month periods ended March 31, 2026 and 2026, the Group's total cash outflow for leases were $21,953and $24,412, respectively.

(X) Investment property

	2026		
	Land	Buildings	Total
January 1			
Cost	$ 226,177	$ 223,429	$ 449,606
Accumulated depreciation and impairment	-	(116,246)	(116,246)
	$ 226,177	$ 107,183	$ 333,360
January 1	$ 226,177	$ 107,183	$ 333,360
Depreciation expense	-	(2,236)	(2,236)
Net exchange differents	-	833	833
March 31	$ 226,177	$ 105,780	$ 331,957
March 31			
Cost	$ 226,177	$ 227,047	$ 453,224
Accumulated depreciation and impairment	-	(121,267)	(121,267)
	$ 226,177	$ 105,780	$ 331,957

	2025		
	Land	Buildings	Total
January 1			
Cost	$ 226,177	$ 222,998	$ 449,175
Accumulated depreciation and impairment	-	(106,750)	(106,750)
	$ 226,177	$ 116,248	$ 342,425
January 1	$ 226,177	$ 116,248	$ 342,425
Depreciation expense	-	(2,302)	(2,302)
Net exchange differents	-	687	687
March 31	$ 226,177	$ 114,633	$ 340,810
March 31			
Cost	$ 226,177	$ 225,511	$ 451,688
Accumulated depreciation and impairment	-	(110,877)	(110,877)
	$ 226,177	$ 114,633	$ 340,810

1. Rent income and related direct operating cost & expense of the investment property:

	For the three-month periods ended March 31,	
	2026	2025
Rent income	$ 4,091	$ 3,737
Related direct operating cost &expense	$ 2,236	$ 2,302

2. The fair value of investment property for the year ended March 31, 2026, December 31, 2025 and March 31, 2025 was $483,209, $491,382 and $476,524 which base on the evaluation results of nearby transaction prices.

3. For information regarding the Group's investment properties pledged as collateral for borrowings, please refer to Note 8.

(XI) Intangible assets

	2026				
	Patent and Expertise	Computer Software	Goodwill	Customer Relationship	Total
January 1					
Cost	$ 70,715	$ 111,713	$ 204,390	$ 465,859	$ 852,677
Accumulated amortization and impairment	(31,363)	(93,360)	-	(177,470)	(302,192)
	$ 39,352	$ 18,353	$ 204,390	$ 288,389	$ 550,484
January 1	$ 39,352	$ 18,353	204,390	$ 288,389	$ 550,484
Additions- from acquisitions	-	9,432	-	-	9,432
Amortization	(2,936)	(3,935)	-	(16,638)	(23,509)
Net exchange differences	6	19	-	-	25
March 31	$ 36,422	$ 23,869	$ 204,390	$ 271,751	$ 536,432
March 31					
Cost	$ 70,715	$ 121,145	$ 204,390	$ 465,859	$ 862,109
Accumulated amortization and impairment	(34,293)	(97,276)	-	(194,108)	(325,677)
	$ 36,422	$ 23,869	$ 204,390	$ 271,751	$ 536,432

	2025				
	Patent and Expertise	Computer Software	Goodwill	Customer Relationship	Total
January 1					
Cost	$ 70,691	$ 95,711	$ 204,390	$ 465,859	$ 836,651
Accumulated amortization and impairment	(19,616)	(78,005)	-	(110,919)	(208,540)
	$ 51,075	$ 17,706	$ 204,390	$ 354,940	$ 628,111
January 1	$ 51,075	$ 17,706	$ 204,390	$ 354,940	$ 628,111
Additions- from acquisitions	-	1,036	-	-	1,036
Amortization	(2,934)	(3,765)	-	(16,638)	(23,337)
Net exchange differences	4	-	-	-	4
March 31	$ 48,145	$ 14,977	$ 204,390	$ 338,302	$ 605,814
March 31					
Cost	$ 70,691	$ 96,747	$ 204,390	$ 465,859	$ 837,687
Accumulated amortization and impairment	(22,546)	(81,770)	-	(127,557)	(231,873)
	$ 48,145	$ 14,977	$ 204,390	$ 338,302	$ 605,814

1. As of March 31, 2026, the goodwill generated by JETWAY due to the acquisition of the Group is tentatively recognized at $204,390, and the impairment test of goodwill is to allocate goodwill to the cash generating units related to JETWAY, and the use value is used as the basis for the recoverable amount, and the use value is estimated based on the cash flow of the five-year financial budget approved by management.

   Management determines the budget gross margin based on previous performance and its expectations of market development. The weighted average growth rate used is consistent with the industry report's forecast. The discount rate used is an after-tax rate and reflects the specific risks of the relevant operating sector. The after-tax discount rate used in the main assessment of March 31, 2026 was 13.47%.

   There's no impairment loss of goodwill recognized from the above assessment mentioned in the three-month periods ended March 31, 2026.

2. The details of Amortization as below:

	For the three-month periods ended March 31,	
	2026	2025
Operating cost	$ 275	$ 279
Selling expense	358	338
General and administrative expenses	20,161	20,563
Research and development expenses	2,715	2,157
	$ 23,509	$ 23,337

(XII) Short-term borrowings

Type of borrowing	2026/3/31		Interest rate range	Collateral
Borrowings from banks				
Credit borrowings	$	554,174	1.99%~2.70%	Note
Guaranteed borrowings		50,000	2.16%	Refer to Note 8
	$	604,174		

Nature of the borrowing	2025/3/31		Interest rate range	Collateral
Bank borrowings				
Credit borrowings	$	232,364	1.99%~2.70%	
Guaranteed borrowings	$	50,000	2.15%	Refer to Note 8
	$	282,364		

1. The Group had no short-term borrowings as of March 31, 2025.
2. For the three months ended March 31, 2026 and 2025, interest expense recognized through profit or loss was $3,530 and $311.

(XIII) Long-term borrowings

Type of borrowing	Period and Repayment method	Interest rate range	Collateral	2026/3/31	
Borrowings from banks					
Guaranteed borrowings	2021.5.28-2036.5.28 Monthly amortization of principal and interest	1.98%	Land, Buildings	$	121,252
Less: Current portions of long-term loans				(	10,876)
				$	110,376

Type of borrowing	Period and Repayment method	Interest rate range	Collateral	2025/12/31	
Borrowings from banks					
Guaranteed borrowings	2021.5.28-2036.5.28 Monthly amortization of principal and interest	1.98%	Land, Buildings	$	123,946
Less: Current portions of long-term loans				(	10,823)
				$	113,123

Type of borrowing	Period and Repayment method	Interest rate range	Collateral	2025/3/31	
Borrowings from banks					
Guaranteed borrowings	2021.5.28-2036.5.28 Monthly amortization of principal and interest	1.975%	Land, Buildings	$	131,916
Less: Current portions of long-term loans				(	10,664)
				$	121,252

1. The interest recognized in profit or loss for the three months ended March 31,2026 and 2025 were $599 and $684 respectively.
2. Please refer to Note 8 for the ddetails of long-term borrowings.

(XIV) Other payables

	2026/3/31	2025/12/31	2025/3/31
Accrued payroll, employee's compensation and bonuses	$ 439,006	$ 454,919	$ 412,513
Accrued technical service fee (Note)	-	-	28,518
Others	152,972	180,394	181,347
	$ 591,978	$ 635,313	$ 622,378

Note: Please refer to Note 7 (3) 6. for the details

(XV) Pension

1. (1) JETWAY have a defined benefit pension plan in accordance with the Labor Standards Law, covering all regular employees' service years prior to the enforcement of the Labor Pension Act on July 1, 2005 and service years thereafter of employees who chose to continue to be subject to the pension mechanism under the Law. Under the defined benefit pension plan, two units are accrued for each year of service for the first 15 years and one unit for each additional year thereafter, subject to a maximum of 45 units. Pension benefits are based on the number of units accrued and the average monthly salaries and wages of the last 6 months prior to retirement. The Company and its domestic subsidiaries contribute monthly an amount equal to 5% of the employees' monthly salaries and wages to the retirement fund deposited with Bank of Taiwan, the trustee, under the name of the independent retirement fund committee. Also, the Company and its domestic subsidiaries would assess the balance in the aforementioned labor pension reserve account by December 31, every year. If the account balance is not enough to pay the pension calculated by the aforementioned method to the employees expected to qualify for retirement in the following year, the Company and its domestic subsidiaries will make contribution for the deficit by next March.

   (2) From January 1 to March 31, 2026, the Group recognized retirement pension costs of $0 in accordance with the aforementioned pension plan.

   (3) The Group expects to contribute $19 to the retirement plan in the fiscal year 2026.

2. (1) Since July 1, 2005, the Company and its domestic subsidiaries have established certain retirement payout methods applicable for domestic employees in accordance with the "Labor Pension Act." The Company and its domestic subsidiaries choose to apply the labor pension system stipulated in the "Labor Pension Act" and allocate pensions on a monthly basis to the individual labor pension account managed by the Bureau of Labor Insurance at 6% of monthly wage. Based on the principal and accrued dividends from an employee's individual labor pension account, labor pension shall be paid by monthly pension payments or by lump-sum payment upon retirement.

   (2) In accordance with the pension insurance system formulated by the People's Republic of China, ACI and OCI has allocated provisions for pension insurance based on a specified ratio of the overall wage of local employees. Each employee's retirement pension is managed by the government, and ACI and OCI have no further obligations

except to be responsible for monthly allocation.

(3) AEI and OHU currently have a personal pension scheme under the Company's support. The Company and the employees are jointly liable for the employee's pension fund, of which the company allocates 3% of total wage, and the pension is capped by the amount paid by employees.

(4) ASG, ANI, AGI, ONI and JETWAYS shall allocate pensions in accordance with local laws and regulations.

(5) Pension costs recognized by the Group in accordance with the above retirement policy for were $15,350 and $14,550 for the three months periods ended March 31, 2026 and 2025 respectively.

(XVI) Share-based Payment

1. The Company

(1) The Company had the following share-based payment agreement active for the three-months periods ended March 31, 2026 and 2025:

Arrangement type	Grant date	Quantity granted (thousand)	Contract period	Vesting conditions
Plan of employee stock options	2025.04.28	3,000	6 years	Service of 2~5 years

All of the above arrangements are for equity-settled share-based payments.

