

**GIGA-BYTE TECHNOLOGY CO., LTD. AND  
SUBSIDIARIES**

**CONSOLIDATED FINANCIAL STATEMENTS AND  
INDEPENDENT AUDITORS' REPORT**

**DECEMBER 31, 2025 AND 2024**

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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  
DECEMBER 31, 2025 AND 2024 CONSOLIDATED FINANCIAL STATEMENTS  
AND INDEPENDENT AUDITORS' REPORT  
TABLE OF CONTENTS

| Contents                                                                                                                   | Page    |
|----------------------------------------------------------------------------------------------------------------------------|---------|
| 1. Cover Page                                                                                                              | 1       |
| 2. Table of Contents                                                                                                       | 2 ~ 3   |
| 3. Declaration of Consolidated Financial Statements of Affiliated Enterprises                                              | 4       |
| 4. Independent Auditors' Report                                                                                            | 5 ~ 11  |
| 5. Consolidated Balance Sheets                                                                                             | 12 ~ 13 |
| 6. Consolidated Statements of Comprehensive Income                                                                         | 14 ~ 15 |
| 7. Consolidated Statements of Changes in Equity                                                                            | 16      |
| 8. Consolidated Statements of Cash Flows                                                                                   | 17 ~ 18 |
| 9. Notes to the Consolidated Financial Statements                                                                          | 19 ~ 86 |
| (1) HISTORY AND ORGANISATION                                                                                               | 19      |
| (2) THE DATE OF AUTHORISATION FOR ISSUANCE OF THE<br>CONSOLIDATED FINANCIAL STATEMENTS AND<br>PROCEDURES FOR AUTHORISATION | 19      |
| (3) APPLICATION OF NEW STANDARDS, AMENDMENTS AND<br>INTERPRETATIONS                                                        | 19 ~ 20 |
| (4) SUMMARY OF MATERIAL ACCOUNTING POLICIES                                                                                | 20 ~ 38 |

| Contents                                                                                   | Page    |
|--------------------------------------------------------------------------------------------|---------|
| (5) CRITICAL ACCOUNTING JUDGEMENTS, ESTIMATES AND<br>KEY SOURCES OF ASSUMPTION UNCERTAINTY | 38      |
| (6) DETAILS OF SIGNIFICANT ACCOUNTS                                                        | 38 ~ 69 |
| (7) RELATED PARTY TRANSACTIONS                                                             | 69 ~ 70 |
| (8) PLEDGED ASSETS                                                                         | 70      |
| (9) SIGNIFICANT CONTINGENT LIABILITIES AND<br>UNRECOGNIZED CONTRACT COMMITMENTS            | 70      |
| (10) SIGNIFICANT DISASTER LOSS                                                             | 70      |
| (11) SIGNIFICANT EVENTS AFTER THE BALANCE SHEET DATE                                       | 70      |
| (12) OTHERS                                                                                | 71 ~ 84 |
| (13) SUPPLEMENTARY DISCLOSURES                                                             | 84      |
| (14) SEGMENT INFORMATION                                                                   | 84 ~ 86 |

GIGA-BYTE TECHNOLOGY CO., LTD. AND SUBSIDIARIES

Declaration of Consolidated Financial Statements of Affiliated Enterprises

For the year ended December 31, 2025, pursuant to “Criteria Governing Preparation of Affiliation Reports, Consolidated Business Reports and Consolidated Financial Statements of Affiliated Enterprises,” the entity that is required to be included in the consolidated financial statements of affiliates, is the same as the entity required to be included in the consolidated financial statements of parent and subsidiary companies under IFRS 10. Additionally, if relevant information that should be disclosed in the consolidated financial statements of affiliates has all been disclosed in the consolidated financial statements of parent and subsidiary companies, it shall not be required to prepare separate consolidated financial statements of affiliates.

Hereby declare,

GIGA-BYTE TECHNOLOGY CO., LTD.

Dandy Yeh

March 12, 2026

## INDEPENDENT AUDITORS' REPORT TRANSLATED FROM CHINESE

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

### ***Opinion***

We have audited the accompanying consolidated balance sheets of Giga-Byte Technology Co., Ltd. and subsidiaries (the “Group”) as at December 31, 2025 and 2024, and the related consolidated statements of comprehensive income, of changes in equity and of cash flows for the years then ended, and notes to the consolidated financial statements, including a summary of material accounting policies.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of the Group as at December 31, 2025 and 2024, and its consolidated financial performance and its consolidated cash flows for the years then ended in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and the International Financial Reporting Standards, International Accounting Standards, IFRIC Interpretations, and SIC Interpretations that came into effect as endorsed by the Financial Supervisory Commission.

### ***Basis for opinion***

We conducted our audits in accordance with the Regulations Governing Financial Statement Audit and Attestation Engagements of Certified Public Accountants and Standards on Auditing of the Republic of China. Our responsibilities under those standards are further described in the *Auditors' responsibilities for the audit of the consolidated financial statements* section of our report. We are independent of the Group in accordance with the Norm of Professional Ethics for Certified Public Accountant of the Republic of China, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

## ***Key audit matters***

Key audit matters are those matters that, in our professional judgement, were of most significance in our audit of the Group's 2025 consolidated financial statements. These matters were addressed in the context of our audit of the consolidated financial statements as a whole and, in forming our opinion thereon, we do not provide a separate opinion on these matters.

Key audit matters for the Group's 2025 consolidated financial statements are stated as follows:

### **Occurrence of revenue from significant new counterparties**

#### Description

Please refer to Note 4(34) for accounting policies on operating revenue and Note 6(21) for details of operating revenue.

The Group has numerous customers and sales regions across the world, it is infrequent to have revenue generated from a single customer that exceeded 10% of the consolidated operating revenue. Given that the verification of the existence of the transaction counterparty is critical to the revenue recognition, the occurrence of revenue from significant new counterparties was identified as a key audit matter.

#### How our audit addressed the matter

Our key audit procedures performed in respect of the above included the following:

1. Interviewed with management and obtained an understanding of the revenue recognition policy, and the consistency of the policy application during the financial reporting periods.
2. Obtained an understanding and tested credit check procedures for significant new counterparties. Verified that the transactions with significant new counterparties have been properly approved and agreed with supporting documentation, which include searching transaction counterparty's related information.
3. Obtained an understanding and tested the selling price and credit term of significant new counterparties.

4. Interviewed with management and obtained an understanding for the reason of accounts receivable overdue from significant new counterparties in order to evaluate the reasonableness.
5. Sampled and tested detailed revenue schedules of significant new counterparties and verified the original supporting documentation.
6. Sent accounts receivable confirmation letters to significant new counterparties. Investigated the reason and tested reconciling items made by the Group if the result in confirmation reply did not correspond to records, or tested collections after the balance sheet date if no confirmation reply was received.

#### **Assessment of allowance for valuation of inventory loss**

##### Description

Please refer to Note 4(14) for accounting policies on inventories, Note 5(2) for accounting estimates and assumption uncertainty and Note 6(5) for details of inventories.

The Group is primarily engaged in manufacturing and selling of computer hardware equipment and related components. Due to the short life cycle of electronic products and the price is highly subject to market fluctuation, the risk of incurring inventory valuation losses or having obsolete inventory are relatively high. Inventories held for sale in the ordinary course of business are stated at the lower of cost and net realizable value; Valuation losses are recognized for those inventories which exceed certain aging period or individually identified as obsolete inventories based on its net realizable value.

Given that the amount inventories is significant and that the individually identified net realizable value of obsolete inventories has uncertainty based on prior industry experience, the evaluation of the allowance for valuation loss was identified as a key audit matter.

##### How our audit addressed the matter

Our key audit procedures performed in respect of the above included the following:

1. Interviewed with management and obtained an understanding of the policy and process on evaluation of the allowance for valuation loss, and the consistency of the policy and process application during the financial reporting periods.

