GIGA-BYTE TECHNOLOGY CO., LTD. AND SUBSIDIARIES

CONSOLIDATED FINANCIAL STATEMENTS AND

INDEPENDENT AUDITORS' REVIEW REPORT

MARCH 31, 2026 AND 2025

For the convenience of readers and for information purpose only, the auditors' report and the accompanying financial statements have been translated into English from the original Chinese version prepared and used in the Republic of China. In the event of any discrepancy between the English version and the original Chinese version or any differences in the interpretation of the two versions, the Chinese-language auditors' report and financial statements shall prevail.

GIGA-BYTE TECHNOLOGY CO., LTD. AND SUBSIDIARIES

MARCH 31, 2026 AND 2025 CONSOLIDATED FINANCIAL STATEMENTS AND INDEPENDENT AUDITORS' REVIEW REPORT

TABLE OF CONTENTS

Contents	Page

INDEPENDENT AUDITORS' REVIEW REPORT TRANSLATED FROM CHINESE

To the Board of Directors and Shareholders of Giga-Byte Technology Co., Ltd.

Introduction

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

Scope of Review

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

Basis for Qualified Conclusion

As explained in Notes 4(3) and 6(7), the financial statements of certain insignificant consolidated subsidiaries and investments accounted for using the equity method were not reviewed by independent auditors. Total assets of these insignificant consolidated subsidiaries and investments accounted for using the equity method amounted to NT$4,066,228 thousand and NT$3,724,907 thousand, both constituting 2% of the consolidated total assets as at March 31, 2026 and 2025, total liabilities amounted to NT$961,106 thousand and NT$532,387 thousand, both constituting 1% of the consolidated total liabilities as at March 31, 2026 and 2025, and the total comprehensive income amounted to NT$363,343 thousand and NT$49,908 thousand, constituting 6% and 1% of the consolidated total comprehensive income for the three months then ended, respectively.

Qualified Conclusion

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

Liang, Yi Chang	Chen, Chi-Tung

For and on behalf of PricewaterhouseCoopers, Taiwan

May 15, 2026

The accompanying consolidated financial statements are not intended to present the financial position and results of operations and cash flows in accordance with accounting principles generally accepted in countries and jurisdictions other than the Republic of China. The standards, procedures and practices in the Republic of China governing the audit of such financial statements may differ from those generally accepted in countries and jurisdictions other than the Republic of China. Accordingly, the accompanying consolidated financial statements and independent auditors' report are not intended for use by those who are not informed about the accounting principles or auditing standards generally accepted in the Republic of China, and their applications in practice.

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

GIGA-BYTE TECHNOLOGY CO., LTD. AND SUBSIDIARIES
CONSOLIDATED BALANCE SHEETS
MARCH 31, 2026, DECEMBER 31, 2025 AND MARCH 31, 2025
(Expressed in thousands of New Taiwan dollars)

	Assets	Notes	March 31, 2026 AMOUNT	%	December 31, 2025 AMOUNT	%	March 31, 2025 AMOUNT	%
	Current assets							
1100	Cash and cash equivalents	6(1)	$ 63,311,111	26	$ 40,321,147	26	$ 42,633,454	28
1110	Financial assets at fair value through profit or loss-current	6(2)	1,085,060	-	937,867	-	672,864	-
1136	Financial assets at amortized cost-current	6(3) and 8	808,927	-	1,157,735	1	1,362,650	1
1150	Notes receivable, net	6(4)	2	-	-	-	4,101	-
1170	Accounts receivable, net	6(4)	23,933,327	10	33,803,039	21	30,710,032	21
1200	Other receivables		2,468,312	1	2,745,241	2	1,160,352	1
130X	Inventories, net	6(5)	131,625,687	53	62,185,369	40	58,530,862	39
1410	Prepayments		10,837,894	4	3,101,489	2	3,855,411	3
1470	Other current assets		17,550	-	11,381	-	30,545	-
11XX	**Total current assets**		234,087,870	94	144,263,268	92	138,960,271	93
	Non-current assets							
1510	Financial assets at fair value through profit or loss-non-current	6(2)	165,946	-	159,755	-	150,416	-
1517	Financial assets at fair value through other comprehensive income-non-current	6(6)	1,653,981	1	1,755,415	1	1,540,960	1
1535	Financial assets at amortized cost-non-current	6(3) and 8	121,587	-	122,350	-	212,181	-
1550	Investments accounted for using equity method	6(7)	776,969	-	761,648	1	846,843	1
1600	Property, plant and equipment, net	6(8)	6,966,052	3	6,952,593	5	6,526,696	4
1755	Right-of-use assets	6(9)	478,207	-	501,605	-	206,777	-
1760	Investment property, net	6(11)	21,993	-	22,501	-	26,422	-
1780	Intangible assets		303,527	-	254,109	-	229,049	-
1840	Deferred income tax assets		1,526,537	1	1,061,388	1	1,062,074	1
1900	Other non-current assets		1,724,101	1	270,964	-	297,001	-
15XX	**Total non-current assets**		13,738,900	6	11,862,328	8	11,098,419	7
1XXX	**Total assets**		$ 247,826,770	100	$ 156,125,596	100	$ 150,058,690	100

(Continued)

GIGA-BYTE TECHNOLOGY CO., LTD. AND SUBSIDIARIES
CONSOLIDATED BALANCE SHEETS
MARCH 31, 2026, DECEMBER 31, 2025 AND MARCH 31, 2025
(Expressed in thousands of New Taiwan dollars)

	Liabilities and Equity	Notes	March 31, 2026 AMOUNT	%	December 31, 2025 AMOUNT	%	March 31, 2025 AMOUNT	%
	Current liabilities							
2100	Short-term borrowings	6(12)	$ 69,227,536	28	$ 24,446,153	16	$ 21,325,579	14
2130	Contract liabilities-current	6(20)	7,582,569	3	3,956,261	3	7,045,932	5
2150	Notes payable		27,535	-	12,764	-	9,302	-
2170	Accounts payable		66,507,411	27	31,493,799	20	29,421,177	19
2180	Accounts payable - related parties	7	71,273	-	-	-	-	-
2200	Other payables	6(13)	11,965,520	5	11,483,325	7	10,081,353	7
2230	Current income tax liabilities		3,927,254	2	2,256,352	1	2,932,046	2
2250	Provisions for liabilities - current	6(14)	990,843	-	905,485	1	921,175	1
2280	Lease liabilities-current		151,467	-	153,009	-	83,524	-
2320	Long-term liabilities, current portion	6(15)	9,345,220	4	9,297,043	6	-	-
2399	Other current liabilities, others		578,119	-	479,470	-	497,603	-
21XX	**Total current liabilities**		170,374,747	69	84,483,661	54	72,317,691	48
	Non-current liabilities							
2530	Bonds payable	6(15)	9,540,960	4	9,491,563	6	18,498,901	13
2570	Deferred income tax liabilities		16,347	-	77,738	-	68,545	-
2580	Lease liabilities-non-current		303,466	-	324,126	-	95,557	-
2600	Other non-current liabilities		545,502	-	549,305	1	444,378	-
25XX	**Total non-current liabilities**		10,406,275	4	10,442,732	7	19,107,381	13
2XXX	**Total liabilities**		180,781,022	73	94,926,393	61	91,425,072	61
	Equity attributable to owners of the parent							
	Capital stock	6(17)						
3110	Common stock		6,698,889	3	6,698,889	4	6,698,889	4
	Capital surplus	6(18)						
3200	Capital surplus		14,016,502	5	14,018,015	9	14,007,111	10
	Retained earnings	6(19)						
3310	Legal reserve		8,461,525	4	8,461,525	6	7,480,218	5
3320	Special reserve		426,354	-	426,354	-	426,354	-
3350	Unappropriated retained earnings		34,375,980	14	29,107,577	19	27,731,472	19
	Other equity interest							
3400	Other equity interest		587,980	-	387,800	-	615,752	-
31XX	**Total equity attributable to owners of the parent**		64,567,230	26	59,100,160	38	56,959,796	38
36XX	**Non-controlling interests**		2,478,518	1	2,099,043	1	1,673,822	1
3XXX	**Total equity**		67,045,748	27	61,199,203	39	58,633,618	39
	Significant events after the balance sheet date	11						
3X2X	**Total liabilities and equity**		$ 247,826,770	100	$ 156,125,596	100	$ 150,058,690	100

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

GIGA-BYTE TECHNOLOGY CO., LTD. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME
THREE MONTHS ENDED MARCH 31, 2026 AND 2025
(Expressed in thousands of New Taiwan dollars, except for earnings per share)

	Items	Notes	Three months ended March 31 2026 AMOUNT	%	2025 AMOUNT	%
4000	Operating revenue	6(20)	$ 105,057,330	100	$ 65,747,430	100
5000	Operating costs	6(5)(25)(26) and 7	(92,442,700)	(88)	(57,267,119)	(87)
5900	Gross profit		12,614,630	12	8,480,311	13
	Operating expenses	6(25)(26)				
6100	Selling expenses		(2,406,661)	(2)	(1,936,285)	(3)
6200	General and administrative expenses		(1,458,231)	(1)	(1,048,031)	(2)
6300	Research and development expenses		(907,848)	(1)	(993,389)	(1)
6450	Expected credit losses	6(25) and 12(2)	(428,180)	(1)	(263,076)	-
6000	Total operating expenses		(5,200,920)	(5)	(4,240,781)	(6)
6900	Operating profit		7,413,710	7	4,239,530	7
	Non-operating revenue and expenses					
7100	Interest income	6(21)	271,715	-	145,595	-
7010	Other income	6(22)	182,331	-	226,334	-
7020	Other gains and losses	6(23)	(420,402)	-	(2,445)	-
7050	Finance costs	6(24)	(407,427)	-	(133,078)	-
7060	Share of profit of associates and joint ventures accounted for using the equity method	6(7)	14,576	-	1,574	-
7000	Total non-operating revenue and expenses		(359,207)	-	237,980	-
7900	**Profit before income tax**		7,054,503	7	4,477,510	7
7950	Income tax expense	6(27)	(1,410,189)	(1)	(1,085,080)	(2)
8200	**Profit for the period**		$ 5,644,314	6	$ 3,392,430	5

(Continued)

GIGA-BYTE TECHNOLOGY CO., LTD. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME
THREE MONTHS ENDED MARCH 31, 2026 AND 2025
(Expressed in thousands of New Taiwan dollars, except for earnings per share)

			Three months ended March 31			
			2026		2025	
	Items	Notes	AMOUNT	%	AMOUNT	%
	Other comprehensive income, net					
	Components of other comprehensive income (loss) that will not be reclassified to profit or loss					
8316	Unrealized loss on valuation of investments in equity instruments measured at fair value through other comprehensive income	6(6)	($ 101,867)	-	($ 64,635)	-
8310	Components of other comprehensive loss that will not be reclassified to profit or loss		(101,867)	-	(64,635)	-
	Components of other comprehensive income (loss) that will be reclassified to profit or loss					
8361	Exchange differences arising from translation of foreign operations		305,611	-	229,675	-
8360	Components of other comprehensive income that will be reclassified to profit or loss		305,611	-	229,675	-
8300	**Other comprehensive income, net**		$ 203,744	-	$ 165,040	-
8500	**Total comprehensive income for the period**		$ 5,848,058	6	$ 3,557,470	5
	Profit attributable to:					
8610	Owners of the parent		$ 5,268,403	6	$ 3,116,119	5
8620	Non-controlling interest		375,911	-	276,311	-
	Total		$ 5,644,314	6	$ 3,392,430	5
	Comprehensive income attributable to:					
8710	Owners of the parent		$ 5,468,583	6	$ 3,281,005	5
8720	Non-controlling interest		379,475	-	276,465	-
	Total		$ 5,848,058	6	$ 3,557,470	5
9750	Basic earnings per share	6(28)	$ 7.86		$ 4.65	
9850	Diluted earnings per share	6(28)	$ 7.32		$ 4.40	

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

GIGA-BYTE TECHNOLOGY CO., LTD. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY
THREE MONTHS ENDED MARCH 31, 2026 AND 2025
(Expressed in thousands of New Taiwan dollars)

		Equity attributable to owners of the parent									
				Retained earnings			Other equity interest				
	Notes	Capital stock- Common stock	Capital surplus	Legal reserve	Special reserve	Unappropriated retained earnings	Exchange differences arising from translation of foreign operations	Unrealised gain or loss on valuation of financial assets at fair value through other comprehensive income	Total	Non-controlling interests	Total equity
Three months ended March 31, 2025											
Balance at January 1, 2025		$ 6,698,889	$ 14,011,469	$ 7,480,218	$ 426,354	$ 24,615,353	($ 106,407)	$ 557,273	$ 53,683,149	$ 1,397,442	$ 55,080,591
Profit for the period		-	-	-	-	3,116,119	-	-	3,116,119	276,311	3,392,430
Other comprehensive income (loss) for the period	6(6)	-	-	-	-	-	229,521	(64,635)	164,886	154	165,040
Total comprehensive income (loss)		-	-	-	-	3,116,119	229,521	(64,635)	3,281,005	276,465	3,557,470
Changes in equity of associates accounted for using equity method	6(7)	-	(4,358)	-	-	-	-	-	(4,358)	(85)	(4,443)
Balance at March 31, 2025		$ 6,698,889	$ 14,007,111	$ 7,480,218	$ 426,354	$ 27,731,472	$ 123,114	$ 492,638	$ 56,959,796	$ 1,673,822	$ 58,633,618
Three months ended March 31, 2026											
Balance at January 1, 2026		$ 6,698,889	$ 14,018,015	$ 8,461,525	$ 426,354	$ 29,107,577	($ 263,677)	$ 651,477	$ 59,100,160	$ 2,099,043	$ 61,199,203
Profit for the period		-	-	-	-	5,268,403	-	-	5,268,403	375,911	5,644,314
Other comprehensive income (loss) for the period	6(6)	-	-	-	-	-	305,703	(105,523)	200,180	3,564	203,744
Total comprehensive income (loss)		-	-	-	-	5,268,403	305,703	(105,523)	5,468,583	379,475	5,848,058
Changes in equity of associates accounted for using equity method	6(7)	-	(1,515)	-	-	-	-	-	(1,515)	-	(1,515)
Past due expired dividends		-	2	-	-	-	-	-	2	-	2
Balance at March 31, 2026		$ 6,698,889	$ 14,016,502	$ 8,461,525	$ 426,354	$ 34,375,980	$ 42,026	$ 545,954	$ 64,567,230	$ 2,478,518	$ 67,045,748

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

GIGA-BYTE TECHNOLOGY CO., LTD. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CASH FLOWS
THREE MONTHS ENDED MARCH 31, 2026 AND 2025
(Expressed in thousands of New Taiwan dollars)

		Three months ended March 31	
	Notes	2026	2025
CASH FLOWS FROM OPERATING ACTIVITIES			
Profit before tax		$ 7,054,503	$ 4,477,510
Adjustments			
Adjustments to reconcile profit (loss)			
Depreciation	6(8)(9)(25)	194,551	166,761
Depreciation charge on investment property	6(11)	1,189	1,176
Amortization	6(25)	50,634	43,065
Expected credit losses	6(25) and 12(2)	428,180	263,076
Gain on valuation of financial assets and liabilities at fair value through profit or loss	6(23)	(314,634)	74,658
Share of (profit) loss of associates and joint ventures accounted for using equity method	6(7)	(14,576)	(1,574)
Gain on disposal of investments accounted for using equity method	6(7)	(40)	-
Loss on disposal of property, plant and equipment	6(23)	127	2,917
Interest income	6(21)	(271,715)	(145,595)
Interest expense	6(24)	407,427	133,078
Dividends income	6(22)	(234)	(1,108)
Changes in operating assets and liabilities			
Changes in operating assets			
Financial assets and liabilities at fair value through profit or loss		161,250	(27,544)
Notes receivable		(2)	567
Accounts receivable		9,437,369	(2,430,762)
Other receivables		276,405	667,620
Inventories		(69,440,318)	(14,721,337)
Prepayments		(7,736,405)	(1,092,351)
Other current assets		(6,169)	(21,709)
Changes in operating liabilities			
Contract liabilities		3,626,308	2,511,531
Notes payable		14,771	(15,340)
Accounts payable		35,084,885	11,654,961
Other payables		486,364	717,709
Provisions for liabilities		85,358	108,810
Other current liabilities		98,649	(63,310)
Other non-current liabilities		(100,671)	1,485
Cash (outflow) inflow generated from operations		(20,476,794)	2,304,294
Interest received		272,239	109,783
Dividend received		234	1,108
Interest paid		(182,737)	(37,173)
Income tax paid		(265,827)	(195,340)
Net cash flows (used in) from operating activities		(20,652,885)	2,182,672

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GIGA-BYTE TECHNOLOGY CO., LTD. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CASH FLOWS
THREE MONTHS ENDED MARCH 31, 2026 AND 2025
(Expressed in thousands of New Taiwan dollars)