(2) Details of the aforementioned share-based payment arrangement:

	For the three-months periods ended March 31, 2026	
	No. of units (shares in thousands)	Weighted average exercise price (in dollars)
Options outstanding at beginning of period	2,950	$ 95.8
Options exercised	(100)	-
Options outstanding at the end of period	2,850	95.8
Options exercisable at the end of period	-	

(3) The maturity date and exercise price of outstanding share options at the end of the reporting period are as follows:

			2026/3/31	
Arrangement type	Authorized issue date	Maturity date	Number of shares (in thousands)	Exercise price (in dollars)
Plan of employee stock options	2025.04.28	2031.04.27	2,850	$ 95.8

			2025/12/31	
Arrangement type	Authorized issue date	Maturity date	Number of shares (in thousands)	Exercise price (in dollars)
Plan of employee stock options	2025.04.28	2031.04.27	2,950	$ 95.8

(4) The fair value of employee stock options is measured using the Black-Scholes option-pricing model. Relevant information is as follows:

Arrangement type	Grant date	Quantity granted (thousand)	Stock price	Exercise price	Expected price Volatility	Expected option life	Risk-free interest rate	Fair value per unit (in dollars)
Plan of employee stock options	2025.04.28	3,000	$ 127.5	$ 100.0	35.58%	4.6years	1.46%	$ 53.0378

(5) Expenses of share-based payment transaction

	For the years ended March 31,	
	2026	2025
Equity settlement	$ 13,042	$ -

2. Subsidiary- ONYX HEALTHCARE INC.

(1) ONYX had the following share-based payment agreement active for the three-month period ended March 31, 2026 and 2025.

Arrangement type	Grant date	Quantity granted (thousand)	Contract period	Vesting conditions
Plan of employee stock options	2025.04.09	500	6 years	Service of 2~5 years
Plan of employee stock options	2020.08.06	1,000	5 years	Service of 2~4 years

All of the above arrangements are for equity-settled share-based payments.

(2) Details of the aforementioned share-based payment arrangement:

	For the three-month periods ended March 31, 2026	
	No. of units (shares in thousands)	Weighted average exercise price (in dollars)
Options outstanding at beginning of period	465	$ 106.3
Options exercised	-	-
Options outstanding at the end of period	465	106.3
Options exercisable at the end of period	-	

	For the three-month periods ended March 31, 2025	
	No. of units (shares in thousands)	Weighted average exercise price (in dollars)

Options outstanding at beginning of period	535	$	94.1
Options exercised	(387)		94.1
Options outstanding at the end of period	148		94.1
Options exercisable at the end of period	148		

(3) The maturity date and exercise price of outstanding share options at the end of the reporting period are as follows:

			2026/3/31	
Arrangement type	Authorized issue date	Maturity date	No. of units (shares in thousands)	Exercise price (in dollars)
Plan of employee stock options	2025.04.09	2031.04.09	456	$ 106.3

			2025/12/31	
Arrangement type	Authorized issue date	Maturity date	No. of units (shares in thousands)	Exercise price (in dollars)
Plan of employee stock options	2025.04.09	2031.04.09	456	$ 106.3

			2025/3/31	
Arrangement type	Authorized issue date	Maturity date	No. of units (shares in thousands)	Exercise price (in dollars)
Plan of employee stock options	2020.08.06	2025.08.06	148	$ 94.1

(4) The fair value of employee stock options is measured using the Black-Scholes option-pricing model. Relevant information is as follows:

Arrangement type	Grant date	Quantity granted (thousand)	Stock price	Exercise price	Expected price Volatility	Expected option life	Risk-free interest rate	Fair value per unit (in dollars)
Plan of employee stock options	2025.04.09	500	$ 109.0	$ 110.0	35.68%	4.60 years	1.45%	$ 34.58
Plan of employee stock options	2020.08.06	1,000	$ 139.5	$ 139.5	32.26%	3.88 years	0.29%	$ 35.39

(5) Expenses of share-based payment transaction:

	For the three-months periods ended March 31, 2026	For the three-months periods ended March 31, 2025
Equity settlement	$ 1,299	$ -

(XVII) Share capital

1. As of March 31, 2026, the Company's authorized capital was $2,500,000 (including 5,000 thousand shares reserved for issuing employee stock options), with paid-in

capital of $1,694,512, divided into 169,451 thousand shares, each at par value of $10 per share. All proceeds from shares issued have been collected.

	2026	2025
January 1 (March 31)	169,451	169,451

2. As of March 31, 2026, the Company's affiliate - IBASE owned 43,773 thousand of The Group’s shares.
3. On May 29, 2025, the company resolved in its shareholders' meeting to issue employee stock warrants, totaling 3,000 units. Each unit of the stock warrant entitles the holder to subscribe for 1,000 shares. The total number of new common shares to be issued due to the exercise of stock warrants is 3,000,000 shares, with a subscription price of NT$100 per share. As of April 28, 2025, the issuance has been taken place.

(XVIII) Capital surplus

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

	2025						
	Share premium	Difference between consideration and carrying amount of subsidiaries acquired or disposed	Recognition of changes in ownership interest in subsidiary	Affiliate company net equity changes	Employee Share option	Others	Total
January 1	$ 5,683,168	$ 233,002	$ 256,307	$ 250,358	$ 35,446	$ 6,344	$ 6,463,625
Change in associates and joint ventures accounted for under equity method	-	-	-	(1,018)	-	-	(1,018)
Share-based Payment		-	621	-	13,042	-	13,663
December 31	$ 5,683,168	$ 233,002	$ 256,307	$ 250,358	$ 35,446	$ 6,344	$ 6,463,625

	2025					
	Share premium	Difference between consideration and carrying amount of subsidiaries acquired or disposed	Recognition of changes in ownership interest in subsidiary	Affiliate company net equity changes	Others	Total
January 1	$ 5,683,651	$ 233,002	$ 243,038	$ 246,195	$ 6,344	$ 6,412,230
Changes in ownership interests in subsidiaries	-	-	(5,590)	-	-	(5,590)
Employee stock options exercised	-	-	15,627	-	-	15,627
Change in associates and joint ventures accounted for under equity method	-	-	-	8,655	-	8,655
March 31	$ 5,683,651	$ 233,002	$ 253,075	$ 254,850	$ 6,344	$ 6,430,922

(XIX) Retained earnings

1. Under the dividends policy as set forth in the amended Articles, where the Company made a profit in a fiscal year, the profit shall be first utilized for paying taxes, offsetting losses of previous years, setting aside as a legal reserve of 10% of the remaining profit, setting aside or reversing a special reserve in accordance with the laws and regulations, and then any remaining profit together with any undistributed retained earnings at the beginning of the period shall be used by the Company’s board of directors as the basis for proposing a distribution plan, which should be resolved in the shareholders’ meeting for the distribution of dividends and bonuses to shareholders.
2. Future dividend distributions shall be made based on considerations including financial, operational, and managerial factors. For the current year's distributable earnings, a portion or all may be allocated as dividends. At least 50% of distributable earnings must be allocated as dividends to shareholders, with the cash dividend not less than 50% of the total dividend amount. The actual amount distributed shall be determined by approval at the shareholders' meeting.
3. Unless losses have been covered or where legal reserve is distributed by the issuance of new shares or by cash in proportion to the shareholders’ existing shareholding, the Company shall not make distributions out of legal reserve, of which only the portion of legal reserve which exceeds 25 percent of the paid-in capital may be distributed.
4. (1) For surplus distribution, the Company shall appropriate special reserve to the debit balance of other equity on the end of the reporting period. When the debit balance of other equity is reversed, the reversal amount can be included in distributable surplus.

   (2) When adopting IFRSs for the first time, the special surplus reserve provided as of March 31, 2021, under the Financial Supervisory Commission's letter numbered 1090150022, shall be reversed proportionally upon subsequent use, disposal, or reclassification of related assets by the company.
5. The Company's appropriations of 2025 earnings had been approved by the board of directors on February 25 2026. The Company's appropriations of 2024 earnings had been approved by the voting result in the shareholders' meeting on May 29, 2025 respectively. Details are summarized below:

	2025		2024	
	Amount	Dividend per share (in NT dollars)	Amount	Dividend per share (in NT dollars)
Legal reserve	$ 70,576		$ 96,588	
Cash dividends	635,442	$ 3.75	872,674	$ 5.15
	$ 706,018		$ 969,362	

The result of appropriations of 2024 which was the same as the proposal submitted by the Board of Directors.

The result of appropriations of 2025 which has not yet been approved by the resolutions of the shareholders’ meeting.

(XX) Operating income

For the three-month periods ended March 31,

	2026	2025
Revenue from Contracts with Customers	$ 2,410,208	$ 1,958,385

1. Disaggregation of revenue from contracts with customers

   The Group's revenue come from the provision of goods and services that are transferred over time and at a point in time. The revenues are segmented into the following major product lines:

For the three-month periods ended March 31, 2026	IPC	Medical PC	Total
Revenue from Contracts with Customers	$ 2,032,969	$ 377,239	$ 2,410,208
Time of income recognition			
Income recognized at a point in time	2,032,157	375,446	2,407,603
Revenue recognized over time	812	1,793	2,605
Total	$ 2,032,969	$ 377,239	$ 2,410,208

For the three-month periods ended March 31, 2025	IPC	Medical PC	Total
Revenue from Contracts with Customers	$ 1,651,338	$ 307,047	$ 1,958,385
Time of income recognition			
Income recognized at a point in time	1,650,790	303,744	1,954,534
Revenue recognized over time	548	3,303	3,851
Total	$ 1,651,338	$ 307,047	$ 1,958,385

2. Contract liability

   (1) Recognized contract liabilities relative to revenue from contracts with customers are as follows:

	2026/3/31	2025/12/31	2025/3/31	2023/1/1
Contract Liability - Current:				
Advances from customers	$ 283,007	$ 262,428	$ 244,730	$ 255,146
Warranty contract	8,574	7,617	7,416	8,150
Contract Liability - Non-current:				
Advances from customers	24,986	25,758	35,563	38,289
Warranty contract	28,478	29,623	21,731	17,922
Total	$ 345,045	$ 325,426	$ 309,440	$ 289,507

(2) Recognized income of contract liabilities at January 1

	For the three-month periods ended March 31,	
	2026	2025
Beginning balance of contract liabilities Recognized income		
Advances from customers	$ 115,025	$ 74,949
Warranty contract	1,631	2,276
Total	$ 116,656	$ 77,225