2. Obtained an understanding of the warehouse management procedures, reviewed annual physical inventory count plan and participated in the annual inventory count. Evaluated the effectiveness of management controls on identifying and managing obsolete inventories.
3. Tested the appropriateness of system logic in inventory aging report which management adopted for inventories valuation purpose, and verified that obsolete inventories which exceeded a certain aging period were included in the report.
4. Evaluated the reasonableness of obsolete or damaged inventory items which were identified by management, reviewed related supporting documentation, and compared to the results obtained from the observation of physical inventory count.
5. For inventories which exceeded a certain aging period of aging and individually identified as obsolete and damaged, discussed with management and obtained supporting documentation of the evaluation on net realizable value, and performed recalculation and evaluated the reasonableness.

***Other matter – Parent company only financial reports***

We have audited and expressed an unmodified opinion with *Other matter* paragraph on the parent company only financial statements of Giga-Byte Technology Co., Ltd. as at and for the years ended December 31, 2025 and 2024.

***Responsibilities of management and those charged with governance for the consolidated financial statements***

Management is responsible for the preparation and fair presentation of the consolidated financial statements in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and the International Financial Reporting Standards, International Accounting Standards, IFRIC Interpretations, and SIC Interpretations that came into effect as endorsed by the Financial Supervisory Commission, and for such internal control as management determines is necessary to enable the preparation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.



In preparing the consolidated financial statements, management is responsible for assessing the Group's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

Those charged with governance, including the audit committee, are responsible for overseeing the Group's financial reporting process.

### ***Auditors' responsibilities for the audit of the consolidated financial statements***

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Standards on Auditing of the Republic of China will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial statements.

As part of an audit in accordance with the Standards on Auditing of the Republic of China, we exercise professional judgement and professional skepticism throughout the audit. We also:

1. Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

2. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Group's internal control.
3. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
4. Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Group's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Group to cease to continue as a going concern.
5. Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
6. Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Group to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the consolidated financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditors' report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

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Liang, Yi Chang

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Chen, Chi-Tung

For and on behalf of PricewaterhouseCoopers, Taiwan

March 12, 2026

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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**  
**DECEMBER 31, 2025 AND 2024**  
(Expressed in thousands of New Taiwan dollars)

| Assets             |                                                                               | Notes      | December 31, 2025 |     | December 31, 2024 |     |
|--------------------|-------------------------------------------------------------------------------|------------|-------------------|-----|-------------------|-----|
|                    |                                                                               |            | AMOUNT            | %   | AMOUNT            | %   |
| Current assets     |                                                                               |            |                   |     |                   |     |
| 1100               | Cash and cash equivalents                                                     | 6(1)       | \$ 40,321,147     | 26  | \$ 21,499,095     | 19  |
| 1110               | Financial assets at fair value through profit or loss-current                 | 6(2)       | 937,867           | -   | 724,931           | 1   |
| 1136               | Financial assets at amortized cost-current                                    | 6(3) and 8 | 1,157,735         | 1   | 1,337,084         | 1   |
| 1150               | Notes receivable, net                                                         | 6(4)       | -                 | -   | 4,668             | -   |
| 1170               | Accounts receivable, net                                                      | 6(4)       | 33,803,039        | 21  | 28,546,444        | 26  |
| 1200               | Other receivables                                                             |            | 2,745,241         | 2   | 1,792,160         | 2   |
| 130X               | Inventories, net                                                              | 6(5)       | 62,185,369        | 40  | 43,809,525        | 39  |
| 1410               | Prepayments                                                                   |            | 3,101,489         | 2   | 2,763,060         | 2   |
| 1470               | Other current assets                                                          |            | 11,381            | -   | 8,836             | -   |
| 11XX               | Total current assets                                                          |            | 144,263,268       | 92  | 100,485,803       | 90  |
| Non-current assets |                                                                               |            |                   |     |                   |     |
| 1510               | Financial assets at fair value through profit or loss-non-current             | 6(2)       | 159,755           | -   | 147,679           | -   |
| 1517               | Financial assets at fair value through other comprehensive income-non-current | 6(6)       | 1,755,415         | 1   | 1,605,274         | 2   |
| 1535               | Financial assets at amortized cost-non-current                                | 6(3) and 8 | 122,350           | -   | 210,225           | -   |
| 1550               | Investments accounted for using equity method                                 | 6(7)       | 761,648           | 1   | 747,686           | 1   |
| 1600               | Property, plant and equipment, net                                            | 6(8)       | 6,952,593         | 5   | 6,426,692         | 6   |
| 1755               | Right-of-use assets                                                           | 6(9)       | 501,605           | -   | 224,285           | -   |
| 1760               | Investment property, net                                                      | 6(11)      | 22,501            | -   | 27,053            | -   |
| 1780               | Intangible assets                                                             |            | 254,109           | -   | 193,660           | -   |
| 1840               | Deferred income tax assets                                                    | 6(28)      | 1,061,388         | 1   | 989,773           | 1   |
| 1900               | Other non-current assets                                                      |            | 270,964           | -   | 228,778           | -   |
| 15XX               | Total non-current assets                                                      |            | 11,862,328        | 8   | 10,801,105        | 10  |
| 1XXX               | Total assets                                                                  |            | \$ 156,125,596    | 100 | \$ 111,286,908    | 100 |

(Continued)

**GIGA-BYTE TECHNOLOGY CO., LTD. AND SUBSIDIARIES**  
**CONSOLIDATED BALANCE SHEETS**  
**DECEMBER 31, 2025 AND 2024**  
(Expressed in thousands of New Taiwan dollars)

| Liabilities and Equity                          |                                                                    | Notes | December 31, 2025     |            | December 31, 2024     |            |
|-------------------------------------------------|--------------------------------------------------------------------|-------|-----------------------|------------|-----------------------|------------|
|                                                 |                                                                    |       | AMOUNT                | %          | AMOUNT                | %          |
| <b>Current liabilities</b>                      |                                                                    |       |                       |            |                       |            |
| 2100                                            | Short-term borrowings                                              | 6(12) | \$ 24,446,153         | 16         | \$ 2,000,000          | 2          |
| 2120                                            | Financial liabilities at fair value through profit or loss-current | 6(2)  | -                     | -          | 2,216                 | -          |
| 2130                                            | Contract liabilities-current                                       | 6(21) | 3,956,261             | 3          | 4,534,401             | 4          |
| 2150                                            | Notes payable                                                      |       | 12,764                | -          | 24,642                | -          |
| 2170                                            | Accounts payable                                                   |       | 31,493,799            | 20         | 17,766,216            | 16         |
| 2200                                            | Other payables                                                     | 6(13) | 11,483,325            | 7          | 9,393,787             | 8          |
| 2230                                            | Current income tax liabilities                                     |       | 2,256,352             | 1          | 1,866,521             | 2          |
| 2250                                            | Provisions for liabilities - current                               | 6(14) | 905,485               | 1          | 812,365               | 1          |
| 2280                                            | Lease liabilities-current                                          |       | 153,009               | -          | 88,975                | -          |
| 2320                                            | Long-term liabilities, current portion                             | 6(15) | 9,297,043             | 6          | -                     | -          |
| 2399                                            | Other current liabilities, others                                  |       | 479,470               | -          | 560,913               | 1          |
| 21XX                                            | <b>Total current liabilities</b>                                   |       | <u>84,483,661</u>     | <u>54</u>  | <u>37,050,036</u>     | <u>34</u>  |
| <b>Non-current liabilities</b>                  |                                                                    |       |                       |            |                       |            |
| 2530                                            | Bonds payable                                                      | 6(15) | 9,491,563             | 6          | 18,403,329            | 17         |
| 2570                                            | Deferred income tax liabilities                                    | 6(28) | 77,738                | -          | 172,029               | -          |
| 2580                                            | Lease liabilities-non-current                                      |       | 324,126               | -          | 107,686               | -          |
| 2600                                            | Other non-current liabilities                                      | 6(16) | 549,305               | 1          | 473,237               | -          |
| 25XX                                            | <b>Total non-current liabilities</b>                               |       | <u>10,442,732</u>     | <u>7</u>   | <u>19,156,281</u>     | <u>17</u>  |
| 2XXX                                            | <b>Total liabilities</b>                                           |       | <u>94,926,393</u>     | <u>61</u>  | <u>56,206,317</u>     | <u>51</u>  |
| Equity attributable to owners of the parent     |                                                                    |       |                       |            |                       |            |
| Capital stock                                   |                                                                    | 6(18) |                       |            |                       |            |
| 3110                                            | Common stock                                                       |       | 6,698,889             | 4          | 6,698,889             | 6          |
| Capital surplus                                 |                                                                    | 6(19) |                       |            |                       |            |
| 3200                                            | Capital surplus                                                    |       | 14,018,015            | 9          | 14,011,469            | 13         |
| Retained earnings                               |                                                                    | 6(20) |                       |            |                       |            |
| 3310                                            | Legal reserve                                                      |       | 8,461,525             | 6          | 7,480,218             | 7          |
| 3320                                            | Special reserve                                                    |       | 426,354               | -          | 426,354               | -          |
| 3350                                            | Unappropriated retained earnings                                   |       | 29,107,577            | 19         | 24,615,353            | 22         |
| Other equity interest                           |                                                                    |       |                       |            |                       |            |
| 3400                                            | Other equity interest                                              |       | 387,800               | -          | 450,866               | -          |
| 31XX                                            | <b>Total equity attributable to owners of the parent</b>           |       | <u>59,100,160</u>     | <u>38</u>  | <u>53,683,149</u>     | <u>48</u>  |
| 36XX                                            | <b>Non-controlling interests</b>                                   |       | <u>2,099,043</u>      | <u>1</u>   | <u>1,397,442</u>      | <u>1</u>   |
| 3XXX                                            | <b>Total equity</b>                                                |       | <u>61,199,203</u>     | <u>39</u>  | <u>55,080,591</u>     | <u>49</u>  |
| Significant events after the balance sheet date |                                                                    | 11    |                       |            |                       |            |
| 3X2X                                            | <b>Total liabilities and equity</b>                                |       | <u>\$ 156,125,596</u> | <u>100</u> | <u>\$ 111,286,908</u> | <u>100</u> |