	Notes	Three months ended March 31 2026	2025
CASH FLOWS FROM INVESTING ACTIVITIES			
Acquisition of financial assets at amortized cost		($ 3,241)	($ 35,017)
Proceeds from disposal of financial assets at amortized cost		352,812	7,495
Acquisition of investments accounted for using equity method	6(7)	-	(100,000)
Proceeds from disposal of investments accounted for using equity method	6(7)	700	-
Acquisition of property, plant and equipment	6(30)	(81,280)	(83,594)
Proceeds from disposal of property, plant and equipment		159	59
Acquisition of intangible assets		(101,330)	(77,882)
Increase in prepayments for land and buildings		(1,404,450)	-
Increase in refundable deposits		(7,325)	(2,333)
Decrease in refundable deposits		6,422	5,683
Increase in other non-current assets		(79,862)	(180,858)
Net cash flows used in investing activities		(1,317,395)	(466,447)
CASH FLOWS FROM FINANCING ACTIVITIES			
Increase in short-term borrowings	6(31)	70,280,415	29,351,141
Decrease in short-term borrowings	6(31)	(26,382,911)	(10,025,562)
Increase in guarantee deposits received	6(31)	96,968	-
Decrease in guarantee deposits received	6(31)	(100)	(30,344)
Payments of lease liabilities	6(31)	(41,320)	(27,465)
Past due expired unpaid dividends for shareholders		2	-
Net cash flows from financing activities		43,953,054	19,267,770
Effects of change in exchange rates on foreign currency holdings		1,007,190	150,364
Net increase in cash and cash equivalents		22,989,964	21,134,359
Cash and cash equivalents at beginning of period		40,321,147	21,499,095
Cash and cash equivalents at end of period		$ 63,311,111	$ 42,633,454

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

GIGA-BYTE TECHNOLOGY CO., LTD. AND SUBSIDIARIES
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
THREE MONTHS ENDED MARCH 31, 2026 AND 2025
(Expressed in thousands of New Taiwan dollars, except as otherwise indicated)

1. HISTORY AND ORGANISATION

Giga-Byte Technology Co., Ltd. (the "Company") was incorporated as a company limited by shares under the provisions of the Company Act of the Republic of China (R.O.C.). The address of the Company's registered office is No.6, Baoqiang Rd., Xindian Dist., New Taipei City, Taiwan (R.O.C.). The Company and its subsidiaries (collectively referred herein as the "Group") are engaged in the manufacturing, processing and trading of computer peripheral and component parts. The Company's shares have been traded on the Taiwan Stock Exchange since September 24, 1998.

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

These consolidated financial statements were authorized for issuance by the Board of Directors on May 15, 2026.

3. APPLICATION OF NEW STANDARDS, AMENDMENTS AND INTERPRETATIONS

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

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

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

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

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

None.

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

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

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

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

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

IFRS 18, 'Presentation and disclosure in financial statements'

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

4. SUMMARY OF MATERIAL ACCOUNTING POLICIES

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

(1)Compliance statement

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

(2)Basis of preparation

A. Except for the following items, these consolidated financial statements have been prepared under the historical cost convention:

(a) Financial assets and financial liabilities (including derivative instruments) at fair value through profit or loss.

(b) Financial assets at fair value through other comprehensive income.

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

B. The preparation of financial statements in conformity with International Financial Reporting Standards, International Accounting Standards, IFRIC Interpretations, and SIC Interpretations that came into effect as endorsed by the FSC (collectively referred herein as the "IFRSs") 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 a higher degree of judgement or complexity, or areas where assumptions and estimates are significant to the consolidated financial statements are disclosed in Note 5.

(3) Basis of consolidation

A. Basis for preparation of consolidated financial statements:

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

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

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

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

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

(f) For the three months ended March 31, 2026 and 2025, the subsidiaries included in the consolidated financial statements except for those listed in the table below, which were evaluated and disclosed in accordance with their reviewed financial statements, other subsidiaries were evaluated and disclosed in accordance with their unreviewed financial statements:

Name of subsidiary	March 31, 2026	March 31, 2025
Freedom International Group Ltd.	Reviewed financial statements	Reviewed financial statements
Charleston Investments Limited	〃	〃
Ningbo Gigabyte Technology Co., Ltd.	〃	〃
Ningbo Zhongjia Technology Co., Ltd.	〃	〃
Dongguan Gigabyte Electronics Co., Ltd.	〃	〃
Ningbo Boxinda Trade Co., Ltd.	〃	〃
Giga Future Limited	〃	〃
G.B.T. Inc.	〃	〃
Giga Investment Corp.	〃	〃
Giga Computing Technology Co., Ltd.	〃	〃
GIGAIPC CO., LTD.	〃	〃
BYTE International Co., Ltd.	〃	〃

B. Subsidiaries included in the consolidated financial statements:

			Ownership(%)			
Investor	Subsidiary	Main activities	March 31, 2026	December 31, 2025	March 31, 2025	Description
The Company	Freedom International Group Ltd.	Holding company	100.00	100.00	100.00	
〃	G.B.T. Inc.	Sales of computer information products	22.64	22.64	22.64	
〃	G.B.T. Technology Trading GmbH	Promotion of computer information products	100.00	100.00	100.00	
〃	Nippon Giga-Byte Corp.	Promotion of computer information products	100.00	100.00	100.00	
〃	GBT Tech. Co. Ltd.	Promotion of computer information products	100.00	100.00	100.00	
〃	Giga-Byte Technology B.V.	Sales of computer information products	100.00	100.00	100.00	
〃	Gigabyte Technology Pty. Ltd.	Promotion of computer information products	100.00	100.00	100.00	
〃	Giga Investment Corp.	Holding company	100.00	100.00	100.00	
〃	Gigabyte Technology (India) Private Limited	Promotion and repairing of computer information products	100.00	100.00	100.00	

Investor	Subsidiary	Main activities	Ownership(%) March 31, 2026	December 31, 2025	March 31, 2025	Description
The Company	G-Style Co., Ltd.	Selling of notebooks	100.00	100.00	100.00	
〃	BYTE International Co., Ltd.	Repairing of computer information products	100.00	100.00	100.00	
〃	Gigabyte Technology ESPANA S.L.U.	Promotion of computer information products	100.00	100.00	100.00	
〃	Gigabyte Information Technology Commerce Limited Company	Promotion of computer information products	100.00	100.00	100.00	
〃	Gigabyte Technology LLC	Promotion of computer information products	100.00	100.00	100.00	
〃	Giga Computing Technology Co., Ltd.	Selling of computer information products	83.92	83.93	83.93	Note 1
〃	MyelinTek Inc.	Electronic Information Supply and Software Services	100.00	100.00	40.00	Note 2
Freedom International Group Ltd.	Charleston Investments Limited	Holding company	100.00	100.00	100.00	
〃	Giga Future Limited	Holding company	100.00	100.00	100.00	
〃	G.B.T. Inc.	Sales of computer information products	77.36	77.36	77.36	
G.B.T. Inc.	Gigabyte Canada Inc.	Promotion of computer information products	100.00	100.00	100.00	
Charleston Investments Limited	Dongguan Gigabyte Electronics Co., Ltd.	Manufacturing of computer information products	100.00	100.00	100.00	
〃	Ningbo Boxinda Trading Co., Ltd.	Sales of computer information products	100.00	100.00	100.00	
Giga Future Limited	Ningbo Gigabyte Technology Co., Ltd.	Manufacturing of computer information products	100.00	100.00	100.00	
Ningbo Boxinda Trading Co., Ltd.	Ningbo Zhongjia Technology Co., Ltd.	Sales of computer information products	100.00	100.00	100.00	
〃	Popxing Technology & Trading Co., Limited	Sales of computer information products	100.00	100.00	100.00	
Giga Investment Corp.	Giga-Trend International Investment Group Ltd.	Holding company	100.00	100.00	100.00	
〃	Selita Precision Co., Ltd.	Manufacturing of bicycle and parts	100.00	100.00	100.00	
〃	Senyun Precise Optical Co., Ltd.	Manufacturing and selling of mold and industrial plastic products	-	-	96.41	Note 3
〃	Cloudmatrix Co., Ltd.	E-commerce platform	100.00	100.00	100.00	
〃	Giga Computing Technology Co., Ltd.	Selling of computer information products	0.01	-	-	Note 1
Senyun Precise Optical Co., Ltd.	Dongguan Senyun Precise Optical Co., Ltd.	Selling of mold and industrial plastic products	-	-	100.00	Note 3
BYTE International Co., Ltd.	Ningbo BestYield Tech. Services Co., Ltd.	Repairing of computer information products	100.00	100.00	100.00	
〃	Giga Computing Singapore Pte. Ltd.	Promotion of computer information products	-	-	100.00	Note 4

Investor	Subsidiary	Main activities	Ownership(%) March 31, 2026	December 31, 2025	March 31, 2025	Description
BYTE International Co., Ltd.	Gigabyte Technology Poland SP Z O.O.	Promotion and repairing of computer information products	100.00	100.00	100.00	
〃	Bestyield (Thailand) Limted	Promotion and repairing of computer information products	100.00	100.00	100.00	
Ningbo BestYield Tech. Services Co., Ltd.	Zaozhuang Bestyield Resources Recycling Co., Ltd.	Recycling and selling of renewable resources	100.00	100.00	100.00	
〃	OGS Europe B.V.	Selling of communication products	100.00	100.00	100.00	
Giga Computing Technology Co., Ltd.	GIGAIPC CO., LTD.	Sales of computer information products	74.16	74.16	83.33	Note 5
〃	Giga Computing Technology Inc.	Sales of computer information products	100.00	100.00	100.00	
〃	Giga Computing Singapore Pte. Ltd.	Promotion of computer information products	100.00	100.00	-	Note 4

Note 1: On February 28, 2026, the Company sold 0.01% of equity of Giga Computing Technology Co., Ltd. to the fellow subsidiary, Giga Investment Corp. for $1,064.

Note 2: In April 2025, the Company acquired the remaining 60% of equity for $30,600 from other shareholders of MyelinTek Inc., resulting in the Company's shareholding ratio increasing to 100% and the Group obtained control over the entity, which was included as a subsidiary in the consolidated financial statements.

Note 3: In June 2025, Giga Investment Corp. sold all the equity of Senyun Precise Optical Co., Ltd. and its subsidiary, Dongguan Senyun Precise Optical Co., Ltd., to GIGA-IMAGE Technoloty Co., Ltd. in the amount of $210,752, resulting in the Group losing control over the subsidiaries. Giga Investment Corp. recognized gains on disposal of investment of $3,855, which was recorded under 'other gains and losses' in the statement of comprehensive income. The related information is provided in Note 6(30) B.

Note 4: On June 30, 2025, BYTE International Co., Ltd. sold 100% of equity of Aorus Pte. Ltd. to the fellow subsidiary, Giga Computing Technology Co., Ltd., for $10,040. Aorus Pte. Ltd. was renamed Giga Computing Singapore Pte. Ltd. on December 9, 2025.

Note 5: On October 2, 2025, GIGAIPC CO., LTD. conducted a cash capital increase, and the Group did not participate in the subscription, resulting in Giga Computing Technology Co., Ltd.'s shareholding ratio in the investee decreasing to 74.16% and the Group's shareholding ratio in the investee decreasing to 62.24%, please refer to Note 6(29).

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

D. Adjustments for subsidiaries with different balance sheet dates: Not applicable.

E. Significant restrictions: None.

F. Subsidiaries that have non-controlling interests that are material to the Group: None.

(4)Foreign currency translation

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

A. Foreign currency transactions and balances

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

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

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

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

B. Translation of foreign operations

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

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

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

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

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

(5)Classification of current and non-current items

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

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

(b) Assets that are held primarily for the purpose of trading;

(c) Assets that are expected to be realized within twelve months after the reporting period;

(d) Cash and cash equivalents, excluding restricted cash and cash equivalents and those that are to be exchanged or used to settle liabilities for at least twelve months after the reporting period.

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

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

(b) Liabilities that are held primarily for the purpose of trading;

(c) Liabilities that are due to be settled within twelve months after the reporting period;

(d) It does not have the right at the end of the reporting period to defer settlement of the liability at least twelve months after the reporting period.

(6)Cash equivalents

Cash equivalents refer to short-term, highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value. Time deposits that meet the definition above and are held for the purpose of meeting short-term cash commitments in operations are classified as cash equivalents, or shall be classified as financial assets at amortized cost – current or financial assets at amortized cost – non-current based on its maturity date if the maturity is longer than three months.

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

A. Financial assets at fair value through profit or loss are financial assets that are not measured at amortized cost or fair value through other comprehensive income.

B. On a regular way purchase or sale basis, financial assets at fair value through profit or loss are recognized and derecognized using trade date accounting.

C. At initial recognition, the Group measures the financial assets at fair value and recognizes the transaction costs in profit or loss. The Group subsequently measures the financial assets at fair value, and recognizes the gain or loss in profit or loss.

D. The Group recognizes the dividend income when the right to receive payment is established, future economic benefits associated with the dividend will flow to the Group and the amount of the dividend can be measured reliably.

(8)<u>Financial assets at fair value through other comprehensive income</u>

A. Financial assets at fair value through other comprehensive income comprise equity securities which are not held for trading, and for which the Group has made an irrevocable election at initial recognition to recognize changes in fair value in other comprehensive income and debt instruments which meet all of the following criteria:

(a) The objective of the Group's business model is achieved both by collecting contractual cash flows and selling financial assets; and

(b) The assets' contractual cash flows represent solely payments of principal and interest.

B. On a regular way purchase or sale basis, financial assets at fair value through other comprehensive income are recognized and derecognized using trade date accounting.

C. At initial recognition, the Group measures the financial assets at fair value plus transaction costs. The Group subsequently measures the financial assets at fair value:

(a) The changes in fair value of equity investments that were recognized in other comprehensive income are reclassified to retained earnings and are not reclassified to profit or loss following the derecognition of the investment. Dividends are recognized as revenue when the right to receive payment is established, future economic benefits associated with the dividend will flow to the Group and the amount of the dividend can be measured reliably.

(b) Except for the recognition of impairment loss, interest income and gain or loss on foreign exchange which are recognized in profit or loss, the changes in fair value of debt instruments are taken through other comprehensive income. When the financial asset is derecognized, the cumulative gain or loss previously recognized in other comprehensive income is reclassified from equity to profit or loss.

(9)<u>Financial assets at amortized cost</u>

A. Financial assets at amortized cost are those that meet all of the following criteria:

(a) The objective of the Group's business model is achieved by collecting contractual cash flows.

(b) The assets' contractual cash flows represent solely payments of principal and interest.

B. On a regular way purchase or sale basis, financial assets at amortized cost are recognized and derecognized using trade date accounting.

C. At initial recognition, the Group measures the financial assets at fair value plus transaction costs. Interest income from these financial assets is included in finance income using the effective interest method. A gain or loss is recognized in profit or loss when the asset is derecognized or impaired.

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

(10) Accounts and notes receivable

A. Accounts and notes receivable entitle the Group a legal right to receive consideration in exchange for transferred goods or rendered services.

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

(11) Impairment of financial assets

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

(12) Derecognition of financial assets

The Group derecognizes a financial asset when the contractual rights to receive the cash flows from the financial asset expire.

(13) Leasing arrangements (lessor)－operating leases

Lease income from an operating lease (net of any incentives given to the lessee) is recognized in profit or loss on a straight-line basis over the lease term.

(14) Inventories

Inventories are stated at the lower of cost and net realizable value. Cost is determined using the weighted-average method. The cost of finished goods and work in progress comprises raw materials, direct labor, other direct costs and related production overheads (allocated based on normal operating capacity). It excludes borrowing costs. The item by item approach is used in applying the lower of cost and net realizable value. Net realizable value is the estimated selling price in the ordinary course of business, less the estimated cost of completion and the estimated costs necessary to make the sale.

(15) Investments accounted for using equity method / associates

A. Associates are all entities over which the Group has significant influence but not control. In general, it is presumed that the investor has significant influence, if an investor holds, directly or indirectly 20 percent or more of the voting power of the investee. Investments in associates are accounted for using the equity method and are initially recognized at cost.

B. The Group's share of its associates' post-acquisition profits or losses is recognized in profit or loss, and its share of post-acquisition movements in other comprehensive income is recognized in other comprehensive income. When the Group's share of losses in an associate equals or exceeds its interest in the associate, the Group does not recognize further losses, unless it has incurred legal or constructive obligations or made payments on behalf of the associate.

C. When changes in an associate's equity that are not recognized in profit or loss or other comprehensive income of the associate and such changes not affecting the Group's ownership percentage of the associate, the Group recognizes change in ownership interests in the associate in 'capital surplus' in proportion to its ownership.

