AAEON Technology Inc and Subsidiaries

Consolidated Financial Statements

With Independent Auditor's Review Report Thereon

June 30, 2026 and 2025

(Stock Code: 6579)

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

AAEON Technology Inc. and Subsidiaries

Consolidated Financial Statements

With Independent Auditor's Review Report Thereon June 30, 2026 and 2025

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INDEPENDENT AUDITORS' REPORT

(2026) Tsai-Shen-Bao-Tzi No.26001218

To the Board of Directors and Shareholders of
AAEON Technology Inc.:

Introduction

We have reviewed the accompanying consolidated balance sheets of AAEON Technology Inc. and its subsidiaries (the "Group") as of June 30, 2026 and 2025, and the related consolidated statements of comprehensive income for the three-month periods ended June 30, 2026 and 2025, and for the six-month periods ended June 30, 2026 and 2025, as well as the consolidated statement of changes in equity and cash flows for the six-month periods ended June 30, 2026 and 2025, and notes to the consolidated financial statements, including a summary of significant accounting policies. It is the responsibility of the management to prepare and ensure fair presentation of these 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 is to express a conclusion on these consolidated financial statements based on our reviews.

Scope of Review

Except as explained in the following paragraph, we conducted our reviews in accordance with the Standard on Review Engagements 2410, Review of Financial Information Performed by the Independent Auditor of the Entity 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 Note 6(7), the accompanying consolidated financial statements, included certain nonsignificant consolidated subsidiaries and investments accounted for under equity method, were consolidated using non-auditor reviewed financial statements for the corresponding period, which the sum of assets represented by such subsidiaries totaled $1,068,883 thousand and $771,123 thousand as of June 30, 2026 and 2025, and accounted for 6.51% and 5.25% of consolidated total assets, respectively; they also represented $571,744 thousand and $196,674 thousand of total liabilities, which accounted for 13.35% and 5.68% of consolidated total liabilities, respectively, and total comprehensive income (loss) amounting to 3,264 thousand, (38,717) thousand, (3,678) thousand, and (47,702) thousand, constituting 0.76%, 25.19%, (0.39%) and (35.47%) of consoliated total comprehensive income (loss) for the three-month periods ended June 30, 2026 and 2025, and for the six-month periods ended June 30, 2026 and 2025, respectively. As for investments accounted for using the equity method, the balance as of June 30, 2026 and 2025

were $48,127 and $30,512 thousands, which accounted for 0.29% and 0.21% 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 ($1,791) thousand, ($1,207) thousand, ($3,639) thousand and ($3,023) thousand, constituting (0.42%), 0.79%, (0.38%) and (2.25%) for the three-month periods ended June 30, 2026 and 2025 and for the six-month periods ended June 30, 2026 and 2025, respectively. These amounts and the related information disclosed in the accompanying consolidated financial statements were based on the unreviewed financial statements of consolidated subsidiaries and investments accounted for under equity method.

Qualified conclusion

Based on our reviews and the reports of other independent auditors (please refer to other matter), except for the adjustments to the consolidated financial statements, if any, as might have been determined to be necessary had the financial statements of certain non-significant consolidated subsidiaries and investments accounted for under equity method been reviewed by independent auditors, that we might have become aware of had it not been for the situation described above, nothing has come to our attention that causes us to believe that the accompanying consolidated financial statements do not present fairly, in all material respects, the consolidated financial position of the Group as of June 30, 2026 and 2025, and of its consolidated financial performance for the three months ended June 30, 2026 and 2025, and for the six months ended June 30, 2026 and 2025 and its consolidated cash flows for the six months ended June 30, 2026 and 2025, in accordance with Regulations Governing the Preparation of Financial Reports by Securities Issuers and International Accounting Standard 34, Interim Financial Reporting that came into effect as endorsed by the Financial Supervisory Commission.

Other matter – 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 $3,883,877 thousand and $3,901,359 thousand as of June 30, 2026 and 2025, which accounted for 23.67% and 26.55% of consolidated total assets on the respective dates; total comprehensive income recognized from the above companies amounted to $133,074 thousand, ($68,653) thousand, $143,153 thousand and ($50,164) thousand, constituting 31.18%, 44.66%, 15.05% and (37.31%) of consolidated comprehensive income for the three-month periods ended June 30, 2026 and 2025, and for the six-month periods ended June 30, 2026 and 2025, respectively.

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

August 7, 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 jurisdoctions. 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
June 30, 2026, December 31, 2025 and June 30, 2025
(The consolidated balance sheets as of June 30, 2026 and 2025, were reviewed, not audited)
(Expressed in thousands of New Taiwan Dollars)

	Assets	Notes	March 31, 2026 Amount	%	December 31, 2025 Amount	%	March 31, 2025 Amount	%
	Current asset							
1100	Cash and cash equivalents	6. (1)	$ 2,381,454	15	$ 2,429,992	16	$ 3,842,058	26
1110	Financial asset at fair value through profit or loss - current	6. (2) and 8	33,500	-	34,257	-	774,227	5
1136	Financial assets measured at amortized cost-current	6.(4) and 8	648,591	4	1,167,199	8	444,040	3
1150	Net notes receivable	6. (5)	57,939	-	39,264	-	41,608	-
1170	Net accounts receivable	6. (5), 7	1,453,794	9	1,198,062	8	1,072,724	7
1200	Other receivables	7	128,970	1	54,144	1	121,594	1
1220	Current tax assets		27,539	-	37,760	-	32,754	-
130X	Inventories	6. (6)	3,404,204	21	2,170,440	15	1,399,829	10
1410	Prepayments		200,189	1	148,557	1	109,483	1
1479	Other current assets - other		2,752	-	3,198	-	4,772	-
11XX	**Total current assets**		8,338,932	51	7,282,873	49	7,843,089	53
	Non-current assets							
1510	Financial asset at fair value through profit or loss - non-current	6. (2)	1,300,975	8	1,006,145	7	112,003	1
1517	Financial asset at fair value through other comprehensive income - non-current	6. (3)	154,458	-	186,391	1	193,680	1
1535	Financial assets at amortized Cost – Non-current	6. (4) and 8	1,464	-	-	-	-	-
1550	Investments accounted for under equity method	6. (7) and 7	3,932,004	24	3,831,603	26	3,931,871	27
1600	Property, plant and equipment	6. (8), 8	1,409,031	9	1,358,847	9	1,337,686	9
1755	Right-of-use assets	6. (9)	157,154	1	174,855	1	197,996	1
1760	Investment property	6. (10), and 8	330,100	2	333,360	2	335,161	2
1780	Intangible assets	6. (11)	576,663	4	550,484	4	591,108	4
1840	Deferred tax assets		85,852	-	70,013	-	92,336	1
1900	Other non-current assets	6. (2), and 8	120,963	1	71,775	1	58,724	1
15XX	**Total non-current assets**		8,068,664	49	7,583,473	51	6,850,565	47
1XXX	**Total assets**		$ 16,407,596	100	$ 14,866,346	100	$ 14,693,654	100

(Continued)

AAEON Technology Inc. and Subsidiaries
Consolidated Balance Sheets
June 30,2026 December 31, 2025 and June 30, 2025
(The consolidated balance sheets as of June 30, 2026 and 2025, were reviewed, not audited)
(Expressed in thousands of New Taiwan Dollars)

	Liabilities and equity	Notes	June 30, 2026 Amount	%	December 31, 2025 Amount	%	June 30, 2025 Amount	%
	Current liability							
2100	Short-term borrowings	6.(12), 8	$ 701,766	4	$ 282,364	2	$ 93,009	1
2120	Financial liabilities at fair value through profit or loss – current	6. (2)	352	-	287	-	-	-
2130	Contract liability - current	6. (20)	295,911	2	270,045	2	251,609	2
2150	Notes payables		1,173	-	18,178	-	20	-
2170	Accounts payables		945,165	6	999,416	7	595,704	4
2180	Accounts payables-related parties	7	26,137	-	20,563	-	77,222	1
2200	Other payables	6. (14), 7	1,471,561	9	635,313	4	1,697,619	12
2230	Current tax liabilities		169,428	1	82,616	1	75,203	-
2250	Provisions - current		32,659	-	33,830	-	33,891	-
2280	Lease liability - current		62,808	1	69,488	1	65,921	-
2320	Long-term liabilities-current Portion	6. (13), 8	15,045	-	10,823	-	10,717	-
2399	Other current liabilities - other		50,761	-	47,237	-	47,145	-
21XX	**Total current liabilities**		3,772,766	23	2,470,160	17	2,948,060	20
	Non-current liabilities							
2527	Contract liability - non-current	6. (20)	62,770	-	55,381	-	56,754	-
2540	Long-term borrowings	6. (13), 8	117,661	1	113,123	1	118,558	1
2550	Provisions - non-current		26,033	-	13,361	-	13,611	-
2570	Deferred tax liabilities		227,341	2	219,343	2	211,599	2
2580	Lease liability - non-current		59,384	-	70,782	-	97,556	1
2670	Other non-current liabilities - other		15,718	-	14,382	-	13,436	-
25XX	**Total non-current liabilities**		508,907	3	486,372	3	511,514	4
2XXX	**Total Liabilities**		4,281,673	26	2,956,532	20	3,459,574	24
	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		6,499,538	40	6,463,625	44	6,437,973	45
	Retained earnings	6. (19)						
3310	Legal reserve		841,892	5	771,315	5	771,315	5
3320	Special reserve		12,359	-	12,359	-	12,359	-
3350	Unappropriated retained earnings		962,866	6	895,509	6	428,570	3
	Other Equity							
3400	Other equity		168,913	1	117,867	1	30,555	-
31XX	**Total equity attributable to owners of parent**		10,180,080	62	9,955,187	67	9,375,284	64
36XX	**Non-controlling interests**	4. (3)	1,945,843	12	1,954,627	13	1,858,796	12
3XXX	**Total equity**		12,125,923	74	11,909,814	80	11,234,080	76
	Significant contingent liabilities and unrecognized contract commitments	9						
3X2X	**Total liabilities and equity**		$ 16,407,596	100	$ 14,866,346	100	$ 14,693,654	100

The accompanying notes are an integral part of these 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 six-month periods ended June 30, 2026 and 2025
(Expressed in thousands of New Taiwan Dollars, except earnings per share data)
(Reviewed, not audited)

	Item	Notes	For the three-month periods ended June 30, 2026 Amount	%	2025 Amount	%	For the six-month periods ended June 30, 2026 Amount	%	2025 Amount	%
4000	**Operating income**	6. (20), 7	$ 2,817,352	100	$ 2,101,863	100	$ 5,227,560	100	$ 4,060,248	100
5000	**Operating cost**	6. (6)(25)(26), 7.	(1,852,221)	(66)	(1,385,128)	(66)	(3,422,946)	(65)	(2,675,984)	(66)
5900	**Operating profit**		965,131	34	716,735	34	1,804,614	35	1,384,264	34
	Operating expenses	6. (25)(26), 7.								
6100	Selling expense		(244,421)	(9)	(198,883)	(10)	(474,855)	(9)	(408,984)	(10)
6200	General and administrative expenses		(167,735)	(6)	(144,619)	(7)	(328,712)	(6)	(290,366)	(7)
6300	Research and development expenses		(214,999)	(8)	(188,298)	(9)	(432,703)	(8)	(373,784)	(9)
6450	Expected credit impairment (loss) or gain	12. (2)	(14,526)	-	(4,848)	-	(35,255)	(1)	(1,363)	-
6000	**Total operating expense**		(641,681)	(23)	(536,648)	(26)	(1,271,525)	(24)	(1,074,497)	(26)
6900	**Operating income**		323,450	11	180,087	8	533,089	11	309,767	8
	Non-operating income and expenses									
7100	Interest income	6. (21)	10,955	1	24,721	1	22,727	-	50,194	1
7010	Other income	6. (22) ,7	38,074	1	17,032	1	55,010	1	29,170	1
7020	Other gains and losses	6. (23)	37,153	1	(212,619)	(10)	366,290	7	(96,615)	(2)
7050	Financial costs	6. (24)	(5,764)	-	(1,688)	-	(10,812)	-	(3,798)	-
7060	Share of the profit of associates and joint ventures accounted for under equity method	6. (7)	61,197	2	(21,130)	(1)	78,759	1	16,530	-
7000	**Total non-operating income and expenses**		141,615	5	(193,684)	(9)	511,974	9	(4,519)	-
7900	**Profit (loss) before income tax**		465,065	16	(13,597)	(1)	1,045,063	20	305,248	8
7950	Income tax expenses	6. (27)	(89,708)	(3)	15,731	1	(148,986)	(3)	(29,703)	(1)
8200	Profit for the period		$ 375,357	13	$ 2,134	-	$ 896,077	17	$ 275,545	7

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AAEON Technology Inc. and Subsidiaries
Consolidated Income Statement
For the six-month periods ended June 30, 2026 and 2025
(Expressed in thousands of New Taiwan Dollars, except earnings per share data)
(Reviewed, not audited)