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

GIGA-BYTE TECHNOLOGY CO., LTD. AND SUBSIDIARIES  
CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME  
YEARS ENDED DECEMBER 31, 2025 AND 2024

(Expressed in thousands of New Taiwan dollars, except for earnings per share)

| Items |                                                                                               | Notes           | Year ended December 31 |           |                      |           |
|-------|-----------------------------------------------------------------------------------------------|-----------------|------------------------|-----------|----------------------|-----------|
|       |                                                                                               |                 | 2025                   |           | 2024                 |           |
|       |                                                                                               |                 | AMOUNT                 | %         | AMOUNT               | %         |
| 4000  | Operating revenue                                                                             | 6(21)           | \$ 336,936,660         | 100       | \$ 265,148,779       | 100       |
| 5000  | Operating costs                                                                               | 6(5)(26)(27)    | ( 301,751,564)         | ( 90)     | ( 237,056,292)       | ( 89)     |
| 5900  | Gross profit                                                                                  |                 | <u>35,185,096</u>      | <u>10</u> | <u>28,092,487</u>    | <u>11</u> |
|       | Operating expenses                                                                            | 6(26)(27)       |                        |           |                      |           |
| 6100  | Selling expenses                                                                              |                 | ( 9,343,642)           | ( 3)      | ( 7,121,523)         | ( 3)      |
| 6200  | General and administrative expenses                                                           |                 | ( 4,582,776)           | ( 1)      | ( 3,965,519)         | ( 1)      |
| 6300  | Research and development expenses                                                             |                 | ( 4,307,125)           | ( 1)      | ( 4,127,573)         | ( 2)      |
| 6450  | Expected credit loss                                                                          | 6(26) and 12(2) | ( 179,154)             | -         | ( 101,323)           | -         |
| 6000  | Total operating expenses                                                                      |                 | ( 18,412,697)          | ( 5)      | ( 15,315,938)        | ( 6)      |
| 6900  | Operating profit                                                                              |                 | <u>16,772,399</u>      | <u>5</u>  | <u>12,776,549</u>    | <u>5</u>  |
|       | Non-operating revenue and expenses                                                            |                 |                        |           |                      |           |
| 7100  | Interest income                                                                               | 6(22)           | 925,769                | -         | 645,171              | -         |
| 7010  | Other income                                                                                  | 6(23)           | 1,440,363              | -         | 986,200              | -         |
| 7020  | Other gains and losses                                                                        | 6(24)           | ( 1,126,625)           | -         | ( 301,715)           | -         |
| 7050  | Finance costs                                                                                 | 6(25)           | ( 1,012,638)           | -         | ( 518,268)           | -         |
| 7060  | Share of (loss) profit of associates and joint ventures accounted for using the equity method | 6(7)            | ( 19,097)              | -         | 9,934                | -         |
| 7000  | Total non-operating revenue and expenses                                                      |                 | <u>207,772</u>         | <u>-</u>  | <u>821,322</u>       | <u>-</u>  |
| 7900  | Profit before income tax                                                                      |                 | 16,980,171             | 5         | 13,597,871           | 5         |
| 7950  | Income tax expense                                                                            | 6(28)           | ( 3,695,478)           | ( 1)      | ( 2,842,723)         | ( 1)      |
| 8200  | Profit for the year                                                                           |                 | <u>\$ 13,284,693</u>   | <u>4</u>  | <u>\$ 10,755,148</u> | <u>4</u>  |

(Continued)

GIGA-BYTE TECHNOLOGY CO., LTD. AND SUBSIDIARIES  
CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME  
YEARS ENDED DECEMBER 31, 2025 AND 2024

(Expressed in thousands of New Taiwan dollars, except for earnings per share)

|      | Items                                                                                                                              | Notes | Year ended December 31 |   |               |   |
|------|------------------------------------------------------------------------------------------------------------------------------------|-------|------------------------|---|---------------|---|
|      |                                                                                                                                    |       | 2025                   |   | 2024          |   |
|      |                                                                                                                                    |       | AMOUNT                 | % | AMOUNT        | % |
|      | <b>Other comprehensive income, net</b>                                                                                             |       |                        |   |               |   |
|      | <b>Components of other</b>                                                                                                         |       |                        |   |               |   |
|      | <b>comprehensive income (loss) that</b>                                                                                            |       |                        |   |               |   |
|      | <b>will not be reclassified to profit</b>                                                                                          |       |                        |   |               |   |
|      | <b>or loss</b>                                                                                                                     |       |                        |   |               |   |
| 8311 | Remeasurements of defined benefit plans                                                                                            | 6(16) | (\$ 21,432)            | - | \$ 30,656     | - |
| 8316 | Unrealized gain (loss) on valuation of investments in equity instruments measured at fair value through other comprehensive income | 6(6)  | 96,091                 | - | ( 302,775)    | - |
| 8349 | Income tax related to components of other comprehensive income that will not be reclassified to profit or loss                     | 6(28) | 4,286                  | - | ( 6,131)      | - |
| 8310 | Components of other comprehensive income (loss) that will not be reclassified to profit or loss                                    |       | 78,945                 | - | ( 278,250)    | - |
|      | <b>Components of other</b>                                                                                                         |       |                        |   |               |   |
|      | <b>comprehensive income (loss) that</b>                                                                                            |       |                        |   |               |   |
|      | <b>will be reclassified to profit or</b>                                                                                           |       |                        |   |               |   |
|      | <b>loss</b>                                                                                                                        |       |                        |   |               |   |
| 8361 | Exchange differences arising from translation of foreign operations                                                                |       | ( 159,385)             | - | 504,562       | - |
| 8360 | Components of other comprehensive (loss) income that will be reclassified to profit or loss                                        |       | ( 159,385)             | - | 504,562       | - |
| 8300 | <b>Other comprehensive (loss) income, net</b>                                                                                      |       | (\$ 80,440)            | - | \$ 226,312    | - |
| 8500 | <b>Total comprehensive income for the year</b>                                                                                     |       | \$ 13,204,253          | 4 | \$ 10,981,460 | 4 |
|      | Profit attributable to:                                                                                                            |       |                        |   |               |   |
| 8610 | Owners of the parent                                                                                                               |       | \$ 12,189,874          | 4 | \$ 9,788,540  | 4 |
| 8620 | Non-controlling interest                                                                                                           |       | 1,094,819              | - | 966,608       | - |
|      | Total                                                                                                                              |       | \$ 13,284,693          | 4 | \$ 10,755,148 | 4 |
|      | Comprehensive income attributable to:                                                                                              |       |                        |   |               |   |
| 8710 | Owners of the parent                                                                                                               |       | \$ 12,109,354          | 4 | \$ 10,014,984 | 4 |
| 8720 | Non-controlling interest                                                                                                           |       | 1,094,899              | - | 966,476       | - |
|      | Total                                                                                                                              |       | \$ 13,204,253          | 4 | \$ 10,981,460 | 4 |
| 9750 | Basic earnings per share                                                                                                           | 6(29) | \$ 18.20               |   | \$ 15.03      |   |
| 9850 | Diluted earnings per share                                                                                                         | 6(29) | \$ 17.18               |   | \$ 14.46      |   |