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

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

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

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

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

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

(16) Investment accounted for using equity method – joint ventures

The Group accounts for its interest in a joint venture using equity method. Unrealized profits and losses arising from the transactions between the Group and its joint venture are eliminated to the extent of the Group's interest in the joint venture. However, when the transaction provides evidence of a reduction in the net realizable value of current assets or an impairment loss, all such losses shall be recognized immediately. When the Group's share of losses in a joint venture equals or exceeds its interest in the joint venture together with any other unsecured receivables, the Group does not recognize further losses, unless it has incurred legal or constructive obligations or made payments on behalf of the joint venture.

(17) Property, plant and equipment

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

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

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

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

Buildings and structures	3～55 years
Machinery and equipment	2～10 years
Research and development equipment	3～ 8 years
Office equipment	3～15 years
Other tangible operating assets	1～12 years

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

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

B. Lease liabilities include the net present value of the remaining lease payments at the commencement date, discounted using the incremental borrowing interest rate. Lease payments are comprised of the fixed payments, less any lease incentives receivable.

The Group subsequently measures the lease liability at amortized cost using the interest method and recognizes interest expense over the lease term. The lease liability is remeasured and the amount of remeasurement is recognized as an adjustment to the right-of-use asset when there are changes in the lease term or lease payments and such changes do not arise from contract modifications.

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

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

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

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

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

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

D. For lease modifications that decrease the scope of the lease, the lessee shall decrease the carrying amount of the right-of-use asset and remeasure the lease liability to reflect the partial or full termination of the lease, and recognize the difference in profit or loss. For all other lease modifications, the lessee shall remeasure the lease liability and adjust the right-of-use asset, correspondingly.

(19) Investment property

An investment property is stated initially at its cost and measured subsequently using the cost model, and it is depreciated on a straight-line basis over its estimated useful life of 20 years.

(20) Intangible assets

A. Computer software

Computer software is stated at cost and amortized on a straight-line basis over its estimated useful life of 1 to 10 years.

B. Trademark right (indefinite useful life)

Trademark right is stated at cost and regarded as having an indefinite useful life as it was assessed to generate continuous net cash inflow in the foreseeable future. Trademark right is not amortized, but is tested annually for impairment.

(21) Impairment of non-financial assets

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

B. The recoverable amounts of intangible assets with an indefinite useful life are evaluated periodically. An impairment loss is recognized for the amount by which the asset's carrying amount exceeds its recoverable amount.

(22) Borrowings

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

(23) Notes and accounts payable

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

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

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

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

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

(25) Convertible bonds payable

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

A. Whether the embedded call options and put options shall be separated as embedded derivative depends on if its' economic characteristics and risks are closely related to the economic characteristics and risks of the host contract, when recognized initially. When the economic characteristics and risks of the embedded call options and put options are closely related to the economic characteristics and risks of the host contract, the multiple embedded derivatives shall be accounted for in accordance with the appropriate standards according to its nature. When the economic characteristics and risks of the embedded call options and put options are not closely related to the economic characteristics and risks of the host contract. Embedded derivatives are separated from the host contract, the host contract shall be accounted for in accordance with the appropriate standards according to its nature.

B. The host contracts of bonds are initially recognized at fair value. Any difference between the initial recognition and the redemption value is accounted for as the premium or discount on bonds payable and subsequently is amortized in profit or loss as an adjustment to 'finance costs' over the period of circulation using the effective interest method.

C. The embedded conversion options which meet the definition of an equity instrument are initially recognized in 'capital surplus—share options' at the residual amount of total issue price less the amount of bonds payable as stated above. Conversion options are not subsequently remeasured.

D. Any transaction costs directly attributable to the issuance are allocated to each liability or equity component in proportion to the initial carrying amount of each abovementioned item.

E. When bondholders exercise conversion options, the liability component of the bonds (bonds payable) shall be remeasured on the conversion date. The issuance cost of converted common shares is the total carrying amount of the abovementioned liability component and 'capital surplus—share options'.

(26) Derecognition of financial liabilities

A financial liability is derecognized when the obligation specified in the contract is either discharged or cancelled or expires.

(27) Non-hedging derivatives

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

(28) Provisions

Provisions are recognized when the Group has a present legal or constructive obligation as a result of past events, and it is probable that an outflow of economic resources will be required to settle the obligation and the amount of the obligation can be reliably estimated. Provisions are measured at the present value of the expenditures expected to be required to settle the obligation on the balance sheet date, which is discounted using a pre-tax discount rate that reflects the current market assessments of the time value of money and the risks specific to the obligation. When discounting is used, the increase in the provision due to passage of time is recognized as interest expense. Provisions are not recognized for future operating losses.

(29) Employee benefits

A. Short-term employee benefits

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

B. Pensions

(a) Defined contribution plans

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

(b) Defined benefit plans

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

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

iii. Past service costs are recognized immediately in profit or loss.

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

C. Termination benefits

Termination benefits are employee benefits provided in exchange for the termination of employment as a result from either the Group's decision to terminate an employee's employment before the normal retirement date, or an employee's decision to accept an offer of redundancy benefits in exchange for the termination of employment. The Group recognizes expense as it can no longer withdraw an offer of termination benefits or it recognizes relating restructuring costs, whichever is earlier. Benefits that are expected to be due more than 12 months after balance sheet date shall be discounted to their present value.

D. Employees' compensation and directors' remuneration

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

(30) Employee share-based payment

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

(31) Income tax

A. The tax expense for the period comprises current and deferred tax. Tax is recognized in profit or loss, except to the extent that it relates to items recognized in other comprehensive income or items recognized directly in equity, in which cases the tax is recognized in other comprehensive income or equity.

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

C. Deferred income tax is recognized, using the balance sheet liability method, on temporary differences arising between the tax bases of assets and liabilities and their carrying amounts in the consolidated balance sheet. Deferred tax shall not be recognized for the temporary differences arising from the initial recognition of an asset or liability in a transaction other than a business combination that does not affect accounting profit or taxable profit or loss at the time of the transaction, and does not result in equal taxable and deductible temporary differences. Deferred income tax is provided on temporary differences arising on investments in subsidiaries and associates, except where the timing of the reversal of the temporary difference is controlled by the Group and it is probable that the temporary difference will not reverse in the foreseeable future. Deferred income tax is determined using tax rates (and laws) that have been enacted or substantially enacted by the balance sheet date and are expected to apply when the related deferred income tax asset is realized or the deferred income tax liability is settled.

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

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

F. A deferred tax asset shall be recognized for the carryforward of unused tax credits resulting from acquisitions of equipment or technology, research and development expenditures and equity investments to the extent that it is possible that future taxable profit will be available against which the unused tax credits can be utilized.

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

(32) Share capital

A. Ordinary shares are classified as equity. Incremental costs directly attributable to the issue of new shares or stock options are shown in equity as a deduction, net of tax, from the proceeds.

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

(33) Dividends

Dividends are recorded in the Company's financial statements in the period in which they are resolved by the Company's shareholders. Cash dividends are recorded as liabilities.

(34) Revenue recognition

Sales of goods

A. The Group manufactures and sells computer peripheral and component parts products. Sales are recognized when control of the products has transferred, being when the products are delivered to the customer. Delivery occurs when the products have been shipped to the specific location, the risks of obsolescence and loss have been transferred to the customer, and either customer has accepted the products in accordance with the sales contract, or the Group has objective evidence that all criteria for acceptance have been satisfied.

B. Revenue from sales is recognized based on the price specified in the contract, net of the estimated business tax, volume discounts, sales returns and allowances. Accumulated experience is used to estimate and provide for the volume discounts, using the expected value method, and revenue is only recognized to the extent that it is highly probable that a significant reversal will not occur. The estimation is subject to an assessment at each reporting date. As the time interval between the transfer of committed goods or service and the payment of customer does not exceed one year, the Group does not adjust the transaction price to reflect the time value of money.

C. The Group's obligation to provide a repair for faulty products under the standard warranty terms is recognized as a provision.

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

(35) Business combinations

A. 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. For each business combination, the Group measures at the acquisition date components of non-controlling interests in the acquiree that are present ownership interests and entitle their holders to the proportionate share of the entity's net assets in the event of liquidation at the present ownership instruments' proportionate share in the recognized amounts of the acquiree's identifiable net assets. All other non-controlling interests should be measured at the acquisition-date fair value.

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

(36) Operating segments

Operating segments are reported in a manner consistent with the internal reporting provided to the Chief Operating Decision-Maker. The Group's Chief Operating Decision-Maker, who is responsible for allocating resources and assessing performance of the operating segments, has been identified as the Board of Directors that makes strategic decisions.

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

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

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

None.

(2) Critical accounting estimates and assumptions

Evaluation of inventories

Inventories are stated at the lower of cost and net realizable value. For inventory which is saleable and obsolete inventory that is checked item by item, the net realizable value are determined based on past experience on industry. Management's judgement on determining net realizable value involves material judgement. As of March 31, 2026, details of the Group's carrying amount of inventories are provided in Note 6(5).

6. DETAILS OF SIGNIFICANT ACCOUNTS

(1) Cash and cash equivalents

	March 31, 2026	December 31, 2025	March 31, 2025
Cash on hand and petty cash	$ 5,755	$ 21,780	$ 13,059
Checking accounts and demand deposits	38,406,712	15,597,443	14,529,233
Time deposits	24,898,644	24,701,924	28,091,162
	$ 63,311,111	$ 40,321,147	$ 42,633,454

A. The Group transacts with a variety of financial institutions all with high credit quality to disperse credit risk, so it expects that the probability of counterparty default is remote.

B. The Group reclassified the pledged bank deposits and time deposits with more than three months maturity to “Financial assets at amortized cost”, please refer to Notes 6(3) and 8 for details.

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

Financial assets mandatorily measured at fair value through profit or loss	March 31, 2026	December 31, 2025	March 31, 2025
Current items:			
Listed stocks	$ 67,318	$ 71,009	$ 93,800
Emerging stocks	47,366	20,738	29,759
Unlisted stocks	344,498	372,498	257,451
Beneficiary certificates	57,782	57,782	105,192
Debt instrumants	194,601	194,601	194,601
	711,565	716,628	680,803
Valuation adjustment	373,495	221,239	(7,939)
	1,085,060	937,867	672,864
Non-current items:			
Beneficiary certificates	150,000	150,000	150,000
Valuation adjustment	15,946	9,755	416
	165,946	159,755	150,416
	$ 1,251,006	$ 1,097,622	$ 823,280

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

	Three months ended March 31,	
	2026	2025
Financial assets mandatorily measured at fair value through profit or loss		
Equity intruments	$ 302,326	($ 85,221)
Beneficiary certificates	8,562	5,403
Debt instruments	3,980	6,472
Financial liabilities held for trading		
Derivative instruments	-	(204)
	$ 314,868	($ 73,550)

B. The Group has no financial assets at fair value through profit or loss pledged to others.

C. Information relating to credit risk of financial assets at fair value through profit or loss is provided in Note 12(2).

(3) Financial assets at amortized cost

	March 31, 2026	December 31, 2025	March 31, 2025
Current items:			
Time deposits with more than three months maturity	$ 716,387	$ 1,067,775	$ 1,362,650
Pledged bank deposits	92,540	89,960	-
	$ 808,927	$ 1,157,735	$ 1,362,650
Non-current items:			
Pledged bank deposits	$ 121,587	$ 122,350	$ 212,181

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

	Three months ended March 31,	
	2026	2025
Interest income	$ 4,423	$ 7,930

B. As at March 31, 2026, December 31, 2025 and March 31, 2025, without taking into account any collateral held or other credit enhancements, the maximum exposure to credit risk in respect of the amount that best represents the financial assets at amortized cost held by the Group was $930,514, $1,280,085 and $1,574,831, respectively.

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

D. The Group deposits financial assets at amortized cost in 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.

(4) Notes and accounts receivable

	March 31, 2026	December 31, 2025	March 31, 2025
Notes receivable	$ 2	$ -	$ 4,101
Accounts receivable	$ 25,040,636	$ 34,478,005	$ 31,480,891
Less: Allowance for uncollectible accounts	(1,107,309)	(674,966)	(770,859)
	$ 23,933,327	$ 33,803,039	$ 30,710,032

A. Details of notes receivable of the Group that were not yet past due and ageing analysis of accounts receivable are provided in Note 12(2).

B. As of March 31, 2026, December 31, 2025 and March 31, 2025, and January 1, 2025, the balances of receivable (including notes receivable) from contracts with customers amounted to $25,040,638, $34,478,005, $31,484,992 and $29,054,797, respectively.

C. The Group has no notes and accounts receivable pledged to others.

D. As at March 31, 2026, December 31, 2025 and March 31, 2025, without taking into account any collateral held or other credit enhancements, the maximum exposure to credit risk in respect of the amount that best represents the Group's notes and accounts receivable were $2, $0, $4,101; $23,933,327, $33,803,039 and $30,710,032, respectively.

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

(5) Inventories

	March 31, 2026		
	Cost	Allowance for valuation loss	Book value
Raw materials and supplies	$ 72,108,801	($ 1,336,259)	$ 70,772,542
Work in progress	13,677,129	(97,183)	13,579,946
Finished goods and merchandise inventories	48,902,050	(1,628,851)	47,273,199
	$ 134,687,980	($ 3,062,293)	$ 131,625,687

	December 31, 2025		
	Cost	Allowance for valuation loss	Book value
Raw materials and supplies	$ 28,144,341	($ 851,998)	$ 27,292,343
Work in progress	373,648	(87,979)	285,669
Finished goods and merchandise inventories	36,061,833	(1,454,476)	34,607,357
	$ 64,579,822	($ 2,394,453)	$ 62,185,369

	March 31, 2025		
	Cost	Allowance for valuation loss	Book value
Raw materials and supplies	$ 33,475,470	($ 688,595)	$ 32,786,875
Work in progress	5,288,428	(22,669)	5,265,759
Finished goods and merchandise inventories	21,450,611	(972,383)	20,478,228
	$ 60,214,509	($ 1,683,647)	$ 58,530,862

The cost of inventories recognized as expense for the year:

	Three months ended March 31,	
	2026	2025
Cost of inventories sold	$ 91,413,485	$ 56,591,396
Cost of warranty	361,375	572,462
Loss on valuation	667,840	103,261
	$ 92,442,700	$ 57,267,119

(6) Financial assets at fair value through other comprehensive income－non-current

	March 31, 2026	December 31, 2025	March 31, 2025
Debt instruments			
Listed stocks	$ 934,387	$ 934,387	$ 936,387
Emerging stocks	28,000	28,000	-
Unlisted stocks	140,381	139,948	112,527
	1,102,768	1,102,335	1,048,914
Valuation adjustment	551,213	653,080	492,046
	$ 1,653,981	$ 1,755,415	$ 1,540,960

A. The Group has elected to classify investments that are considered to be strategic investments as financial assets at fair value through other comprehensive income.

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

	Three months ended March 31,	
	2026	2025
Equity instruments at fair value through other comprehensive income		
Fair value change recognized in other comprehensive income		
Held at end of period	($ 101,867)	($ 64,635)

C. As of March 31, 2026, December 31, 2025 and March 31, 2025, without taking into account any collateral held or other credit enhancements, the maximum exposure to credit risk in respect of the amount that best represents the financial assets at fair value through other comprehensive income held by the Group was $1,653,981, $1,755,415 and $1,540,960, respectively.

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

E. Information relating to credit risk of financial assets at fair value through other comprehensive income is provided in Note 12(2).

(7) Investments accounted for using the equity method

	2026	2025
At January 1	$ 761,648	$ 747,686
Increase in investments accounted for using equity method	-	100,000
Disposal of investments accounted for using equity method	(660)	-
Share of gain of investments accounted for using equity method	14,576	1,574
Changes in capital surplus	(1,515)	(4,443)
Changes in other equity items	2,920	2,026
At March 31	$ 776,969	$ 846,843

	March 31, 2026	December 31, 2025	March 31, 2025
Associates			
Wellysun Inc.	$ 439,479	$ 438,802	$ 462,188
We Solutions Technology Co., Ltd.	222,589	218,870	221,398
GIGA-IMAGE Technology Co., Ltd.	108,509	94,661	100,000
P.R.E.C Ltd.	5,502	7,969	-
Joint ventures			
MyelinTek Inc.	-	-	58,230
Da Shiang Technology Co., Ltd.	890	1,346	5,027
	$ 776,969	$ 761,648	$ 846,843

A. Abovementioned investments accounted for using equity method are based on investee companies' financial statements of the same reporting period which were not reviewed by other independent auditors.

B. From January to March 2026 and 2025, Wellysun Inc. repurchased treasury shares, resulting in the Group's shareholding ratio increasing to 27.84% and 27.14%, respectively. The Group is the single largest shareholder of the investee. Given that 8 other large shareholders (non-related parties) hold more shares than the Group, which indicates that the Group has no current ability to direct the relevant activities of the investee, the Group has no control, but only has significant influence, over the investee.