			For the three-month periods ended June 30,				For the six-month periods ended June 30,			
			2026		2025		2026		2025	
	Item	Notes	Amount	%	Amount	%	Amount	%	Amount	%
	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)	($ 20,601)	(1)	$ 34,412	2	($ 31,933)	(1)	$ 42,632	1
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. (7)	71,042	3	(18,034)	(1)	58,810	1	(44,193)	(1)
8310	**Total amount not to be reclassified to profit or loss in subsequent periods**		50,441	2	16,378	1	26,877	-	(1,561)	-
	Components of other comprehensive income that will be reclassified to profit or loss									
8361	Financial statements translation differences of foreign operations		2,387	-	(176,925)	(8)	33,006	1	(142,489)	(4)
8370	Share of other comprehensive income of associates and joint ventures accounted for under equity method - to be reclassified to profit or loss	6. (7)	(956)	-	(30,696)	(2)	1,945	-	(25,524)	(1)
8399	Income tax relating to the components of other comprehensive income	6. (27)	(478)	-	35,385	2	(6,602)	-	28,497	1
8360	**Total amount to be reclassified to profit or loss in subsequent periods**		953	-	(172,236)	(8)	28,349	1	(139,516)	(4)
8300	**Net Other comprehensive income**		$ 51,394	2	($ 155,858)	(7)	$ 55,226	1	($ 141,077)	(4)
8500	**Total comprehensive income**		$ 426,751	15	($ 153,724)	(7)	$ 951,303	18	$ 134,468	3
	Net income attributable to:									
8610	Shareholders of the parent		$ 295,023	10	($ 20,880)	(1)	$ 773,376	15	$ 238,825	6
8620	Non-controlling interests		80,334	3	23,014	1	122,701	2	36,720	1
			$ 375,357	13	$ 2,134	-	$ 896,077	17	$ 275,545	7
	Total comprehensive income attributable to:									
8710	Shareholders of the parent		$ 346,597	12	($ 138,700)	(6)	$ 824,422	16	$ 122,826	3
8720	Non-controlling interests		80,154	3	(15,024)	(1)	126,881	2	11,642	-
			$ 426,751	15	($ 153,724)	(7)	$ 951,303	18	$ 134,468	3
	Basic earnings per share	6. (28)								
9750	**Total basic earnings per share**		$	2.34	($	0.17)	$	6.15	$	1.90
9850	**Total diluted earnings per share**		$	2.33	($	0.17)	$	6.11	$	1.89

The accompanying notes are an integral part of these 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 six-month periods ended June 30, 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 June 30, 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		-	-	-	-	-	238,825	-	-	-	238,825	36,720	275,545
Other comprehensive income		-	-	-	-	-	-	(93,889)	(22,110)	-	(115,999)	(25,078)	(141,077)
Total comprehensive income		-	-	-	-	-	238,825	(93,889)	(22,110)	-	122,826	11,642	134,468
Appropriations of 2024 earnings	6. (19)												
Legal reserve		-	-	-	96,687	-	(96,687)	-	-	-	-	-	-
Cash dividends		-	-	-	-	-	(872,674)	-	-	-	(872,674)	-	(872,674)
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
Changes in non-controlling interests-cash dividends	4. (3)	-	-	-	-	-	-	-	-	-	-	(188,921)	(188,921)
Balance at June.30, 2025		$1,694,512	$ -	$6,437,973	$ 771,315	$ 12,359	$ 428,570	($ 68,679)	$ 100,	($ 1,754)	$ 9,375,284	$ 1,858,796	$11,234,080

The accompanying notes are an integral part of these 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 six-month periods ended June 30, 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, 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		-	-	-	-	-	773,376	-	-	-	773,376	122,701	896,077
Other comprehensive income		-	-	-	-	-	-	15,355	35,691	-	51,046	4,180	55,226
Total comprehensive income		-	-	-	-	-	773,376	15,355	35,691	-	824,422	126,881	951,303
Appropriations of 2025 earnings	6.(19)												
Legal reserve		-	-	-	70,577	-	(70,577)	-	-	-	-	-	-
Cash dividends		-	-	-	-	-	(635,442)	-	-	-	(635,442)	-	(635,442)
Change in associates and joint ventures accounted for under equity method	6. (7) (18)	-	-	4,908	-	-	-	-	-	-	4,908	162	5,070
Employee stock options exercised	6. (16) (18)	-	-	31,005	-	-	-	-	-	-	31,005	5,364	36,369
Changes in non-controlling interests-cash dividends	4. (3)	-	-	-	-	-	-	-	-	-	-	(141,191)	(141,191)
Balance at June.30, 2026		$1,694,512	$ -	$6,499,538	$ 841,892	$ 12,359	$ 962,866	$ 20,228	$ 149,	($ 530)	$10,180,080	$ 1,945,843	$12,125,923

The accompanying notes are an integral part of these 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 six-month periods ended June 30, 2026 and 2025
(Expressed in thousands of New Taiwan Dollars)
(Reviewed, not audited)

	Notes	For the six-month periods ended June 30, 2026	2025
Cash flows from operating activities			
Profit before tax		$ 1,045,063	$ 305,248
Adjustments			
Adjustments to reconcile profit (loss)			
Depreciation expense	6. (8) (9) (25)	76,666	74,057
Depreciation expense of investment property (other gains and losses)	6 (10) (23)	4,450	4,528
Amortization expenses	6. (25)	47,272	46,664
Expected credit impairment losses (gains)	12.(2)	35,255	1,363
Net gains from financial assets and liabilities at fair value through profit or loss	6. (2) (23)	(317,576)	(138,927)
Interest expenses	6. (24)	10,812	3,798
Interest income	6. (21)	(22,727)	(50,194)
Dividends income	6. (22)	(42,287)	(17,431)
Costs of share-based payment awards	6. (16)	36,369	9,636
Share of profit of associates accounted for under equity method	6. (7)	(78,759)	(16,530)
Losses on disposal of property, plant and equipment	6. (23)	(1,680)	(3)
Transferred to expenses and losses	6. (8)	-	27
Lease modification (gain) loss	6. (9) (23)	(122)	(146)
Changes in operating assets and liabilities			
Net changes in operating assets			
From financial assets and liabilities at fair value through profit or loss		(574)	(135)
Notes and accounts receivable		(241,164)	(236,470)
Other receivables		(2,699)	(38,899)
Inventories		(1,162,848)	(80,093)
Prepayments		(38,748)	(12,718)
Other non-currnent assets		18,697	375
Net changes in operating liabilities			
Contract liability		31,331	18,856
Notes and accounts payable (including related parties)		(107,062)	214,201
Other payables		45,903	(34,069)
Other current liabilities		734	6,074
Provisions for liabilities		1,483	353
Other non-current liabilities		963	(1,066)
Net cash from operating activities		(661,248)	58,499
Interest received		24,408	51,028
Interest paid		(10,682)	(3,866)
Income taxes returned		24,259	-
Income taxes paid		(92,397)	(68,256)
Net cash flows from operating activities		(715,660)	37,405

(Continued)

AAEON Technology Inc. and Subsidiaries
Consolidated Statement of Cash Flows
For the six-month periods ended June 30, 2026 and 2025
(Expressed in thousands of New Taiwan Dollars)
(Reviewed, not audited)

	Notes	For the six-month periods ended June 30, 2026	2025
Cash flows from investing activities			
Disposal of financial assets and liabilities at fair value through profit or loss		($ 100,000)	$ -
Acquisition of financial assets and liabilities at fair value through other comprehensive income		82,781	-
Acquisition of financial assets measured at amortized cost		(48,379)	(353,593)
Disposal of financial assets measured at amortized cost		565,535	-
Acquisition of Investments accounted for under equity method	6. (7)	(18,014)	-
Acquisition of subsidiaries (net of cash acquired)	6. (29)	(82,071)	-
Acquisition of property, plant and equipment	6. (30)	(85,935)	(21,458)
Disposal of property, plant and equipment		1,800	33
Acquisition of intangible asset	6. (11)	(18,475)	(9,663)
Increase in prepaid of investment (recognized in non-current assets)	6. (3)	(50,000)	-
Increase in other non-current assets		(302)	(23,857)
Dividends received		30,675	26,233
Net cash flows from investing activities		277,615	(382,305)
Cash flows from financing activities			
Increase in short-term borrowings	6 (31)	412,724	13,009
Reimbursement in long-term borrowings	6 (31)	(6,705)	(5,284)
Repayment of lease principal	6 (31)	(37,604)	(37,063)
Employee share options exercised	6. (16)	-	36,416
Net cash flows from financing activities		368,415	7,078
Effects due to changes in exchange rate		21,092	(90,320)
Decrease in cash and cash equivalents		(48,538)	(428,142)
Cash and cash equivalents at the beginning of periods		2,429,992	4,270,200
Cash and cash equivalents at the end of periods		$ 2,381,454	$ 3,842,058

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

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

I. Company Profile

AAEON Technology Co., Ltd. ("the Company") was established in the Republic of China. The main businesses of the company and its subsidiaries ("the Group") include the manufacturing, processing and imports and 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 on August 7, 2026.

III. New or Revised Standards and Applied Interpretation

(I) Effect of the adoption of new issuances of or amendments to International Financial Reporting Standards ("IFRS®") Accounting Standards that came into effect as endorsed by the Financial Supervisory Commission ("FSC")

New standards, interpretations and amendments endorsed by the FSC and became effective from 2026 are as follows:

New Standards, Interpretations and Amendments	Effective date 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, please refer to the Note 6.(3) for details.

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

New standards, interpretations and amendments endorsed by the FSC effective from 2027 are as follows:

Newly issued revised or amended standards and interpretations	Effective date issued by IASB
IFRS 18, 'Presentation and disclosure in financial statements'	January 1, 2027 (Note 1)
IFRS 19, 'Subsidiaries without public accountability: disclosures'	January 1, 2027
Amendments to IAS 21, 'Translation to a hyperinflationary presentation currency'	January 1, 2027
Amendments to IAS 28, 'Amendments to the fair value option in IAS 28 investments in associates and joint ventures'	January 1, 2027 (Note 2)

Note 1: The entities shall apply IFRS 18 starting from January 1, 2028. Additionally, entities can choose to adopt IFRS 18 earlier.

Note 2: The entities shall apply the amendment simultaneously with 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.

(III) IFRS Accounting Standards issued by International Accounting Standards Board but not yet endorsed by the FSC

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

Newly issued revised or amended standards and interpretations	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
IFRS 20, 'Regulatory assets and regulatory liabilities'	January 1, 2029

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

IV. Summary of Significant Accounting Policies

The principal accounting policies adopted are consistent with Note 4 in the consolidated financial statements for the year ended December 31, 2025, except for the compliance statement, basis of

preparations, basis of consolidation and additional policies as set out below. These policies have been consistently applied to all the periods presented, unless otherwise stated.

(I) Compliance Statement

1. These consolidated financial statements of the Group have been prepared in accordance with Regulations Governing the Preparation of Financial Reports by Securities Issuers and IAS 34 - "Interim Financial Reporting" as endorsed by the FSC.
2. This consolidated financial report shall be read in conjunction with the 2024 consolidated financial report.

(II) Basis of preparation

1. Except for the following significant items, these consolidated financial statements have been prepared under the historical cost convention:
   (1) Financial assets and financial liabilities (including derivatives instruments) at fair value through profit or loss.
   (2) Financial assets 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. Subsidiaries included in the consolidated financial statements:

			Ownership (%)			
Investor	Subsidiary name	Business	2026/3/31	2025/12/31	2025/3/31	Notes
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%	

Investor	Subsidiary name	Business	Ownership (%) 2026/3/31	2025/12/31	2025/3/31	Notes
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
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
AAEON	AAEON Technology Co.Ltd.	Sales of IPC and PC peripherals	100%	14.5%	14.5%	Note 3
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

Investor	Subsidiary name	Business	Ownership (%)			Notes
			2026/3/31	2025/12/31	2025/3/31	
ONYX	IHELPER INC. (IHELPER)	R&D and sales of medical robots	-	-	46%	Note 1, Note 2, Note 4
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
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 5
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 June 30, 2026 and 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: 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 4: 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 June 30, 2026.

Note 5: 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. Subsidiaries not included in the consolidated financial statements: None.

4. Adjustments for subsidiaries with different end of financial reporting period: None.

5. Significant restrictions: None.

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

   The Group's total non-controlling interests as of June 30, 2026, December 31, 2025 and June 30, 2025, amounted to $1,945,843, $1,954,627 and $1,858,796 respectively. The Group's subsidiaries with significant non-controlling interests are as follows:

Subsidiary Name	Main business location	Non-controlling interests 2026/6/30 Amount	Non-controlling interests 2026/6/30 Ownership interest	Non-controlling interests 2025/12/31 Amount	Non-controlling interests 2025/12/31 Ownership interest
ONYX	Taiwan	$ 808,872	52.15%	$ 818,810	52.15%
JETWAY	Taiwan	$ 1,136,971	64.71%	$ 1,135,817	64.71%

Subsidiary Name	Main business location	Non-controlling interests 2025/6/30 Amount	Non-controlling interests 2025/6/30 Ownership interest
ONYX	Taiwan	$ 775,502	52.08%
JETWAY	Taiwan	$ 1,075,167	64.71%

Summarized financial information of subsidiaries:

Balance sheet

	ONYX 2026/6/30	ONYX 2025/12/31	ONYX 2025/6/30
Current asset	$ 982,444	$ 834.041	$ 877,189
Non-current assets	1,382,116	1,319,646	1,297,196
Current liability	(611,195)	(384,249)	(471,686)
Non-current liabilities	(202,349)	(199,341)	(206,944)
Total Net Assets	$ 1,551,016	$ 1,570,097	$ 1,495,755

	JETWAY		
	2026/6/30	2025/12/31	2025/6/30
Current asset	$ 1,265,362	$ 1,071,634	$ 1,138,047
Non-current assets	1,204,401	1,147,840	1,151,241
Current liability	(548,106)	(299,338)	(461,138)
Non-current liabilities	(153,179)	(157,083)	(166,315)
Total Net Assets	$ 1,768,478	$ 1,763,053	$ 1,661,835

Statement of comprehensive income

	ONYX	
	For the three-month periods ended June 30,	
	2026	2025
Income	$ 429,175	$ 357,469
Profit before tax	$ 66,042	$ 27,093
Income tax expense	(3,279)	(2,939)
Net income	62,763	24,154
Other comprehensive income (net amount after tax)	(5,694)	19,577
Total comprehensive income	$ 57,069	$ 43,731
Total comprehensive income attributable to non-controlling interests	$ 29,769	$ 22,783
Dividends of non-controlling interests	$ 61,130	$ 79,746