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**  
**YEARS ENDED DECEMBER 31, 2025 AND 2024**  
(Expressed in thousands of New Taiwan dollars)

|                                                                                              |  | Equity attributable to owners of the parent |                 |               |                 |                                     |                                                                              |                                                                                                                          |               |                              |               |
|----------------------------------------------------------------------------------------------|--|---------------------------------------------|-----------------|---------------|-----------------|-------------------------------------|------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------|---------------|------------------------------|---------------|
|                                                                                              |  | Retained earnings                           |                 |               |                 | Other equity interest               |                                                                              |                                                                                                                          |               |                              |               |
|                                                                                              |  | Capital stock-<br>Common stock              | Capital surplus | Legal reserve | Special reserve | Unappropriated<br>retained earnings | Exchange differences<br>arising from<br>translation of foreign<br>operations | Unrealised gain or<br>loss on valuation of<br>financial assets at fair<br>value through other<br>comprehensive<br>income | Total         | Non-controlling<br>interests | Total equity  |
| Notes                                                                                        |  |                                             |                 |               |                 |                                     |                                                                              |                                                                                                                          |               |                              |               |
| <b>Year 2024</b>                                                                             |  |                                             |                 |               |                 |                                     |                                                                              |                                                                                                                          |               |                              |               |
| Balance at January 1, 2024                                                                   |  | \$ 6,356,889                                | \$ 3,898,998    | \$ 7,006,565  | \$ 426,354      | \$ 19,535,057                       | (\$ 611,101 )                                                                | \$ 860,048                                                                                                               | \$ 37,472,810 | \$ 461,351                   | \$ 37,934,161 |
| Profit for the year                                                                          |  | -                                           | -               | -             | -               | 9,788,540                           | -                                                                            | -                                                                                                                        | 9,788,540     | 966,608                      | 10,755,148    |
| Other comprehensive income (loss) for the year                                               |  | 6(6)                                        | -               | -             | -               | 24,525                              | 504,694                                                                      | ( 302,775 )                                                                                                              | 226,444       | ( 132 )                      | 226,312       |
| Total comprehensive income (loss)                                                            |  |                                             | -               | -             | -               | 9,813,065                           | 504,694                                                                      | ( 302,775 )                                                                                                              | 10,014,984    | 966,476                      | 10,981,460    |
| Appropriations of 2023 earnings:                                                             |  | 6(20)                                       |                 |               |                 |                                     |                                                                              |                                                                                                                          |               |                              |               |
| Legal reserve                                                                                |  |                                             | -               | 473,653       | -               | ( 473,653 )                         | -                                                                            | -                                                                                                                        | -             | -                            | -             |
| Cash dividends                                                                               |  |                                             | -               | -             | -               | ( 4,259,116 )                       | -                                                                            | -                                                                                                                        | ( 4,259,116 ) | -                            | ( 4,259,116 ) |
| Cash capital increase – issuance of global depositary receipts                               |  | 6(18)                                       | 342,000         | 9,478,164     | -               | -                                   | -                                                                            | -                                                                                                                        | 9,820,164     | -                            | 9,820,164     |
| Changes in equity of associates accounted for using equity method                            |  | 6(7)                                        | -               | 12,260        | -               | -                                   | -                                                                            | -                                                                                                                        | 12,260        | 1,254                        | 13,514        |
| Changes in ownership interests in subsidiaries                                               |  | 6(30)                                       | -               | 94,792        | -               | -                                   | -                                                                            | -                                                                                                                        | 94,792        | 48,313                       | 143,105       |
| Due to recognition of equity component of convertible bonds (preference share) issued        |  | 6(15)                                       | -               | 526,862       | -               | -                                   | -                                                                            | -                                                                                                                        | 526,862       | -                            | 526,862       |
| Past due expired dividends                                                                   |  |                                             | -               | 393           | -               | -                                   | -                                                                            | -                                                                                                                        | 393           | -                            | 393           |
| Cash dividends paid from subsidiary to non-controlling interest                              |  |                                             | -               | -             | -               | -                                   | -                                                                            | -                                                                                                                        | -             | ( 79,900 )                   | ( 79,900 )    |
| Change in non-controlling interests                                                          |  |                                             | -               | -             | -               | -                                   | -                                                                            | -                                                                                                                        | -             | ( 52 )                       | ( 52 )        |
| Balance at December 31, 2024                                                                 |  |                                             | \$ 6,698,889    | \$ 14,011,469 | \$ 7,480,218    | \$ 426,354                          | (\$ 106,407 )                                                                | \$ 557,273                                                                                                               | \$ 53,683,149 | \$ 1,397,442                 | \$ 55,080,591 |
| <b>Year 2025</b>                                                                             |  |                                             |                 |               |                 |                                     |                                                                              |                                                                                                                          |               |                              |               |
| 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 year                                                                          |  |                                             | -               | -             | -               | 12,189,874                          | -                                                                            | -                                                                                                                        | 12,189,874    | 1,094,819                    | 13,284,693    |
| Other comprehensive (loss) income for the year                                               |  | 6(6)                                        | -               | -             | -               | ( 17,146 )                          | ( 157,270 )                                                                  | 93,896                                                                                                                   | ( 80,520 )    | 80                           | ( 80,440 )    |
| Total comprehensive income (loss)                                                            |  |                                             | -               | -             | -               | 12,172,728                          | ( 157,270 )                                                                  | 93,896                                                                                                                   | 12,109,354    | 1,094,899                    | 13,204,253    |
| Appropriations of 2024 earnings:                                                             |  | 6(20)                                       |                 |               |                 |                                     |                                                                              |                                                                                                                          |               |                              |               |
| Legal reserve                                                                                |  |                                             | -               | 981,307       | -               | ( 981,307 )                         | -                                                                            | -                                                                                                                        | -             | -                            | -             |
| Cash dividends                                                                               |  |                                             | -               | -             | -               | ( 6,698,889 )                       | -                                                                            | -                                                                                                                        | ( 6,698,889 ) | -                            | ( 6,698,889 ) |
| Changes in equity of associates accounted for using equity method                            |  | 6(7)                                        | -               | ( 4,358 )     | -               | -                                   | -                                                                            | -                                                                                                                        | ( 4,358 )     | ( 85 )                       | ( 4,443 )     |
| Changes in ownership interests in subsidiaries                                               |  | 6(30)                                       | -               | 12,144        | -               | -                                   | -                                                                            | -                                                                                                                        | 12,144        | 47,498                       | 59,642        |
| Organizational restructuring                                                                 |  |                                             | -               | ( 1,594 )     | -               | -                                   | -                                                                            | -                                                                                                                        | ( 1,594 )     | 1,594                        | -             |
| Past due expired dividends                                                                   |  |                                             | -               | 354           | -               | -                                   | -                                                                            | -                                                                                                                        | 354           | -                            | 354           |
| Cash dividends paid from subsidiary to non-controlling interest                              |  |                                             | -               | -             | -               | -                                   | -                                                                            | -                                                                                                                        | -             | ( 434,680 )                  | ( 434,680 )   |
| Change in non-controlling interests                                                          |  |                                             | -               | -             | -               | -                                   | -                                                                            | -                                                                                                                        | -             | ( 7,625 )                    | ( 7,625 )     |
| Subsidiary's disposal of equity instruments at fair value through other comprehensive income |  | 6(6)                                        | -               | -             | -               | ( 308 )                             | -                                                                            | 308                                                                                                                      | -             | -                            | -             |
| Balance at December 31, 2025                                                                 |  |                                             | \$ 6,698,889    | \$ 14,018,015 | \$ 8,461,525    | \$ 426,354                          | (\$ 263,677 )                                                                | \$ 651,477                                                                                                               | \$ 59,100,160 | \$ 2,099,043                 | \$ 61,199,203 |