C. On March 6, 2025, the Group invested $100,000 in GIGA-IMAGE Technology Co., Ltd. by cash, and the shareholding ratio was 29.41%. The Group is the single largest shareholder of the investee. Given that 4 other large shareholders (non-related parties) hold more shares than the Group, which indicates that the Group has no current ability to direct the relevant activities of the investee, the Group has no control, but only has significant influence, over the investee.

D. In April 2025, the Group invested $7,225 in P.R.C.E. Ltd., and the shareholding ratio was increased to 38.42%. Therefore, the financial assets at fair value through other comprehensive income were deemed as disposed and transferred to investments accounted for using equity method. In addition, the Group disposed of a portion of its interest to other shareholders for cash of $700 in January 2026, resulting in the Group's shareholding ratio decreasing to 35.23%. The Group is the single largest shareholder of the investee. Given that 2 other large shareholders (non-related parties) hold more shares than the Group, which indicates that the Group has no current ability to direct the relevant activities of the investee, the Group has no control, but only has significant influence, over the investee.

E. In April 2025, the Company acquired the remaining 60% of equity for $30,600 from other shareholders of MyelinTek Inc., resulting in the Company's shareholding ratio increasing to 100% and the Group obtained control over the entity, which was included as a subsidiary in the consolidated financial statements.

F. The Group has no material associates and joint venture investment. The Group's share of the operating results of the aforementioned investments are summarized below:

	Three months ended March 31,	
	2026	2025
Profit for the period from continuing operations	$ 14,576	$ 1,574
Other comprehensive income, net of tax	2,920	2,026
Total comprehensive income	$ 17,496	$ 3,600

(8) Property, plant and equipment

	2026								
	Land			Buildings and structures			Machinery	Others	
	Owner-occupied	Lease	Subtotal	Owner-occupied	Lease	Subtotal	Owner-occupied	Owner-occupied	Total
At January 1									
Cost	$ 2,626,283	$ 739	$ 2,627,022	$ 5,097,683	$ 24,028	$ 5,121,711	$ 2,909,087	$ 2,031,707	$ 12,689,527
Accumulated depreciation	-	-	-	(2,183,441)	(12,480)	(2,195,921)	(2,157,648)	(1,383,365)	(5,736,934)
	$ 2,626,283	$ 739	$ 2,627,022	$ 2,914,242	$ 11,548	$ 2,925,790	$ 751,439	$ 648,342	$ 6,952,593
At January 1	$ 2,626,283	$ 739	$ 2,627,022	$ 2,914,242	$ 11,548	$ 2,925,790	$ 751,439	$ 648,342	$ 6,952,593
Additions	-	-	-	15,785	-	15,785	3,543	57,783	77,111
Disposals	-	-	-	-	-	-	(29)	(257)	(286)
Reclassifications	7	(7)	-	15,289	(114)	15,175	(428)	17,331	32,078
Depreciation charge	-	-	-	(33,345)	(106)	(33,451)	(42,353)	(75,202)	(151,006)
Net exchange differences	16,361	-	16,361	19,365	-	19,365	16,372	3,464	55,562
At March 31	$ 2,642,651	$ 732	$ 2,643,383	$ 2,931,336	$ 11,328	$ 2,942,664	$ 728,544	$ 651,461	$ 6,966,052
At March 31									
Cost	$ 2,642,651	$ 732	$ 2,643,383	$ 5,185,074	$ 23,789	$ 5,208,863	$ 2,962,678	$ 2,101,206	$ 12,916,130
Accumulated depreciation	-	-	-	(2,253,738)	(12,461)	(2,266,199)	(2,234,134)	(1,449,745)	(5,950,078)
	$ 2,642,651	$ 732	$ 2,643,383	$ 2,931,336	$ 11,328	$ 2,942,664	$ 728,544	$ 651,461	$ 6,966,052

	2025								
	Land			Buildings and structures			Machinery	Others	
	Owner-occupied	Lease	Subtotal	Owner-occupied	Lease	Subtotal	Owner-occupied	Owner-occupied	Total
At January 1									
Cost	$ 2,337,726	$ 53,684	$ 2,391,410	$ 4,761,981	$ 30,027	$ 4,792,008	$ 3,068,989	$ 1,776,829	$ 12,029,236
Accumulated depreciation	-	-	-	(2,071,248)	(7,901)	(2,079,149)	(2,284,512)	(1,238,883)	(5,602,544)
	$ 2,337,726	$ 53,684	$ 2,391,410	$ 2,690,733	$ 22,126	$ 2,712,859	$ 784,477	$ 537,946	$ 6,426,692
At January 1	$ 2,337,726	$ 53,684	$ 2,391,410	$ 2,690,733	$ 22,126	$ 2,712,859	$ 784,477	$ 537,946	$ 6,426,692
Additions	-	-	-	4,905	-	4,905	724	47,822	53,451
Disposals	-	-	-	-	-	-	(1,646)	(1,330)	(2,976)
Reclassifications	42,812	(42,812)	-	17,568	(17,568)	-	97,122	12,163	109,285
Depreciation charge	-	-	-	(27,716)	(108)	(27,824)	(46,047)	(65,274)	(139,145)
Net exchange differences	21,114	-	21,114	44,230	-	44,230	10,597	3,448	79,389
At March 31	$ 2,401,652	$ 10,872	$ 2,412,524	$ 2,729,720	$ 4,450	$ 2,734,170	$ 845,227	$ 534,775	$ 6,526,696
At March 31									
Cost	$ 2,401,652	$ 10,872	$ 2,412,524	$ 4,861,499	$ 6,081	$ 4,867,580	$ 3,182,575	$ 1,825,675	$ 12,288,354
Accumulated depreciation	-	-	-	(2,131,779)	(1,631)	(2,133,410)	(2,337,348)	(1,290,900)	(5,761,658)
	$ 2,401,652	$ 10,872	$ 2,412,524	$ 2,729,720	$ 4,450	$ 2,734,170	$ 845,227	$ 534,775	$ 6,526,696

A. The significant components of buildings include main plants and renovation construction, which are depreciated over 10~55 and 3~55 years, respectively.

B. The Group had no interest capitalisation for the three months ended March 31, 2026 and 2025.

C. The Group has no property, plant and equipment pledged to others as collateral.

(9) Leasing arrangements－lessee

A. The Group leases various assets including land, buildings and transportation equipment. Rental contracts are typically made for periods of 1 to 9 years. Lease terms are negotiated on an individual basis and contain a wide range of different terms and conditions. The lease agreements do not impose covenants, but leased assets may not be used as security for borrowing purposes.

B. Short-term leases with a lease term of 12 months or less comprise buildings, parking spaces and business vehicles. Low-value assets comprise multifunction printers.

C. The carrying amount of right-of-use assets and the depreciation charge are as follows:

	March 31, 2026	December 31, 2025	March 31, 2025
	Carrying amount	Carrying amount	Carrying amount
Land	$ 32,215	$ 31,615	$ 33,237
Buildings	384,221	408,126	108,924
Transportation equipment	61,771	61,864	64,616
	$ 478,207	$ 501,605	$ 206,777

	Three months ended March 31,	
	2026	2025
	Depreciation charge	Depreciation charge
Land	$ 372	$ 369
Buildings	30,269	16,623
Transportation equipment	12,904	10,624
	$ 43,545	$ 27,616

D. For the three months ended March 31, 2026 and 2025, the additions to right-of-use assets were $18,792 and $7,203, respectively.

E. The information on profit and loss accounts relating to lease contracts is as follows:

	Three months ended March 31,	
	2026	2025
Items affecting profit or loss		
Interest expense on lease liabilities	$ 3,909	$ 1,754
Expense on short-term lease contracts	63,132	64,898
Expense on leases of low-value assets	789	1,276

F. For the three months ended March 31, 2026 and 2025, the Group's total cash outflow for leases was $109,150 and $95,393, respectively.

(10) Leasing arrangements – lessor

A. The Group leases various assets including land and buildings. Rental contracts are typically made for periods of 1 and 10 years. Lease terms are negotiated on an individual basis and contain a wide range of different terms and conditions.

B. For the three months ended March 31, 2026 and 2025, the Group recognized rent income in the amounts of $7,008 and $6,473, respectively, based on the operating lease agreement, which does not include variable lease payments.

C. The maturity analysis of the lease payments under the operating leases is as follows:

	March 31, 2026	December 31, 2025	March 31, 2025
Current year	$ 20,533	$ -	$ 8,741
Within 1 year	15,397	20,961	11,548
Within 1-2 years	10,175	9,565	-
Within 2-3 years	10,326	9,708	-
After 4 years	30,977	39,406	-
	$ 87,408	$ 79,640	$ 20,289

(11) Investment property

	Bulidings	
	2026	2025
At January 1		
Cost	$ 104,883	$ 104,417
Accumulated depreciation	(82,382)	(77,364)
	$ 22,501	$ 27,053
At January 1	$ 22,501	$ 27,053
Depreciation charge	(1,189)	(1,176)
Net exchange differences	681	545
At March 31	$ 21,993	$ 26,422
At March 31		
Cost	$ 108,127	$ 106,562
Accumulated depreciation	(86,134)	(80,140)
	$ 21,993	$ 26,422

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

	Three months ended March 31,	
	2026	2025
Rental income from investment property	$ 2,917	$ 2,887
Direct operating expenses arising from the investment property that generated rental income in the period	$ 1,189	$ 1,176

B. The fair value of the investment property held by the Group as at March 31, 2026, December 31, 2025 and March 31, 2025 was $105,801, $105,160 and $91,953, respectively, which was valuated with reference to the future rental income and the related discounted cash flows, which was categorized within Level 3 in the fair value hierarchy. Key assumptions are as follows:

	March 31, 2026	December 31, 2025	March 31, 2025
Discount rate	1.792%	1.773%	1.839%

C. The Group has no investment property pledged to others.

(12) Short-term borrowings

	March 31, 2026	December 31, 2025	March 31, 2025
Unsecured bank loans	$ 69,227,536	$ 24,446,153	$ 21,325,579
Credit lines	$ 128,708,660	$ 78,561,590	$ 70,440,159
Interest rate range	1.71%~4.47%	1.750%~4.408%	1.758%~5.285%

For the three months ended March 31, 2026 and 2025, details of interest expense recognized in profit or loss are provided in Note 6(24).

(13) Other payables

	March 31, 2026	December 31, 2025	March 31, 2025
Salary and bonus payable	$ 6,343,013	$ 6,430,354	$ 5,060,956
Employees' compensation and directors' remuneration payable	3,347,282	2,244,455	2,759,966
Marketing fee payable	1,110,802	1,503,105	1,057,552
Shipping and freight-in payable	353,048	429,217	432,369
Royalties payable	39,642	37,359	72,462
Others	771,733	838,835	698,048
	$ 11,965,520	$ 11,483,325	$ 10,081,353

(14) Provisions – current

	Warranty	
	2026	2025
At January 1	$ 905,485	$ 812,365
Additional provisions	361,375	572,462
Used during the year	(276,017)	(463,652)
At March 31	$ 990,843	$ 921,175

The Group gives warranties on the peripherals and accessories of computer hardware sold. Provision for warranty is estimated based on the historical repair records of the product.

(15) Bonds payable

	March 31, 2026	December 31, 2025	March 31, 2025
Bonds payable	$ 20,023,879	$ 20,023,879	$ 20,023,879
Less: Discount on bonds payable	(1,137,699)	(1,235,273)	(1,524,978)
	18,886,180	18,788,606	18,498,901
Less: Exercisable put options on corporate bonds, current portion (accounted for as 'Long-term liabilities, current portion')	(9,345,220)	(9,297,043)	-
	$ 9,540,960	$ 9,491,563	$ 18,498,901

A. Fourth unsecured convertible bonds overseas

(a) On July 23, 2024, the Company issued its fourth unsecured convertible bonds overseas under the following conditions:

i. The total issuance amounted to USD 300 million, with a coupon rate of 0%, a maturity period of 5 years, and a circulation period from July 23, 2024 to July 23, 2029. Upon maturity, the convertible bonds will be redeemed in USD at face value plus an annual interest rate of 0.875% (semi-annually calculated).

ii. The bondholders have the right to ask for conversion of the bonds into common shares of the Company during the period from the date after three months of the bonds issue (excluding the issuance date) to 10 days before the maturity date, except for the stop transfer period as specified in the terms of the bonds or the laws/regulations. The rights and obligations of the new shares converted from the bonds are the same as the issued and outstanding common shares.

iii. The conversion price of the bonds is set up based on the pricing model in the terms of the bonds (the conversion price at issuance is NT$358.87 per share/conversion exchange rate used is USD:TWD=1:32.61), and is subject to adjustments if the condition of the anti-dilution provisions occurs subsequently. The Company adjusted the conversion price to NT$338.28 per share on August 5, 2025.

iv. Except in cases of early redemption, repurchase and cancellation, or conversion, bondholders may request compensation for interest at an annual rate of 0.875% above the face value of the bonds from the third anniversary of the issuance date or the delisting of the Company's common stock on the Taiwan Stock Exchange, with redemption of all or part of the bonds based on semi-annual calculations.

v. When 90% or more of the bonds have been redeemed, converted, repurchased and cancelled by bondholders, or from the day following the third anniversary of the issuance of the convertible bonds until ten days before maturity, if the closing price of the Company's common stock (converted to USD at the prevailing exchange rate) reaches 130% of the early redemption amount divided by the total face value of the bonds after 20 trading days out of 30 consecutive trading days, the Company may redeem all or part of the bonds early.

vi. Under the terms of the bonds, all bonds redeemed (including repurchased on the secondary market), early redeemed, matured or converted bonds by bondholders will be cancelled and not to be re-issued.

(b) Regarding the issuance of convertible bonds, the equity conversion options amounting to $526,862 were separated from the liability component and were recognized in 'capital surplus-share options' in accordance with IAS 32. In accordance with IFRS 9, the call options and put options embedded in bonds payable were not separated because the economic characteristics and risks of the embedded derivatives were closely related to those of the host contracts.

B. Third unsecured convertible bonds overseas

(a) On July 27, 2023, the Company issued its third unsecured convertible bonds overseas under the following conditions:

i. The total issuance amounted to USD 300 million, with a coupon rate of 0%, a maturity period of 5 years, and a circulation period from July 27, 2023 to July 27, 2028. Upon maturity, the convertible bonds will be redeemed in USD at face value plus an annual interest rate of 1% (semi-annually calculated).

ii. The bondholders have the right to ask for conversion of the bonds into common shares of the Company during the period from the date after three month of the bonds issue (excluding the issuance date) to 10 days before the maturity date, except for the stop transfer period as specified in the terms of the bonds or the laws/regulations. The rights and obligations of the new shares converted from the bonds are the same as the issued and outstanding common shares.

iii. The conversion price of the bonds is set up based on the pricing model in the terms of the bonds (the conversion price at issuance is NT$375 per share/conversion exchange rate used is USD:TWD=1:31.095), and is subject to adjustments if the condition of the anti-dilution provisions occurs subsequently. The Company adjusted the conversion price to NT$345.14 per share on August 5, 2025.

iv. Except in cases of early redemption, repurchase and cancellation, or conversion, bondholders may request compensation for interest at an annual rate of 1% above the face value of the bonds from the third anniversary of the issuance date or the delisting of the Company's common stock on the Taiwan Stock Exchange, with redemption of all or part of the bonds based on semi-annual calculations.

v. When 90% or more of the bonds have been redeemed, converted, repurchased and cancelled by bondholders, or from the day following the third anniversary of the issuance of the convertible bonds until ten days before maturity, if the closing price of the Company's common stock (converted to USD at the prevailing exchange rate) reaches 130% of the early redemption amount divided by the total face value of the bonds after 20 trading days out of 30 consecutive trading days, the Company may redeem all or part of the bonds early.

vi. Under the terms of the bonds, all bonds redeemed (including repurchased on the secondary market), early redeemed, matured or converted bonds by bondholders will be cancelled and not to be re-issued.

(b) Regarding the issuance of convertible bonds, the equity conversion options amounting to $449,693 were separated from the liability component and were recognized in 'capital surplus—share options' in accordance with IAS 32. In accordance with IFRS 9, the call options and put options embedded in bonds payable were not separated because the economic characteristics and risks of the embedded derivatives were closely related to those of the host contracts.

(c) Under the terms of the bonds, bondholders may request compensation for interest at an annual rate of 1% above the face value of the bonds from the third anniversary of the issuance date, with redemption of all or part of the bonds based on semi-annual calculations. As the bondholders will be able to exercise the put options in the third quarter of 2026, the bonds were transferred to 'Long-term liabilities, current portion' from the period. After the put options exceed their exercise period, the unexercised put options will be transferred back to 'Bonds payable' if they met the definition of non-current liabilities.