	ONYX	
	For the six-month periods ended June 30,	
	2026	2025
Income	$ 806,545	$ 667,410
Profit before tax	$ 116,425	$ 33,222
Income tax expense	(13,365)	(1,713)
Net income	103,060	31,509
Other comprehensive income (net amount after tax)	(15,522)	28,409
Total comprehensive income	$ 87,538	$ 59,918
Total comprehensive income attributable to non-controlling interests	$ 45,666	$ 31,243
Dividends of non-controlling interests	$ 61,130	$ 79,746

	JETWAY	
	For the three-month periods ended June 30,	
	2026	2025
Income	$ 450,730	$ 310,315
Profit before tax	$ 94,928	$ 14,331
Income tax expense	(14,930)	1,713
Net income	79,998	16,044
Other comprehensive income (net amount after tax)	4,309	(74,538)
Total comprehensive income	$ 84,307	($ 58,494)
Total comprehensive income attributable to non-controlling interests	$ 50,385	($ 37,853)
Dividends of non-controlling interests	$ 80,061	$ 109,175

	JETWAY	
	For the six-month periods ended June 30,	
	2026	2025
Income	$ 799,799	$ 610,442
Profit before tax	$ 133,917	$ 37,336
Income tax expense	(23,741)	(5,935)
Net income	110,176	31,401
Other comprehensive income (net amount after tax)	18,970	(61,619)
Total comprehensive income	$ 129,146	($ 30,218)
Total comprehensive income attributable to non-controlling interests	$ 81,215	($ 19,555)
Dividends of non-controlling interests	$ 80,061	$ 109,175

Cash flow statement

	ONYX	
	For the six-month periods ended June 30,	
	2026	2025
Net cash inflow from operating activities	($ 126,208)	$ 67,265
Net cash outflow from investing activities	(79,681)	(17,362)
Net cash outflow from financing activities	92,004	8,907
Effects of exchange rate changes on cash and cash equivalents	319	(10,464)
Decrease in current cash and cash equivalents	(113,566)	48,346
Cash and cash equivalents at the beginning of periods	374,339	324,593
Cash and cash equivalents at the end of periods	$ 260,773	$ 372,939

	JETWAY	
	For the six-month periods ended June 30,	
	2026	2025
Net cash inflow from operating activities	$ 156,414	$ 61,245
Net cash inflow (outflow) from investing activities	(135,079)	(61,164)
Net cash outflow from financing activities	42,937	(6,779)
Effects of exchange rate changes on cash and cash equivalents	13,935	(56,110)
Increase in current cash and cash equivalents	78,207	(62,808)
Cash and cash equivalents at the beginning of periods	509,427	612,147
Cash and cash equivalents at the end of periods	$ 587,634	$ 549,339

V. Business combinations

1. The Group uses the acquisition method to account for business combinations. The consideration transferred for an acquisition is measured as the fair value of the assets transferred, liabilities incurred or assumed and equity instruments issued at the acquisition date, plus the fair value of any assets and liabilities resulting from a contingent consideration arrangement. All acquisition-related costs are expensed as incurred. Identifiable assets acquired and liabilities and contingent liabilities assumed in a business combination are measured initially at their fair values at the acquisition date.

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

VI. 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.

VII. Details of significant accounts

(I) Cash and cash equivalents

	2026/6/30	2025/12/31	2025/6/30
Cash on hand and petty cash	$ 6,056	$ 4,395	s 4,363
Check deposit and demand deposit	1,709,787	1,599,877	2,009,002
Time deposit	665,611	825,720	1,828,693
Total	$ 2,381,454	$ 2,429,992	$ 3,842,058

1. The Group transacts with a variety of financial institutions all with high credit quality to disperse credit risk, so it expects that the probability of counterparty default is remote.
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) Financial asset and liabilities at fair value through profit or loss

Item	2026/6/30	2025/12/31	2025/6/30
Current:			
Financial assets mandatorily measured at fair value through profit or loss			
Listed and OTC stocks	$ 5,531	$ 6,494	$ 639,360
Emerging stocks	-	-	5,772
Beneficiary certificates	27,969	27,763	27,558
Derivative			
-Forward exchange contract	-	-	537
Convertible bond	-	-	101,000
Subtotal	$ 33,500	$ 34,257	$ 774,227
Current:			
Financial liabilities held for trading			
Derivative			
Forward exchange contracts	$ 352	$ 287	$ -

Item	2026/6/30	2025/12/31	2025/6/30
Non-current:			
Financial assets mandatorily measured at fair value through profit or loss			
Listed and OTC stocks	$ 926,743	$ 685,459	$ -
Emerging stocks	-	6,900	-
Unlisted and non-OTC stocks	259,732	200,844	104,230
Convertible bond	114,500	105,000	-
Hybrid instrument	-	7,942	7,773
Subtotal	$ 1,300,975	$ 1,006,145	$ 112,003

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, and has been included in the entities covered by the consolidated financial statements from that date. Please refer to Note 6(29) for details.
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. Amounts recognized in profit of loss in relation to financial assets at fair value through profit or loss are listed below:

	For the three-month periods ended June 30,	
	2026	2025
Financial assets and liabilities mandatorily measured at fair value through profit or loss		
Equity instruments	($ 22,797)	$ 82,990
Beneficiary certificates	102	103
Convertible bond	10,700	(20,600)
Derivative	340	(190)
Hybrid instrument	33,578	(780)
Total	$ 21,923	$ 61,523

	For the six-month periods ended June 30,	
	2026	2025
Financial assets and liabilities mandatorily measured at fair value through profit or loss		
Equity instruments	$ 274,843	$ 156,201
Beneficiary certificates	204	206
Convertible bond	9,500	(17,000)
Derivative	(574)	(135)
Hybrid instrument	33,603	(345)
Total	$ 317,576	$ 138,927

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

	2026/6/30	
Derivative financial assets	Contract amount	Maturity period
Current item:		
Forward exchange contracts		
-Buy NTD Sell USD	USD 510,000	2026.06.08~2026.7.17
-Buy NTD Sell USD	USD 510,000	2026.06.10~2026.07.20
-Buy NTD Sell USD	USD 510,000	2026.06.24~2026.07.29

	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

	2025/6/30	
Derivative financial assets	Contract amount	Maturity period
Current item:		
Forward exchange contracts		
-Buy NTD Sell USD	USD 200,000	2025.6.13~2025.7.16
-Buy NTD Sell USD	USD 200,000	2025.6.20~2025.7.25
-Buy NTD Sell USD	USD 600,000	2025.6.20~2025.9.26
-Buy NTD Sell USD	USD 400,000	2025.6.23~2025.8.29

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

5. 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	2026/6/30	2025/12/31	2025/6/30
Non-current:			
Equity instrument			
Listed and OTC stocks	$ 72,900	$ 85,591	$ 89,280
Unlisted and non-OTC stocks	81,558	100,800	104,400
Total	$ 154,458	$ 186,391	$ 193,680

1. The Group has elected to classify its equity instruments held for strategic investment as financial assets measured at fair value through other comprehensive income.
2. In May 2026, the Group subscribed for shares of Duenpin No. 6 Innovative Sustainable Co., Ltd. and paid an investment amount of $50,000. As of June 30, 2026, the company had not yet completed its registration of incorporation; therefore, the amount was temporarily recognized as prepaid investments (presented under “Other non-current assets”). The company completed its registration of incorporation on July 15, 2026, and the investment will subsequently be designated as a non-current financial asset at fair value through other comprehensive income (FVOCI), in accordance with the applicable requirements.
3. Amounts recognized in profit of loss in relation to financial assets at fair value through other comprehensive income are listed below:

	For the three-month periods ended June 30,	
	2026	2025
Financial asset at fair value through other comprehensive income		
Recognized in other comprehensive income (loss)	($ 20,601)	$ 34,412
The dividend income recognized in profit or loss for those still held at the end of the current period.	$ 5,652	$ 5,350

	For the six-month periods ended June 30,	
	2026	2025
Financial asset at fair value through other comprehensive income		
Recognized in other comprehensive income (loss)	($ 31,933)	$ 42,632
The dividend income recognized in profit or loss for those still held at the end of the current period.	$ 5,652	$ 5,350

2. The Group has no financial assets measured at fair value through other comprehensive income pledged to others.

(IV) Financial assets measured at amortized cost-current

	2026/6/30	2025/12/31	2025/6/30
Current item			
Convertible bond	$ -	$ 15,535	$ -
Time deposits	646,914	1,150,000	443,161
Restricted deposits	1,677	1,664	879
Total	$ 648,591	$ 1,167,199	$ 444,040

	2026/6/30	2025/12/31	2025/6/30
Non-current item			
Restricted deposits	$ 1,464	$ -	$ -

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 June 30,	
	2026	2025
Interest revenue	$ 4,325	$ 1,042

	For the three-month periods ended June 30,	
	2026	2025
Interest revenue	$ 10,678	$ 1,105

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$650,055, $1,167,199, $444,040 as of June 30, 2026, December 31, 2025, and June 30, 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

	2026/6/30	2025/12/31	2025/6/30
Notes receivable	$ 57,939	$ 39,264	$ 41,608
Accounts receivable	$ 1,562,402	$ 1,267,964	$ 1,096,565
Less: Loss allowance	(108,608)	(69,902)	(23,841)
	$ 1,453,794	$ 1,198,062	$ 1,072,724

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

Notes receivable	2026/6/30	2025/12/31	2025/6/30
Not past due	$ 57,939	$ 39,264	$ 41,608

Accounts receivable	2026/6/30	2025/12/31	2025/6/30
Not past due	$ 1,242,060	$ 1,036,305	$ 915,623
Within 30 days	158,119	115,977	123,247
31-60 days	71,601	73,304	34,069
61-90 days	19,910	5,180	7,261
91-180 days	17,712	16,614	2,217
Over 181 days	53,000	20,584	14,148
	$ 1,562,402	$ 1,267,964	$ 1,096,565

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

2. The Group does not hold any financial assets as security for accounts and notes receivables.
3. Balances of accounts and notes receivable as of June 30, 2026, December 31, 2025 and June 30, 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 June 30, 2025, December 31, 2024 and June 30 ,2023 were $57,939, $39,264 and $41,608, respectively, and the maximum exposure to the credit risk of accounts receivable as of June 30, 2026, December 31, 2025 and June 30, 2025 were $1,453,794, $1,198,062 and $1,072,724, respectively.
5. Please refer to Note 12 (2) for credit risk information of notes and accounts receivable.

(VI) Inventories

	2026/6/30		
	Cost	Valuation allowance	Carrying amount
Raw material	$ 1,493,,855	($ 90,580)	$ 1,403,275
Work in progress	1,371,048	(53,375)	1,317,673
Finished good	640,732	(36,808)	603,924
Merchandise Inventories	85,337	(8,353)	76,984
Inventories in transit	2,348	-	2,348
Total	$ 3,593,320	($ 189,116)	$ 3,404,204

	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

	2025/6/30		
	Cost	Valuation allowance	Carrying amount
Raw material	$ 690,453	($ 77,653)	$ 612,800
Work in progress	502,804	(35,785)	467,019
Finished good	317,627	(32,933)	284,694
Merchandise Inventories	45,674	(10,358)	35,316
Total	$ 1,556,558	($ 156,729)	$ 1,399,829

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

	For the three-month periods ended June 30,	
	2026	2025
Cost of Inventories sold	$ 1,838,222	$ 1,358,597
Inventories obsolescence and devaluation loss (reversal gain)	981	(12,072
Service Labor and Warranty Costs	12,708	13,874
Losses on disposal of inventories	3	7
Others	307	578
	$ 1,852,221	$ 1,385,128

	For the six-month periods ended June 30,	
	2026	2025
Cost of Inventories sold	$ 3,350,265	$ 2,624,729
Inventories obsolescence and devaluation loss (reversal gain)	43,308	11,836
Service Labor and Warranty Costs	23,707	24,820
Losses on disposal of inventories	4,979	13,313
Others	687	1,286
	$ 3,422,946	$ 2,675,984

(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 using the equity method	78,759	16,530
Distribution of investment income accounted for using the equity method	(62,197)	(76,394)
Changes in capital surplus	5,070	6,688
Changes in other equity	60,755	(69,717)
At June 30	$ 3,932,004	$ 3,931,871

	2026/6/30		2025/12/31	
Investee	Ownership (%)	Book value	Ownership (%)	Book value
LITEMAX ELECTRONICS INC.	11.77	$ 104,959	11.82	$ 106,719
IBASE TECHNOLOGY INC.	26.17	3,115,148	26.57	3,032,301
WINMATE INC.	12.73	663,770	12.73	658,831
PROTECTLIFE INTERNATIONAL BIOMEDICAL INC.	12.43	30,684	13.18	33,752
iMozen Group Inc.	7.17	17,443	11.82	-
		$ 3,932,004		$ 3,831,603

Investee	2025/6/30 Ownership (%)	Book value
LITEMAX ELECTRONICS INC.	11.85	$ 99,071
IBASE TECHNOLOGY INC.	26.57	3,182,646
WINMATE INC.	12.85	619,642
PROTECTLIFE INTERNATIONAL BIOMEDICAL INC.	11.08	30,512
		$ 3,931,871

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

Balance sheet

	IBASE TECHNOLOGY INC. 2026/6/30	2025/12/31	2025/6/30
Current asset	$ 7,429,317	$ 4,548,496	$ 4,880,296
Non-current assets	7,382,204	7,372,798	7,256,314
Current liability	(3,411,291)	(2,328,574)	(2,892,250)
Non-current liabilities	(3,217,449)	(1,611,503)	(1,484,356)
Net assets fair value of trade marks, other intangible and tangible assets adjustment	244,625	559,907	739,911
Adjusted Net Assets	$ 8,427,406	$ 8,541,124	$ 8,499,915
Share of net assets of the affiliate	$ 2,021,360	$ 2,053,883	$ 2,034,878
Goodwill	978,418	978,418	978,418
Declaration of dividends	115,370	$ -	169,350
Book value of associates	$ 3,115,148	$ 3,032,301	$ 3,182,646

Statement of comprehensive income

	IBASE TECHNOLOGY INC. For the three-month periods ended June 30, 2026	2025
Income	$ 2,104,838	$ 1,500,613
Net income of continuing operations	250,613	(176,570)
Other comprehensive income (net amount after tax)	(35,862)	(195,050)
Total comprehensive income	214,751	(371,620)
Fair value adjustment	204,883	(35,802)
Adjusted total comprehensive income	$ 419,634	($ 407,422)

	IBASE TECHNOLOGY INC.	
	For the six-month periods ended June 30,	
	2026	2025
Income	$ 3,334,070	$ 3,048,611
Net income of continuing operations	381,580	(35,488)
Other comprehensive income (net amount after tax)	(71,725)	(256,493)
Total comprehensive income	309,855	(291,981)
Fair value adjustment	172,693	(71,725)
Adjusted total comprehensive income	$ 482,548	($ 363,706)

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

   As of June 30, 2026, and 2025, the total carrying amounts of the Group's individually immaterial associates were $816,856, $799,302 and $749,225, respectively.