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



GIGA-BYTE TECHNOLOGY CO., LTD. AND SUBSIDIARIES  
CONSOLIDATED STATEMENTS OF CASH FLOWS  
YEARS ENDED DECEMBER 31, 2025 AND 2024  
(Expressed in thousands of New Taiwan dollars)

|                                                                                            |                 | Year ended December 31 |                |
|--------------------------------------------------------------------------------------------|-----------------|------------------------|----------------|
|                                                                                            | Notes           | 2025                   | 2024           |
| <b>CASH FLOWS FROM OPERATING ACTIVITIES</b>                                                |                 |                        |                |
| Profit before tax                                                                          |                 | \$ 16,980,171          | \$ 13,597,871  |
| Adjustments                                                                                |                 |                        |                |
| Adjustments to reconcile profit (loss)                                                     |                 |                        |                |
| Depreciation                                                                               | 6(8)(9)(26)     | 713,494                | 647,439        |
| Depreciation charge on investment property                                                 | 6(11)           | 4,529                  | 4,705          |
| Amortization                                                                               | 6(26)           | 183,266                | 149,994        |
| Gain from lease modification                                                               | 6(9)(24)        | ( 1,228 )              | ( 11 )         |
| Expected credit loss                                                                       | 6(26) and 12(2) | 179,154                | 101,323        |
| Gain on valuation of financial assets and liabilities at fair value through profit or loss | 6(24)           | ( 204,714 )            | ( 90,862 )     |
| Share of (profit) loss of associates and joint ventures accounted for using equity method  | 6(7)            | 19,097                 | ( 9,934 )      |
| Loss on disposals of property, plant and equipment                                         | 6(24)           | 4,533                  | 6,664          |
| Loss on disposals of investments                                                           | 6(24)           | 36,858                 | -              |
| Interest income                                                                            | 6(22)           | ( 925,769 )            | ( 645,171 )    |
| Interest expense                                                                           | 6(25)           | 1,012,638              | 518,268        |
| Dividends income                                                                           | 6(23)           | ( 51,848 )             | ( 59,593 )     |
| Share-based payments                                                                       | 6(17)           | 10,642                 | 112,865        |
| Changes in operating assets and liabilities                                                |                 |                        |                |
| Changes in operating assets                                                                |                 |                        |                |
| Financial assets and liabilities at fair value through profit or loss                      | (               | 22,512 )               | ( 252,722 )    |
| Notes receivable                                                                           | (               | 130 )                  | ( 727 )        |
| Accounts receivable                                                                        | (               | 5,455,413 )            | ( 12,648,450 ) |
| Other receivables                                                                          | (               | 905,795 )              | ( 1,059,189 )  |
| Inventories                                                                                | (               | 18,397,188 )           | ( 14,145,171 ) |
| Prepayments                                                                                | (               | 337,998 )              | ( 751,507 )    |
| Other current assets                                                                       | (               | 3,493 )                | 260,070        |
| Changes in operating liabilities                                                           |                 |                        |                |
| Contract liabilities                                                                       | (               | 576,322 )              | 178,529        |
| Notes payable                                                                              | (               | 11,878 )               | 11,901         |
| Accounts payable                                                                           |                 | 13,733,700             | ( 2,931,831 )  |
| Other current liabilities                                                                  |                 | 2,144,060              | 2,210,678      |
| Provisions for liabilities                                                                 |                 | 93,120                 | ( 14,004 )     |
| Other current liabilities                                                                  | (               | 81,156 )               | 160,467        |
| Other non-current liabilities                                                              |                 | 78,619                 | ( 97,640 )     |
| Cash inflow (outflow) generated from operations                                            |                 | 8,218,437              | ( 14,746,038 ) |
| Interest received                                                                          |                 | 878,253                | 650,920        |
| Dividend received                                                                          |                 | 64,659                 | 64,114         |
| Interest paid                                                                              | (               | 605,138 )              | ( 247,214 )    |
| Income tax paid                                                                            | (               | 3,467,267 )            | ( 1,903,975 )  |
| Net cash flows from (used in) operating activities                                         |                 | 5,088,944              | ( 16,182,193 ) |

(Continued)

**GIGA-BYTE TECHNOLOGY CO., LTD. AND SUBSIDIARIES**  
**CONSOLIDATED STATEMENTS OF CASH FLOWS**  
**YEARS ENDED DECEMBER 31, 2025 AND 2024**  
(Expressed in thousands of New Taiwan dollars)

|                                                                                  |       | Year ended December 31 |                      |
|----------------------------------------------------------------------------------|-------|------------------------|----------------------|
|                                                                                  | Notes | 2025                   | 2024                 |
| <b>CASH FLOWS FROM INVESTING ACTIVITIES</b>                                      |       |                        |                      |
| Acquisition of financial assets at fair value through other comprehensive income |       | ( \$ 58,000 )          | \$ -                 |
| Acquisition of financial assets at amortized cost                                |       | ( 726,863 )            | ( 969,986 )          |
| Proceeds from disposal of financial assets at amortized cost                     |       | 1,011,587              | 318,944              |
| Acquisition of investments accounted for using equity method                     | 6(7)  | ( 107,225 )            | ( 210,000 )          |
| Acquisition of subsidiaries (net of cash acquired)                               |       | ( 10,304 )             | -                    |
| Proceeds from disposal of subsidiaries (net of cash disposed)                    | 6(31) | 89,594                 | -                    |
| Acquisition of property, plant and equipment                                     | 6(31) | ( 1,161,178 )          | ( 1,964,291 )        |
| Proceeds from disposal of property, plant and equipment                          |       | 1,048                  | 5,223                |
| Acquisition of intangible assets                                                 |       | ( 242,184 )            | ( 173,434 )          |
| Increase in refundable deposits                                                  |       | ( 24,501 )             | ( 13,823 )           |
| Decrease in refundable deposits                                                  |       | 12,335                 | 14,972               |
| Increase in other non-current assets                                             |       | ( 115,117 )            | ( 84,210 )           |
| Net cash flows used in investing activities                                      |       | ( 1,330,808 )          | ( 3,076,605 )        |
| <b>CASH FLOWS FROM FINANCING ACTIVITIES</b>                                      |       |                        |                      |
| Increase in short-term borrowings                                                | 6(32) | 125,391,526            | 95,016,365           |
| Decrease in short-term borrowings                                                | 6(32) | ( 103,070,749 )        | ( 93,016,365 )       |
| Proceeds from issuing bonds                                                      | 6(32) | -                      | 9,738,672            |
| Increase in guarantee deposits received                                          | 6(32) | 10,285                 | 325,483              |
| Decrease in guarantee deposits received                                          | 6(32) | ( 32,156 )             | ( 284,711 )          |
| Payments of lease liabilities                                                    | 6(32) | ( 145,894 )            | ( 100,692 )          |
| Cash dividends                                                                   | 6(20) | ( 6,698,889 )          | ( 4,259,116 )        |
| Cash dividends paid from subsidiary to non-controlling interest                  |       | ( 434,680 )            | ( 79,900 )           |
| Cash capital increase – issuance of global depositary receipts                   | 6(18) | -                      | 9,820,164            |
| Exercise of employee share options                                               | 6(30) | 7,325                  | 30,240               |
| Change in non-controlling interest                                               |       | 34,050                 | ( 52 )               |
| Past due expired unpaid dividends for shareholders                               |       | 354                    | 393                  |
| Net cash flows from financing activities                                         |       | 15,061,172             | 17,190,481           |
| Effects of change in exchange rates on foreign currency holdings                 |       | 2,744                  | 401,337              |
| Net increase (decrease) in cash and cash equivalents                             |       | 18,822,052             | ( 1,666,980 )        |
| Cash and cash equivalents at beginning of year                                   |       | 21,499,095             | 23,166,075           |
| Cash and cash equivalents at end of year                                         |       | <u>\$ 40,321,147</u>   | <u>\$ 21,499,095</u> |

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  
YEARS ENDED DECEMBER 31, 2025 AND 2024

(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 March 12, 2026.