(16) Pensions

A. The Company has a defined benefit pension plan in accordance with the Labor Standards Act, 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 Act. 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 contributes monthly an amount equal to 2% of the employees' monthly salaries and wages to the retirement fund deposited with Bank of Taiwan, the trustee, under the name of the independent retirement fund committee. Also, the Company would assess the balance in the aforementioned labor pension reserve account by December 31, every year. If the account balance is insufficient to pay the pension calculated by the aforementioned method, to the employees expected to be qualify for retirement in the following year, the Company will make contributions for the deficit by next March.

(a) The pension costs under defined contribution pension plans of the Group for the three months ended March 31, 2026 and 2025 were $1,884 and $1,743, respectively.

(b) Expected contributions to the defined benefit pension plans of the Group for the year ending December 31, 2026 amount to $10,955.

B. Effective July 1, 2005, the Company and its domestic subsidiaries have established a defined contribution pension plan (the "New Plan") under the Labor Pension Act (the "Act"), covering all regular employees with R.O.C. nationality. Under the New Plan, the Company and its domestic subsidiaries contribute monthly an amount based on 6% of the employees' monthly salaries and wages to the employees' individual pension accounts at the Bureau of Labor Insurance. The benefits accrued are paid monthly or in lump sum upon termination of employment. The pension costs under the defined contribution pension plans of the Group for the three months ended March 31, 2026 and 2025 were $41,294 and $35,541, respectively.

The Company's mainland China subsidiaries have a defined contribution plan. Monthly contributions to an independent fund administered by the government in accordance with the pension regulations in the People's Republic of China (PRC) are based on certain percentage of employees' monthly salaries and wages. The contribution percentage for the three months ended March 31, 2026 and 2025 was both 12%~17%. Other than the monthly contributions, the Group has no further obligations. For the three months ended March 31, 2026 and 2025, the Company's mainland China subsidiaries have recognized pension cost of $32,174 and $30,632, respectively.

(17) Share capital

As of March 31, 2026, the Company's authorized capital was $9,500,000, consisting of 950,000 thousand shares of ordinary stock (including 50,000 thousand shares reserved for employee stock options, for preferred shares with warrants or for convertible bonds issued by the Company), and the paid-in capital was $6,698,889 with a par value of $10 (in dollars) per share. All proceeds from shares issued have been collected. The number of the Company's ordinary shares outstanding at the beginning and end of the period is both 669,889,886 shares.

(18) Capital surplus

Pursuant to the R.O.C. Company Act, capital surplus arising from paid-in capital in excess of par value on issuance of common stocks and donations can be used to cover accumulated deficit or to issue new stocks or cash to shareholders in proportion to their share ownership, provided that the Company has no accumulated deficit. Further, the R.O.C. Securities and Exchange Law requires that the amount of capital surplus to be capitalized 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.

(19) Retained earnings

A. Under the Company's Articles of Incorporation, the current year's earnings, if any, shall first be used to pay all taxes and offset prior year's operating losses and then 10% of the remaining amount shall be set aside as legal reserve, unless accumulated legal reserve has reached an amount equal to the Company's paid-in capital. And then special reserve shall be set aside or reversed according to the laws or decrees or the regulations of competent authorities. Appropriation (5% ~ 100%) of the remainder plus prior year's accumulated retained earnings shall be proposed by the Board of Directors, and distributed as below:

(a) It shall be resolved by the stockholders when distributed by issuance of new shares.

(b) Earnings distributed in the form of cash or all or part of the legal reserve and capital surplus regulated by Paragraph 1 of Article 241 of the Company Act distributed in cash shall be resolved by a majority vote at a meeting of Board of Directors attended by at least two-thirds of the total number of directors, and reported to shareholders, but not needed to be submitted to the shareholders for approval. Cash dividends shall not be less than 5% of total distribution amount. If the cash dividend is less than ten cents (NT$0.1) per share, such dividend shall be distributed in the form of shares.

B. Except for covering accumulated deficit or issuing new stocks or cash to shareholders in proportion to their share ownership, the legal reserve shall not be used for any other purpose. The use of legal reserve for the issuance of stocks or cash to shareholders in proportion to their share ownership is permitted, provided that the balance of the reserve exceeds 25% of the Company's paid-in capital.

C. 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.

The amounts previously set aside by the Company as special reserve of $426,354 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.

D. The appropriations of 2025 earnings had been approved by the Board of Directors on April 17, 2026 and the appropriations of 2024 earnings had been approved by the shareholders during their meeting on June 10, 2025. Details are summarized below:

	2025		2024	
	Amount	Dividends per share (in dollars)	Amount	Dividends per share (in dollars)
Legal reserve	$ 1,217,242		$ 981,307	
Cash dividend	8,038,667	$ 12.00	6,698,889	$ 10.00

E. For the appropriation of 2025 earnings, aside from the cash dividends which had been resolved by the Board of Directors on April 17, 2026 and provisioned dividends payable, the remaining was yet to be resolved by the shareholders. Information about the appropriation of earnings proposed by the Board of Directors and resolved by the shareholders will be posted in the "Market Observation Post System" at the website of the Taiwan Stock Exchange.

(20) Operating revenue

	Three months ended March 31, 2026	Three months ended March 31, 2025
Revenue from contracts with customers	$ 105,057,330	$ 65,747,430

A. Disaggregation of revenue from contracts with customers

The Group derives revenue at a point in time in the following major product lines and segments information:

Three months ended March 31, 2026	Global brand business group	Other business group	Total
Product Types			
Computer parts	$ 26,275,513	$ -	$ 26,275,513
Networking communication products	75,135,150	-	75,135,150
Others	3,295,198	351,469	3,646,667
	$ 104,705,861	$ 351,469	$ 105,057,330

Three months ended March 31, 2025	Global brand business group	Other business group	Total
Product Types			
Computer parts	$ 26,596,948	$ -	$ 26,596,948
Networking communication products	35,792,387	-	35,792,387
Others	3,043,505	314,590	3,358,095
	$ 65,432,840	$ 314,590	$ 65,747,430

B. Contract liabilities

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

	March 31, 2026	December 31, 2025	March 31, 2025	January 1, 2025
Advance sales receipts	$ 7,582,569	$ 3,956,261	$ 7,045,932	$ 4,534,401

(b) Revenue recognized that was included in the contract liability balance at the beginning of the period:

	Three months ended March 31, 2026	Three months ended March 31, 2025
Advance sales receipts	$ 3,834,425	$ 4,395,563

(21) Interest income

	Three months ended March 31, 2026	Three months ended March 31, 2025
Interest income from bank deposits	$ 259,837	$ 137,284
Interest income from financial assets measured at amortized cost	4,423	7,930
Others	7,455	381
	$ 271,715	$ 145,595

(22) Other income

	Three months ended March 31, 2026	Three months ended March 31, 2025
Rental revenue	$ 7,008	$ 6,473
Dividend income	234	1,108
Other income - others	175,089	218,753
	$ 182,331	$ 226,334

(23) Other gains and losses

	Three months ended March 31, 2026	Three months ended March 31, 2025
Foreign exchange (losses) gains	($ 733,776)	$ 76,415
Gains (losses) on financial assets at fair value through profit or loss (non-derivative financial instruments)	314,634	(74,454)
Losses on financial liabilities at fair value through profit or loss (derivative financial instruments)	-	(204)
Losses on disposals of property, plant and equipment	(127)	(2,917)
Gain on disposal of investments accounted for using equity method	40	-
Others	(1,173)	(1,285)
	($ 420,402)	($ 2,445)

(24) Finance costs

	Three months ended March 31, 2026	Three months ended March 31, 2025
Interest expense		
Bank borrowing	$ 305,937	$ 35,748
Amortization of convertible bonds discount	97,574	95,572
Interest expense on lease liabilities	3,909	1,754
Other interest expense	7	4
	$ 407,427	$ 133,078

(25) Expenses by nature

	Three months ended March 31, 2026	Three months ended March 31, 2025
Cost of goods sold	$ 91,016,811	$ 55,876,426
Employee benefit expense	2,787,066	2,395,743
Loss on inventory valuation	667,840	103,261
Expected credit losses	428,180	263,076
Warranty cost of after-sale service	361,375	572,462
Transportation expenses	264,366	224,758
Depreciation and amortization	245,185	209,826
Export expense	230,601	341,437
Marketing service charge	130,279	116,658
Other costs and expenses	1,511,917	1,404,253
	$ 97,643,620	$ 61,507,900

(26) Employee benefit expense

	Three months ended March 31, 2026	Three months ended March 31, 2025
Wages and salaries	$ 2,486,952	$ 2,124,835
Labor and health insurance fees	111,749	105,864
Pension costs	75,352	67,916
Other personnel expenses	113,013	97,128
	$ 2,787,066	$ 2,395,743

A. In accordance with the Articles of Incorporation of the Company, a ratio of distributable profit of the current year, after covering accumulated losses, shall be distributed as employees' compensation and directors' remuneration. The ratio shall be 3%~10% for employees' compensation and shall not be higher than 3% for directors' remuneration. The aforementioned employees' compensation shall be distributed no lower than 20% for distributing the compensation to the rank-and-file employees or adjusting the salaries.

B. For the three months ended March 31, 2026 and 2025, employees' compensation was accrued at $657,745 and $423,162, respectively; while directors' remuneration was accrued at $11,500 and $11,400 respectively. The aforementioned amounts were recognized in salary expenses.

The employees' compensation and directors' remuneration were estimated and accrued based on 10% and 0.17% of distributable profit of current year for the three months ended March 31, 2026. Employees' compensation and directors' remuneration of 2025 as resolved by the Board of Directors were in agreement with those amounts recognized in the 2025 financial statements.

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

(27) Income tax

A. Components of income tax expense:

	Three months ended March 31, 2026	Three months ended March 31, 2025
Current tax:		
Current tax on profits for the period	$ 1,930,077	$ 1,167,296
Prior year income tax underestimation	-	91,553
Total current tax	1,930,077	1,258,849
Deferred tax:		
Origination and reversal of temporary differences	(526,540)	(175,785)
Effect of the exchange rate	6,652	2,016
Total deferred tax	(519,888)	(173,769)
Income tax expense	$ 1,410,189	$ 1,085,080

B. The Company's income tax returns through 2022 have been assessed and approved by the Tax Authority.

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

D. The Group's exposure to Pillar Two income taxes arising from the Pillar Two legislation is as follows:

(a) The Group is within the scope of the Pillar Two model rules published by the Organisation for Economic Co-operation and Development (OECD). Since Pillar Two legislation was enacted in the Netherlands, Germany, and other countries, the jurisdiction in which the entity controlled by the Group is incorporated, and come into effect from January 1, 2024, the Group has no related current tax exposure as of March 31, 2026. While Pillar Two legislation was enacted in other operational regions of the Group and has not yet come into effect, it has no significant impact to the Group based on the Group's assessment.

(b) Under the Pillar Two legislation, the Group is liable to pay a top-up tax for the difference between its GloBE effective tax rate per jurisdiction and the 15% minimum rate.

(c) Due to the complexities in applying the legislation and calculating GloBE income, the impact of specific adjustments envisaged in the Pillar Two legislation which give rise to different effective tax rates compared to those calculated in accordance with IAS 12, the quantitative impact of the enacted or substantively enacted legislation is not yet reasonably estimable. The Group is currently engaged with tax specialists to assist it with applying the legislation.

(28) Earnings per share

	Three months ended March 31, 2026		
	Amount after tax	Weighted average number of ordinary shares outstanding (share in thousands)	Earnings per share (in dollars)
Basic earnings per share			
Profit attributable to ordinary shareholders of the parent	$ 5,268,403	669,889	$ 7.86
Diluted earnings per share			
Assumed conversion of all dilutive potential ordinary shares			
-Employees' compensation	-	7,047	
-Convertible bonds	96,212	55,948	
Profit attributable to ordinary shareholders of the parent plus assumed conversion of all dilutive potential ordinary shares	$ 5,364,615	732,884	$ 7.32

	Three months ended March 31, 2025		
	Amount after tax	Weighted average number of ordinary shares outstanding (share in thousands)	Earnings per share (in dollars)
Basic earnings per share			
Profit attributable to ordinary shareholders of the parent	$ 3,116,119	669,889	$ 4.65
Diluted earnings per share			
Assumed conversion of all dilutive potential ordinary shares			
-Employees' compensation	-	5,547	
-Convertible bonds	94,211	53,959	
Profit attributable to ordinary shareholders of the parent plus assumed conversion of all dilutive potential ordinary shares	$ 3,210,330	729,395	$ 4.40

(29) Transactions with non-controlling interest

GIGAIPC CO., LTD. conducted a cash capital increase on October 2, 2025. The Group did not participate in the subscription. As a result, the Group decreased its share interest by 7.7%. The transaction increased non-controlling interest by $47,498 and increased the equity attributable to owners of parent by $1,502. The effect of changes in interests in GIGAIPC CO., LTD. on the equity attributable to owners of the parent for the year ended December 31, 2025 is shown below:

	December 31, 2025
Cash	$ 49,000
Capital surplus-employee share options	10,642
Increase in the carrying amount of non-controlling interest	(47,498)
Capital surplus-changes in ownership interests in subsidiaries	$ 12,144

(30) Supplemental cash flow information:

A. Investing activities with partial cash payments:

	Three months ended March 31,	
	2026	2025
Purchase of property, plant and equipment	$ 77,111	$ 53,451
Add: Opening balance of payable on equipment	5,195	44,701
Less: Ending balance of payable on equipment	(1,026)	(14,558)
Cash paid during the year	$ 81,280	$ 83,594

B. The Group sold 100% of equity of the subsidiary, Senyun Precise Optical Co., Ltd., on June 30, 2025 and therefore lost control over the subsidiary (please refer to Note 4(3) B.(c)). The details of the consideration received from the transaction and assets and liabilities relating to the subsidiary are as follows:

	June 30, 2025
Consideration received	
Cash	$ 210,752
Carrying amount of the assets and liabilities of the subsidiary - Senyun Precise Optical Co., Ltd.	
Cash	121,158
Notes receivable	4,798
Accounts receivable	35,841
Other receivables	308
Inventories	21,344
Prepayments	317
Other current assets	954
Property, plant and equipment	50,284
Other non-current assets	250
Contract liabilities	(1,818)
Accounts payable	(6,995)
Other payables	(16,052)
Other current liabilities	(1,352)
Other non-current liabilities	(2,111)
Total net assets	$ 206,926

(31) Changes in liabilities from financing activities

	Three months ended March 31, 2026				
	Short-term borrowings	Bonds payable (Included exercisable put options on corporate bonds, current portion)	Guarantee deposits received	Lease liability	Liabilities from financing activities-gross
At January 1	$ 24,446,153	$ 18,788,606	$ 123,276	$ 477,135	$ 43,835,170
Changes in cash flow from financing activities	43,897,504	-	96,868	(41,320)	43,953,052
Payment of interest expense on lease liabilities (Note)	-	-	-	(3,909)	(3,909)
Amortization of convertible bonds discount (Note)	-	97,574	-	-	97,574
Impact of changes in foreign exchange rate	883,879	-	-	326	884,205
Changes in other non-cash items	-	-	-	22,701	22,701
At March 31	$ 69,227,536	$ 18,886,180	$ 220,144	$ 454,933	$ 88,788,793

	Three months ended March 31, 2025				
	Short-term borrowings	Bonds payable	Guarantee deposits received	Lease liability	Liabilities from financing activities-gross
At January 1	$ 2,000,000	$ 18,403,329	$ 145,645	$ 196,661	$ 20,745,635
Changes in cash flow from financing activities	19,325,579	-	(30,344)	(27,465)	19,267,770
Payment of interest expense on lease liabilities (Note)	-	-	-	(1,754)	(1,754)
Amortization of convertible bonds discount (Note)	-	95,572	-	-	95,572
Impact of changes in foreign exchange rate	-	-	-	2,682	2,682
Changes in other non-cash items	-	-	-	8,957	8,957
At March 31	$ 21,325,579	$ 18,498,901	$ 115,301	$ 179,081	$ 40,118,862

Note: Listed under cash flows from operating activities.

7. RELATED PARTY TRANSACTIONS

(1) Names of related parties and relationship

Names of related parties	Relationship with the Group
We Solutions Technology Co., Ltd. (We Solutions)	Associates

(2) Significant related party transactions

A. Purchases (Three months ended March 31, 2025: None.)

	Three months ended March 31, 2026
Purchases of goods:	
We Solutions	$ 73,267

All purchases from related parties are based on negotiated terms because the related products are unique and cannot be purchased from third parties. The payment terms for related parties are 30 days for monthly billings after receipt of goods that would be available to third parties. The payment term for third parties is prompt payment to 120 days after receipt of goods.