	For the three-month periods ended June 30,	
	2026	2025
Net income of continuing operations	$ 26,872	$ 9,802
Other comprehensive income (net amount after tax)	15,953	(2,147)
Total comprehensive income	$ 42,825	$ 7,655

	For the six-month periods ended June 30,	
	2026	2025
Net income of continuing operations	$ 46,393	$ 29,602
Other comprehensive income (net amount after tax)	15,917	(4,424)
Total comprehensive income	$ 62,310	$ 25,178

3. The fair value of the Group's associates which have quoted market price is as follows:

	2026/6/30	2025/12/31	2025/6/30
LITEMAX ELECTRONICS INC.	$ 224,674	$ 204,614	$ 250,753
IBASE TECHNOLOGY INC.	2,767,813	2,280,932	3,148,850
WINMATE INC.	1,818,310	1,531,478	1,372,696
	$ 4,810,797	$ 4,017,024	$ 4,772,299

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 June 30, 2026, the Group held 11.77% of the equity interest in Litemax Electronics Inc and was the single largest shareholder. However, considering that the remaining 88.23% 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 entered into a share exchange agreement with IBASE TECHNOLOGY INC.(IBASE) The Company increased its capital and issued 41,698 thousand ordinary shares as consideration to acquire 52,922 thousand shares of IBASE. The share exchange record date was September 29, 2018. Following the share exchange, the Group acquired a 30% equity interest in IBASE. As of June 30, 2025, the Group holds a 26.17% equity interest in IBASE, making it the single largest shareholder. Considering the participation of other shareholders in IBASE's prior general meetings and the voting records on significant proposals, the Group is deemed not to have the practical ability to direct relevant activities. Therefore, the Group does not have control over IBASE but holds 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	-	1,448	7,214	7,553	6,462	23,698
Effect of changes in consolidated subsidiaries (Note)	-	-	-	2,186	-	2,186
Disposal	-	(3)	(85)	(32)	-	(120)
Reclassification	-	-	1,077	2,258	(2,589)	746
Depreciation expense	-	(13,388)	(9,024)	(15,918)	-	(38,330)
Net exchange differences	1,057	8,589	1,712	196	-	11,554
June 30	$ 619,038	$ 576,129	$ 139,383	$ 65,749	$ 8,732	$ 1,409,031
June 30						
Cost	$ 619,038	$ 958,347	$ 295,677	$ 304,500	$ 8,732	$ 2,186,294
Accumulated depreciation and impairment	-	(382,218)	(156,294)	(238,751)	-	(777,263)
	$ 619,038	$ 576,129	$ 139,383	$ 65,749	$ 8,732	$ 1,409,031

	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	-	2,469	7,214	7,553	6,462	23,698
Disposal	-	-	(18)	(12)	-	(30)
Reclassification	-	-	760	3,572	(3,503)	829
Depreciation expense	-	(12,498)	(8,391)	(16,619)	-	(37,508)
Net exchange differences	(8,767)	(24,161)	(3,581)	(804)	-	(37,313)
June 30	$ 612,623	$ 562,243	$ 87,170	$ 72,691	$ 2,959	$ 1,337,686
June 30						
Cost	$ 612,623	$ 889,857	$ 243,847	$ 289,950	$ 2,959	$ 2,039,236
Accumulated depreciation and impairment	-	(327,614)	(156,677)	(217,259)	-	(701,550)
	$ 612,623	$ 562,243	$ 87,170	$ 72,691	$ 2,959	$ 1,337,686

Note:Please refer to Note 6 (29).

1. The above property, plant and equipment are assets for self-use requirement.
2. There were no capitalization of borrowing costs related to the above-mentioned properties, plants and equipment.
3. Please refer to Note 8 for the property, plant and equipment as collaterals for loans.

(IX) Leasing arrangements - lessee

1. The Group leases various assets including land use right, buildings, transportation equipment and other equipment. The rental contracts of land use right is 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:

	2026/6/30	2025/12/31	2025/6/30
	Carrying amount	Carrying amount	Carrying amount
Building	$ 104,385	$ 119,895	$ 144,064
Transportation equipment	11,503	13,995	15,147
Land use right	40,361	39,971	38,517
Other equipment	905	994	268
	$ 157,154	$ 174,855	$ 197,996

	For the three-month periods ended June 30,	
	2026	2025
	Depreciation expense	Depreciation expense
Building	$ 16,929	$ 15,829
Transportation equipment	2,097	2,188
Land use right	289	276
Other equipment	45	44
	$ 19,360	$ 18,337

	For the six-month periods ended June 30,	
	2026	2025
	Depreciation expense	Depreciation expense
Building	$ 33,490	$ 31,731
Transportation equipment	4,181	4,126
Land use right	576	561
Other equipment	89	131
	$ 38,336	$ 36,549

4. For the six-month periods ended June 30, 2026 and 2025 to the acquisitions of right-of use assets were $19,820 and $44,723, respectively.

5. The information on income and expense accounts relating to lease contracts is as follows:

	For the three-month periods ended June 30	
	2026	2025
Items affecting profit or loss		
Interest expenses on lease liabilities	$ 880	$ 999
Expenses on short-term lease contracts	4,423	2,165
Expenses on leases of low-value assets	20	59
Variable lease payment expense	456	744
Gain (Loss) on lease modification	59	106

	For the six-month periods ended June 30,	
	2026	2025
Items affecting profit or loss		
Interest expenses on lease liabilities	$ 1,799	$ 2,114
Expenses on short-term lease contracts	6,423	5,025
Expenses on leases of low-value assets	157	99
Variable lease payment expense	1,078	1,326
Gain on lease modification	122	146

6. For the six-month periods ended June 30, 2026 and 2025, the Group's total cash outflow for leases was $47,061 and $45,627, 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	-	(4,450)	(4,450)
Net exchange differents	-	1,190	1,190
June 30	$ 226,177	$ 103,923	$ 330,100
June 30			
Cost	$ 226,177	$ 228,700	$ 454,877
Accumulated depreciation and impairment	-	(124,777)	(124,777)
	$ 226,177	$ 103,923	$ 330,100

	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	-	(4,528)	(4,528)
Net exchange differents	-	(2,736)	(2,736)
June 30	$ 226,177	$ 108,984	$ 335,161
June 30			
Cost	$ 226,177	$ 212,613	$ 438,790
Accumulated depreciation and impairment	-	(103,629)	(103,629)
	$ 226,177	$ 108,984	$ 335,161

Note: Mainly reclassified from property, plant and equipment to investment property.

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

	For the three-month periods ended June 30,	
	2026	2025
Rent income	$ 4,108	$ 3,630
Related direct operating cost &expense	$ 2,214	$ 2,226

	For the six-month periods ended June 30,	
	2026	2025
Rent income	$ 8,199	$ 7,367
Related direct operating cost &expense	$ 4,450	$ 4,528

2. The fair value of investment property for the year ended June 30, 2026, December 31, 2025 and June 30, 2025 was $497,254, $491,382 and $500,280 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

	Patent and Expertise	Computer Software	Goodwill	Carbon Credits	Customer Relationship	Total
January 1, 2025						
Cost	$ 70,715	$ 111,713	$ 204,390	$ -	$ 465,859	$ 852,677
Accumulated amortization and impairment	(31,363)	(93,360)	-	-	(177,470)	(302,193)
	$ 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	-	18,448	-	27	-	9,663
Additions-from consolidation		45	51,627	-	-	51,672
Reclassification		617	-	-	-	617
Amortization	(5,871)	(8,117)	-	-	(33,276)	(47,264)
Net exchange differences	4	28	2,647	-	-	2,679
June 30, 2026	$ 33,485	$ 29,374	$ 258,664	$ 27	$ 255,113	$ 576,663
June 30, 2025						
Cost	$ 70,715	$ 130,824	$ 258,664	27	$ 465,859	$ 846,314
Accumulated amortization and impairment	(37,230)	(101,450)	-		(210,749)	(349,426)
	$ 33,485	$ 29,374	$ 258,664	$ 27	$ 255,113	$ 576,663

	Patent and Expertise	Computer Software	Goodwill	Customer Relationship	Total
January 1, 2025					
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	-	9,663	-	-	9,663
Amortization	(5,868)	(7,491)	-	(33,275)	(46,634)
Net exchange differences	(32)	-	-	-	(32)
June 30, 2025	$ 45,175	$ 19,878	$ 204,390	$ 321,665	$ 591,108
June 30, 2025					
Cost	$ 70,691	$ 105,374	$ 204,390	$ 465,859	$ 846,314
Accumulated amortization and impairment	(25,516)	(85,496)	-	(144,194)	(255,206)
	$ 45,175	$ 19,878	$ 204,390	$ 321,665	$ 591,108

Note: Please refer to Note 6 (29).

1. As of June 30, 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 June 30, 2026, December 31, 2025 and June 30, 2025 were 11.81%, 11.95% and 13.84% separately.

   Based on the aforementioned assessment, there was no recognition of goodwill impairment for the six-month periods ended June 30, 2026 and 2025.

2. The details of Amortization as below:

	For the three-month periods ended June 30,	
	2026	2025
Operating cost	$ 337	$ 271
Selling expense	354	341
General and administrative expenses	20,371	20,536
Research and development expenses	2,693	2,149
	$ 23,755	$ 23,297

	For the six-month periods ended June 30,	
	2026	2025
Operating cost	$ 612	$ 550
Selling expense	712	679
General and administrative expenses	40,532	41,099
Research and development expenses	5,408	4,306
	$ 47,264	$ 46,634

(XII) Short-term borrowings

Nature of the borrowing	2026/6/30	Interest rate range	Collateral
Bank borrowings			
Credit borrowings	$ 651,766	1.85%~2.70%	None
Guaranteed borrowings	50,000	2.17%	Refer to Note 8
	$ 701,766		

Nature of the borrowing	2025/12/31	Interest rate range	Collateral
Bank borrowings			
Credit borrowings	$ 232,364	1.99%~2.7%	None
Guaranteed borrowings	50,000	2.15%	Refer to Note 8
	$ 282,364		

Nature of the borrowing	2026/6/30	Interest rate range	Collateral
Bank borrowings			
Credit borrowings	$ 63,009	2.15%~2.8%	None
Guaranteed borrowings	30,000	2.06%	Refer to Note 8
	$ 93,009		

For the three months ended June 30, 2026 and 2025, and for the six months ended June 30, 2026 and 2025. interest expense recognized through profit or loss was $4,034, $44, $7,564 and $388, separately.

(XIII) Long-term borrowings

Type of borrowing	Period and Repayment method	Interest rate range	Collateral	2026/6/30
Borrowings from banks				
Guaranteed borrowings	2021.5.28-2036.5.28 Monthly amortization of principal and interest	1.98%	Land, Buildings	$ 118,558
Credit borrowings	2022.11.30~2027.11.30 Monthly amortization of principal and interest	0.76%	None	11,186
Credit borrowings	2023.11.19~2026.10.31 Monthly amortization of principal and interest	0.81%	None	2,962
Less: Current portions of long-term loans				(15,045)
				$ 117,661

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	2025/6/30
Borrowings from banks				
Guaranteed borrowings	2021.5.28-2036.5.28 Monthly amortization of principal and interest	1.98%	Land, Buildings	$ 129,275
Less: Current portions of long-term loans				(10,717)
				$ 118,558

1. The interest recognized in profit or loss for the three-month period ended of June 30, 2026 and 2025, the six months ended June 30, 2026 and 2025 were $850, $645, $1,449 and $1,296, respectively.
2. Please refer to Note 8 for the guarantee status of long-term borrowings.

(XIV) Other Payables

	2026/6/30	2025/12/31	2025/6/30
Accured payroll, employee's compensation and bonuses	$ 508,968	$ 454,919	$ 446,041
Accured dividends (Note)	776,633	-	1,061,595
Accured technical service fee (Note)	-	-	25,823
Others	185,960	180,394	164,160
	$ 1,471,561	$ 635,313	$ 1,697,619

Note: Please refer to Note 7 (3) 6.

(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) The pension costs under the defined benefit pension plans of the Group were $0 for the three-month period and for the six-month period ended June 30, 2026 and 2025.

   (3) Expected contribution to the defined benefit pension plans of the Group for the year of 2026 is $19.

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, OCI and FUJIAN CANDID 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, OCI and FUJIAN CANDID 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 JETWAUS 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 $18,099, $14,320, $33,449, and $28,870 for the three months periods ended June 30, 2026 and 2025, and for the six months periods ended June 30, 2026 and 2025, respectively.