3. APPLICATION OF NEW STANDARDS, AMENDMENTS AND INTERPRETATIONS

(1) Effect of the adoption of new issuances of or amendments to International Financial Reporting Standards (“IFRS<sup>®</sup>”) 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 2025 are as follows:

| New Standards, Interpretations and Amendments   | Effective date by<br>International Accounting<br>Standards Board |
|-------------------------------------------------|------------------------------------------------------------------|
| Amendments to IAS 21, ‘Lack of exchangeability’ | January 1, 2025                                                  |

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

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

| New Standards, Interpretations and Amendments                                                                                       | Effective date by<br>International Accounting<br>Standards Board |
|-------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------|
| Specific provisions of Amendments to IFRS 9 and IFRS 7, ‘Amendments to the classification and measurement of financial instruments’ | January 1, 2026                                                  |

| New Standards, Interpretations and Amendments                                               | Effective date by<br>International Accounting<br>Standards Board |
|---------------------------------------------------------------------------------------------|------------------------------------------------------------------|
| 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.

(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<br>International Accounting<br>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<br>International Accounting<br>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<br>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”, 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”).

(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 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.

B. Subsidiaries included in the consolidated financial statements:

| Investor    | Subsidiary                                  | Main activities                                          | Ownership(%) |        | Description |
|-------------|---------------------------------------------|----------------------------------------------------------|--------------|--------|-------------|
|             |                                             |                                                          | 2025         | 2024   |             |
| The Company | Freedom International Group Ltd.            | Holding company                                          | 100.00       | 100.00 |             |
| "           | G.B.T., Inc.                                | Sales of computer information products                   | 22.64        | 22.64  |             |
| "           | G.B.T. Technology Trading GmbH              | Promotion of computer information products               | 100.00       | 100.00 |             |
| "           | Nippon Giga-Byte Corp.                      | Promotion of computer information products               | 100.00       | 100.00 |             |
| "           | GBT Tech. Co., Ltd.                         | Promotion of computer information products               | 100.00       | 100.00 |             |
| "           | Giga-Byte Technology B.V.                   | Sales of computer information products                   | 100.00       | 100.00 |             |
| "           | Gigabyte Technology Pty. Ltd.               | Promotion of computer information products               | 100.00       | 100.00 |             |
| "           | Giga Investment Corp.                       | Holding company                                          | 100.00       | 100.00 |             |
| "           | Gigabyte Technology (India) Private Limited | Promotion and repairing of computer information products | 100.00       | 100.00 |             |
| "           | G-Style Co., Ltd.                           | Selling of notebooks                                     | 100.00       | 100.00 |             |
| "           | BYTE International Co., Ltd.                | Repairing of computer information products               | 100.00       | 100.00 |             |
| "           | Gigabyte Technology ESPANA S.L.U.           | Promotion of computer information products               | 100.00       | 100.00 |             |

| Investor                         | Subsidiary                                               | Main activities                                                   | Ownership(%) |        | Description |
|----------------------------------|----------------------------------------------------------|-------------------------------------------------------------------|--------------|--------|-------------|
|                                  |                                                          |                                                                   | 2025         | 2024   |             |
| The Company                      | Gigabyte Information Technology Commerce Limited Company | Promotion of computer information products                        | 100.00       | 100.00 |             |
| "                                | Gigabyte Technology LLC                                  | Promotion of computer information products                        | 100.00       | 100.00 |             |
| "                                | Giga Computing Technology Co., Ltd.                      | Selling of computer information products                          | 83.93        | 83.93  |             |
| "                                | MyelinTek Inc.                                           | Electronic Information Supply and Software Services               | 100.00       | 40.00  | Note 1      |
| Freedom International Group Ltd. | Charleston Investments Limited                           | Holding company                                                   | 100.00       | 100.00 |             |
| "                                | Giga Future Limited                                      | Holding company                                                   | 100.00       | 100.00 |             |
| "                                | G.B.T. Inc.                                              | Sales of computer information products                            | 77.36        | 77.36  |             |
| G.B.T., Inc.                     | Gigabyte Canada, Inc.                                    | Promotion of computer information products                        | 100.00       | 100.00 |             |
| Charleston Investments Limited   | Dongguan Gigabyte Electronics Co., Ltd.                  | Manufacturing of computer information products                    | 100.00       | 100.00 |             |
| "                                | Ningbo Boxinda Trading Co., Ltd.                         | Sales of computer information products                            | 100.00       | 100.00 |             |
| Giga Future Limited              | Ningbo Giga-Byte Technology Co., Ltd.                    | Manufacturing of computer information products                    | 100.00       | 100.00 |             |
| Ningbo Boxinda Trading Co., Ltd. | Ningbo Zhongjia Technology Co., Ltd.                     | Sales of computer information products                            | 100.00       | 100.00 |             |
| "                                | Popxing Technology & Trading Co., Limited                | Sales of computer information products                            | 100.00       | 100.00 |             |
| Giga Investment Corp.            | Giga-Trend International Investment Group Ltd.           | Holding company                                                   | 100.00       | 100.00 |             |
| "                                | Selita Precision Co., Ltd.                               | Manufacturing of bicycle and parts                                | 100.00       | 100.00 |             |
| Giga Investment Corp.            | Senyun Precise Optical Co., Ltd                          | Manufacturing and selling of mold and industrial plastic products | -            | 96.41  | Note 2      |
| "                                | Cloudmatrix Co., Ltd.                                    | E-commerce platform                                               | 100.00       | 100.00 |             |
| Senyun Precise Optical Co., Ltd  | Dongguan Senyun Precise Optical Co., Ltd                 | Selling of mold and industrial plastic products                   | -            | 100.00 | Note 2      |
| BYTE International Co., Ltd.     | Ningbo BestYield Tech. Services Co., Ltd.                | Repairing of computer information products                        | 100.00       | 100.00 |             |
| "                                | Giga Computing Singapore Pte. Ltd.                       | Promotion of computer information products                        | -            | 100.00 | Note 3      |
| "                                | Gigabyte Technology Poland SP Z O.O.                     | Promotion and repairing of computer information products          | 100.00       | 100.00 |             |

| Investor                                  | Subsidiary                                        | Main activities                                          | Ownership(%) |        | Description |
|-------------------------------------------|---------------------------------------------------|----------------------------------------------------------|--------------|--------|-------------|
|                                           |                                                   |                                                          | 2025         | 2024   |             |
| BYTE International Co., Ltd.              | Bestyield (Thailand) Limited                      | Promotion and repairing of computer information products | 100.00       | -      | Note 4      |
| Ningbo BestYield Tech. Services Co., Ltd. | Zaozhuang Bestyield Resources Recycling Co., Ltd. | Recycling and selling of renewable resources             | 100.00       | 100.00 |             |
| "                                         | OGS Europe B.V.                                   | Selling of communication products                        | 100.00       | 100.00 |             |
| Giga Computing Technology Co., Ltd.       | GIGAIPC CO., LTD.                                 | Sales of computer information products                   | 74.16        | 83.33  | Note 5      |
| "                                         | Giga Computing Technology Inc.                    | Sales of computer information products                   | 100.00       | 100.00 |             |
| "                                         | Giga Computing Singapore Pte. Ltd.                | Promotion of computer information products               | 100.00       | -      | Note 3      |

Note 1: 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 2: 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(31) B.

Note 3: 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 \$10,400. Aorus Pte. Ltd. was renamed Giga Computing Singapore Pte. Ltd. on December 9, 2025.

Note 4: The company was newly established in 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 Notes 6(17) and (30).