(XXI) Interst income

	For the years ended March 31	
	2026	2025
Interest income from bank deposits	$ 5,419	$ 25,410
Interest income from Financial assets easured at amortized cost-current	6,353	63
	$ 11,772	$ 25,473

(XXII) Other income

	For the three-month periods ended March 31,	
	2026	2025
Rental income	$ 6,335	$ 5,958
Dividend income	10,601	6,180
	$ 16.936	$ 12.138

(XXIII) Other gains and losses

	For the three-month periods ended March 31,	
	2026	2025
Net income from financial assets and liabilities at fair value through profit or loss	$ 295,653	$ 77,404
Gain on foreign currency exchange	25,545	27,369
Gain (Losses) on disposal of property, plant and equipment	1,712	(16)
Depreciation on investment property, buildings.	(2,236)	(2,302)
Gain on lease modification	63	40
Government subsidy	864	215
Other income	7,536	13,262
	$ 329,137	$ 116,004

(XXIV) Financial costs

	For the three-month periods ended March 31,	
	2026	2025
Interest expenses	$ 4,129	$ 995
Leased liabilities interest expenses	919	1,115
	$ 5,048	$ 2,110

(XXV) Extra information regarding the nature of cost and expenses

	For the three-month periods ended March 31,					
	2026			2025		
	Operating cost	Operating expense	Total	Operating cost	Operating expense	Total
Expenses from employee benefits	$ 105,258	$ 421,672	$ 526,930	$ 83,910	$ 353,838	$ 437,748
Depreciation expense	12,524	24,879	37,403	12,705	25,061	37,766
Amortization expenses	277	23,236	23,513	281	23,073	23,354

(XXVI) Expenses from employee benefits

	For the three-month periods ended March 31,	
	2026	2025
Salaries expenses	$ 470,855	$ 386,132
Labor and national health insurance expenses	34,977	31,759
Pension expenses	15,350	14,550
Other employment expenses	5,748	5,307
	$ 526,930	$ 437,748

1. According to the Articles of Incorporation of the Company, the Company accrued employees' compensation at rates of no less than 5% and remuneration of directors and supervisors at rates of no higher than 1%, of the remaining profit after deducting accumulated losses.
2. For the three months periods ended March 31, 2026 and 2025, based on the percentage stipulated in the Articles of Incorporation, employee compensation were estimated at $43,052 and $16,216, respectively, while the remuneration of directors were estimated at $4,531 and $1,713, respectively, which are recognized as salary expenses.

   Amounts for the period January 1 to March 31, 2026, were estimated based on profitability at the time and the percentages stipulated in Articles of Incorporation.

   Amounts of 2025 employee and director remuneration resolved by the board of directors were consistent with the amounts recognized in the 2025 financial report, which were $79,548 and $7,146, respectively. Employee remuneration is intended to be paid in cash, but no actual payment has been made.

Information on remuneration of employees and directors approved by the board of directors is disclosed on the MOPS.

(XXVII) Income tax

1. Income tax expense

(1) Components of income tax expense:

	For the three-month periods ended March 31,	
	2026	2025
Current income tax:		
Income tax from current income	$ 74,377	$ 47,304
Adjustments in respect of prior perio	127	-
Total current income tax	74,504	47,304
Deferred tax		
Origination and reversal of temporary differences	(15,226)	1,870
Income tax expense	$ 59,278	$ 45,434

(2) Income tax relative to other comprehensive income:

	For the three-month periods ended March 31,	
	2026	2025
Differences in translation of foreign operations	$ 6,124	$ 6,888

2. Profit-seeking enterprise business income tax returns of the Company and domestic subsidiaries have been certified by the tax authority as follows:

	Certification
The Company, AAEONI, JETWAY	2024
ONYX, IHELPER INC.	2023

(XXVIII) Earnings per share

	For the three-month periods ended March 31, 2026		
	After-tax amount	Weighted average Outstanding shares (in thousand)	Losses per share (in dollars)
Basic (diluted) losses per share			
Current net income attributable to common shareholders of parent company	$ 478,353	125,678	$ 3.81
Diluted earnings per share			
Dilutive effect of potential common shares			
Employee compensation		848	

	After-tax amount	Weighted average Outstanding shares (in thousand)	Losses per share (in dollars)
Current net income attributable to common shareholders of parent company plus effect of potential common shares	$ 478,353	126,526	$ 3.78

	For the three-month periods ended March 31, 2025		
	After-tax amount	Weighted average Outstanding shares (in thousand)	Losses per share (in dollars)
Basic (diluted) losses per share			
Current net income attributable to common shareholders of parent company	$ 259,705	125,678	$ 2.07
Diluted earnings per share			
Dilutive effect of potential common shares	$ 259,705	125,678	
Employee stock options			
Employee compensation		529	
Current net income attributable to common shareholders of parent company plus effect of potential common shares	$ 259,705	126,207	$ 2.06

For the periods from January 1 to December 31, 2025, the Company's employee share options had an anti-dilutive effect and were consequently excluded from the calculation of diluted earnings per share.

The Company applies the equity method for the exchange of shares with IBASE, and applies the treasury stock method for investments on IBASE. In calculating earnings per share, the Company recognizes IBASE's shareholding as treasury shares which is a deduction from equity.

(XXIX) Supplemental cash flow information

Partial cash payments for investing activities:

	For the three-month periods ended March 31,	
	2026	2025
Acquisition of property, plant and equipment	$ 61,400	$ 8,274
Add: Opening balance of payable on equipment	12,461	557
Less: Ending balance of payable on equipment	(882)	(567)
Cash paid during the period	$ 72,979	$ 8,264

(XXX) Changes in liabilities arising from financing activities

	2026			
	Short-term borrowings	Long-term borrowings (including current portion)	Lease liability	Total
January 1	$ 282,364	$ 123,946	$ 140,270	$ 546,580
Changes in cash flow from financing	317,227	(2,694)	(18,275)	296,258
Effect on changes in exchange rate	4,583	-	205	4,788
Changes in others without cash flow	-	-	9,786	9,786
March 31	$ 604,174	$ 121,252	$ 131,986	$ 857,412

	2025			
	Short-term borrowings	Long-term borrowings (including current portion)	Lease liability	Total
January 1	$ 80,000	$ 134,559	$ 160,925	$ 375,484
Changes in cash flow from financing	(80,000)	(2,643)	(19,815)	(102,458)
Effect on changes in exchange rate	-	-	2,065	2,065
Changes in others without cash flow	-	-	5,560	5,560
March 31	$ -	$ 131,916	$ 148,735	$ 280,651

VII. Related party transaction

(I) Parent and ultimate controlling party

AAEON is controlled by ASUSTEK COMPUTER INC. (incorporated in R.O.C.), the ultimate parent of the Company with 37.46% ownership (including indirect shareholdings) of the Company.

(II) Related parties

Name of related party	Relation
ASUSTEK COMPUTER INC.	Ultimate parent company
IBASE TECHNOLOGY INC.	Associate - Investee accounted for under the equity method
IBASE GAMING INC.	Associate - Subsidiary of IBASE TECHNOLOGY INC.
IBASE (SHANGHAI) TECHNOLOGY INC.	Associate - Subsidiary of IBASE TECHNOLOGY INC.

Name of related party	Relation
LITEMAX ELECTRONICS INC.	Associate - Investee accounted for under the equity method
WINMATE INC.	Associate - Investee accounted for under the equity method by the Company's subsidiary
PROTECTLIFE INTERNATIONAL BIOMEDICAL INC.	Associate - Investee accounted for under the equity method by the Company's subsidiary
iMozen Group Inc.	Associate - Investee accounted for under the equity method by the Company's subsidiary
ASUS GLOBAL PTE. LTD	Fellow subsidiary ─ same as ultimate parent entity
MEDUS TECHNOLOGY INC.	Fellow subsidiary ─ same as ultimate parent entity
MACHVISIONINC.	Other related party - the Company's Chairman as a director
ATECH OEM INC.	Other related party - the Company's Chairman as a director
FU LI INVESTMENT INC.	Other related party - the Company's Chairman as Fuli's Chairman
EVERFOCUS ELECTRONICS CORP.	Other related party - the Company's Chairman as EVERFOCUS ELECTRONICS CORP's Chairman
EVERFOCUS ELECTRONICS (SHENZHEN) CO., LTD.	Other related party - the Company's Chairman as EVERFOCUS ELECTRONICS CORP's Chairman
EVERFOCUS ELECTRONICS (USA) CORP.	Other related party - the Company's Chairman as EVERFOCUS ELECTRONICS CORP's Chairman
YAN XIN INVESTMENT Co., Ltd.	Other related party - the Company's Chairman as YAN XIN INVESTMENT Co., Ltd.'s Chairman
QQE TECHNOLOGY CO., LTD.	Other related party - the Company's Chairman as YAN XIN INVESTMENT Co., Ltd.'s Chairman
SPARK TECHNOLOGIES INC.	Other related party - the Company's Chairman is spouse of SPARK TECHNOLOGIES INC.'s Chairman
LYDS TECH.	Other related party - the Company's Chairman is spouse of LYDS TECHNOLOGIES INC.'s Chairman
FU-YANG INVESTMENT INC.	Other related party - the Company's Chairman is spouse of FU-YANG INVESTMENT INC.'s Chairman
JUI HAI INVESTMENT Co., Ltd.	Other related party - the Company's Chairman is spouse of JUI HAI INVESTMENT Co., Ltd.'s Chairman
AAEON EDUCATION FOUNDATION	The chairman of the company is the spouse of the foundation's chairman.
WT MICROELECTRONICS CO.	Other related party - Investee accounted for under the equity method by the Company's Fellow subsidiary
TECHMOSA INTERNATIONAL INC.	Other related party - Investee accounted for under the equity method by the Company's Fellow subsidiary
MORRIHAN INTERNATIONAL CORP.	Other related party - Investee accounted for under the equity method by the Company's Fellow subsidiary
NUVISION TECHNOLOGY, INC.	Other related party - Investee accounted for under the equity method by the Company's Fellow subsidiary
MAXTEK TECHNOLOGY CO., LTD.	Other related party - Investee accounted for under the equity method by the Company's Fellow subsidiary
FUTURE ELECTRONICS	Other related party - Investee accounted for under the equity

Name of related party	Relation
INC.	method by the Company’s Fellow subsidiary
FUTURE ELECTRONICS INC.(DISTRIBUTION) PTE LTD.	Other related party - Investee accounted for under the equity method by the Company’s Fellow subsidiary

(III) Significant transactions with related parties

1. Operating income

	For the three-month periods ended March 31,	
	2026	2025
Goods sold		
Affiliate company	$ 5,672	$ 174
Other related party	1,990	10,248
	$ 7,662	$ 10,422

The Group's sales price to each of the aforementioned related parties is set based on the economic environment and market competition of each sales region. The Group has granted credit periods of 60 days EOM or 30 days EOD to its related parties, with no significant difference compared to general customers.