(XVI) Share-based Payment

1. The Company

(1) The Company had the following share-based payment agreement active for the six months periods ended June 30, 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 six-month periods ended June 30, 2026		For the six-month periods ended June 30, 2025	
	No. of units (shares in thousands)	Weighted average exercise price (in dollars)	No. of units (shares in thousands)	Weighted average exercise price (in dollars)
Options outstanding at beginning of period	2,950	$ 95.8	-	$ -
Options granted	-	-	3,000	100.0
Options forfeited	(100)	-	-	-
Options outstanding at the end of period	2,850	93.7	3,000	100.0
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:

			2026/6/30	
Arrangement type	Authorized issue date	Maturity date	No. of units (shares in thousands)	Exercise price (in dollars)
Plan of employee stock options	2025.04.28	2031.04.27	2,850	$ 93.7

			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	2025.04.28	2031.04.27	2,950	$ 95.8

			2025/6/30	
Arrangement type	Authorized issue date	Maturity date	No. of units (shares in thousands)	Exercise price (in dollars)
Plan of employee stock options	2025.04.28	2031.04.27	3,000	$ 100.0

(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	36.58%	4.6ars	1.46%	$ 53.0378

Expected volatility is estimated based on the historical volatility derived from the Company's daily closing prices over a period preceding the grant date that is approximately equal to the expected life of the stock options, adjusted for the effects of stock dividends and cash dividends during the corresponding historical period.

(5) Expenses of share-based payment transaction

	For the years ended June 30	
	2026	2025
Equity settlement	$ 13,043	$ 8,450

	For the years ended June 30,	
	2026	2025
Equity settlement	$ 26,085	$ 8,450

2. Subsidiary- ONYX HEALTHCARE INC. (ONYX)

(1) ONYX had the following share-based payment agreement active for the six-month period ended June 30, 2026, 2025.

Arrangement type	Grant date	Quantity granted (thousand)	Contract period	Vesting conditions
Plan of employee stock options	2020.08.06	1,000	5 years	Service of 2~4 years
Plan of employee stock options	2025.04.09	500	6 years	Service of 2~5 years
Cash capital increase reserved for subscription by employees	2026.06.22	305	-	Immediately acquired

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

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

	For the six-month periods ended June 30, 2026		For the six-month periods ended June 30, 2025	
	No. of units (shares in thousands)	Weighted average exercise price (in dollars)	No. of units (shares in thousands)	Weighted average exercise price (in dollars)
Options outstanding at beginning of period	465	$ 106.3	535	$ 94.1
Options granted	305	88.0	500	110.0
Options exercised	(305)	88.0	(387)	94.1
Options forfeited	-		(25)	-
Options outstanding at the end of period	465	106.3	623	94.1~110.0
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:

			2026/6/30	
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	465	$ 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	2020.08.06	2025.08.06	465	$ 106.3

			2025/6/30	
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	475	$ 110.0
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
Cash issue retain for subscription by emplyees	2026.6.22	305	112.5	88.0	45.49%	0.14 years	1.22%	25.20

(5) Expenses of share-based payment transaction:

	For the three-months periods ended June 30,	
	2026	2025
Cash issue retain for subscription by emplyees	$ 7,686	$ -
Equity settlement	1,299	1,186
	$ 8,985	$ 1,186

	For the six-months periods ended June 30,	
	2026	2025
Cash issue retain for subscription by emplyees	$ 7,686	$ -
Equity settlement	2,598	1,186
	10,284	1,186

(XVII) Share capital

1. As of June 30, 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 NT$10 per share. Proceeds have been fully collected for the issued shares. All proceeds from shares issued have been collected.

	2026	2025
1/1 (6/30)	169,451	160,966

2. As of June 30, 2026, the Company 's associates - IBASE owned 43,773 thousand of the Company’s shares.
3. On May 29, 2024, 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, the warrants were issued on April 28, 2025.

(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.

	2026						
	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	-	-	-	4,908	-	-	4,908
Share-based Payment		-	4,920	-	26,085	-	31,005
June 30	$ 5,683,168	$ 233,002	$ 261,227	$ 255,266	$ 61,531	$ 6,344	$ 6,499,538

	2025						
	Share premium	Difference between consideration and carring 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	$ 5,683,651	$ 233,002	$ 243,038	$ 246,195	$ -	$ 6,344	$ 6,412,230
Changes in Ownership Interest 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	-	-	-	6,688	-	-	6,688
Share-based Payment	(735)	-	568	-	9,185	-	9,018
June 30	$ 5,682,916	$ 233,002	$ 253,043	$ 252,883	$ 9,185	$ 6,344	$ 6,437,973

(XIX) Retained earnings

1. Under the Company's Article of Incorporation, the profit in a fiscal year, shall first be 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. In the future, the Company may have the surplus profit distributable as dividends in part or in whole considering the financial, business and operational factors. The ratio of share dividend shall exceed 5% of distributable earnings. Surplus distribution can be in the form of cash or stock dividends. For the measurement of future capital requirements and capital structure, cash dividend shall not be less than 10% of the total amount of dividends in the future, and the actual distribution amount shall be adopted by resolution of 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) In accordance with the regulations, the Company shall set aside special reserve from the debit balance on other equity items at the balance sheet date before distributing earnings. When debit balance on other equity items is reversed subsequently, the reversed amount could be included in the distributable earnings.

   (2) The amounts previously set aside by the Company as special reserve on initial application of IFRSs in accordance with Order No. Financial-Supervisory-Securities-Corporate-1090150022, dated March 31, 2021, shall be reversed proportionately when the relevant assets are used, disposed of or reclassified subsequently.

5. The company resolved in its shareholders' meetings on May 29, 2025, and May 29, 2024, to approve the distribution of earnings for the fiscal years 2024 and 2023 as follows:

	2025		2024	
	Amount	Dividend per share (in NT dollars)	Amount	Dividend per share (in NT dollars)
Legal reserve	$ 70,577		$ 96,687	
Cash dividends	635,442	$ 3.75	872,674	$ 5.15

The distribution of earnings for the fiscal years 2025 and 2024 is consistent with the proposal made by the company's Board of Directors.

(XX) Operating income

	For the three-month periods ended June 30,	
	2026	2025
Revenue from Contracts with Customers	$ 2,817,352	$ 2,101,863

	For the six-month periods ended June 30,	
	2026	2025
Revenue from Contracts with Customers	$ 5,227,560	$ 4,060,248

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 June 30, 2025	IPC	Medical PC	Total
Revenue from Contracts with Customers	$ 2,389,449	$ 427,903	$ 2,817,352
Timing of revenue recognition			
At a point time	$ 2,388,629	$ 424,660	$ 2,813,289
Over time	820	3,243	4,063

Total	$ 2,389,449	$ 427,903	$ 2,817,352

For the six-month periods ended June 30, 2026	IPC	Medical PC	Total
Revenue from Contracts with Customers	$ 4,422,418	$ 805,142	$ 5,227,560
Timing of revenue recognition			
At a point time	$ 4,420,786	$ 800,106	$ 5,220,892
Over time	1,632	5,036	6,668
Total	$ 4,422,418	$ 805,142	$ 5,227,560

For the three-month periods ended June 30, 2025	IPC	Medical PC	Total
Revenue from Contracts with Customers	$ 1,746,389	$ 355,474	$ 2,101,863
Timing of revenue recognition			
At a point time	1,745,769	345,479	2,091,248
Over time	620	9,995	10,615
Total	$ 1,746,389	$ 355,474	$ 2,101,863

For the six-month periods ended June 30, 2025	IPC	Medical PC	Total
Revenue from Contracts with Customers	$ 3,397,727	$ 662,521	$ 4,060,248
Timing of revenue recognition			
At a point time	3,396,559	649,223	4,045,782
Over time	1,168	13,298	14,466
Total	$ 3,397,727	$ 662,521	$ 4,060,248

2. Contract liability

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

	2026/6/30	2025/12/31	2025/6/30	2024/1/1
Contract Liability - Current:				
Advances from customers	$ 285,778	$ 262,428	$ 244,549	$ 225,146
Warranty contract	10,133	7,617	7,060	8,150
Subtotal	295,911	270,045	251,609	233,296
Contract Liability - Non-current:				
Advances from customers	35,095	25,758	30,585	38,289
Warranty contract	27,675	29,623	26,169	17,922
Subtotal	62,770	55,381	56,754	56,211
Total	$ 358,681	$ 325,426	$ 308,363	$ 289,507

(2) Recognized income of contract liabilities at January 1

	For the three-month periods ended June 30,	
	2026	2025
Beginning balance of contract liabilities Recognized income		
Advances from customers	$ 25,887	$ 20,867
Warranty contract	1,668	2,111
Total	$ 27,555	$ 22,978

	For the six-month periods ended June 30,	
	2026	2025
Beginning balance of contract liabilities Recognized income		
Advances from customers	$ 140,912	$ 95,816
Warranty contract	3,299	4,387
Total	$ 144,211	$ 100,203

(XXI) Interest income

	For the three-months periods ended June 30	
	2026	2025
Interest income from bank deposits	$ 6,630	$ 23,679
Interest income from Financial assets easured at amortized cost-current	4,325	1,042
	$ 10,955	$ 24,721

	For the years ended March 31	
	2026	2025
Interest income from bank deposits	$ 12,049	$ 49,089
Interest income from Financial assets easured at amortized cost-current	10,678	1,105
	$ 22,727	$ 50,194

(XXII) Other income

	For the three-month periods ended June 30,	
	2026	2025
Rental income	$ 6,388	$ 5,781
Dividend income	31,686	11,251
	$ 38,074	$ 17,032

	For the six-month periods ended June 30,	
	2026	2025
Rental income	$ 12,723	$ 11,739
Dividends income	42,287	17,431
	$ 55,010	$ 29,170

(XXIII) Other gains and losses

	For the three-month periods ended June 30,	
	2026	2025
Net gain (loss) from financial assets and liabilities at fair value through profit or loss	$ 21,923	$ 61,523
Gain (loss) on foreign currency exchange	10,513	(275,078)
Losses on disposal of property, plant and equipment	(32)	(13)
Depreciation on investment property, buildings.	(2,214)	(2,226)
Gain on lease modification	59	106
Government subsidy	621	2,114
Other income	6,283	955
	$ 37,153	($ 212,619)

	For the six-month periods ended June 30,	
	2026	2025
Net gain from financial assets and liabilities at fair value through profit or loss	$ 317,576	$ 138,927
Gain on foreign currency exchange	36,058	(247,709)
(Gain) losses on disposal of property, plant and equipment	1,680	3
Depreciation on investment property, buildings.	(4,450)	(4,528)
Gain on lease modification	122	146
Government subsidy	1,485	2,329
Other income	13,819	14,217
	$ 366,290	($ 96,615)

(XXIV) Financial costs

	For the three-month periods ended June 30,	
	2026	2025
Interest expenses	$ 4,884	$ 689
Leased liabilities interest expenses	880	999
	$ 5,764	$ 1,688

	For the six-month periods ended June 30,	
	2026	2025
Interest expenses	$ 9,013	$ 1,684
Leased liabilities interest expenses	1,799	2,114
	$ 10,812	$ 3,798

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

	For the three-month periods ended June 30,					
	2026			2025		
	Operating cost	Operating expense	Total	Operating cost	Operating expense	Total
Employee benefits expenses	$ 110,482	$ 445,022	$ 555,504	$ 87,966	$ 360,270	$ 448,236
Depreciation expense	13,949	25,314	39,263	11,391	24,900	36,291
Amortization expenses	338	23,421	23,759	272	23,038	23,310

	For the six-month periods ended June 30,					
	2026			2025		
	Operating cost	Operating expense	Total	Operating cost	Operating expense	Total
Employee benefits expenses	$ 215,740	$ 866,694	$ 1,082,434	$ 171,876	$ 714,108	$ 885,984
Depreciation expense	26,473	50,193	76,666	24,096	49,961	74,057
Amortization expenses	615	46,657	47,272	553	46,111	46,664

(XXVI) Employee benefit expenses

	For the three-month periods ended June 30,	
	2026	2025
Salaries and wages	$ 494,225	$ 395,988
Labor and health insurance fees	37,641	33,121
Pension costs	18,099	14,320
Other personnel expenses	5,539	4,807
	$ 555,504	$ 448,236

	For the six-month periods ended June 30,	
	2026	2025
Salaries and wages	$ 965,080	$ 782,120
Labor and health insurance fees	72,618	64,880
Pension costs	33,449	28,870
Other personnel expenses	11,287	10,114
	$ 1,082,434	$ 885,984

1. Pursuant to the Company's Articles of Incorporation, if there is any remaining balance after offsetting accumulated losses against the current year's profits, the Company shall appropriate no less than 5% of such balance as employee compensation and no more than 1% as directors' compensation. Of the aforementioned employee compensation, no less than 20% shall be allocated to entry-level employees.
2. For the three months periods ended June 30, 2026 and 2025, and for the six months periods ended June 30, 2026 and 2025, based on the percentage stipulated in the Articles of Incorporation, employee compensation were estimated at $33,374, $11,734 $76,426 and $27,950, respectively, while the remuneration of directors were estimated at $3,125 ,$638,$7,656, and $2,351. respectively, which are recognized as salaries and wages.

   Amounts for the period January 1 to June 30, 2025, were estimated based on profitability at the time and the percentages stipulated in Articles of Incorporation.