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) Financial assets at fair value through other comprehensive income

- 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) Financial assets at amortized cost

- 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

A. 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.

### 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.

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

(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 December 31, 2025, 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

|                                       | December 31, 2025    | December 31, 2024    |
|---------------------------------------|----------------------|----------------------|
| Cash on hand and petty cash           | \$ 21,780            | \$ 11,431            |
| Checking accounts and demand deposits | 15,597,443           | 15,488,831           |
| Time deposits                         | 24,701,924           | 5,998,833            |
|                                       | <u>\$ 40,321,147</u> | <u>\$ 21,499,095</u> |

- 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

| <u>value through profit or loss</u> | <u>December 31, 2025</u> | <u>December 31, 2024</u> |
|-------------------------------------|--------------------------|--------------------------|
| Current items:                      |                          |                          |
| Listed stocks                       | \$ 71,009                | \$ 39,227                |
| Emerging stocks                     | 20,738                   | 54,313                   |
| Unlisted stocks                     | 378,498                  | 235,751                  |
| Beneficiary certificates            | 57,782                   | 129,825                  |
| Debt instruments                    | 194,601                  | 194,601                  |
|                                     | 722,628                  | 653,717                  |
| Valuation adjustment                | 221,239                  | 71,214                   |
|                                     | 943,867                  | 724,931                  |
| Non-current items:                  |                          |                          |
| Beneficiary certificates            | 150,000                  | 150,000                  |
| Valuation adjustment                | 9,755                    | ( 2,321)                 |
|                                     | 159,755                  | 147,679                  |
|                                     | <u>\$ 1,103,622</u>      | <u>\$ 872,610</u>        |

Financial liabilities held for trading

|                        |             |                 |
|------------------------|-------------|-----------------|
| Derivative instruments | <u>\$ -</u> | <u>\$ 2,216</u> |
|------------------------|-------------|-----------------|

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

|                                                                            | <u>Years ended December 31,</u> |                  |
|----------------------------------------------------------------------------|---------------------------------|------------------|
|                                                                            | <u>2025</u>                     | <u>2024</u>      |
| Financial assets mandatorily measured at fair value through profit or loss |                                 |                  |
| Equity instruments                                                         | \$ 188,258                      | \$ 94,685        |
| Beneficiary certificates                                                   | 21,944                          | ( 1,920)         |
| Debt instruments                                                           | 5,755                           | 8,831            |
| Financial liabilities held for trading                                     |                                 |                  |
| Derivative instruments                                                     | ( 5,755)                        | ( 1,686)         |
|                                                                            | <u>\$ 210,202</u>               | <u>\$ 99,910</u> |

- B. Explanations of the transactions and contract information in respect of derivative financial liabilities that the Group does not adopt hedge accounting are as follows: (December 31, 2025: None.)

| Derivative financial instruments               | December 31, 2024                       |                  |
|------------------------------------------------|-----------------------------------------|------------------|
|                                                | Contract amount<br>(Notional principal) |                  |
|                                                | (in thousand)                           | Contract period  |
| Forward exchange contracts – Sell USD, Buy NTD | USD 5,000                               | 2024/11 ~ 2025/2 |

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

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

|                                                    | December 31, 2025   | December 31, 2024   |
|----------------------------------------------------|---------------------|---------------------|
| Current items:                                     |                     |                     |
| Time deposits with more than three months maturity | \$ 1,067,775        | \$ 1,337,084        |
| Pledged bank deposits                              | 89,960              | -                   |
|                                                    | <u>\$ 1,157,735</u> | <u>\$ 1,337,084</u> |
| Non-current items:                                 |                     |                     |
| Pledged bank deposits                              | <u>\$ 122,350</u>   | <u>\$ 210,225</u>   |

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

|                 | Years ended December 31, |                  |
|-----------------|--------------------------|------------------|
|                 | 2025                     | 2024             |
| Interest income | <u>\$ 21,822</u>         | <u>\$ 19,852</u> |

- B. As at December 31, 2025 and 2024, 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 \$1,280,085 and \$1,547,309, 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

|                                            | December 31, 2025    | December 31, 2024    |
|--------------------------------------------|----------------------|----------------------|
| Notes receivable                           | \$ -                 | \$ 4,668             |
| Accounts receivable                        | \$ 34,478,005        | \$ 29,050,129        |
| Less: Allowance for uncollectible accounts | ( 674,966)           | ( 503,685)           |
|                                            | <u>\$ 33,803,039</u> | <u>\$ 28,546,444</u> |

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 December 31, 2025 and 2024, and January 1, 2024, the balances of receivable (including notes receivable) from contracts with customers amounted to \$34,478,005, \$29,054,797 and \$16,405,620, respectively.

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

D. As at December 31, 2025 and 2024, 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 \$0 and \$4,668; \$33,803,039 and \$28,546,444, respectively.

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

(5) Inventories

|                                            | 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           |
|                                            | <u>\$ 64,579,822</u> | <u>(\$ 2,394,453)</u>        | <u>\$ 62,185,369</u> |
|                                            | December 31, 2024    |                              |                      |
|                                            | Cost                 | Allowance for valuation loss | Book value           |
| Raw materials and supplies                 | \$ 16,956,407        | (\$ 689,512)                 | \$ 16,266,895        |
| Work in progress                           | 6,181,192            | ( 25,021)                    | 6,156,171            |
| Finished goods and merchandise inventories | 22,252,312           | ( 865,853)                   | 21,386,459           |
|                                            | <u>\$ 45,389,911</u> | <u>(\$ 1,580,386)</u>        | <u>\$ 43,809,525</u> |

The cost of inventories recognized as expense for the year:

|                          | Years ended December 31, |                       |
|--------------------------|--------------------------|-----------------------|
|                          | 2025                     | 2024                  |
| Cost of inventories sold | \$ 298,761,612           | \$ 234,959,974        |
| Cost of warranty         | 2,175,885                | 1,892,141             |
| Loss on valuation        | 814,067                  | 204,177               |
|                          | <u>\$ 301,751,564</u>    | <u>\$ 237,056,292</u> |

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

|                         | December 31, 2025   | December 31, 2024   |
|-------------------------|---------------------|---------------------|
| <u>Debt instruments</u> |                     |                     |
| Listed stocks           | \$ 934,387          | \$ 936,387          |
| Emerging stocks         | 28,000              | -                   |
| Unlisted stocks         | 139,948             | 112,206             |
|                         | <u>1,102,335</u>    | <u>1,048,593</u>    |
| Valuation adjustment    | 653,080             | 556,681             |
|                         | <u>\$ 1,755,415</u> | <u>\$ 1,605,274</u> |

- 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. The fair value of such investments amounted to \$1,755,415 and \$1,605,274 as of December 31, 2025 and 2024, respectively.
- 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:

|                                                                            | Years ended December 31, |              |
|----------------------------------------------------------------------------|--------------------------|--------------|
|                                                                            | 2025                     | 2024         |
| <u>Equity instruments at fair value through other comprehensive income</u> |                          |              |
| Fair value change recognized in other comprehensive income                 | \$ 96,091                | (\$ 302,775) |
| Cumulative loss reclassified to retained earnings due to derecognition     | (\$ 308)                 | \$ -         |
| Dividend income recognized in profit or loss held at end of year           | \$ 46,360                | \$ 50,525    |

- C. As of December 31, 2025 and 2024, 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 \$1,755,415 and \$1,605,274, 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

|                                                                        | 2025                     | 2024                     |
|------------------------------------------------------------------------|--------------------------|--------------------------|
| At January 1                                                           | \$ 747,686               | \$ 515,538               |
| Increase in investments accounted for using equity method              | 108,099                  | 210,000                  |
| Disposal of investments accounted for using equity method              | ( 58,230)                | -                        |
| Share of (loss) gain of investments accounted for using equity method  | ( 19,097)                | 9,934                    |
| Earnings distribution of investments accounted for using equity method | ( 12,811)                | ( 4,521)                 |
| Changes in capital surplus                                             | ( 4,443)                 | 13,514                   |
| Changes in other equity items                                          | 444                      | 3,221                    |
| At December 31                                                         | <u>\$ 761,648</u>        | <u>\$ 747,686</u>        |
|                                                                        | <u>December 31, 2025</u> | <u>December 31, 2024</u> |
| <u>Associates</u>                                                      |                          |                          |
| Wellysun Inc.                                                          | \$ 438,802               | \$ 462,702               |
| We Solutions Technology Co., Ltd.                                      | 218,870                  | 221,740                  |
| GIGA-IMAGE Technology Co., Ltd.                                        | 94,661                   | -                        |
| P.R.E.C. Ltd.                                                          | 7,969                    | -                        |
| <u>Joint ventures</u>                                                  |                          |                          |
| MyelinTek Inc.                                                         | -                        | 57,329                   |
| Da Shiang Technology Co., Ltd.                                         | 1,346                    | 5,915                    |
|                                                                        | <u>\$ 761,648</u>        | <u>\$ 747,686</u>        |