2. Purchases

	For the three-month periods ended March 31,	
	2026	2025
Goods purchased		
Ultimate parent entity	$ 83,694	$ 234,366
Affiliate company	12,370	13,206
Fellow subsidiary	132	694
Other related party	45,275	30,192
	$ 141,471	$ 278,458

The Group’s purchases are in accordance with its general terms and conditions (market prices), with payment period of 30 days EOM or 60-90 days EOM.

3. Operating expenses

	For the three-month periods ended March 31,	
	2026	2025
Ultimate parent entity	$ 72	$ 13,333
Affiliate company	598	1,319
Fellow subsidiary	-	-
Other related party	5,056	4,049
	$ 5,726	$ 18,701

(1) The above operating expenses mainly comprised technical service fees, and were presented as operating expenses - R&D expense.

(2) The above operating expenses include the amount donated by the Company to other related parties. The donation amount for the three-month periods ended March 31, 2026

and 2025 were $5,000 and $4,000, respectively, aimed at promoting technology education and humanistic development, fulfilling corporate social responsibility, and enhancing the corporate image in public welfare.

4. Other income

	For the years ended March 31, 2026	For the years ended March 31, 2025
Associates	349	382
Other related party	1,332	1,717
	$ 1,681	$ 2,099

5. Receivable from related parties

Accounts receivable:	2026/3/31	2025/12/31	2025/3/31
Affiliate company	$ 2,979	$ 2,379	$ 178
Other related party	1,002	3,055	5,081
	$ 3,981	$ 5,434	$ 5,259

Other accounts receivable:	2026/3/31	2025/12/31	2025/3/31
Affiliate company	$ 334	$ 325	$ 287
Other related party	199	212	129
	$ 533	$ 537	$ 416

Mainly comprised system service receivable.

6. Payables from related parties

	2026/3/31	2025/12/31	2025/3/31
Ultimate parent entity	$ 64,123	$ 2,092	$ 95,899
Affiliate company	3,151	4,088	7,706
Fellow subsidiary	8	160	245
Other related party	20,815	12,223	11,078
	$ 88,097	$ 20,563	$ 114,928

7. Other payables

	2026/3/31	2025/12/31	2025/3/31
Ultimate parent entity	$ -	$ -	$ 28,518
Affiliate company	304	166	174
Other related party	2	16	43
	$ 306	$ 182	$ 28,735

Mainly comprises technical service fees payable; refer to Note 7. (3)3 for details.

8. Assets transaction

Acquision of intangible assets

	Accounts	Stock	Purpose	For the three-month periods ended March 31, Amount
Affiliate company	Investments accounted for under equity method	1,000,800	Cash capital increase	$ 18,014

(IV) Key management remuneration

	For the three-month periods ended March 31, 2026	2025
Wages and other short-term employee benefits	$ 36,131	$ 23,667
Post-employment benefits	619	549
Share-based payment	4,376	-
	$ 41,126	$ 24,216

VIII. Assets pledged as collaterals

The Company's pledged assets are summarized below:

Asset	Book value 2026/3/31	2025/12/31	2025/3/31	Guarantee purpose
Listed and OTC stocks (Financial asset at fair value through profit or loss – current)	$ 618	$ 632	-	Litigation
Demand deposits (Financial assets measured at amortized cost-current)	721	$ 683,570	$ 697,432	Litigation
Time deposits (Financial assets measured at amortized cost-current)	960	943	996	Short-term borrowings and Foreign exchange forward transactions
Land, and building (Property, Plant and Equipment, investment property)	685,894	683,570	697,432	Loans and credit limits
Guarantee deposits (including Other non-current assets)	47,373	47,427	15,217	Office, warehouse deposit and project guarantee deposit.
	$ 735,566	$ 733,293	$ 713,645	

IX. Material Contingent Liabilities and Unrecognized Contractual Commitments

(I) Contingencies

None.

(II) Commitments

As of March 31, 2026, the Group has issued a promissory note of $ 450,000 required for the application a comprehensive credit line and transactions of derivatives.

X. Losses Due to Major Disasters

None.

XI. Material Subsequent Events

The Company completed the closing of the acquisition of AJP's equity interests as of Apr.30, 2026.

Please refer to the Note 6.

XII. Other Matters

(1) Capital management

The Group has set up capital management objectives to ensure continued operation, maintain the best capital structure for the reduction in cost of capital, and protect shareholders interests. To maintain or adjust the capital structure, the Group may adjust the dividend payment to shareholders, return capital to shareholders, issue new shares or sell assets to reduce debt.

(2) Financial instrument

1. Type of financial instrument

	2026/3/31	2025/12/31	2025/3/31
Financial asset			
At fair value through profit or loss - Financial asset			
Mandatory at fair value throughout profit or loss – financial asset	$ 1,254,221	$ 1,040,402	$ 823,980
At fair value through other comprehensive income - financial asset			
Designated equity instrument investments	175,059	186,391	159,268
Financial assets measured at amortized cost / loans and receivables			
Cash and cash equivalents	2,371,477	2,429,992	4,345,340
Financial assets measured at amortized cost	1,181,631	1,167,199	119,876
Notes receivable	37,681	39,264	37,261
Accounts receivable	1,216,262	1,198,062	1,053,945
Other Receivables	65,071	54,144	38,435

Guarantee deposits (including other non-current assets)	47,373	47,427	15,217
	$ 6,348,775	$ 6,162,881	$ 6,593,322

	2026/3/31	2025/12/31	2025/3/31
Financial liability			
At fair value through profit or loss - Financial liability			
Financial liabilities held for trading	$ 596	$ 287	$ -
Financial liabilities measured at amortized cost			
Short-term borrowings	604,174	282,364	-
Notes payable	200	18,178	-
Accounts payablee (including related parties)	1,434,529	1,019,979	608,686
Other payables	591,978	635,313	622,378
Long-term borrowings (including current portion)	121,252	123,946	131,916
	$ 2,752,729	$ 2,080,067	$ 1,362,980
Lease liabilities (including current and non-current)	$ 131,986	$ 140,270	$ 148,735

2. Risk management policy

   The Group adopts a comprehensive risk management system for the management to clearly identify, measure and control all risks to achieve effective control and measurement.

   The Group's Control and management strategies are as follows:

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

   (2) All major financial plans of the Group are reviewed by the Board of Directors in accordance with relevant regulations and the internal control system. In executing financial plans, the Group's Finance Department strictly adheres to documented principles related to overall risk management. In addition, written policies are established for specific areas and matters, such as foreign exchange risk management and financial operation procedures regarding authority and responsibility delineation.

   (3) For information regarding the use of derivative instruments for hedging financial risks, please refer to Note 6, (2).

3. The nature and level of material financial risks

   (1) Market risk

Exchange rate risk

A. The Group's international operations have been subject to exchange rate risks arise from transactions denominated in a currency other than the functional currencies of the Company and its subsidiaries, which includes main currencies such as USD, SGD, EUR and RMB. Related exchange rate risks arise from future business transactions and recognized assets and liabilities.

B. The Group's management formulated policies to manage exchange rate risks relative to the functional currency of the Company and its subsidiaries. The finance department is responsible for hedging the overall exchange rate risk. Exchange rate risk is measured through highly probable forecast transactions that involves expenditures denominated in USD. Accordingly, the Group uses foreign currency forward contracts to mitigate the impact of exchange rate fluctuations on the costs of purchasing inventories.

C. Since the Group's businesses involve certain non-functional currencies (NTD is the functional currency of the Company and part of its subsidiaries, while the functional currencies of other subsidiaries include USD, SGD, and RMB), it may be affected by exchange rate fluctuations. The foreign currency assets and liabilities that may be significantly affected by exchange rate fluctuations are as follows:

	2026/3/31		
	Foreign currency (in thousands)	Exchange rate	Carrying amount (NTD)
(Foreign currency: functional currency)			
Financial asset			
Monetary items			
USD:NTD	$ 38,395	32.00	$ 1,228,640
EUR:NTD	1,072	36.71	39,353
USD:SGD	700	1.29	22,400
Financial liability			
Monetary items			
USD:NTD	$ 34,104	32.00	$ 1,091,328
USD:CNY	1,838	6.91	58,816
USD:SGD	574	1.29	18,368

	2025/12/31		
	Foreign currency (in thousands)	Exchange rate	Book value (NTD)
(Foreign currency: functional currency)			
Financial asset			
Monetary items			
USD:NTD	$ 42,227	31.43	$ 1,327,195
EUR:NTD	1,101	36.90	40,627
USD:SGD	828	1.29	26,024

Financial liability			
Monetary items			
USD:NTD	$ 20,014	31.43	$ 629,040
USD:CNY	1,513	6.99	47,554
USD:SGD	641	1.29	20,147

	2025/3/31		
	Foreign currency (in thousands)	Exchange rate	Carrying amount (NTD)
(Foreign currency: functional currency)			
Financial asset			
Monetary items			
USD:NTD	$ 80,460	33.21	$ 2,672,077
EUR:NTD	366	35.97	13,165
USD:SGD	649	1.34	21,553
Financial liability			
Monetary items			
USD:NTD	$ 11,977	33.21	$ 397,756
USD:CNY	1,183	7.26	39,287
USD:SGD	273	1.34	9,066

D. The overall realized and unrealized foreign exchange gains and losses of the Group's monetary items that may be significantly affected by exchange rate fluctuations for the three months periods ended March 31, 2026 and 2025, were $25,545 and $27,369, respectively.