   Employees' compensation and directors' remuneration for 2025 as resolved at the meeting of Board of Directors were in agreement with those amounts recognized in the 2025 financial statements., which were $79,548 and $7,146, respectively. Employees' compensation 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 June 30,	
	2026	2025
Current tax:		
Current tax on profits for the period	$ 85,405	$ 30,172
Surtax on undistributed Retained Earnings	1,303	1,699
Adjustments in respect of prior period	265	(5,228)
Total current income tax	86,973	26,643
Deferred tax		
Origination and reversal of temporary differences	2,735	(42,374)
Income tax expense	$ 89,708	($ 15,731)

	For the six-month periods ended June 30,	
	2026	2025
Current income tax:		
Income tax from current income	$ 159,782	$ 77,476
Surtax on undistributed Retained Earnings	1,303	1,699
Adjustments in respect of prior period	392	(5,228)
Total current income tax	161,477	73,947
Deferred tax		
Origination and reversal of temporary differences	(12,491)	(44,244)
Income tax expense	$ 148,986	$ 29,703

(2) Income tax relative to other comprehensive income:

	For the three-month periods ended June 30,	
	2026	2025
Differences in translation of foreign operations	$ 478	($ 35,385)

	For the six-month periods ended June 30,	
	2026	2025
Differences in translation of foreign operations	$ 6,602	($ 28,497)

2. Income tax returns of the Company and domestic subsidiaries have been assessed and approved by the Tax Authority as follows:

	Certification
The Company, AAEONI, ONYX	2024
JETWAY	2023

(XXVIII) Earnings per share

	For the three-month periods ended June 30,2026		
	Amount after-tax	Weighted average outstanding shares (in thousand)	Losses per share (in dollars)
Basic (diluted) earnings per share			
Profit attributable to ordinary shareholders of parent company	$ 295,023	125,678	$ 2.34
Diluted earnings per share			
Dilutive effect of potential ordinary shares	$ 295,023	125,678	
Employee stock options	-	373	
Employees' bonuses	-	485	
Profit attributable to ordinary shareholders of parent company plus assumed conversion of all dilutive potential ordinary shares	$ 295,023	126,536	$ 2.33

	For the three-month periods ended June 30,2025		
	Amount after-tax	Weighted average outstanding shares (in thousand)	Losses per share (in dollars)
Basic (diluted) earnings per share			
Profit attributable to ordinary shareholders of parent company	($ 20,880)	125,678	($ 0.17)

	For the six-month periods ended June 30,2026		
	Amount after-tax	Weighted average outstanding shares (in thousand)	Losses per share (in dollars)
Basic (diluted) earnings per share			
Profit attributable to ordinary shareholders of parent company	$ 773,376	125,678	$ 6.15
Diluted earnings per share			
Dilutive effect of potential ordinary shares	$ 773,376	125,678	
Employee stock options	-	98	
Employees' bonuses	-	718	
Profit attributable to ordinary shareholders of parent company plus assumed conversion of all dilutive potential ordinary shares	$ 773,376	126,494	$ 6.11

	For the six-month periods ended June 30,2025		
	Amount after-tax	Weighted average outstanding shares (in thousand)	Losses per share (in dollars)
Basic (diluted) earnings per share			
Profit attributable to ordinary shareholders of parent company	$ 238,825	125,678	$ 1.90
Diluted earnings per share			
Dilutive effect of potential ordinary shares	$ 238,825	125,678	
Employees' bonuses	-	438	
Profit attributable to ordinary shareholders of parent company plus assumed conversion of all dilutive potential ordinary shares	$ 238,825	126,116	$ 1.89

The employee stock options of the Company had an anti-dilutive effect during the period from January 1 to June 30, 2025, and therefore were not included in 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) Business combinations

1. On April 30, 2026, the Group acquired 85.5% equity interest in AAEON Technology corporation limited (AJP) for $272,192. Together with 14.5% equity interest originally held by the Group, AAEON collectively held 100% equity interest in AAEONJP. Consequently, AAEONJP has been included as a consolidated entity starting from that date. The Group expects to jointly expand the scale of operations of both parties and enhance overall operating performance through the integration of corporate resources.
2. For the acquisition of AJP and the fair value of assets acquired and liabilities assumed on the acquisition date are as follows:

Acquisition consideration	2026/4/30
Cash	$ 272,192
Fair value of equity interest held by the Company before the acquisition date	41,545
	313,737
The fair value of identified assets and liabilities	
Cash	$ 190,121
Accounts receivable	71,837
Inventories	70,916

Prepayments		13,071
Other current assets		18,251
Property, plant and equipment		2,186
Right-of-use assets		1,685
Intangible assets		45
Deferred tax assets		2,424
Other non-current assets		2,935
Accounts payables	(	41,380)
Other payables	(	25,369)
Current tax liabilities	(	11,808)
Contract liabilities-current	(	1,925)
Provisions - current	(	102)
Lease liability- current	(	1,705)
Other current liabilities	(	2,790)
Long-term borrowings	(	15,536)
Deferred tax liabilities	(	457)
Other non-current liabilities	(	10,289)
Total value of indentified net assets		262,110
Provisional goodwill	$	51,627

3. As of June 30, 2026, the allocation of the purchase price for the acquisition of AJP is still in process, The Group has hired experts to assess the fair value of the identifiable assets.
4. Prior to the business combination, the Group held a 14.5% equity interest in AJP. A gain of $33,603 was recognized as a result of remeasuring the previously held interest at fair value.
5. The operating revenue and profit before income tax since April 30, 2026 contributed by AJP were $107,311 and $17,698, respectively. Had AJP been consolidated from January 1, 2026, the operating revenue and profit before income tax of the Group would be $5,410,480 and $1,076,477, respectively.

(XXX) Supplemental cash flow information

6. Investing activities with partial cash payments:

	For the six-month periods ended June 30,	
	2026	2025
Acquisition of property, plant and equipment	$ 74,148	$ 23,698
Add : Opening balance of payable on equipment	12,461	557
Less : Endiing balance of payable on equipement	(674)	(2,797)
Cash paid during the period	$ 85,935	$ 21,458

7. Non-cash flow from investing activities:

	For the six-month periods ended June 30,	
	2026	2025
Declared cash dividends not yet paid from Investments accounted for under equity method	$ 52,203	$ 56,342

8. Non-cash flow from financing activities:

	For the six-month periods ended June 30,	
	2026	2025
Cash dividends	$ 776,633	$ 1,061,595

(XXXI) 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	412,724	(6,705)	(37,604)	368,415
Effect on changes in exchange rate	6,678	(71)	(45)	6,562
Acquired by business combination	-	15,536	1,705	17,241
Changes in others without cash flow	-	-	17,866	17,866
Cash paid during the period	$ 701,766	$ 132,706	$ 122,192	$ 956,664

	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	13,009	(5,284)	(31,502)	(29,338)
Effect on changes in exchange rate	-	-	(1,572)	(1,572)
Changes in others without cash flow	-	-	41,187	41,187
Cash paid during the period	$ 93,009	$ 129,275	$ 163,477	$ 385,761

VII. Related party transaction

(I) Parent and ultimate controlling party

The Cmpany 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) Names of related parties and relationship

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.
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
HUA-CHENG VENTURE CAPITAL CORP.	Fellow subsidiary ─ same as ultimate parent entity
HUA-MIN INVESTMENT CO.,LTD.	Fellow subsidiary ─ same as ultimate parent entity
MACHVISION,INC.	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 THCH.	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 INC.	Other related party - Investee accounted for under the equity 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 and balances with related parties

1. Operating income

	For the three-month periods ended June 30,	
	2026	2025
Sales of goods		
Ultimate parent entity	$ -	$ 305
Associates	6,850	3,054
Other related party	11,040	4,655
	$ 17,890	$ 8,014

	For the six-month periods ended June 30,	
	2026	2025
Sales of goods		
Ultimate parent entity	$ -	$ 305
Associates	12,522	3,228
Other related party	13,030	14,903
	$ 25,552	$ 18,436

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 collection periods of the Group to related parties are month-end 60 days or open account 30 days, the collection terms were approximately the same as those with third parties.

2. Purchases

	For the three-month periods ended June 30,	
	2026	2025
Goods purchased		
Ultimate parent entity	$ 20,906	$ 171,231
Associates	13,159	15,798
Fellow subsidiary	92	351
Other related party	42,475	34,663
	$ 76,632	$ 222,043

	For the six-month periods ended June 30,	
	2026	2025
Goods purchased		
Ultimate parent entity	$ 104,600	$ 405,597
Associates	25,529	29,004
Fellow subsidiary	224	1,045
Other related party	87,750	64,855
Total	$ 218,103	$ 500,501

The payment term of related parties to the Group are in accordance with its general terms and conditions (market prices), month-end 30 days or month-end 30-60 days.

3. Operating expenses

	For the three-month periods ended June 30,	
	2026	2025
Ultimate parent entity	$ 101	$ 12,903
Associates	47	127
Fellow subsidiary	69	-
Other related party	126	82
	$ 343	$ 13,112

	For the six-month periods ended June 30,	
	2026	2025
Ultimate parent entity (Note 1)	$ 173	$ 26,236
Associates	645	1,446
Fellow subsidiary	69	-
Other related party (Note 2)	5,182	4,131
	$ 6,069	$ 31,813

(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 June 30, 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 three-month periods ended June 30,	
	2026	2025
Associates	$ 1,469	$ 603
Other related party	702	305
	$ 2,171	$ 908

	For the six-month periods ended June 30,	
	2026	2025
Associates	$ 1,818	985
Other related party	2,034	2,022
	$ 3,852	$ 3,007

The above other income primarily consists of system maintenance income, rental income, and service income.

5. Accounts receivable

	2026/6/30	2025/12/31	2025/6/30
Accounts receivable			
Ultimate parent entity	$ -	$ -	$ 297
Affiliate company	2,577	2,379	219
Other related party	2,906	3,055	1,202
	$ 5,483	$ 5,434	$ 1,718

Other accounts receivable

	2026/6/30	2025/12/31	2025/6/30
Other accounts receivable			
Affiliate company			
-LITEMAX ELECTRONICS INC.	$ 210	$ 325	$ 312
-WINMATE INC.	52,203	-	56,342
Other related party			
MACHVISION,INC.	15,579	-	5,901
Others	145	212	87
	$ 68,137	$ 537	$ 62,642

As the six-month periods ended June 30, 2026 and 2025, mainly comprised dividends receivable and system service receivable.

6. Payables from related parties

	2026/6/30	2025/12/31	2025/6/30
Accounts Payable			
Ultimate parent entity	$ 2,376	$ 2,092	$ 54,324
Associates	8,074	4,088	9,113
Fellow subsidiary	53	160	-
Other related party	15,634	14,223	13,785
	$ 26,137	$ 20,563	$ 77,222

7. Other payables

	2026/6/30	2025/12/31	2025/6/30
Ultimate parent entity	$ 178,093	$ -	$ 270,171
Associates			
-IBASE	164,150	-	225,432
-Other	16	166	101
Fellow subsidiary	67,061	-	92,051
Other related party	19,012	16	25,994
	$ 428,332	$ 182	$ 613,749

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

8. Prepaidments (as non-current assets)

	2026/6/30	2025/12/31	2025/6/30
Associates	$ -	$ -	$ 9,760

Mainly prepayment for investment.

9. Acquision of financial assets

	2026/1/1-2026/6/30			
	Accounts	Stock	Purpose	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 June 30,	
	2026	2025
Wages and other short-term employee benefits	$ 17,269	$ 16,998
Post-employment benefits	600	624
Termination benefits	219	-
Share-based payment	9,179	3,112
	$ 27,267	$ 20,734

	For the six-month periods ended June 30,	
	2026	2025
Wages and other short-term employee benefits	$ 53,400	$ 40,665
Post-employment benefits	1,219	1,173
Termination benefits	219	-
Share-based payment	13,555	3,112
	$ 68,393	$ 44,950

VIII. Pledged Assets

The Company's pledged assets are summarized below:

	Book value			
Asset	2026/6/30	2025/12/31	2025/6/30	Guarantee purpose
Listed and OTC stocks (Financial asset at fair value through profit or loss – current)	$ 539	$ 632	$ -	Litigation
Demand deposits (Financial assets measured at amortized cost-current)	721	721	-	Litigation
Time deposits (Financial assets measured at amortized cost-current)	956	943	879	Short-term borrowings and Foreign exchange forward transactions
Time deposits (Financial assets measured at amortized cost-non-current)	1,464	-	-	Deposit for the issuance of an electronic guarantee
Land, and building (Property, Plant and Equipment, investment property)	688,378	683,570	671,104	Loans and credit limits
Guarantee deposits (including Other non-current assets)	51,439	47,427	31,159	Office, warehouse deposit and project guarantee deposit.
	$ 743,497	$ 733,293	$ 703,142	

IX. Material Contingent Liabilities and Unrecognized Contractual Commitments

(I) Contingencies

None.

(II) Commitments

As of June 30, 2025, 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

None.

XII. Others

(1) Capital management

The Group's objectives when managing capital are to safeguard the Group's ability to continue as a going concern in order to provide returns for shareholders and to maintain an optimal capital structure to reduce the cost of capital. In order to maintain or adjust the capital structure, the Group may adjust the amount of dividends paid to shareholders, return capital to shareholders, issue new shares or sell assets to reduce debt.

(2) Financial instrument

1. Type of financial instrument

	2026/6/30	2025/12/31	2025/6/30
Financial asset			
Financial assets at fair value throuth profit or loss			
Financial assets mandatorily measured at fair value through profit or loss	$ 1,334,475	$ 1,040,402	$ 886,230
Financial assets at fair value through other comprehensive income			
Designation of equity instrument	154,458	186,391	193,680
Financial assets at amoritized cost/ loans and receivables			
Cash and cash equivalents	2,381,454	2,429,992	3,842,058
Financial assets measured at amortized cost-current	650,055	1,167,199	444,040
Notes receivable	57,939	39,264	41,608
Accounts receivable	1,453,794	1,198,062	1,072,724
Other receivables	128,970	54,144	121,594
Refundable deposits (including Other current and non-current assets)	51,439	47,427	31,159
	$ 6,212,584	$ 6,162,881	$ 6,633,093
Financial liability			
Financial liabilities at fair value throuth profit or loss			
Financial liability held for trading	$ 352	$ 287	$ -

	2026/6/30	2025/12/31	2025/6/30
Financial liabilities at amortized cost			
Short-term borrowings	701,766	282,364	93,009
Notes payable	1,173	18,178	20
Accounts payable (including related parties)	971,302	1,019,979	672,926
Other payables	1,471,561	635,313	1,697,619
Long-term borrowings (including current portion)	132,706	123,946	129,275
	$ 3,278,860	$ 2,080,067	$ 2,592,849
Lease liabilities (including current and non-current)	$ 122,192	$ 140,270	$ 163,477

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, and EUR. Related exchange rate risks arise from future business transactions and recognized assets and liabilities.