B. Accounts payable (December 31, 2025 and March 31, 2025: None.)

	March 31, 2026
We Solutions	$ 71,273

(3) Key management compensation

	Three months ended March 31, 2026	Three months ended March 31, 2025
Salaries and other short-term employee benefits	$ 35,908	$ 33,019
Post-retirement benefits	387	358
Total	$ 36,295	$ 33,377

8. PLEDGED ASSETS

The Group’s assets pledged as collateral are as follows:

	Book value			
Pledged asset	March 31, 2026	December 31, 2025	March 31, 2025	Purpose
Pledged assets - current (accounted for as “Financial assets at amortized cost - current”)				
- Time deposits	$ 92,540	$ 89,960	$ -	Guarantee for the customs duties
Pledged assets - non-current (accounted for as “Financial assets at amortized cost - non-current”)				
- Demand deposits	$ 3,992	$ 4,767	$ 4,532	Security deposit for office leasing
- Time deposits	117,595	117,583	207,649	Guarantee for the customs duties
	$ 121,587	$ 122,350	$ 212,181	

9. SIGNIFICANT CONTINGENT LIABILITIES AND UNRECOGNIZED CONTRACT COMMITMENTS

None.

10. SIGNIFICANT DISASTER LOSS

None.

11. SIGNIFICANT EVENTS AFTER THE BALANCE SHEET DATE

Please refer to Note 6(19) for the appropriation of earnings for 2025.

12. 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, issue employee stock option or buyback and retire treasury stock. The Group monitors capital on the basis of the liabilities to assets ratio. Total capital is shown as "Equity" in the consolidated balance sheet, which is also equal to total assets minus total liabilities.

(2) Financial instruments

A. Financial instruments by category

	March 31, 2026	December 31, 2025	March 31, 2025
Financial assets			
Financial assets mandatorily measured at fair value through profit or loss	$ 1,251,006	$ 1,097,622	$ 823,280
Financial assets at fair value through other comprehensive income			
Designation of equity instrument	1,653,981	1,755,415	1,540,960
Financial assets at amortized cost			
Cash and cash equivalents	63,311,111	40,321,147	42,633,454
Financial assets at amortized cost	930,514	1,280,085	1,574,831
Notes receivable	2	-	4,101
Accounts receivable	23,933,327	33,803,039	30,710,032
Other receivables	2,468,312	2,745,241	1,160,352
Guarantee deposits paid	79,696	78,793	63,043
	$ 93,627,949	$ 81,081,342	$ 78,510,053
Financial liabilities			
Financial liabilities at amortized cost			
Short-term borrowings	$ 69,227,536	$ 24,446,153	$ 21,325,579
Notes payable	27,535	12,764	9,302
Accounts payable	66,578,684	31,493,799	29,421,177
Other payables	11,965,520	11,483,325	10,081,353
Bonds payable（Included exercisable put options on corporate bonds, current portion）	18,886,180	18,788,606	18,498,901
Guarantee deposits received	220,144	123,276	115,301
Lease liabilities	454,933	477,135	179,081
	$ 167,360,532	$ 86,825,058	$ 79,630,694

B. Financial risk management policies

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

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

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

C. Significant financial risks and degrees of financial risks

(a) Market risk

<u>Foreign exchange risk</u>

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

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

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

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

	March 31, 2026				
		Foreign currency amount (In Thousands)	Exchange rate		Book value (NTD)
(Foreign currency: functional currency)					
Financial assets					
Monetary items					
USD:NTD	$	4,096,866	31.980	$	131,017,775
RMB:NTD		1,737,995	4.627		8,041,703
EUR:NTD		24,149	36.694		886,123
USD:RMB		96,179	6.911		3,075,535
Non-monetary items					
USD:NTD	$	6,366	31.980	$	203,585
Investments accounted for using equity method					
USD:NTD	$	363,402	31.980	$	11,621,586
Financial liabilities					
Monetary items					
USD:NTD	$	6,066,211	31.980	$	193,997,428
RMB:NTD		327,243	4.627		1,514,153
USD:RMB		87,566	6.911		2,801,115

	December 31, 2025				
		Foreign currency amount (In Thousands)	Exchange rate		Book value (NTD)
(Foreign currency: functional currency)					
Financial assets					
Monetary items					
USD:NTD	$	2,077,904	31.438	$	65,325,146
RMB:NTD		405,042	4.498		1,821,879
EUR:NTD		14,444	36.905		533,056
USD:RMB		106,408	6.990		3,345,576
Non-monetary items					
USD:NTD	$	6,349	31.438	$	199,600
Investments accounted for using equity method					
USD:NTD	$	343,589	31.438	$	10,801,741
Financial liabilities					
Monetary items					
USD:NTD	$	2,412,589	31.438	$	75,846,973
RMB:NTD		508,990	4.498		2,289,437
USD:RMB		280,740	6.990		8,826,752

	March 31, 2025				
	Foreign currency amount (In Thousands)		Exchange rate	Book value (NTD)	
(Foreign currency: functional currency)					
Financial assets					
Monetary items					
USD:NTD	$	1,889,734	33.182	$	62,705,154
RMB:NTD		514,472	4.570		2,351,137
EUR:NTD		6,598	35.946		237,172
USD:RMB		162,192	7.261		5,381,980
Non-monetary items					
USD:NTD	$	6,037	33.182	$	200,306
Investments accounted for using equity method					
USD:NTD	$	295,519	33.182	$	9,805,908
Financial liabilities					
Monetary items					
USD:NTD	$	1,493,785	33.182	$	49,566,774
RMB:NTD		584,667	4.570		2,671,928
USD:RMB		349,434	7.261		11,595,188

iv. The total exchange gain (loss), including realized and unrealized arising from significant foreign exchange variation on the monetary items held by the Group for the three months ended March 31, 2026 and 2025, amounted to loss of $733,776 and gain of $76,415, respectively.

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

	Three months ended March 31, 2026				
	Sensitivity analysis				
	Degree of variation	Effect on profit or loss		Effect on other comprehensive income	
(Foreign currency: functional currency)					
Financial assets					
Monetary items					
USD:NTD	1%	$	1,310,178	$	-
RMB:NTD	1%		80,417		-
EUR:NTD	1%		8,861		-
USD:RMB	1%		30,755		-
Financial liabilities					
Monetary items					
USD:NTD	1%	$	1,939,974	$	-
RMB:NTD	1%		15,142		-
USD:RMB	1%		28,011		-

	Three months ended March 31, 2025		
	Sensitivity analysis		
	Degree of variation	Effect on profit or loss	Effect on other comprehensive income
(Foreign currency: functional currency)			
Financial assets			
Monetary items			
USD:NTD	1%	$ 627,052	$ -
RMB:NTD	1%	23,511	-
EUR:NTD	1%	2,372	-
USD:RMB	1%	53,820	-
Financial liabilities			
Monetary items			
USD:NTD	1%	$ 495,668	$ -
RMB:NTD	1%	26,719	-
USD:RMB	1%	115,952	-

Price risk

i. The Group's equity securities, which are exposed to price risk, are the held financial assets at fair value through profit or loss and financial assets at fair value through other comprehensive income. To manage its price risk arising from investments in equity securities, the Group diversifies its portfolio. Diversification of the portfolio is done in accordance with the limits set by the Group.

ii. The Group's investments in equity securities comprise shares and beneficiary certificates issued by the domestic and foreign companies. The prices of equity securities would change due to the change of the future value of investee companies. If the prices of these equity securities had increased/decreased by 1% with all other variables held constant, pre-tax profit for the three months ended March 31, 2026 and 2025 would have increased/decreased by $10,474 and $6,230, respectively, as a result of gains/losses on equity securities classified as at fair value through profit or loss and beneficiary certificates. Other components of equity would have increased/decreased by $16,540 and $15,410, respectively, as a result of gains/losses on equity investment at fair value through other comprehensive income.

Cash flow and fair value interest rate risk

i. The domestic/overseas bond funds investment and bond products with fixed interest rate by the Group was held mainly for trading purposes, the effective interest rate of this fund is affected by the market interest rate.

ii. For fixed interest rate bond investments held by the Group classified as financial assets at fair value through profit or loss, changes in market interest rates would affect their fair values. At March 31, 2026 and 2025, if market interest rates had been 1% higher/lower with all other variables held constant, pre-tax profit for the three months ended March 31, 2026 and 2025 would have been $2,036 and $2,003 higher/lower, respectively.

iii. The Group's main interest rate risk arises from short-term borrowings. Borrowings issued at variable rates expose the Group to cash flow interest rate risk. Borrowings issued at fixed rates expose the Group to fair value interest rate risk. The Group's borrowings mainly bear variable interest rate. During the three months ended March 31, 2026 and 2025, the Group's borrowings were denominated in NTD and USD.

iv. At March 31, 2026 and 2025, if interest rates on borrowings had been 0.25% higher/lower with all other variables held constant, pre-tax profit for the three months ended March 31, 2026 would have been $43,267 and $13,328 lower/higher. The main factor is that changes in interest expense result from floating rate borrowings.

(b) Credit risk

i. Credit risk refers to the risk of financial loss to the Group arising from default by the clients or counterparties of financial instruments on the contract obligations. The main factor is that counterparties could not repay in full the accounts receivable based on the agreed terms, and the contract cash flows of debt instruments stated at fair value through profit or loss.

ii. The bond fund held by the Group was issued by well-known foreign banks and securities investment trust companies owned by or affiliated with domestic financial holding companies with good credit standing. Since the Group trades with several securities investment trust companies, credit risk is low.

iii. The Group has lower significant concentrations of credit risk, due to investment in corporate bonds or financial bonds. The maximum loss to the Group is the total amount of all book value.

iv. The Group manages their credit risk taking into consideration the entire group's concern. According to the Group's credit policy, each local entity in the Group is responsible for managing and analysing the credit risk for each of their new clients before standard payment and delivery terms and conditions are offered. Internal risk control assesses the credit quality of the customers, taking into account their financial position, past experience and other factors. Individual risk limits are set based on internal or external ratings in accordance with limits set by the Board of Directors. The utilisation of credit limits is regularly monitored.

v. The Group adopts the assumptions under IFRS 9, the default occurs when the contract payments are past due over 90 days.

vi. The Group adopts following assumptions under IFRS 9 to assess whether there has been a significant increase in credit risk on that instrument since initial recognition:

If the contract payments were past due over 30 days based on the terms, there has been a significant increase in credit risk on that instrument since initial recognition.

vii. The Group classifies customers' accounts receivable in accordance with credit rating of customer, insurance coverage and characteristics of collateral. The Group applies the simplified approach to estimate expected credit loss under the provision matrix basis.

viii. The following indicators are used to determine whether the credit impairment of debt instruments has occurred:

(i) It becomes probable that the issuer will enter bankruptcy or other financial reorganization due to their financial difficulties;

(ii) The disappearance of an active market for that financial asset because of financial difficulties;

(iii) Default or delinquency in interest or principal repayments;

(iv) Adverse changes in national or regional economic conditions that are expected to cause a default.

ix. The Group used the forecastability of macroeconomic growth by the International Monetary Fund to adjust historical and timely information to assess the default possibility of accounts receivable. On March 31, 2026, December 31, 2025 and March 31, 2025, the provision matrix is as follows:

	Not past due	Up to 30 days past due	31 to 60 days past due
March 31, 2026			
Expected loss rate	0.96%~3.68%	0.96%~6.17%	0.96%~16.43%
Total book value	$ 19,266,929	$ 3,451,880	$ 869,138
Loss allowance	$ 327,941	$ 62,789	$ 81,618

	61 to 90 days past due	Over 90 days	Total
Expected loss rate	0.96%~4.54%	5%~100%	
Total book value	$ 841,580	$ 611,109	$ 25,040,636
Loss allowance	$ 165,756	$ 469,205	$ 1,107,309

	Not past due	Up to 30 days past due	31 to 60 days past due
December 31, 2025			
Expected loss rate	0.93%~2.07%	0.93%~6.01%	0.93%~15.22%
Total book value	$ 24,697,841	$ 4,392,665	$ 4,818,895
Loss allowance	$ 232,597	$ 90,690	$ 125,859

	61 to 90 days past due	Over 90 days	Total
Expected loss rate	0.93%~43.68%	5%~100%	
Total book value	$ 352,949	$ 215,655	$ 34,478,005
Loss allowance	$ 97,219	$ 128,601	$ 674,966

	Not past due	Up to 30 days past due	31 to 60 days past due
March 31, 2025			
Expected loss rate	0.99%~2.44%	0.99%~9.03%	0.99%~17.67%
Total book value	$ 22,072,491	$ 7,337,610	$ 188,092
Loss allowance	$ 169,712	$ 71,833	$ 21,891

	61 to 90 days past due	Over 90 days	Total
Expected loss rate	0.99%~46.78%	5%~100%	
Total book value	$ 1,497,441	$ 385,257	$ 31,480,891
Loss allowance	$ 245,611	$ 261,812	$ 770,859

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

	2026		
	Notes receivable	Accounts receivable	Total
At January 1	$ -	$ 674,966	$ 674,966
Provision for impairment	-	428,180	428,180
Effect of exchange rate changes	-	4,163	4,163
At March 31	$ -	$ 1,107,309	$ 1,107,309

	2025		
	Notes receivable	Accounts receivable	Total
At January 1	$ -	$ 503,685	$ 503,685
Provision for impairment	-	263,076	263,076
Effect of exchange rate changes	-	4,098	4,098
At March 31	$ -	$ 770,859	$ 770,859

Considering the credit insurance on accounts receivable, the abovementioned amounts were not provided with allowance for uncollectible accounts in the amounts of $286,205, $305,194 and $409,879 on March 31, 2026, December 31, 2025 and March 31, 2025, respectively. For provisioned loss for the three months ended March 31, 2026 and 2025, the impairment gains and losses arising from customers' contracts amounted to loss of $428,180 and loss of $263,076, respectively.

(c) Liquidity risk

i. Group treasury monitors rolling forecasts of the Group's liquidity requirements to ensure it has sufficient cash to meet operational needs while maintaining sufficient headroom on its undrawn committed borrowing facilities at all times.

ii. Surplus cash held by the operating entities over and above balance required for working capital management are invested in interest bearing current accounts, time deposits and marketable securities, choosing instruments with appropriate maturities or sufficient liquidity to provide sufficient head-room as determined by the above-mentioned forecasts.

iii. The Group's undrawn borrowing facilities for floating rate short-term borrowings amounted to $59,481,124.

iv. The table below analyses the Group's non-derivative financial liabilities and net-settled derivative financial liabilities into relevant maturity groupings based on the remaining period at the balance sheet date to the contractual maturity date for non-derivative financial liabilities and to the expected maturity date for derivative financial liabilities. Except that the contractual undiscounted cash flows of short-term borrowings, notes payable, accounts payable, other payables and guarantee deposits received were equivalent to their carrying amounts and were expiring within one year, the amounts disclosed in the table are the contractual undiscounted cash flows of other financial liabilities:

March 31, 2026	Within 1 year	Between 1 and 2 year(s)	Over 2 years	Total
Non-derivative financial liabilities:				
Lease liability	$ 164,138	$ 132,931	$ 186,058	$ 483,127
Bonds payable（Included exercisable put options on corporate bonds, current portion）	9,804,347	10,219,532	-	20,023,879

December 31, 2025	Within 1 year	Between 1 and 2 year(s)	Over 2 years	Total
Non-derivative financial liabilities:				
Lease liability	$ 166,604	$ 131,894	$ 208,839	$ 507,337
Bonds payable（Included exercisable put options on corporate bonds, current portion）	$ 9,804,347	$ 10,219,532	$ -	$ 20,023,879

March 31, 2025	Within 1 year	Between 1 and 2 year(s)	Over 2 years	Total
Non-derivative financial liabilities:				
Lease liability	$ 89,066	$ 59,328	$ 39,855	$ 188,249
Bonds payable	-	9,804,347	10,219,532	20,023,879

The Group does not expect the timing of occurrence of the cash flows estimated through the maturity date analysis will be significantly earlier, nor expect the actual cash flow amount will be significantly different.

(3) Fair value information

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

Level 1: 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 and emerging stocks, beneficiary certificates are 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 fair value of the Group’s convertible bonds , debt instruments and derivative instruments are included in Level 2.

Level 3: Unobservable inputs for the asset or liability. The fair value of the Group’s investment in equity investment without active market is included in Level 3.

B. Fair value information of investment property at cost is provided in Note 6(11).

C. Except for those listed in the table below, the carrying amounts of the Group’s financial instruments not measured at fair value(including cash and cash equivalents, financial assets at amortized cost (bank deposits), notes receivable, accounts receivable, other receivables, guarantee deposits paid, short-term borrowings, notes payable, accounts payable, other payables, guarantee deposits received and lease liability) are approximate to their fair values.

	March 31, 2026			
		Fair value		
	Book	Level 1	Level 2	Level 3
Financial liabilities:				
Bonds payable（Included exercisable put options on corporate bonds, current portion）	$ 18,866,180	$ -	$19,056,538	$ -

	December 31, 2025			
		Fair value		
	Book	Level 1	Level 2	Level 3
Financial liabilities:				
Bonds payable（Included exercisable put options on corporate bonds, current portion）	$ 18,788,606	$ -	$18,967,783	$ -

	March 31, 2025			
		Fair value		
	Book	Level 1	Level 2	Level 3
Financial liabilities:				
Bonds payable	$ 18,498,901	$ -	$18,648,121	$ -

The fair value of the convertible bonds mentioned above is measured using a report provided by a third-party valuation firm, the binary tree-based convertible bond valuation model is adopted to estimate the bond value and the call option value based on the stock price volatility at the end of the period, the risk-free interest rate, the risk discount rate, and the liquidity risk.