E. The Group’s foreign currency risk analysis due to significant foreign exchange rate fluctuations is as follows:

	For the three-month periods ended March 31, 2026		
	Sensitivity analysis		
	Extent of change	Effect on income	Effect on other comprehensive income
(Foreign currency: functional currency)			
Financial asset			
Monetary items			
USD:NTD	1%	$ 12,286	$ -
EUR:NTD	1%	394	-
USD:SGD	1%	224	-
Financial liability			
Monetary items			
USD:NTD	1%	$ 10,913	$ -
USD:CNY	1%	588	-
USD:SGD	1%	184	-

	For the three-month periods ended March 31, 2025		
	Sensitivity analysis		
	Extent of change	Effect on income	Effect on other comprehensive income
(Foreign currency: functional currency)			
Financial asset			
Monetary items			
USD:NTD	1%	$ 26,721	$ -
EUR:NTD	1%	132	-
USD:SGD	1%	216	-
Financial liability			
Monetary items			
USD:NTD	1%	$ 3,978	$ -
USD:CNY	1%	393	-
USD:SGD	1%	91	-

Price risk

A. The Group is exposed to equity instrument price risk because of investments classified as financial assets at fair value through profit or loss and financial assets at fair value through other comprehensive income. To manage the price risk arising from investments in equity instruments, the Group has diversified its portfolio. Diversification of the portfolio is done in accordance with the limits set by the Group.

B. The Group mainly invests in equity instruments and open-end funds issued by domestic companies, of which the price of equity instruments will be affected by uncertainty of future value of the investment target. Assuming all other factors remain unchanged, if prices of equity instruments rise or fall by 1%, net income for the three months periods ended March 31, 2026 and 2025, would rise or fall by $11,146 and $6,664, respectively, for equity instruments measured at fair value through profit or loss, whereas other comprehensive income for the three months periods ended March 31, 2026 and 2025, would rise or fall by $1,751 and $1,593 respectively, for financial assets measured at fair value through other comprehensive income.

Cash flow and fair value interest rate risk

A. The Group's interest rate risk arises mainly from long-term and short-term borrowings at floating rates, which exposes the Group to cash flow interest rate risk, but part of the risk can be offset by cash and cash equivalents held at floating rates. For the three months periods ended March 31, 2026 and 2025, The Group’s floating rate borrowings were mainly denominated in NTD.

B. Assuming all other factors remain unchanged, if the NTD borrowing rate rises or falls by 0.25%, net income for the three-month period ended March 31, 2026 and 2025 will decrease or increase by $360 and $66, respectively, mainly due to changes in interest expenses that arise from floating rate borrowings.

(2)Credit risk

A. The Group's credit risk refers to the risk that the counterparty to a financial instrument will cause a financial loss for the Group by failing to discharge its obligation under the contract, which is mainly due to the inability of counterparties to meet the terms of their contracts for collecting the cash flows of the receivables.

B. The Group establishes credit risk policies based on its own risk management perspective. In accordance with internal credit policies, credit risks are required to be managed and analyzed before each of the Group’s operating entity set up the terms and conditions for payment and delivery for each new customer. The internal risk control system evaluates the customers’ credit quality based on their financial conditions, past experience and other factors. Individual risk exposure limits are set by the board of directors based on internal or external risk ratings, and credit lines are monitored on a regular basis.

C. The Group adopts IFRS 9 to provide a presumption that default has occurred when contractual payments are more than 90 days past due.

D. The Group adopts IFRS 9 to provide the following presumption as basis for judging whether the credit risk on a financial instrument has increased significantly since the initial recognition:
It is deemed that credit risk after the original recognition of financial assets has increased significantly when contractual payments are more than 30 days past due.

E. The customers' accounts receivable are segmented based on customer type. A simplified loss rate approach is used for ECL measurement based on the provision matrix.

F. The Group has written off the recoverable amount of financial assets that could not reasonably be estimated after recourse, but will continue to pursue recourse to preserve its rights. As of March 31, 2026, December 31, 2025 and March 31, 2025, the Group had no recourse on claims that had been written off.

G. (1) The expected loss rate for customers with outstanding credit is estimated at 0.2%. The total accounts receivable and loss provisions for these customers were as follows: $198,591 and $397 as of March 31, 2026; $130,012 and $260 as of December 31, 2025; and $153,367 and $307 as of March 31, 2025.

(2) The Group considers the world economic outlook and future prospects when adjusting the loss rate that is set up based on historical and current loss period information, in order to estimate the loss of notes receivables and allowance for doubtful accounts of customers with general credit quality. The provision matrix as of March 31, 2026, December 31, 2025 and March 31, 2025 is as follows:

2026/3/31	Not yet due	Past due within 30 days	Past due 30 days	Past due 60 days	Past due 90 days	Past due 120 days	Total
Expected loss rate	0.03%~4.15%	0.03%~16.36%	0.03%~32.01%	0.03%~91.72%	100%	100%	
Total book value	$ 936,453	$ 89,478	$ 37,839	$ 11,177	$ 19,624	$ 49,589	$ 1,144,160
Loss allowance	$ 10,437	$ 4,683	$ 2,430	$ 5,629	$ 19,624	$ 49,589	$ 92,392

2025/12/31	Not yet due	Past due within 30 days	Past due 30 days	Past due 60 days	Past due 90 days	Past due 120 days	Total
Expected loss rate	0.03%~3.98%	0.03%~14.21%	0.03%~30.13%	0.04%~91.72%	100%	100%	
Total book value	$ 966,689	$ 94,246	$ 68,510	$ 5,139	$ 4,220	$ 32,978	$ 1,171,782
Loss allowance	$ 14,942	$ 5,009	$ 10,299	$ 2,194	$ 4,220	$ 32,978	$ 69,642

	Not yet due	Past due within 30 days	Past due 30 days	Past due 60 days	Past due 90 days	Past due 120 days	Total
2025/3/31							
Expected loss rate	0%~1.37%	0%~7.20%	0.01%~13.00%	0.04%~38.56%	50%~100%	100%	
Total book value	$ 802,992	$ 103,168	$ 16,699	$ 15,139	$ 1,064	$ 14,836	$ 953,898
Loss allowance	$ 1,229	$ 742	$ 354	$ 2,789	$ 1,061	$ 14,836	$ 21,011

(3) Expected loss rate for related parties of the outstanding credit group is estimated at 0.2%. The total book values of the accounts receivable-related parties as of March 31, 2026, December 31, 2025 and March 31, 2025 were $3,981, $5,434 and $5,259, respectively. The expected credit loss is not significant thanks to low credit risk, which lead to a loss allowance of $0.

H. The Group's simplified approach of notes receivable and changes in allowance for doubtful accounts are as follows:

	Notes and accounts receivable (including related parties)	
	2026	2025
January 1	$ 69,902	$ 24,313
Write off (reversal) of impairment loss	(20,729)	3,485
Forex effect	2,158	490
March 31	$ 92,789	$ 21,318

From the loss recognized for the three months periods ended March 31, 2026 and 2025, the impairment losses and (reverse) for accounts receivable arising from customer contracts were ($3,485) and $20,729, respectively.

I. The financial assets held by the group, measured at amortized cost, consist of bank deposits with original maturities exceeding 3 months and restricted bank deposits. There are no significant abnormalities in credit risk ratings, and no significant expected credit losses are anticipated.

(3) Liquidity risk

A. Cash flow is forecasted by each of the Group’s operating entity and summarized by the finance department. The Group’s finance department monitors liquidity forecasting to ensure that it has sufficient funds to meet the operational requirements.

B. The Group had available borrowing limits of $1,443,286, $1,407,794 and $1,315,481 as of March 31, 2026, December 31, 2025 and March 31, 2025, respectively.

C. The table below analyzes the Group's non-derivative financial liabilities and net-settled or gross-settled derivative financial liabilities into relevant maturity groupings based on the remaining period at the balance sheet date to the contractual maturity date, whereas derivative financial liabilities are analyzed based on the remaining period at the balance sheet date to the expected maturity date. The amounts disclosed in the table are contractual undiscounted cash flows.

Non-derivative financial liabilities:

2026/3/31	Within 1 year	1-2 years	2-3 years	Over 3 years
Short-term borrowings (including expected interest)	$ 604,670	$ -	$ -	$ -
Notes Payable	$ 200			
Accounts payable (including related parties)	$ 1,434,529	$ -	$ -	$ -
Other payables	591,978	-	-	-
Long-term borrowings (including current portion and accrued interest)	13,174	13,174	13,174	94,430
Lease liabilities	70,552	30,581	12,109	26,005
Derivative financial liabilities:				
Forward Exchange Contract	$ 596	-	-	-

2025/12/31

Non-derivative financial liabilities:	Within 1 year	1-2 years	2-3 years	Over 3 years
Short-term borrowings (including expected interest)	$ 282,799	$ -	$ -	$ -
Notes Payable	$ 18,178			
Accounts payable (including related parties)	1,019,979	-	-	-
Other payables	635,313	-	-	-
Long-term borrowings (including current portion and accured interest)	13,174	13,174	13,174	97,723
Lease liabilities	72,503	33,721	14,704	27,184
Derivative financial liabilities:				
Forward Exchange Contract	$ 287	-	-	-

Non-derivative financial liabilities:

2025/3/31	Within 1 year	1-2 years	2-3 years	Over 3 years
Accounts payable (including related parties)	$ 608,686	$ -	$ -	$ -
Other payables	622,378	-	-	-
Long-term borrowings (including current portion and accrued interest)	13,174	13,174	13,174	107,603
Lease liabilities	64,193	49,809	11,455	33,323

D. The Group's cash flows are not expected to occur significantly earlier than the maturity date, or to be significantly different from the actual amount.

(3) Information on fair value

1. The various levels of fair value measurement of financial and non-financial instruments are defined as follows:

   Level 1: Quoted prices (unadjusted) in active markets for assets or liabilities identical to those being valued that the entity can obtain at the measurement date. Quoted price in an "active market" means that quoted prices represent market transactions related to assets and liabilities that are readily and regularly occurring. This includes fair values of TWSE listed shares and beneficiary securities invested by the Group.

   Level 2: Inputs in this level are observable for assets and liabilities, either directly or indirectly, other than quoted prices described in level 1. This includes fair values of TPEx listed stocks and derivative financial instruments invested by the Group.

   Level 3: Inputs in this level are unobservable for assets and liabilities being valued. This includes equity instruments of non-active markets invested by the Group.

2. Please refer to Note 6, (9) for disclosures regarding the fair value of investment properties measured using the cost model.