B. The management has set up the policy to require group companies to manage their foreign exchange risk against their functional currency. The companies are required to hedge their entire foreign exchange risk exposure with the company's treasury.

C. Since the Group's businesses involves certain non-functional currencies (NTD is the functional currency of the Company and other certain subsidiaries' functional currency is USD, SGD, and CNY), it may be affected by exchange rate fluctuations. The information on assets and liabilities denominated in foreign currencies whose values would be materially affected by the exchange rate fluctuations is as follows:

	2026/6/30		
	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	47,665
USD:SGD	641	1.29	20,147
USD:JPY	692	161.27	22,040

	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

	2025/6/30		
	Foreign currency (in thousands)	Exchange rate	Book value (NTD)
(Foreign currency: functional currency)			
Financial asset			
Monetary items			
USD:NTD	$ 70,756	29.30	$ 2,073,151
EUR:NTD	1,067	34.35	36,651
USD:SGD	971	1.27	28,450
Financial liability			
Monetary items			
USD:NTD	$ 12,992	29.30	380,666
USD:CNY	1,380	7.16	40,434
USD:SGD	651	1.27	19,074

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 June 30, 2026 and 2025, and the six months periods ended June 30, 2026 and 2025, amounted to $10,513, ($275,078) $36,058 and ($247,709), respectively.

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

	For the six-month periods ended June 30,2026		
	Sensitivity analysis		
	Extent of change	Effect on income	Effect on other comprehensive income
(Foreign currency: functional currency)			
Financial asset			
Monetary items			
USD:NTD	1%	$ 13,993	$ -
EUR:NTD	1%	318	-
USD:SGD	1%	332	-
Financial liability			
Monetary items			
USD:NTD	1%	$ 6,192	$ -
USD:CNY	1%	409	-
USD:SGD	1%	103	-
USD:JPY	1%	220	-

	For the six-month periods ended June 30,2025		
	Sensitivity analysis		
	Extent of change	Effect on income	Effect on other comprehensive income
(Foreign currency: functional currency)			
Financial asset			
Monetary items			
USD:NTD	1%	$ 20,732	$ -
EUR:NTD	1%	367	-
USD:SGD	1%	285	-
Financial liability			
Monetary items			
USD:NTD	1%	$ 3,807	$ -
EUR:NTD	1%	404	
USD:SGD	1%	191	-

Price risk

A. The Group's equity instruments, which are exposed to price risk, are the held financial assets at fair value through profit or loss and financial assets at fair value through other comprehensive income. To manage its price risk arising from investments in equity instruments, the Group diversifies its porfolio. Diversification of the portifolio 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. The value of equity instruments is susceptible to market price risk arising from uncertainties about future performance of equity markets. Assuming a hypothetical increase or decrease of 1% in the price of the aforementioned financial assets at fair value through profit or loss while the other conditions remain unchanged could increase or decrease net income for the six-month periods ended June 30, 2026 and 2025 by $11,920 and $7,494, respectively. A change of 1% in the price of the aforementioned financial assets at fair value through other comprehensive income could increase or decrease the Group's other comprehensive income for the six-month periods ended June 30, 2026 and 2025, amounted to $1,545 and $1,937.

Cash flow and fair value interest rate risk

A. The Group's interest rate risk arises mainly from long-term and short-term borrowings issued at variable rates, which exposes the Group to cash flow interest rate risk is partially offet by by cash and cash equivalents held at variable rates. During the six months periods ended June 30, 2026 and 2025, the Group's borrowings at variable rate were mainly denominated in NTD JPY and CNY.

B. If the borrowing interest rates increase or decrease by one basis point (25 basis points), while all other factors remain constant, profit after tax for the six-month periods ended June 30, 2026 and 2025 would decrease or increase by $827 and $224, respectively. This is primarily due to corresponding changes in interest

expense arising from borrowings with variable interest rates.

(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 following indicators are used to determine whether the credit impairment of debt instruments has occurred:
(1) It becomes probable that the issuer will enter bankruptcy or other financial reorganization due to their financial difficulties;
(2) The disappearance of an active market for that financial asset because of financial difficulties;
(3) Default or delinquency in interest or principal repayments;
(4) Adverse changes in national or regional economic conditions that are expected to cause a default.
(5) The internal or external credit rating of the instrument is "in default".
(6) The condition which met the breach of contract by the debtor or others was assessed case-by-case.

G. 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 June 30, 2026, December 31, 2025 and June 30, 2025, the Group had no recourse on claims that had been written off.

H. (1) Expected loss rate for customers of the outstanding credit group is estimated at 0.2%. Total accounts receivable and loss provisions for this group of customers were reported at: $157,782, $130,012 and $157,563 as of June 30, 2026, December 31, 2025, and as of June 30,2025 respectively, and loss allowance amounted to $316 , $260 and $315 as of June 30, 2026, December 31, 2025, and as of June 30,2025 respectively.
(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 June 30, 2026, December 31, 2025 and June 30, 2025 is as follows:

	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
2026/6/30							
Expected loss rate	0.03%~4.98%	0.03%~19.80%	0.031%~37.17%	0.03%~91.72%	100%	100%	
Total book value	$ 1,173,137	$ 127,501	$ 65,971	$ 19,910	$ 7,966	$ 62,591	$ 1,457,076
Loss allowance	$ 8,969	$ 4,275	$ 13,094	$ 11,397	$ 7,966	$ 62,591	$ 108,292

	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
2025/12/31							
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
2025/6/30							
Expected loss rate	0%~1.37%	0%~7.20%	0.01%~13.00%	0.04%~38.56%	50%~100%	100%	
Total book value	$ 826,919	$ 96,129	$ 32,217	$ 7,261	$ 1,935	$ 14,431	$ 978,892
Loss allowance	$ 3,016	$ 1,132	$ 1,355	$ 1,657	$ 1,935	$ 14,431	$ 23,526

(3) The total book values of the accounts receivable-related parties as of June 30, 2026, December 31, 2025 and June 30, 2025 were $5,483, $5,434 and $1,718, respectively. The expected credit loss is not significant thanks to low credit risk, which lead to a loss allowance of $0.

I. 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	35,255	1,363
Amounts written off as uncollectible	-	(6)
Net exchange differences	3,338	(1,829)
Acquired from consolidation	113	-
June 30	$ 108,608	$ 23,841

From the loss recognized for the six months periods ended June 30, 2026 and 2025, the impairment reversal losses for accounts receivable arising from customer contracts were $35,255 and $1,363, respectively.

J 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 $1,280,274, $1,407,794 and $1,464,830 as of June 30, 2026, December 31, 2025 and June 30, 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: 2026/6/30	Within 1 year	1-2 years	2-3 years	Over 3 years
Short-term borrowings (including current portion and accured interest)	$ 702,547	$ -	$ -	$ -
Notes payable	1,173	-	-	-
Accounts payable (including related parties)	971,302	-	-	-
Other payables	1,471,561	-	-	-
Long-term borrowings (including current portion and accured interest)	17,289	23,207	13,174	91,137
Lease liabilities	65,197	29,627	8,209	25,923
Derivative financial liabilities:				
Forward Exchange Contract	$ 352	-	-	-

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: 2025/6/30	Within 1 year	1-2 years	2-3 years	Over 3 years
Short-term borrowings (including current portion and accured interest)	$ 93,321	$ -	$ -	$ -
Notes payable	20	-	-	-
Accounts payable (including related parties)	672,926	-	-	-
Other payables	1,697,619	-	-	-
Long-term borrowings (including current portion and accured interest)	13,174	13,174	13,174	104,310
Lease liabilities	70,152	51,271	20,869	32,052

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 identical assets or liabilities that the entity can access at the measurement date. A market is regarded as active where a market in which transactions for the asset or liability take place with sufficient frequency and volume to provide pricing information on an ongoing basis. The fair value of the Group's investment in listed stocks, beneficiary certificates with quoted market prices is included in Level 1.

   Level 2: Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly. The OTC stocks and the fair value of derivative financial instruments invested by the Group is included in Level 2.

   Level 3: Inputs for the asset or liability that are not based on observable market data. This includes equity instruments of non-active markets invested by the Group.

2. The fair value information of investment property measured at cost is disclosed in Note 6. (10)

3. Financial instruments not measured at fair value

   (1) The carrying amounts of cash and cash equivalents, financial assets measured at amortized cost-current, notes receivable, accounts receivable, other receivables, restricted deposit (classified in the balance sheet as other current asset), refundable deposits, (classified in the balance sheet as other current and non-current asset), short-term borrowings, notes payable, accounts payable (including related parties), long-term borrwings (including current portion), other payables and lease liabilities are reasonable approximate to the fair values.

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

4. The related information on financial and non-financial instruments measured at fair value by level on the basis of the nature, characteristics and risks of the assets and liabilities is as follows:

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

2026/6/30	1st Level	2nd Level	3rd Level	Total
Asset				
Recurring fair value measurements				
Financial assets at fair value through profit or loss				
Equity securities	$ 932,274	$ -	$ 259,732	$ 1,192,006
Beneficiary certificates	27,969	-	-	27,969
Convertible bond	114,500	-	-	114,500
Financial asset at fair value through other comprehensive income				
Equity securities	72,900	81,558	-	154,458
Total	$ 1,147,643	$ 81,558	$ 259,732	$ 1,488,933
Liabilities				
Recurring fair value measurements				
Financial liabilities at fair value through profit or loss				
Derivative - Foreign currency forward	$ -	$ 352	$ -	$ 352

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

2026/6/30	1st Level	2nd Level	3rd Level	Total
Asset				
Recurring fair value measurements				
Financial assets at fair value through profit or loss				
Equity securities	$ 639,360	$ 5,772	$ 104,230	$ 749,362
Beneficiary certificates	27,558	-	-	27,558
Derivative				
-Forward exchange contract	-	537	-	537
Convertible bond	101,000	-	-	101,000
Hybrid instruments	-	-	7,773	7,773
Financial asset at fair value through other comprehensive income				
Equity securities	89,280	104,400	-	193,680
Total	$ 857,198	$ 5,358	$ 112,003	$ 1,079,910

(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:

	Listed and OTC stocks	Open-end funds
Market quoted price	Closing prices	Net asset value

B. Except for financial instruments with active markets, the fair value of other financial instruments is measured by using valuation techniques or by reference to counterparty quotes.

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. Forward exchange 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 As Allied Biotech Corporation. was listed on the Taipei Exchange (TPEx) on June 17, 2026, and trading volume in the market steadily increased during the period from January

1 to June 30, 2026, sufficient observable market information became available. Accordingly, at the end of the month in which the event occurred, the Group transferred the fair value measurement from Level 2 to Level 1.

6 Movements on Level 3 for the six-month periods ended June 30, 2026 and 2025 are as follows:

	2026	2025
	Equity instruments	Equity instruments
January 1	$ 208,786	$ 182,811
Acquisitions	100,000	-
Disposal	(82,781)	-
Transfer out 3rd Level	(10,832)	(61,200)
Recognition in profit (loss) (Note)	44,559	(9,608)
June 30	$ 259,732	$ 112,003
Changes in unrealized gains or losses on assets and liabilities owned at the end of the period (Note)	$ 44,559	($ 9,608)

Note : Recorded as othe gains (losses).

7

(1)Group previously held a 14.5% equity interest in AAEON Technology 株式会社 (formerly known as V-net AAEON Corporation Ltd.). On April 30, 2026, the Group acquired an additional 85.5% equity interest for cash consideration of $272,192, resulting in a 100% ownership interest. AAEON Technology 株式会社 was therefore included in the consolidated financial statements from that date, and the related financial assets were transferred out of Level 3.

(2)The Group's Level 3 equity instrument was registered as an emerging stock on the Taipei Exchange (TPEx) in May 2025, and its trading volume in the market subsequently increased steadily, resulting in sufficient observable market information becoming available. Accordingly, at the end of the month in which the event occurred, the Group transferred the fair value measurement from Level 3 to Level 2.

8 The financial segment is in charge of valuation procedures for fair value measurements being categorized within Level 3, which is to verify independent fair value of financial instruments. Such assessment is to ensure the valuation results are reasonable by applying independent information to make results close to current market conditions, confirming the source of information is independent, reliable and in line with other resources and any other necessary adjustments to the fair value.

The financial segment cooperatively set up valuation policies, valuation processes and rules for measuring fair value of financial instruments that ensure compliance with the related requirements in IFRS.

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

	2026/6/30 Fair value	Valuation technique	Significant and unobservable input	Range (weighted average)	Relationship between input and fair value
Equity instruments:					
Unlisted and non-OTC stocks	$ 259,732	Net asset value approach	Not applicable	Not applicable	The higher the net assets value, the higher the fair value

	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	Discounted Cash Flow Approach	Note 1	N/A	Note 2.
Hybrid instrument:					
Shares of unlisted companies and Embedded option	7,942	Discounted Cash Flow Approach and Options pricing model	Note 1and Stock price volatility	N/A	Note 2 and The higher the stock price volatility, the higher the fair value

	2025/6/30 Fair value	Valuation technique	Significant and unobservable input	Range (weighted average)	Relationship between input and fair value
Equity instruments:					
Unlisted and non-OTC stocks	$ 84,870	Net asset value approach	Not applicable	Not applicable	The higher the net assets value, the higher the fair value
Unlisted and non-OTC stocks	19,360	Discounted Cash Flow Approach	Note 1	Not applicable	Note 2
Hybrid instrument:					
Unlisted and non-OTC stocks	7,773	Discounted Cash Flow method	Note 1 and Price volatility	Not applicable	Note 2 and The higher the net assets value, the higher the fair value

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

1. Financing provided: None.
2. Endorsements and guarantees provided: None.
3. Significant marketable securities held at the end of period (excluding investments in subsidiaries, associates and joint ventures): Please refer to schedule 1.
4. 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.
5. Receivables from related parties amounting to at least $100 million or 20% of the paid-in capital.: Please refer to schedule 3.
6. 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: Schedule 4.