D. The related information of 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 at March 31, 2026, December 31, 2025 and March 31, 2025 is as follows:

(a) The related information of natures of the assets is as follows:

	Level 1	Level 2	Level 3	Total
March 31, 2026				
Assets				
Recurring fair value measurements-assets				
Financial assets at fair value through profit or loss				
Equity instrument	$ 416,977	$ -	$393,807	$ 810,784
Beneficiary certificates	70,707	-	165,946	236,653
Debt instruments	-	203,569	-	203,569
Financial assets at fair value through other comprehensive income				
Equity instrument	1,552,761	-	101,220	1,653,981
	$2,040,445	$203,569	$660,973	$2,904,987

	Level 1	Level 2	Level 3	Total
December 31, 2025				
Assets				
Recurring fair value measurements-assets				
Financial assets at fair value through profit or loss				
Equity instrument	$ 119,138	$ -	$550,721	$ 669,859
Beneficiary certificates	68,419	-	159,755	228,174
Debt instruments	-	199,589	-	199,589
Financial assets at fair value through other comprehensive income				
Equity instrument	1,663,431	-	91,984	1,755,415
	$1,850,988	$199,589	$802,460	$2,853,037

	Level 1	Level 2	Level 3	Total
March 31, 2025				
Assets				
Recurring fair value measurements-assets				
Financial assets at fair value through profit or loss				
Equity instrument	$ 142,708	$ -	$223,164	$ 365,872
Beneficiary certificates	106,686	-	150,416	257,102
Debt instruments	-	200,306	-	200,306
Financial assets at fair value through other comprehensive income				
Equity instrument	1,448,826	-	92,134	1,540,960
	$1,698,220	$200,306	$465,714	$2,364,240

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

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

	Listed shares	Open-end fund	Government bond and corporate bond
Market quoted price	Closing price	Net asset value	Market price

ii. 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. The fair value of financial instruments measured by using valuation techniques can be referred to current fair value of instruments with similar terms and characteristics in substance, discounted cash flow method or other valuation methods, including calculated by applying model using market information available at the balance sheet date.

iii. When assessing non-standard and low-complexity financial instruments, for example, debt instruments without active market, the Group adopts valuation technique that is widely used by market participants. The inputs used in the valuation method to measure these financial instruments are normally observable in the market.
iv. For high-complexity financial instruments, the fair value is measured by using self-developed valuation model based on the valuation method and technique widely used within the same industry. The valuation model is normally applied to derivative financial instruments, debt instruments with embedded derivatives or securitised instruments. Certain inputs used in the valuation model are not observable at market, and the Group must make reasonable estimates based on its assumptions.
v. The valuation of derivative financial instruments is based on valuation model widely accepted by market participants, such as present value techniques and option pricing models. Forward exchange contracts are usually valued based on the current forward exchange rate.
vi. The output of valuation model is an estimated value and the valuation technique may not be able to capture all relevant factors of the Group's financial and non-financial instruments. Therefore, the estimated value derived using valuation model is adjusted accordingly with additional inputs, for example, model risk or liquidity risk and etc. In accordance with the Group's management policies and relevant control procedures relating to the valuation models used for fair value measurement, management believes adjustment to valuation is necessary in order to reasonably represent the fair value of financial and non-financial instruments at the balance sheet date. The inputs and pricing information used during valuation are carefully assessed and adjusted based on current market conditions.
vii. The Group takes into account adjustments for credit risks to measure the fair value of financial and non-financial instruments to reflect credit risk of the counterparty and the Group's credit quality.

E. For the three months ended March 31, 2026 and 2025, there was no transfer between Level 1 and Level 2.

F. The following chart is the movement of the equity instruments and the beneficiary certificates catagorised within Level 3 for the three months ended March 31, 2026 and 2025:

	Three months ended March 31, 2026	Three months ended March 31, 2025
At January 1	$ 802,460	$ 511,971
Loss recognized in profit or loss	(62,703)	(74,296)
Gains recognized in other comprehensive income	8,802	6,018
Acquired in the period	-	21,700
Transfer out from Level 3	(88,020)	-
Effect of exchange rate changes	434	321
At March 31	$ 660,973	$ 465,714

G. For the three months ended March 31, 2025, there was no transfer in or out from Level 3. Because the transaction volume of Certain Micro Application Technology Inc. in the market has steadily increased from February 2026, and there is sufficient observable market information available, the Group has transferred the fair value from Level 3 into Level 1 at the end of the month when the event occurred.

H. Financial segment is in charge of valuation procedures for fair value measurements being categorised 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 resource of information is independent, reliable and in line with other resources and represented as the exercisable price, and frequently updating inputs used to the valuation model and making any other necessary adjustments to the fair value.

I. 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:

	Fair value at March 31, 2026	Valuation technique	Significant unobservable input	Relationship of inputs to fair value
Unlisted shares	$ 393,807	Market comparable companies	Price-to-book ratio, enterprise value to operating income ratio multiple, discount for lack of marketability	The higher the multiple, the higher the fair value; the higher the discount for lack of marketability, the lower the fair value
Venture capital shares Private equity fund investment	$ 267,166	Net asset value	Not applicable	Not applicable

	Fair value at December 31, 2025	Valuation technique	Significant unobservable input	Relationship of inputs to fair value
Unlisted shares	$ 550,721	Market comparable companies	Price-to-book ratio, enterprise value to operating income ratio multiple, discount for lack of marketability	The higher the multiple, the higher the fair value; the higher the discount for lack of marketability, the lower the fair value
Venture capital shares Private equity fund investment	$ 251,739	Net asset value	Not applicable	Not applicable

	Fair value at March 31, 2025	Valuation technique	Significant unobservable input	Relationship of inputs to fair value
Unlisted shares	$ 225,257	Market comparable companies	Price-to-book ratio, enterprise value to operating income ratio multiple, discount for lack of marketability	The higher the multiple, the higher the fair value; the higher the discount for lack of marketability, the lower the fair value
Venture capital shares Private equity fund investment	$ 240,457	Net asset value	Not applicable	Not applicable

J. The Group has carefully assessed the valuation models and assumptions used to measure fair value. However, use of different valuation models or assumptions may result in different measurement. The following is the effect of profit or loss or of other comprehensive income from financial assets categorised within Level 3 if the inputs used to valuation models have changed:

			March 31, 2026			
			Recognized in profit or loss		Recognized in other comprehensive income	
	Input	Change	Favourable change	Unfavourable change	Favourable change	Unfavourable change
Financial assets						
Equity instruments	Discount for lack of marketability	±1%	$ 3,938	($ 3,938)	$ -	$ -

			December 31, 2025			
			Recognized in profit or loss		Recognized in other comprehensive income	
	Input	Change	Favourable change	Unfavourable change	Favourable change	Unfavourable change
Financial assets						
Equity instruments	Discount for lack of marketability	±1%	$ 5,507	($ 5,507)	$ -	$ -

			March 31, 2025			
			Recognized in profit or loss		Recognized in other comprehensive income	
	Input	Change	Favourable change	Unfavourable change	Favourable change	Unfavourable change
Financial assets						
Equity instruments	Discount for lack of marketability	±1%	$ 2,232	($ 2,232)	$ 21	($ 21)

13. SUPPLEMENTARY DISCLOSURES

(1) Significant transactions information

A. Loans to others: None.

B. Provision of endorsements and guarantees to others: None.

C. Holding of significant marketable securities at the end of the period (not including subsidiaries, associates and joint ventures): Please refer to table 1.

D. Purchases or sales of goods from or to related parties reaching \$100 million or 20% of paid-in capital or more: Please refer to table 2.

E. Receivables from related parties reaching \$100 million or 20% of paid-in capital or more: Please refer to table 3.

F. Significant inter-company transactions during the reporting periods: Please refer to table 4.

(2) Information on investees

Names, locations and other information of investee companies (not including investees in Mainland China): Please refer to table 5.

(3) Information on investments in Mainland China

A. Basic information: Please refer to table 6.

B. Significant transactions, either directly or indirectly through a third area, with investee companies in the Mainland Area: Please refer to table 7.

14. SEGMENT INFORMATION

(1) General information

The Group management has determined the operating segments based on the reports reviewed by the Board of Directors that are used to make strategic decisions. The Group's operating segments are segregated into the global brand business group and other business group based on the revenues from all sources.

Global brand business group: in-charge of the development and sale of main boards, interface cards, network & communication products, notebooks and computer peripherals.

Other business group: in-charge of the development and sale of product maintenance, automotive electronics and other products.

The Group's company organisation, basis of department segmentation and principles for measuring segment information for the period were not significantly changed.

(2) Measurement of segment information

The Board of Directors assesses the performance of the operating segments based on the operating income.

(3) Information about segment profit or loss, assets and liabilities

The segment information provided to the Chief Operating Decision-Maker for the reportable segments is as follows:

	Three months ended March 31, 2026		
	Global brand business group	Other business group	Total
Total segment revenue	$ 104,705,861	$ 351,469	$ 105,057,330
Operating income	$ 7,311,997	$ 101,713	$ 7,413,710
Depreciation and amortization	$ 243,523	$ 1,662	$ 245,185
Total assets (Note)	$ -	$ -	$ -
Total liabilities (Note)	$ -	$ -	$ -

	Three months ended March 31, 2025		
	Global brand business group	Other business group	Total
Total segment revenue	$ 65,432,840	$ 314,590	$ 65,747,430
Operating income	$ 4,138,095	$ 101,435	$ 4,239,530
Depreciation and amortization	$ 80,114	$ 129,712	$ 209,826
Total assets (Note)	$ -	$ -	$ -
Total liabilities (Note)	$ -	$ -	$ -

Note: As the Group's assets and liabilities are not the measurement items used by the Chief Operating Decision-Maker in evaluating segments, the measurement amount of the assets and liabilities that shall be disclosed is zero.

(4) Reconciliation for segment income (loss)

The revenue from external parties and segment profit (loss) reported to the Chief Operating Decision-Maker are measured in a manner consistent with those in the statement of pre-tax income. Therefore, such reconciliation is not required.

GIGA-BYTE TECHNOLOGY CO., LTD. AND SUBSIDIARIES

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

March 31, 2026

Table 1

Expressed in thousands of NTD
(Except as otherwise indicated)

Securities held by	Marketable securities	Relationship with the securities issuer	General ledger account	As of March 31, 2026 Number of shares	Book value	Ownership (%)	Fair value	Footnote
Giga-Byte Technology Co., Ltd.	Debt instruments-DEUTSCHE BANK AG etc.	None	Financial assets at fair value through profit or loss-current	-	$ 194,601	-	$ 203,569	
			Valuation adjustment of financial assets at fair value through profit or loss		8,968			
					$ 203,569			
Giga-Trend International Investment Group Ltd.	Emerging stocks - CHYI DING TECHNOLOGIES CO., LTD. etc.	None	Financial assets at fair value through profit or loss-current	Omitted	$ 47,366	0.53%~2.18%	$ 325,904	
			Valuation adjustment of financial assets at fair value through profit or loss		278,538			
					$ 325,904			
	Unlisted stocks - Castec International Crop. etc.	〃	Financial assets at fair value through profit or loss-current	Omitted	$ 238,719	0.17%~13.2%	$ 196,798	
			Valuation adjustment of financial assets at fair value through profit or loss		(41,921)			
					$ 196,798			
Giga Investment Corp.	Listed stocks - Walsin Technology Corporation etc.	None	Financial assets at fair value through other comprehensive income-non current	Omitted	$ 934,387	1.37%~9.37%	$ 1,488,351	
			Valuation adjustment of financial assets at fair value through other comprehensive income		553,964			
					$ 1,488,351			
	Unlisted stocks - Taiwan Truewin Technology Co., Ltd. etc.	〃	Financial assets at fair value through profit or loss-current	Omitted	$ 105,779	1.83%~10.56%	$ 197,009	
			Valuation adjustment of financial assets at fair value through profit or loss		91,230			
					$ 197,009			
	Beneficiary certificates - NEXUS CVC Partners Fund LP.	〃	Financial assets at fair value through profit or loss-non current	-	$ 150,000	10.73%	$ 165,946	
			Valuation adjustment of financial assets at fair value through profit or loss		15,946			
					$ 165,946			

Note : Transactions listed above are amount reaching NT$100 million.

GIGA-BYTE TECHNOLOGY CO., LTD. AND SUBSIDIARIES

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

Three months ended March 31, 2026

Table 2

Expressed in thousands of NTD
(Except as otherwise indicated)

			Transaction				Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)		
Purchaser/seller	Counterparty	Relationship with the counterparty	Purchases (sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	Footnote
Giga-Byte Technology Co., Ltd.	G.B.T. Inc.	Parent-subsidiary	(Sales)	($ 5,647,158)	(20%)	45 days upon receipt of goods	The price was based on the contract price	Normal	$ 8,760,551	48%	
	G-Style Co., Ltd.	〃	〃	(232,839)	(1%)	60 days upon receipt of goods	〃	〃	387,224	2%	
	Giga Computing Technology Co., Ltd.	〃	〃	(205,937)	(1%)	60 days upon receipt of goods	〃	〃	89,881	-	
	Ningbo Zhongjia Technology Co., Ltd.	Parent-indirect subsidary	〃	(6,298,883)	(22%)	90 days upon receipt of goods	〃	〃	924,103	5%	
	Dongguan Gigabyte Electronics Co.,Ltd.	〃	Purchases	191,148	1%	60 days after billing	〃	〃	(142,297)	(1%)	
	Ningbo Gigabyte Technology Co., Ltd.	〃	〃	145,568	1%	60 days after billing	〃	〃	(102,135)	(1%)	
G-Style Co., Ltd.	G.B.T. Inc.	Sister companies	(Sales)	(161,492)	(65%)	60 days upon receipt of goods	〃	〃	496,069	90%	
Giga Computing Technology Co., Ltd.	Giga Computing Technology Inc.	Subsidary-indirect subsidary	(Sales)	(756,549)	(1%)	60 days upon receipt of goods	〃	〃	1,201,322	12%	
	GIGAIPC CO., LTD.	〃	〃	(253,347)	-	60 days after billing	〃	〃	187,110	2%	
	Giga Computing Technology Inc.	Subsidary-indirect subsidary	Purchases	134,145	-	60 days upon receipt of goods	〃	〃	(153,606)	-	

GIGA-BYTE TECHNOLOGY CO., LTD. AND SUBSIDIARIES

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

March 31, 2026

Table 3

Expressed in thousands of NTD
(Except as otherwise indicated)

Creditor	Counterparty	Relationship with the counterparty	Balance as at March 31, 2026 (Note 1)	Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date (Note 2)	Allowance for doubtful accounts
					Amount	Action taken		
Giga-Byte Technology Co., Ltd.	G.B.T. Inc.	Parent-subsidiary	$ 8,760,551	2.81	$ 6,006,973	Subsequent collection	$ 2,088,057	$ -
	Giga Computing Technology Co., Ltd.	〃	81,879,039	9.35	-	-	89,881	-
	G-Style Co., Ltd.	〃	387,246	1.05	176,493	Subsequent collection	323,606	-
	Ningbo Zhongjia Technology Co., Ltd.	Parent-indirect subsidary	924,103	8.38	-	-	853,247	-
G-Style Co., Ltd.	G.B.T. Inc.	Sister companies	496,069	0.67	332,728	Subsequent collection	332,728	-
Giga Computing Technology Co., Ltd.	Giga Computing Technology Inc.	Subsidary-indirect subsidary	1,201,322	2.76	815,632	Subsequent collection	1,201,322	-
	GIGAIPC CO., LTD.	〃	187,110	5.22	-	-	79,625	-
Dongguan Gigabyte Electronics Co., Ltd.	Giga-Byte Technology Co., Ltd.	Parent-indirect subsidary	RMB 252,449 thousand	4.97	-	-	RMB 120,079 thousand	-
Ningbo Gigabyte Technology Co., Ltd.	Giga-Byte Technology Co., Ltd.	Parent-indirect subsidary	RMB 168,134 thousand	5.52	-	-	RMB 58,893 thousand	-
	Giga Computing Technology Co., Ltd.	Sister companies	RMB 346,075 thousand	8.34	-	-	RMB 53,462 thousand	-

Note 1: Including other receivables.

Note 2: The amount represents collections subsequent to March 31, 2026 up to April 30, 2026.