3. Financial instruments not measured at fair value

   (1) Except for those listed in the table below, the carrying amounts of cash and cash equivalents, financial assets at amortized cost, notes and accouts receivables, other receivables, refundable deposits, short-term borrowings, notes and accouts payables, other payables, current portion of long-term borrowings, long term borrowings, lease liabilities, are reasonably approximate to the fair values.

	2026/3/31			
		Fair value		
	Book value	Level 1	Level 2	Level 3
financial assets				
Financial assets at amortized cost current				
Corporate bonds	$ 15,960	$ -	$ 15,890	$ -

   (2) The fair value of corporate bonds is measured based on quoted market prices provided by third-party institutions.

4. The Group has classified financial and non-financial instruments measured at fair value based on the nature, characteristics and risks of assets and liabilities, as well as in accordance with the fair value hierarchy. The relevant information is as follows:

   (1) The Group classifies its financial instrument based on the nature of assets and liabilities, with relevant information as follows:

2025/12/31	1st Level	2nd Level	3rd Level	Total
Asset				
Recurring fair value measurements				
Financial assets at fair value through profit or loss				
Equity securities	$ 992,994	$ 7,752	$ 113,809	$ 1,114,555
Beneficiary certificates	27,865	-	-	27,865
Convertibal bond	103,800	-	-	103,800
Derivatives - Foreign currency forward	-	34	-	34
Hybrid instruments	-	-	7,967	7,967
Financial asset at fair value through other comprehensive income				
Equity securities	83,673	91,386	-	175,059
Total	$ 1,208,332	$ 99,172	$ 121,776	$ 1,429,280
Liabilities				
Recurring fair value measurements				
Financial liabilities at fair value through profit or loss				
Derivative - Foreign currency forward	$ -	$ 596	$ -	$ 596

2025/12/31	1st Level	2nd Level	3rd Level	Total
Asset				
Recurring fair value measurements				
Financial assets at fair value through profit or loss				
Equity securities	$ 691,953	$ 6,900	$ 200,844	$ 899,697
Beneficiary certificates	27,763	-	-	27,763
Convertibal bond	105,000	-	-	105,000
Hybrid instruments	-	-	7,942	7,942
Financial asset at fair value through other comprehensive income				
Equity securities	85,591	100,800	-	186,391
Total	$ 910,307	$ 107,700	$ 208,786	$ 1,226,793
Liabilities				
Recurring fair value measurements				
Financial liabilities at fair value through profit or loss				
Derivative - Foreign currency forward	$ -	$ 287	$ -	$ 287

2026/3/31	1st Level	2nd Level	3rd Level	Total
Asset				
At fair value on a recurring basis				
Net loss (gains) from financial assets and liabilities				
Equity securities	$ 562,851	$ 5,265	$ 98,256	$ 666,372

Beneficiary securities	27,455	-	-	27,455
Convertible bond	121,600	-	-	121,600
Hybrid instrument	-	-	8,553	8,553
Financial asset at fair value through other comprehensive income				
Equity securities	93,730	-	65,538	159,268
Total	$ 805,636	$ 5,265	$ 172,347	$ 983,248

(2) The Group's approaches and assumptions for fair value measurement are as follows:

A. The Group adopts quoted prices as inputs used to measure fair value (1st level), which are classified as follows based on the characteristics of the financial instruments:

	Shares of listed companies	Open-end funds	Convertible corporate bonds
Quoted market price	Closing market prices	Net value	Weighted average price per hundred units

B. Except for the aforementioned financial instruments in an active market, the fair values of other financial instruments are obtained by using valuation techniques, or by reference to the quoted prices of counterparties.

C. The Group adopts valuation techniques widely used by market participants for evaluating non-standardized and less complex financial instruments. The parameters used in the valuation models of such financial instruments are usually market observable information.

D. The evaluation of derivatives is based on the valuation model generally accepted by market users, such as the discount method. Foreign currency forward contracts are usually evaluated based on the current forward exchange rates.

E. The output of the evaluation model is an estimated value, and the valuation technique may not reflect all the relevant factors of the Company's financial and non-financial instruments. Therefore, the estimated value of the valuation model will be adjusted based on additional parameters, such as the model risk or liquidity risk. According to the Group's management policies of fair value valuation model and related control procedures, its management believes that valuation adjustments are appropriate and necessary for the fair values of financial and non-financial instruments to be presented fairly in the consolidated balance sheet. The price information and parameters used in the evaluation process are carefully evaluated, with appropriate adjustments according to current market conditions.

5. Transfers have not occurred between 1st and 2nd level inputs for the three months periods ended March 31, 2026 and 2025.

6. The following table shows changes in 3rd level inputs for the three months periods ended March 31, 2026 and 2025:

	2026	2025
	Equity instrument	Equity instrument
January 1	$ 208,786	$ 182,811
Acquisitions	(80,781)	-

Recognition in profit (loss) (Note 1)	(4,229)	(14,802)
Recognition in other comprehensive income (loss) (Note 2)	-	4,338
March 31	$ 121,776	$ 172,347
Changes in unrealized gains or losses on assets and liabilities owned at the end of the period (Note)	($ 4,229)	($ 14,802)

Note 1: Recorded as other gains (losses).

Note 2: Unrealized valuation gains and losses on equity investments measured at fair value through other comprehensive income are disclosed.

7. There were no transfers into or out of Level 3 for the periods from January 1 to March 31 in both 2025 and 2025.

8. The Group's validation process for 3rd level fair value measurement on financial instruments is independently performed by the Finance Department. The independent data sources are used to bring the evaluation results closer to the market, while ensuring the reasonableness of evaluation results with consistent resources and executable representative prices.

   In addition, the Finance Department is responsible for formulated fair value valuation policies and evaluation procedures, and ensuring the Group’s compliance with relevant IFRS regulations.

9. The quantitative analysis of significant unobservable inputs and sensitivity analysis of changes in significant unobservable inputs as valuation models for 3rd level fair value measurements are as follows:

	2026/3/31 Fair value	Valuation technique	Significant and unobservable input	Range (weighted average)	Relationship between input and fair value
Equity instruments:					
Unlisted and non-OTC stocks	$ 113,809	Net asset value approach	N/A	N/A	The higher the value of net assets, the higher the fair value of the stocks
Hybrid instrument:					
Shares of unlisted companies & Embedded option	7,967	Discounted Cash Flow Approach	Note 1 & Price volatility	N/A	Note 2 & The higher the price volatility, the higher the fair value of the stocks

	2025/12/31 Fair value	Valuation technique	Significant and unobservable input	Range (weighted average)	Relationship between input and fair value
Equity instruments:					

Unlisted and non-OTC stocks	$ 118,063	Net asset value approach	N/A	N/A	The higher the value of net assets, the higher the fair value of the stocks
Unlisted and non-OTC stocks	82,781	Market price method	N/A	N/A	N/A
Hybrid instrument:					
Shares of unlisted companies & Embedded option	7,942	Discounted Cash Flow Approach	Note 1 & Price volatility	N/A	Note 2 & The higher the price volatility, the higher the fair value of the stocks

	2025/3/31 Fair value	Valuation technique	Significant and unobservable input	Range (weighted average)	Relationship between input and fair value
Equity instruments:					
Unlisted and non-OTC stocks	$ 78,896	Net asset value approach	N/A	N/A	The higher the value of net assets, the higher the fair value of the stocks
Unlisted and non-OTC stocks	84,898	Discounted Cash Flow Approach	Note 1	N/A	Note 2
Hybrid instrument:					
Shares of unlisted companies & Embedded option	8,553	Discounted Cash Flow Approach	Note 1 & Price volatility	N/A	Note 2 & The higher the price volatility, the higher the fair value of the stocks

Note 1: Long-term revenue growth rate, weighted average cost of capital (WACC), long-term pre-tax operating profit, lack of marketability discount, and minority interest discount.

Note 2: The higher the discount for lack of market liquidity, the lower the fair value;The higher the weighted average cost of capital and minority interest discount, the lower the fair value;The higher the long-term revenue growth rate and long-term pre-tax operating profit, the higher the fair value.

10. After careful assessment, the Group has selected valuation models and evaluation parameters, but the application of the various valuation models or evaluation parameters may lead to different evaluation results.

XIII. Disclosures

(1) Information on significant transactions

A. Financing provided: None.

B. Endorsements and guarantees provided: None.

C. Significant marketable securities held at the end of period (excluding investments in subsidiaries, associates and joint ventures): Please refer to schedule 1.

D. Total purchases from or sales to related parties of at least $100 million or 20% of the paid-in capital: Please refer to schedule 2.

E. Receivables from related parties amounting to at least $100 million or 20% of the paid-in capital.: Please refer to schedule 3.

F. Intercompany relationships and significant intercompany transactions: Please refer to schedule 4

(2) Information on investees

Names, locations, and related information of investees over which the Company exercises significant influence (excluding information on investment in mainland China): Please refer to Schedule 5.

(3) Information on investments in China

A. Information on investment in mainland China: Please refer to Schedule 6.

B. Significant transactions, either directly or indirectly through a third area, with investee companies in China: None.

XIV. Segment information

(1) General information

The Group's management has identified department responsible for reporting to the board of directors based on the reporting information for their decision-making. In the current period, there were no significant changes in the Group's corporate structure, segmentation bases, and measurement bases for segment information.

(2) Measurement of segment information

Profits or losses of the Group's operating segments are measured by segment income and pre-tax profit/loss, and are used as basis for performance evaluation. In addition, the accounting policies of operating segments are the same as the summary of significant accounting policies in Note 4.

(3) Segment information

Segment information reported to the chief operating decision-maker are provided as follows:

	For the three-month periods ended March 31, 2026				
	AAEON Group	AOH Group	JETWAY Group	Elimination	Total
Revenue from external customers	$ 1,692,264	$ 377,239	$ 340,705	$ -	$ 2,410,208
Revenue from internal segments	18,507	131	8,364	(27,002)	-
Segment revenue	$ 1,710,771	$ 377,370	$ 349,069	($ 24,002)	$ 2,410,208
Segment profit or loss	$ 490,626	$ 50,383	$ 38,989	$ -	$ 579,998
Segment profit or loss:					
Depreciation and amortization	$ 27,127	$ 5,416	$ 30,609	$ -	$ 63,152
Segment assets	$ 13,108,293	$ 2,278,910	$ 2,374,984	($ 1,608,887)	$ 16,153,300

	For the three-month periods ended March 31, 2025				
	AAEON Group	AOH Group	JETWAY Group	Elimination	Total
Revenue from external customers	$ 1,355,537	$ 307,047	$ 295,801	$ -	$ 1,958,385
Revenue from internal segments	21,812	2,894	4,326	(29,032)	-
Segment revenue	$ 1,377,349	$ 309,941	$ 300,127	($ 29,032)	$ 1,958,385
Segment profit or loss	$ 289,711	$ 6,129	$ 23,005	$ -	$ 318,845
Segment profit or loss:					
Depreciation and amortization	$ 28,462	$ 5,171	$ 29,789	$ -	$ 63,422
Segment assets	$ 11,948,980	$ 2,105,171	$ 2,331,639	($ 1,651,704)	$ 14,734,086

Note: Interdepartmental revenue has been eliminated to zero.