(4) Information of major shareholders

Name and information of shareholders with more than 5% shareholding interest: Please refer to Schedule 7.

XIV. Segment information

(1) General information

Management has determined the reportable operating segments based on the reports reviewed by the Board of Directors that are used to make strategic decisions. There is no material change in the basis for formation of entities and division of segments in the Group or in the measurement basis for segment information in this period.

(2) Measurement of segment information

The Group uses the revenue and operating profit as the measurement for operating segment profit and the basis of performance assessment. The accounting policies of the operating segments and the accounting policies described in Note 4 of the consolidated financial statements are the same.

(3) Segment information

Segment information provided to the chief operating decision-maker for the reportable segments is as follows:

	For the six-month periods ended June 30, 2025				
	AAEON Group	AOH Group	JETWAY Group	Elimination	Total
Revenue from external customers	$ 3,649,621	$ 805,142	$ 772,797	$ -	$ 5,227,560
Revenue from internal segments	30,155	1,403	27,002	(58,560)	-
Segment revenue	$ 3,679,776	$ 806,545	$ 799,799	($ 58,560)	$ 5,227,560
Segment profit or loss	$ 794,721	$ 116,425	$ 133,917	$ -	$ 1,045,063
Segment profit or loss:					
Depreciation and amortization	$ 55,891	$ 11,041	$ 61,456	$ -	$ 128,388
Segment assets	$ 13,241,147	$ 2,364,560	$ 2,469,763	($ 1,667,874)	$ 16,407,596

	For the six-month periods ended June 30, 2025				
	AAEON Group	AOH Group	JETWAY Group	Elimination	Total
Revenue from external customers	$ 2,846,805	$ 662,521	$ 550,922	$ -	$ 4,060,248
Revenue from internal segments	47,177	4,889	59,520	(111,586)	-
Segment revenue	$ 2,893,982	$ 667,410	$ 610,442	($ 111,586)	$ 4,060,248
Segment profit or loss	$ 234,690	$ 33,222	$ 37,336	$ -	$ 305,248
Segment profit or loss:					
Depreciation and amortization	$ 55,490	$ 10,380	$ 59,379	$ -	$ 125,249
Segment assets	$ 11,905,591	$ 2,174,385	$ 2,289,288	($ 1,675,610)	$ 14,693,654

(4) Reconciliation for segment income

Adjustment is not required as the Group's reportable segment profit or 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)

JUNE 30, 2026

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

Schedule 1

Holding company	Marketable securities type and name		Relationship with the Company	Financial Statement Account	2026/6/30				Remarks
	Type	Name (Note 1)			Shares	Carrying value (Note2)	Percentage of Ownership (%)	Fair value	
AAEON Technology Inc.	Fund	Mega Diamond Money Market	None	Financial assets at fair value through profit or loss - current	2,091,070	$ 27,969	-	$ 27,969	None
"	Stock	MACHVISION, INC.	Other related party - the Company's Chairman as a director	"	1,298,217	919,138	2.03	919,138	"
"	"	Allied Biotech Co.	None	"	300,000	7,605	0.31	7,605	"
"	"	LILEE SYSTEMS Ltd.	"	Financial assets at fair value through profit or loss - non-current	468,750	-	-	-	"
"	"	TELEION WIRELESS, INC.	"	"	149,700	-	-	-	"
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	-	114,500	-	114,500	Note 4
ONYX HEALTHCARE INC	"	TOP UNION ELECTRONICS CORP.	"	Financial assets at fair value through profit or loss - current	223,918	5,531	0.15	5,531	"
"	"	INNO FUND III	"	Financial assets at fair value through profit or loss - non-current	3,000,000	50,123	13.04	50,123	"
"	"	Dunpin Innovation V Healthcare Co., Ltd.	"	"	900,000	59,801	1.92	59,801	
"	"	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	72,900	1.92	72,900	"
"	"	CREATIVE LIFE SCIENCE CO., LTD.	"	"	900,000	81,558	4.02	81,558	"
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	38,958	5.31	38,958	"
	"	Northeast Tech Star II Venture Capital Co., Ltd.	"	"	3,000,000	51,049	10.00	51,049	"
		Dunpin Innovation V Healthcare Co., Ltd.	"	"	5,000,000	59,801	1.90	59,801	

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: Hybrid contract with embedded options.

Note4: Due to litigation, 22 thousand shares were pledged, totaling $539.

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 SIX -MONTH PERIOD ENDED JUNE 30, 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 arms length terms of transaction (Note)		Accounts and notes receivable (payable)		
Company Name	Related Party	Nature of Relationship	Purchase (sales)	Amount	Percentage to total purchase (sales) (%)	Payment terms	Unit Price	Payment terms	Ending Balance	Percentage to total accounts and notes receivable or payable (%)	Note
AAEON Technology Inc.	ASUSTEK COMPUTER INC	Parent	Purchases	$ 104,600	3.83	month-end 30 days	$ -	-	($ 2,376)	(0.40)	
"	AAEON TECHNOLOGY (EUROPE) B.V.	Subsidiary	(Sales)	(982,286)	(33.15)	60 days after invoice date	-	-	334,473	35.30	
"	AAEON ELECTRONICS, INC.	"	"	(728,726)	(24.60)	"	-	-	269,851	28.48	
	AAEON TECHNOLOGY (SUZHOU) INC.	"	"	(174,877)	(5.90)	month-end 60 days	-	-	38,669	4.08	
ONYX HEALTHCARE INC.	ONYX HEALTHCARE USA, INC.	"	"	(315,897)	(44.12)	month-end 90 days	-	-	146,570	46.71	
JETWAY INFORMATION CO., LTD.	JETWAY COMPUTER CORP.(USA)			(128,890)	(16.12)	month-end 30 -60 days	-	-	52,294	35.75	

Note: The reasons for difference between the related party transaction terms and the arms length terms of transaction shall be described in the price 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

JUNE 30, 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		Amounts Received in Subsequent Period	Loss allowance
					Amount	Action taken		
AAEON Technology Inc.	AAEON TECHNOLOGY (EUROPE) B.V.	Subsidiary	$ 334,473	6.47	$ -	-	$ 165,418	$ -
"	AAEON ELECTRONICS, INC.	Subsidiary	269,851	6.90	-	-	154,015	
JETWAY INFORMATION CO., LTD.	FUJIAN CANDID INTERNATIONAL CO., LTD	Subsidiary	146,570	5.10	-	-	146,570	-

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 SIX-MONTH PERIOD ENDED JUNE 30, 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			As a percentage of consolidated revenues or total assets (%) (Note 3)
				Financial Statement Account	Amount	Terms	
0	AAEON Technology Inc.	AAEON TECHNOLOGY (EUROPE) B.V.	1	Net sales	$ 982,286	60 days after invoice date	18.79
"	"	AAEON ELECTRONICS, INC.	1	Net sales	728,726	"	13.94
"	"	AAEON TECHNOLOGY (SUZHOU) INC.	1	Net sales	174,877	month-end 60 days	3.35
"	"	AAEON TECHNOLOGY (EUROPE) B.V.	1	Accounts receivable	334,473	60 days after invoice date	2.04
"	"	AAEON ELECTRONICS, INC.	1	Accounts receivable	269,851	"	1.65
1	ONYX HEALTHCARE INC.	ONYX HEALTHCARE USA, INC.	3	Net sales	315,897	month-end 90 days	6.04
"	"	ONYX HEALTHCARE USA, INC.	3	Accounts receivable	146,570	"	0.89
2	JETWAY INFORMATION CO., LTD.	JETWAY COMPUTER CORP.(USA)	3	Net sales	128,890	month-end 30-60 days	2.47

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 subsidiary 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 SIX-MONTH PERIOD ENDED JUNE 30, 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 June 30,2025			Investee profit or loss for the period (Note 2)	Profits or losses on investment recognized for the period (Note 2)	Remarks
				2026/6/30	2025/12/31	Shares	Percentage (%)	Carrying Amount			
AAEON Technology Inc.	AAEON ELECTRONICS, INC.	USA	Sales of IPC and PC peripherals	$ 156,065	$ 154,007	490,000	100.00	$ 380,975	$ 30,615	$ 30,617	Subsidiary
"	AAEON TECHNOLOGY CO.,LTD	British Virgin Islands	Investment of IPC and interface card	280,506	276,807	8,807,097	100.00	87,439	(25,765)	(25,602)	Subsidiary
"	AAEON TECHNOLOGY (EUROPE) B.V.	Netherlands	Sales of IPC and PC peripherals	3,629	3,690	-	100.00	49,257	3,844	3,844	Subsidiary
"	AAEON TECHNOLOGY SINGAPORE PTE.LTD.	Singapore	Sales of IPC and PC peripherals	14,357	14,263	465,840	100.00	71,013	(968)	(968)	Subsidiary
"	AAEON INVESTMENT, CO., LTD.	Taiwan	Investment of IPC and PC peripherals	150,000	150,000	15,000,000	100.00	136,044	9,456	9,456	Subsidiary
"	ONYX HEALTHCARE INC.	"	Design, manufacture and sales of medical PC	172,368	172,368	18,694,156	47.85	731,292	103,060	49,323	Subsidiary
"	LITEMAX ELECTRONICS INC.	"	Sales of PC peripherals	70,218	70,218	5,015,050	11.77	104,959	77,258	9,278	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	26.17	3,115,148	394,730	32,366	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	866,420	143,698	37,683	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 JUNE 30, 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 June 30,2023			Investee profit or loss for the period (Note 2)	Profits or losses on investment recognized for the period (Note 2)	Remarks
				2026/6/30	2025/12/31	Shares	Percentage (%)	Carrying Amount			
AAEON Technology Inc.	AAEON Technology Co., Ltd.	Japan	Sales of IPC and PC peripherals	$ 313,737	$ -	200	100.00	$ 316,871	29,630	10,187	Subsidiary
AAEON TECHNOLOGY (EUROPE) B.V.	AAEON TECHNOLOGY GMBH	Germany	Sales of IPC and PC peripherals	1,089	1,107	-	100.00	28,317	$ 606	-	Subsidiaries of the Company
ONYX HEALTHCARE INC.	ONYX HEALTHCARE USA, INC.	USA	Sales of medical PC and peripherals	63,700	62,860	200,000	100.00	101,483	2,446	-	Subsidiaries of the Company
"	ONYX HEALTHCARE EUROPE B.V.	Netherlands	Marketing support and maintenance of medical PC and peripherals	3,629	3,690	100,000	100.00	49,279	8,174	-	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	663,770	343,994	-	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	30,684	(20,742)	-	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 JUNE 30, 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 June 30,2026			Investee profit or loss for the period (Note 2)	Profits or losses on investment recognized for the period (Note 2)	Remarks
				2026/6/30	2025/12/31	Shares	Percentage (%)	Carrying Amount			
ONYX HEALTHCARE INC.	iMozen Group Inc.	Taiwan	Developing rugged industrial mobile computers and customized software value-added services.	$ 18,014	$ -	1,000,800	7.17	$ 17,443	($ 5,086)	-	Investee companies accounted for using the equity method
JETWAY INFORMATION CO., LTD.	JETWAY COMPUTER CORP.(USA)	USA	Selling and repairing of computer peripheral equipment	121,030	119,434	380	100.00	223,267	9,608	-	Subsidiaries of the Company
"	JETWAY COMPUTER B.V. (Netherlands)	Netherlands	Selling and repairing of computer peripheral equipment	709	696	40	100.00	33,558	1,579	-	Subsidiaries of the Company
JETWAY INFORMATION CO., LTD.	JETWAY (FAR EAST) INFORMATION COMPANY LIMITED	British Virgin Islands	Investing of computer peripheral business	2,696	2,660	84,634	100.00	(11,633)	$ 2	-	Subsidiaries of the Company
"	TOP NOVEL ENTERPRISE CORP.	Seychelles	Investing of computer peripheral business	563,761	566,327	17,700,500	100.00	515,372	3,309	-	Subsidiaries of the Company
TOP NOVEL ENTERPRISE CORP.	CANDID INTERNATION AL CORP.	"	Investing of computer peripheral business	543,043	535,882	17,050,000	100.00	511,536	3,299	-	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 SIX-MONTH PERIOD ENDED JUNE 30, 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 June 30, 2025	Investee profit or loss for the period	The Company's direct or indirect holding percentage	Share of Profits / Losses (Note 2. (2)C)	Carrying Amount as of June 30, 2024	Accumulated Inward Remittance of Earnings as of June 30, 2024	Remarks
					Outflow	Inflow							
AAEON TECHNOLOGY (SUZHOU) INC.	Production and sales of IPC and interface card	$ 276,785	2	$ 276,785	$ -	$ -	$ 276,785	($ 25,757)	100%	($ 25,757)	$ 93,916	$ -	Note2(2)C
ONYX HEALTHCARE (SHANGHAI) LTD	Sales of medical PC and peripherals	74,848	1	74,848	-	-	74,848	(1,159)	100%	(1,159)	2,765	-	Note2(2)C
FUJIAN CANDID INTERNATIONAL CO., LTD.	Manufacturing and selling of computer and peripheral equipment	541,450	2	541,450	-	-	541,450	3,295	100%	3,295	509,861	-	Note2(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.	$ 276,785	$ 276,785	$ 7,275,554
Onyx Technology Inc.	74,848	74,848	930,610
JETWAY INFORMATION CO., LTD.	541,450	541,450	805,087

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 and CANDID INTERNATIONAL CORP.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 June 30, 2026, while others are converted to NTD under the exchange rate at the end period of the financial report.