GIGA-BYTE TECHNOLOGY CO., LTD. AND SUBSIDIARIES

Significant inter-company transactions during the reporting periods

Three months ended March 31, 2026

Table 4

Expressed in thousands of NTD

(Except as otherwise indicated)

			Transaction			
Company name	Counterparty	Relationship	General ledger account	Amount	Transaction terms	Percentage of consolidated total operating revenues or total assets
Giga-Byte Technology Co., Ltd.	G.B.T. Inc.	Parent company to subsidiary	Sales	$ 5,647,158	Note 6	5%
	〃	〃	Accounts receivable	8,760,551	〃	4%
	G-Style Co., Ltd.	Parent company to subsidiary	Sales	232,839	Note 4	-
	〃	〃	Accounts receivable	387,224	〃	-
	Giga Computing Technology Co., Ltd.	Parent company to subsidiary	Sales	205,937	〃	-
	〃	〃	Other receivables	81,789,158	〃	33%
	〃	〃	Processing revenue	109,603	Note 2	-
	BYTE International Co., Ltd.	Parent company to subsidiary	After-sale service fees	118,744	Note 3	-
	Ningbo Zhongjia Technology Co., Ltd.	Parent company to indirect subsidiary	Sales	6,298,883	Note 1	6%
	〃	〃	Accounts receivable	924,103	〃	-
	Dongguan Gigabyte Electronics Co., Ltd.	Parent company to indirect subsidiary	Purchases	191,148	Note 2	-
	〃	〃	Accounts payable	142,297	〃	-
	〃	〃	Other payable	1,120,854	〃	-
	Ningbo Gigabyte Technology Co., Ltd.	Parent company to indirect subsidiary	Purchases	145,568	〃	-
	〃	〃	Accounts payable	102,135	〃	-
	〃	〃	Other payable	686,276	〃	-
G-Style Co., Ltd.	G.B.T. Inc.	Subsidiary to subsidiary	Sales	161,492	Note 4	-
	〃	〃	Accounts receivable	496,069	〃	-
Giga Computing Technology Co., Ltd.	Ningbo Gigabyte Technology Co., Ltd.	Subsidiary to indirect subsidiary	Other payable	1,579,137	Note 2	1%
	Giga Computing Technology Inc.	Subsidiary to indirect subsidiary	Sales	756,549	Note 4	1%
	〃	〃	Purchases	134,145	〃	-
	〃	〃	Accounts receivable	1,201,322	〃	-
	〃	〃	Accounts payable	153,606	〃	-

			Transaction			
Company name	Counterparty	Relationship	General ledger account	Amount	Transaction terms	Percentage of consolidated total operating revenues or total assets
Giga Computing Technology Co., Ltd.	GIGAIPC CO., LTD.	Subsidiary to indirect subsidiary	Sales	253,347	Note 2	-
	〃	〃	Accounts receivable	187,110	〃	-

Note 1 : Credit terms were 90 days upon receipt of goods.

Note 2 : Credit terms were 60 days after billing.

Note 3 : Credit terms were 30 days after billing.

Note 4 : Credit terms were 60 days upon receipt of goods.

Note 5 : Credit terms were 30 days upon receipt of goods.

Note 6 : Credit terms were 45 days upon receipt of goods.

Note 7 : Transactions listed above are amount reaching NT$100 million.

GIGA-BYTE TECHNOLOGY CO., LTD. AND SUBSIDIARIES

Information on investees

Three months ended March 31, 2026

Table 5

Expressed in thousands of NTD
(Except as otherwise indicated)

				Initial investment amount		Shares held as at March 31, 2026					
Investor	Investee	Location	Main business activities	Balance as at March 31, 2026	Balance as at December 31, 2025	Number of shares	Ownership (%)	Book value	Net profit (loss) of the investee for the three months ended March 31, 2026	Investment income(loss) recognized by the Company for the three months ended March 31, 2026	Footnote
Giga-Byte Technology Co., Ltd.	Freedom International Group Ltd.	British Virgin Islands	Holding company	$ 5,251,952	$ 5,251,952	176,571,692	100.00	$11,028,149	$ 466,592	$ 511,167	The Company's subsidiary
Giga-Byte Technology Co., Ltd.	Giga Investment Corp.	Taiwan	Holding company	2,815,000	2,815,000	297,756,500	100.00	4,068,156	318,813	318,813	The Company's subsidiary
Giga-Byte Technology Co., Ltd.	G-Style Co., Ltd.	Taiwan	Manufacturing and selling of notebooks	310,000	310,000	12,000,000	100.00	149,084	17,925	44,447	The Company's subsidiary
Giga-Byte Technology Co., Ltd.	BYTE International Co., Ltd.	Taiwan	Selling of PC peripherals	583,709	583,709	31,000,000	100.00	479,271	(2,871)	(2,871)	The Company's subsidiary
Giga-Byte Technology Co., Ltd.	MyelinTek Inc.	Taiwan	Software service	100,600	100,600	749,999,993	100.00	41,658	950	(651)	The Company's subsidiary
Giga-Byte Technology Co., Ltd.	Giga Computing Technology Co., Ltd.	Taiwan	Sales of computer information products	833,536	834,600	195,276,400	83.92	12,298,204	2,255,226	1,890,935	The Company's subsidiary(Note1)
Giga-Byte Technology Co., Ltd.	Giga-Byte Technology B.V.	Netherlands	Sales of computer information products	25,984	25,984	8,500	100.00	126,627	1,135	1,135	The Company's subsidiary
Giga-Byte Technology Co., Ltd.	GBT Tech. Co. Ltd.	U.K.	Marketing of computer information products	47,488	47,488	800,000	100.00	34,853	(1,133)	(1,133)	The Company's subsidiary
Giga-Byte Technology Co., Ltd.	Nippon Giga-Byte Corp.	Japan	Marketing of computer information products	380,675	380,675	183,000	100.00	378,602	(1)	(1)	The Company's subsidiary
Giga-Byte Technology Co., Ltd.	G.B.T. Technology Trading GmbH	Germany	Marketing of computer information products	352,752	352,752	-	100.00	468,683	2,776	2,776	The Company's subsidiary
Giga-Byte Technology Co., Ltd.	Gigabyte Technology Pty. Ltd.	AUS	Marketing of computer information products	55,664	55,664	2,400,000	100.00	71,107	1,348	1,348	The Company's subsidiary
Giga-Byte Technology Co., Ltd.	Gigabyte Technology (India) Private Limited	India	Marketing and maintenance of computer information products	182,868	182,868	4,600,000	100.00	29,772	2,511	2,511	The Company's subsidiary
Giga-Byte Technology Co., Ltd.	Gigabyte Technology ESPANA S.L.U.	Spain	Marketing of computer information products	241	241	5,000	100.00	11,478	768	768	The Company's subsidiary
Giga-Byte Technology Co., Ltd.	G.B.T. Inc.	U.S.A.	Sales of computer information products	90,660	90,660	54,116	22.64	466,810	82,349	5,095	The Company's subsidiary
Giga-Byte Technology Co., Ltd.	Gigabyte Information Technology Commerce Limited Company	Turkey	Marketing of computer information products	3,541	3,541	8,000	100.00	2,828	313	313	The Company's subsidiary
Giga-Byte Technology Co., Ltd.	Gigabyte Technology LLC	South Korea	Marketing of computer information products	22,534	22,534	168,000	100.00	39,788	311	311	The Company's subsidiary
Freedom International Group Ltd.	Charleston Investments Limited	Cayman Islands	Holding company	1,844,922	1,844,922	57,032,142	100.00	4,003,803	353,685	-	The Company's indirect subsidiary
Freedom International Group Ltd.	G.B.T. Inc.	U.S.A.	Sales of computer information products	458,239	458,239	184,916	77.36	2,056,943	82,349	-	The Company's indirect subsidiary
Freedom International Group Ltd.	Giga Future Limited	British Virgin Islands	Holding company	2,689,068	2,689,068	82,819,550	100.00	3,547,172	42,102	-	The Company's indirect subsidiary
Freedom International Group Ltd.	LCKT Yuan Chan Technology Co., Ltd.(Cayman)	Cayman Islands	Holding company	92,775	92,775	3,000,000	30.00	-	(23,264)	-	Subsidiary's investee company accounted for under the equity method

				Initial investment amount		Shares held as at March 31, 2026					
Investor	Investee	Location	Main business activities	Balance as at March 31, 2026	Balance as at December 31, 2025	Number of shares	Ownership (%)	Book value	Net profit (loss) of the investee for the three months ended March 31, 2026	Investment income(loss) recognized by the Company for the three months ended March 31, 2026	Footnote
G.B.T. Inc.	Gigabyte Canada Inc.	Canada	Marketing of computer information products	22	22	1,000	100.00	1,247	(54)	-	The Company's indirect subsidiary
Giga Investment Corp.	Giga-Trend International Investment Group Ltd.	Taiwan	Holding company	$ 547,050	$ 547,050	60,000,000	100.00	$ 1,044,422	$ 326,116	-	The Company's indirect subsidiary
Giga Investment Corp.	Giga Computing Technology Co., Ltd.	Taiwan	Sales of computer information products	1,064	-	20,000	0.01	1,466	2,255,226	-	The Company's indirect subsidiary (Note1)
Giga Investment Corp.	Selita Precision Co., Ltd.	Taiwan	Manufacturing, wholesale and retail of bicycle and parts	50,000	50,000	5,000,000	100.00	59,794	(24)	-	The Company's indirect subsidiary
Giga Investment Corp.	Cloudmatrix Co., Ltd.	Taiwan	E-commerce platform	30,200	30,200	3,000,000	100.00	35,735	6,621	-	The Company's indirect subsidiary
Giga Investment Corp.	Wellysun Inc.	Taiwan	Electronic parts and components manufacturing	392,000	392,000	11,200,000	24.14	381,082	(2,562)	-	Subsidiary's investee company accounted for under the equity method
Giga Investment Corp.	Da Shiang Technology Co., Ltd.	Taiwan	Electronic parts and components manufacturing	12,500	12,500	1,250,000	25.00	890	(1,824)	-	Subsidiary's investee company accounted for under the equity method
Giga Investment Corp.	GIGA-IMAGE Technology Co., Ltd.	Taiwan	Electronic parts and components manufacturing	100,000	100,000	10,000,000	29.41	108,509	21,335	-	Subsidiary's investee company accounted for under the equity method
BYTE International Co., Ltd.	Gigabyte Technology Poland SP Z O.O.	Poland	Marketing and maintenance of computer information products	13,997	13,997	100	100.00	16,345	742	-	The Company's indirect subsidiary
BYTE International Co., Ltd.	Bestyield (Thailand) Limited	Thailand	Marketing and maintenance of computer information products	3,907	3,907	400,000	100.00	1,927	(748)	-	The Company's indirect subsidiary
Giga Computing Technology Co., Ltd.	GIGAIPC CO., LTD.	Taiwan	Sales of computer information products	120,000	120,000	13,200,000	74.16	345,489	52,230	-	The Company's indirect subsidiary
Giga Computing Technology Co., Ltd.	Giga Computing Technology Inc.	U.S.A.	Sales of computer information products	3,074	3,074	10,000	100.00	(269,063)	(100,795)	-	The Company's indirect subsidiary
Giga Computing Technology Co., Ltd.	We Solutions Techology Co., Ltd.	Taiwan	Electronic parts and components manufacturing	210,000	210,000	7,000,000	20.00	222,589	18,638	-	Subsidiary's investee company accounted for under the equity method
Giga Computing Technology Co., Ltd.	Giga Computing Singapore Pte. Ltd	Singapore	Marketing of computer information products	60,757	60,757	3,504,600	100.00	24,134	658		The Company's indirect subsidiary
Giga-Trend International Investment Group Ltd.	Wellysun Inc.	Taiwan	Electronic parts and components manufacturing	51,480	51,480	1,716,000	3.70	58,397	(2,562)	-	Subsidiary's investee company accounted for under the equity method
Selita Precision Co., Ltd.	P.R.C.E. Ltd.	Taiwan	Retail sale of electrical appliances	7,445	8,145	775,517	35.23	5,502	(5,130)	-	Subsidiary's investee company accounted for under the equity method (Note 2)
Ningbo BestYield Tech. Services Co.,Ltd.	OGS Europe B.V.	Netherlands	Selling of communications	12,443	12,443	3,000	100.00	50,241	759	-	The Company's indirect subsidiary
Ningbo Boxinda Trading Co., Ltd.	Popxing Technology & Trading Co., Limited	Hong Kong	Sales of computer information products	225,680	225,680	-	100.00	232,733	1,512	-	The Company's indirect subsidiary

Note 1: Provided in Note 4(3) B Note 1.

Note 2: Provided in Note 6(7) D.

GIGA-BYTE TECHNOLOGY CO., LTD. AND SUBSIDIARIES
Information on investments in Mainland China
Three months ended March 31, 2026

Table 6

Expressed in thousands of NTD
(Except as otherwise indicated)

Investee in Mainland China	Main business activities	Paid-in capital	Investment method	Accumulated amount of remittance from Taiwan to Mainland China as of January 1, 2026	Amount remitted from Taiwan to Mainland China/ Amount remitted back to Taiwan for the three months ended March 31, 2026 — Remitted to Mainland China	Remitted back to Taiwan	Accumulated amount of remittance from Taiwan to Mainland China as of March 31, 2026	Net income of investee as of March 31, 2026	Ownership held by the Company (direct or indirect)	Investment income (loss) recognized by the Company for the three months ended March 31, 2026	Book value of investments in Mainland China as of March 31, 2026	Accumulated amount of investment income remitted back to Taiwan as of March 31, 2026	Footnote
Dongguan Gigabyte Electronics Co., Ltd.	Manufacturing of computer information products	$ 1,180,938	Note 1	$ 1,180,938	$ -	$ -	$ 1,180,938	$ 20,863	100.00	$ 20,863	$ 1,800,949	$ -	The Company's indirect subsidiary
Ningbo Boxinda Trading Co., Ltd.	Sales of computer information products	259,752	Note 1	259,752	-	-	259,752	331,734	100.00	331,734	2,055,870	-	The Company's indirect subsidiary
Ningbo Zhongjia Technology Co., Ltd.	Sales of computer information products	109,853	Note 3	-	-	-	-	331,864	100.00	331,864	1,749,471	-	The Company's indirect subsidiary
Ningbo Gigabyte Technology Co., Ltd.	Manufacturing of computer information products	2,780,313	Note 1	2,780,313	-	-	2,780,313	41,381	100.00	41,381	3,463,784	-	The Company's indirect subsidiary
Ningbo BestYield Tech. Services Co., Ltd.	Maintenance of computer information products	181,923	Note 2	165,515	-	-	165,515	9,449	100.00	9,449	320,786	-	The Company's indirect subsidiary
Zaozhuang Bestyield Resources Recycling Co., Ltd.	Recycling and selling of renewable resources	5,507	Note 3	-	-	-	-	83	100.00	83	9,057	-	The Company's indirect subsidiary

Note 1: Invested by Charleston Investments Limited and Giga Future Limited., which are subsidiaries of Freedom International Group Ltd.

Note 2: Directly invest in a company in Mainland China.

Note 3: Others.

Company name	Accumulated amount of remittance from Taiwan to Mainland China as of March 31, 2026	Investment amount approved by the Investment Commission of the Ministry of Economic Affairs (MOEA)	Ceiling on investments in Mainland China imposed by the Investment Commission of MOEA
Giga-Byte Technology Co., Ltd.	$ 4,386,518	$ 4,402,053	$ 40,227,448

GIGA-BYTE TECHNOLOGY CO., LTD. AND SUBSIDIARIES

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

Three months ended March 31, 2026

Table 7

Expressed in thousands of NTD
(Except as otherwise indicated))

Investee in Mainland China	Sale (purchase)		Property transaction		Accounts receivable (payable)		Provision of endorsements/guarantees or collaterals		Financing				Others	Footnote
	Amount	%	Amount	%	Balance at March 31, 2026	%	Balance at March 31, 2026	Purpose	Maximum balance during the three months ended March 31, 2026	Balance at March 31, 2026	Interest rate	Interest during the three months ended March 31, 2026		
Ningbo Zhongjia Technology Co., Ltd.	$ 6,298,883	22	$ -	-	$ 924,103	5	$ -	-	$ -	$ -	-	$ -	-	
Ningbo Gigabyte Technology Co., Ltd.	(145,568)	(1)	-	-	(102,135)	(1)	-	-	-	-	-	-	Other payables $686,276	
Dongguan Gigabyte Electronics Co., Ltd.	(191,148)	(1)	-	-	(142,297)	(1)	-	-	-	-	-	-	Other payables $1,120,854	
Ningbo Gigabyte Technology Co., Ltd.	(1,378,022)	(1)	-	-	(41,223)	-	-	-	-	-	-	-	Other payables $1,579,137	Note 1

Note 1: Giga Computer Technology Co., Ltd. purchases goods from Ningbo Gigabyte Technology Co., Ltd.

Note 2: Transactions listed above are amounts reaching NT$100 million.