(4) Adjustment information on segment profit or loss

Adjustment is not required as the Company’s reportable segment profit/loss are equivalent to the income (loss) from continuing operations.

AAEON Technology Inc. and Subsidiaries

MARKETABLE SECURITIES HELD

(EXCLUDING INVESTMENTS IN SUBSIDIARIES, ASSOCIATES AND JOINT VENTURES)

MARCH 31, 2026

(Amounts in thousands of New Taiwan dollars, Unless Specified Otherwise)

Schedule 1

Holding company	Marketable securities type and name: Type	Marketable securities type and name: Name (Note 1)	Relationship with the Company	Financial Statement Account	2026/3/31: Shares	2026/3/31: Carrying value (Note2)	2026/3/31: Percentage of Ownership (%)	2026/3/31: Fair value	Remarks Note 3
AAEON Technology Inc.	Fund	Mega Diamond Money Market	None	Financial assets at fair value through profit or loss - current	2,091,070	$ 27,865	-	$ 27,865	None
"	Stock	MACHVISION, INC.	Other related party - the Company's Chairman as a director	"	1,298,217	986,646	2.03	986,646	"
"	"	Allied Biotech Co.	None	"	300,000	7,752	0.31	7,752	"
"	"	LILEE SYSTEMS Ltd.	"	Financial assets at fair value through profit or loss - non-current	468,750	-	-	-	"
"	"	TELEION WIRELESS, INC.	"	"	149,700	-	-	-	"
"	"	V-Net AAEON Corporation Ltd.	"	"	29	7,967	14.50	7,967	Note 4
"	Bond	Shinhan Card Co., Ltd		Financial assets measured at amortized cost	-	15,960	-	15,890	None
AAEON INVESTMENT, CO., LTD.	Convertible Bond	IBASE TECHNOLOGY INC.	Associate - Investee accounted for under the equity method	Financial assets at fair value through profit or loss - current	-	103,800	-	103,800	"
ONYX HEALTHCARE INC	Stock	TOP UNION ELECTRONICS CORP.	"	Financial assets at fair value through profit or loss - current	223,918	6,348	0.15	6,348	Note 5
"	"	INNO FUND III	"	Financial assets at fair value through profit or loss - non-current	3,000,000	43,172	13.04	43,172	"
"	"	MELTEN CONNECTED HEALTHCARE INC.	"	Financial asset at fair value through other comprehensive income - non-current	4,193,548	-	6.61	-	"
"	"	TOP UNION ELECTRONICS CORP.	"	"	2,951,403	83,673	1.92	83,673	"
"	"	CREATIVE LIFE SCIENCE CO., LTD.	"	"	900,000	91,386	3.95	91,386	"
JETWAY INFORMATION CO., LTD.	Stock	Dunpin No.1 Innovative Investment Co., Ltd.	"	Financial assets at fair value through profit or loss - non-current	2,000,000	29,829	5.31	29,829	"
	"	Northeast Tech Star II Venture Capital Co., Ltd.	"	"	3,000,000	40,808	10.00	40,808	"

Note1: The "securities" above refer to stocks, bonds, beneficiary certificates and derivatives included in IFRS 9 "Financial Instruments"

Note2: For those measured at fair value, please enter the carrying value after the valuation adjustment of fair value and deduction of accumulated impairment in the carrying value column. As for those assets not measured at fair value, please enter the carrying value of initial acquisition cost or amortized cost after deducting accumulated impairment in the carrying value column.

Note3: All pledged securities, due to the provision of guarantees for long-term borrowings or other contractual restrictions on use, shall disclose in this section the type of pledged securities, the pledged amount, and the extent of restricted use.

Note4:: Formerly named -Net AAEON Corporation Ltd., Hybrid contract with embedded options.

Note5: Due to litigation, 22 thousand shares were pledged, totaling $618.

AAEON Technology Inc. and Subsidiaries

TOTAL PURCHASES FROM OR SALES TO RELATED PARTIES OF AT LEAST NT$100 MILLION OR 20% OF THE PAID-IN CAPITAL

FOR THE THREE-MONTH PERIOD ENDED MARCH 31, 2026

Schedule 2

(Amounts in thousands of New Taiwan dollars, Unless Specified Otherwise)

			Transaction				Reasons for difference between the related party transaction terms and the arm's length terms of transaction (Note)		Accounts and notes receivable (payable)		
Purchasing (sales) company	Related Party	Nature of Relationship	Purchase (sales)	Amount	Percentage of total purchase (sales) (%)	Duration of credit	Price	Duration of credit	Balance	Percentage of total accounts and notes receivable (payable) (%)	Remarks
AAEON Technology Inc.	AAEON TECHNOLOGY (EUROPE) B.V.	Subsidiary	(Sales)	($ 508,051)	(35.82)	60 days after invoice date	$ -	-	$ 402,428	49.24	
"	AAEON ELECTRONICS, INC.	"	"	(290,300)	(20.47)	"	-	-	137,060	16.77	
"	AAEON TECHNOLOGY (SUZHOU) INC.	"	"	(112,190)	(7.91)	month-end 60 days	-	-	51,107	6.62	
ONYX HEALTHCARE INC	ONYX HEALTHCARE USA, INC	"	"	(151,891)	(49.64)	month-end 90 days			148,929	58.16	

Note: The reasons for difference between the related party transaction terms and the arm's length terms of transaction shall be described in the ASP and loan term section.

AAEON Technology Inc. and Subsidiaries

RECEIVABLES FROM RELATED PARTIES AMOUNTING TO AT LEAST NT$100 MILLION OR 20% OF THE PAID-IN CAPITAL

MARCH 31, 2026

Schedule 3

(Amounts in thousands of New Taiwan dollars, Unless Specified Otherwise)

Company Name	Related Party	Nature of Relationship	Ending balance (Note 1)	Turnover (%)	Overdue Amount	Overdue Action taken	Amounts Received in Subsequent Period	Allowance for doubtful account
AAEON Technology Inc.	AAEON TECHNOLOGY (EUROPE) B.V.	Subsidiary	$ 402,428	6.02	$ -	-	$ 257,068	$ -
	AAEON ELECTRONICS, INC.	"	$ 137,060	8.03	-	-	103,632	-
ONYX HEALTHCARE INC	ONYX HEALTHCARE USA, INC	"	$ 148,929	4.86	-	-	51,881	-

Note: Please fill in separately based on accounts receivable, notes and other receivables of related parties.

AAEON Technology Inc. and Subsidiaries
INTERCOMPANY RELATIONSHIPS AND SIGNIFICANT INTERCOMPANY TRANSACTIONS
(ONLY TRANSACTIONS AMOUNTING TO AT LEAST NT$100 MILLION ARE DISCLOSED)

FOR THE THREE-MONTH PERIOD ENDED MARCH 31, 2026

Schedule 4

(Amounts in thousands of New Taiwan dollars, Unless Specified Otherwise)

Serial No. (Note 1)	Company Name	Related Party	Nature of relationships (Note 2)	Intercompany transaction			
				Financial Statement Account	Amount	Terms	As a percentage of consolidated revenues or total assets (Note 3)
0	AAEON Technology Inc.	AAEON TECHNOLOGY (EUROPE) B.V.	1	Net sales	$ 508,051	60 days after invoice date	21.08%
"	"	AAEON ELECTRONICS, INC.	1	Net sales	290,300	"	12.04%
"	"	AAEON TECHNOLOGY (SUZHOU) INC.	1	Net sales	112,190	month-end 60 days	4.65%
"	"	AAEON TECHNOLOGY (EUROPE) B.V.	1	Accounts receivable	402,428	60 days after invoice date	2.49%
"	"	AAEON ELECTRONICS, INC.	1	Accounts receivable	137,060	"	0.85%
"	ONYX HEALTHCARE INC	ONYX HEALTHCARE USA, INC	3	Net sales	151,891	month-end 90 days	6.30%
"	"	ONYX HEALTHCARE USA, INC	3	Accounts receivable	148,929	"	0.92%

Note 1: Intercompany transactions should be indicated in the numbered columns individually. The number is filled in as follows:
(1) Parent company is numbered 0.
(2) Subsidiaries are numbered sequentially according to company name from Arabic numeral 1.

Note 2: There are three types of relationships with counterparties (Disclosure is not required for the same intercompany transactions. For example: If the parent has already disclosed the intercompany transaction, the subsidiary is not required to disclose the same transaction.
For intercompany transactions between subsidiaries, if one of the subsidiaries has already disclosed the transaction, the other subsidiary is not required to disclose the same transaction)
(1) Parent company to subsidiary
(2) Subsidiary to parent company
(3) Subsidiary to subsidiary

Note 3: The calculation of transaction amount as a percentage of consolidated net revenue or total assets: in the case of financial statement accounts, ending balance is divided by consolidated total assets; in the case of income statement accounts, cumulative amount in the period is divided by consolidated net revenue.

Note 4: There is no need to disclose transactions of no more than $100 million, and transactions shall be disclosed as assets and income.

AAEON Technology Inc. and Subsidiaries

NAMES, LOCATIONS, AND RELATED INFORMATION OF INVESTEES OVER WHICH THE COMPANY EXERCISES SIGNIFICANT INFLUENCE

(EXCLUDING INFORMATION ON INVESTMENT IN MAINLAND CHINA)

FOR THE THREE-MONTH PERIOD ENDED MARCH 31, 2026

Schedule 5

(Amounts in thousands of New Taiwan dollars, Unless Specified Otherwise)

Name of investor	Name of investee	Location	Main businesses and products	Original Investment		Balance as of March 31,2026			Investee profit or loss for the period (Note 2)	Profits or losses on investment recognized for the period (Note 2)	Remarks
				2026/3/31	2025/12/31	Shares	Percentage (%)	Carrying Amount			
AAEON TECHNOLOGY INC.	AAEON ELECTRONICS, INC.	USA	Sales of IPC and PC peripherals	$ 156,776	$ 154,007	490,000	100.00	$ 351,845	($ 4,565)	($ 4,563)	Subsidiary
"	AAEON TECHNOLOGY, CO., LTD	British Virgin Islands	Investment of IPC and interface card	281,783	276,807	8,807,097	100.00	98,200	(14,589)	(14,533)	Subsidiary
"	AAEON TECHNOLOGY (EUROPE) B.V.	Netherlands	Sales of IPC and PC peripherals	3,671	3,690	-	100.00	60,085	3,139	3,139	Subsidiary
"	AAEON TECHNOLOGY SINGAPORE PTE. LTD.	Singapore	Sales of IPC and PC peripherals	14,467	14,263	465,840	100.00	69,800	(1,317)	(1,317)	Subsidiary
"	AAEON INVESTMENT, CO., LTD.	Taiwan	Investment of IPC and PC peripherals	150,000	150,000	15,000,000	100.00	125,382	(1,206)	(1,206)	Subsidiary
"	ONYX HEALTHCARE INC.	"	Design, manufacture and sales of medical PC	172,368	172,368	18,694,156	47.85	754,372	40,297	19,287	Subsidiary
"	LITEMAX ELECTRONICS INC.	"	Sales of PC peripherals	70,218	70,218	5,015,050	11.81	111,534	42,777	5,993	Investee companies accounted for using the equity method
"	IBASE TECHNOLOGY INC.	"	Manufacturing and sales of industrial motherboards	3,498,501	3,498,501	52,921,856	26.57	3,021,046	155,942	(1,959)	Investee companies accounted for using the equity method
"	JETWAY INFORMATION CO., LTD.	"	Manufacturing and selling of industrial motherboard and computer peripherals	892,474	892,474	19,845,958	35.29	838,658	46,940	11,612	Subsidiary

AAEON Technology Inc. and Subsidiaries
NAMES, LOCATIONS, AND RELATED INFORMATION OF INVESTEES OVER WHICH THE COMPANY EXERCISES SIGNIFICANT INFLUENCE
(EXCLUDING INFORMATION ON INVESTMENT IN MAINLAND CHINA)
FOR THE THREE-MONTH PERIOD ENDED MARCH 31, 2026

Schedule 5

(Amounts in thousands of New Taiwan dollars, Unless Specified Otherwise)

				Original Investment		Balance as of December 31,2025			Investee profit or loss for the period (Note 2)	Profits or losses on investment recognized for the period (Note 2)	Remarks
Name of investor	Name of investee	Location	Main businesses and products	2026/3/31	2025/12/31	Shares	Percentage (%)	Carrying Amount			
AAEON TECHNOLOGY (EUROPE) B.V.	AAEON TECHNOLOGY GMBH	Germany	Sales of IPC and PC peripherals	$ 1,101	$ 1,107	-	100.00	$ 28,279	$ 238	-	Subsidiaries of the Company
ONYX HEALTHCARE INC.	ONYX HEALTHCARE USA, INC.	USA	Sales of medical PC and peripherals	63,990	62,860	200,000	100.00	102,480	7,489	-	Subsidiaries of the Company
"	ONYX HEALTHCARE EUROPE B.V.	Netherlands	Marketing support and maintenance of medical PC and peripherals	3,671	3,690	100,000	100.00	52,589	5,027	-	Subsidiaries of the Company
"	IHELPER INC.	Taiwan	R&D and sales of medical robots	-	-	-	-	-	-	-	Note 3
"	WINMATE INC.	"	Bid quotations, distributions and sales of LCD application equipment and modules	568,585	568,585	10,244,000	12.73	674,332	144,945	-	Investee companies accounted for using the equity method
"	ProtectLife International Biomedical INC.	"	Manufacturing and Wholesale of Medical Devices and Consumables	57,688	57,688	3,300,000	12.43	31,904	(10,312)	-	Investee companies accounted for using the equity method
"	iMozen Group Inc.	"	Developing rugged industrial mobile computers and customized software value-added services.	18,014	-	1,008,000	7,17	18,014	(5,474)		Investee companies accounted for using the equity method

AAEON Technology Inc and Subsidiaries
NAMES, LOCATIONS, AND RELATED INFORMATION OF INVESTEES OVER WHICH THE COMPANY EXERCISES SIGNIFICANT INFLUENCE
(EXCLUDING INFORMATION ON INVESTMENT IN MAINLAND CHINA)
FOR THE THREE-MONTH PERIOD ENDED MARCH 31, 2026

Schedule 5 (Amounts in thousands of New Taiwan dollars, Unless Specified Otherwise)

JETWAY INFORMATION CO., LTD.	JETWAY COMPUTER CORP.	USA	Selling and repairing of computer peripheral equipment	121,581	119,434	380	100.00	220,231	3,131	-	Subsidiaries of the Company
"	JETWAY COMPUTER B.V.	Netherlands	Selling and repairing of computer peripheral equipment	710	696	40	100.00	33,256	1,455	-	Subsidiaries of the Company
JETWAY INFORMATION CO., LTD.	JETWAY (FAR EAST) INFORMATION COMPANY LIMITED	British Virgin Islands	Investing of computer peripheral business	$ 2,708	$ 2,660	84,634	100.00	(11,688)	$ -	-	Subsidiaries of the Company
"	TOP NOVEL ENTERPRISE CORP.	Seychelles	Investing of computer peripheral business	566,327	566,327	17,700,500	100.00	500,484	(4,805)	-	Subsidiaries of the Company
TOP NOVEL ENTERPRISE CORP.	CANDID INTERNATIONAL CORP.	"	Investing of computer peripheral business	545,515	535,882	17,050,000	100.00	496,640	(4,805)	-	Subsidiaries of the Company "

Note 1: Where a publicly listed company has established an overseas holding company and consolidated financial statements are required under local laws and regulations to be the primary financial statements, the disclosure of information regarding overseas investee companies may be limited to the relevant information of the holding company.

Note 2: For situations other than those specified in Note 1, the information shall be completed in accordance with the following provisions:

(1) The items “Name of Investee Company,” “Location,” “Major Business Activities,” “Original Investment Amount,” and “Shareholding at the End of the Period” shall be presented in sequence according to the Company’s investment structure, including direct and indirect investments and subsequent reinvestments by each investee company under direct or indirect control. The relationship between each investee company and the Company (e.g., subsidiary or second-tier subsidiary) shall be indicated in the remarks column.

(2) The item “Profit (Loss) for the Current Period” shall reflect the profit or loss incurred by each investee company during the current period.

(3) The column “Investment Income (Loss) Recognized for the Current Period” is required to be completed only for the profit or loss recognized by the Company from its directly invested subsidiaries and from investee companies accounted for using the equity method. The remaining items may be left blank. When completing the item “Profit (Loss) of Directly Invested Subsidiaries Recognized for the Current Period,” it should be confirmed that the profit or loss of each subsidiary for the current period already includes the investment income or loss from its reinvestments that is required to be recognized in accordance with applicable regulations.

Note 3: Pursuant to a resolution approved at an extraordinary shareholders’ meeting held on September 10, 2025, resolved to proceed with dissolution and liquidation, with the same date designated as the effective date of dissolution. Accordingly, the Group lost control over IHEALPER as of that date. As of Mar.31, 2026,, the liquidation process remained ongoing and had not yet been completed.

AAEON Technology Inc. and Subsidiaries
INFORMATION ON INVESTMENT IN MAINLAND CHINA
FOR THE THREE-MONTH PERIOD ENDED MARCH 31, 2026

Schedule 6

(Amounts in thousands of New Taiwan dollars, Unless Specified Otherwise)

Investee Company	Main Businesses	Total Amount of Paid-in Capital	Methods of investment (Note 1)	Beginning Balance of Accumulated Outflow of Investment from Taiwan	Investment Flows		Accumulated Outflow of Investment from Taiwan as of December 31, 2025	Investee profit or loss for the period	The Company's direct or indirect holding percentage	Share of Profits / Losses	Carrying Amount as of December 31, 2025	Accumulated Inward Remittance of Earnings as of December 31, 2025	Remarks
					Outflow	Inflow							
AAEON TECHNOLOGY (SUZHOU) INC.	Production and sales of IPC and interface card	$ 278,045	2	$ 278,045	$ -	$ -	$ 278,045	($ 14,610)	100%	($ 14,610)	$ 103,286	$ -	Note.2(2)C
ONYX HEALTHCARE (SHANGHAI) LTD	Sales of medical PC and peripherals	75,188	1	75,188	-	-	75,188	(578)	100%	(578)	3,312	-	Note.2(2)C
FUJIAN CANDID INTERNATIONAL CO., LTD	Manufacturing and selling of computer and peripheral equipment	543,915	2	543,915	-	-	543,915	(4,805)	100%	(4,805)	494,961		Note.2(2)B

Company Name	Ending Balance of Accumulated Investment in Mainland China	Investment Amounts Authorized by Investment Commission, MOEA	Upper Limit on Investment Authorized by Investment Commission, MOEA
AAEON Technology Inc.	$ 278,045	$ 278,045	$ 7,468,613
Onyx Technology Inc.	75,188	75,188	961,119
JETWAY INFORMATION CO., LTD.	543,915	543,915	818,680

Note 1: The methods of investment are listed below, please mark the category on schedule:
(1) Investment in China companies directly.
(2) Investment in China companies through AAEON TECHNOLOGY CO., LTD in a third region.
(3) Other methods of investing in China.

Note 2: The column of investment profit or loss for the period:
(1) It should be noted if the entity was in preparation stage without profit or loss on investment.
(2) It should be noted that the basis of recognizing the profit or loss on investment includes the following:
A. Based on financial statements reviewed by an international accounting firm that is in collaboration with an accounting firm in the Republic of China.
B. Based on financial statements reviewed by auditor of the parent company in Taiwan.
C. Another basis

Note 3: The profit or loss of the amount involving foreign currencies are converted to NTD at the average exchange rate between January 1 and March 31, 2026, while others are converted to NTD under the exchange rate at the end period of the financial report.