- A. Abovementioned investments accounted for using equity method are based on investee companies' financial statements audited by other independent auditors.
- B. From January 2025 to March 2025, Wellysun Inc. repurchased treasury shares, resulting in the Group's shareholding ratio increasing to 27.14%. In October 2024, Wellysun Inc. conducted a cash capital increase, and the Group did not participate in the subscription, resulting in the Group's shareholding ratio decreasing to 26.43%. 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 August 13, 2024, the Group invested \$210,000 in We Solutions Technology Co., Ltd., and the shareholding ratio was 21.5%. In January 2025 and October 2024, We Solutions Technology Co., Ltd. conducted cash capital increases, and the Group did not participate in the subscriptions, resulting in the Group's shareholding ratio decreasing to 20% and 21.15%, respectively.

- D. 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.
- 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. 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. The Group is the single largest shareholder of the investee. Given that 3 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.
- G. 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:

|                                                           | Years ended December 31, |                  |
|-----------------------------------------------------------|--------------------------|------------------|
|                                                           | 2025                     | 2024             |
| (Loss) profit for the year from continuing operations (\$ | 19,097)                  | \$ 9,934         |
| Other comprehensive income, net of tax                    | 444                      | 3,221            |
| Total comprehensive (loss) income                         | <u>(\$ 18,653)</u>       | <u>\$ 13,155</u> |

(8) Property, plant and equipment

|                                             | 2025                |                  |                     |                          |                  |                     |                   |                   |                     |
|---------------------------------------------|---------------------|------------------|---------------------|--------------------------|------------------|---------------------|-------------------|-------------------|---------------------|
|                                             | Land                |                  |                     | Buildings and structures |                  |                     | Machinery         | Others            | Total               |
|                                             | Owner-occupied      | Lease            | Subtotal            | Owner-occupied           | Lease            | Subtotal            | Owner-occupied    | Owner-occupied    |                     |
| <u>At January 1</u>                         |                     |                  |                     |                          |                  |                     |                   |                   |                     |
| 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)        |
|                                             | <u>\$ 2,337,726</u> | <u>\$ 53,684</u> | <u>\$ 2,391,410</u> | <u>\$ 2,690,733</u>      | <u>\$ 22,126</u> | <u>\$ 2,712,859</u> | <u>\$ 784,477</u> | <u>\$ 537,946</u> | <u>\$ 6,426,692</u> |
| <br>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                                   | 275,439             | -                | 275,439             | 299,899                  | -                | 299,899             | 179,400           | 366,934           | 1,121,672           |
| Acquired from business combinations         | -                   | -                | -                   | -                        | -                | -                   | 384               | 212               | 596                 |
| Effect of decrease in consolidated entities | -                   | -                | -                   | -                        | -                | -                   | ( 45,753)         | ( 4,531)          | ( 50,284)           |
| Disposals                                   | -                   | -                | -                   | -                        | -                | -                   | ( 2,966)          | ( 2,615)          | ( 5,581)            |
| Reclassifications                           | 52,945              | ( 52,945)        | -                   | 61,023                   | ( 10,009)        | 51,014              | 13,848            | 20,297            | 85,159              |
| Depreciation charge                         | -                   | -                | -                   | ( 112,936)               | ( 569)           | ( 113,505)          | ( 181,734)        | ( 269,652)        | ( 564,891)          |
| Net exchange differences                    | ( 39,827)           | -                | ( 39,827)           | ( 24,477)                | -                | ( 24,477)           | 3,783             | ( 249)            | ( 60,770)           |
| At December 31                              | <u>\$ 2,626,283</u> | <u>\$ 739</u>    | <u>\$ 2,627,022</u> | <u>\$ 2,914,242</u>      | <u>\$ 11,548</u> | <u>\$ 2,925,790</u> | <u>\$ 751,439</u> | <u>\$ 648,342</u> | <u>\$ 6,952,593</u> |
| <br><u>At December 31</u>                   |                     |                  |                     |                          |                  |                     |                   |                   |                     |
| 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)        |
|                                             | <u>\$ 2,626,283</u> | <u>\$ 739</u>    | <u>\$ 2,627,022</u> | <u>\$ 2,914,242</u>      | <u>\$ 11,548</u> | <u>\$ 2,925,790</u> | <u>\$ 751,439</u> | <u>\$ 648,342</u> | <u>\$ 6,952,593</u> |

| 2024                     |                     |                  |                     |                          |                  |                     |                   |                   |                     |
|--------------------------|---------------------|------------------|---------------------|--------------------------|------------------|---------------------|-------------------|-------------------|---------------------|
|                          | Land                |                  |                     | Buildings and structures |                  |                     | Machinery         | Others            | Total               |
|                          | Owner-occupied      | Lease            | Subtotal            | Owner-occupied           | Lease            | Subtotal            | Owner-occupied    | Owner-occupied    |                     |
| <u>At January 1</u>      |                     |                  |                     |                          |                  |                     |                   |                   |                     |
| Cost                     | \$ 1,501,876        | \$ 72,564        | \$ 1,574,440        | \$ 3,732,950             | \$ 40,587        | \$ 3,773,537        | \$ 3,029,054      | \$ 1,667,997      | \$ 10,045,028       |
| Accumulated depreciation | -                   | -                | -                   | ( 1,936,246)             | ( 9,882)         | ( 1,946,128)        | ( 2,121,221)      | ( 1,157,223)      | ( 5,224,572)        |
|                          | <u>\$ 1,501,876</u> | <u>\$ 72,564</u> | <u>\$ 1,574,440</u> | <u>\$ 1,796,704</u>      | <u>\$ 30,705</u> | <u>\$ 1,827,409</u> | <u>\$ 907,833</u> | <u>\$ 510,774</u> | <u>\$ 4,820,456</u> |
| At January 1             | \$ 1,501,876        | \$ 72,564        | \$ 1,574,440        | \$ 1,796,704             | \$ 30,705        | \$ 1,827,409        | \$ 907,833        | \$ 510,774        | \$ 4,820,456        |
| Additions                | 787,237             | -                | 787,237             | 929,991                  | -                | 929,991             | 36,204            | 248,403           | 2,001,835           |
| Disposals                | -                   | -                | -                   | -                        | -                | -                   | ( 6,216)          | ( 5,671)          | ( 11,887)           |
| Reclassifications        | 18,880              | ( 18,880)        | -                   | 23,806                   | ( 7,989)         | 15,817              | 16,248            | 12,147            | 44,212              |
| Depreciation charge      | -                   | -                | -                   | ( 99,460)                | ( 590)           | ( 100,050)          | ( 195,224)        | ( 249,525)        | ( 544,799)          |
| Net exchange differences | 29,733              | -                | 29,733              | 39,692                   | -                | 39,692              | 25,632            | 21,818            | 116,875             |
| At December 31           | <u>\$ 2,337,726</u> | <u>\$ 53,684</u> | <u>\$ 2,391,410</u> | <u>\$ 2,690,733</u>      | <u>\$ 22,126</u> | <u>\$ 2,712,859</u> | <u>\$ 784,477</u> | <u>\$ 537,946</u> | <u>\$ 6,426,692</u> |
| <u>At December 31</u>    |                     |                  |                     |                          |                  |                     |                   |                   |                     |
| 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)        |
|                          | <u>\$ 2,337,726</u> | <u>\$ 53,684</u> | <u>\$ 2,391,410</u> | <u>\$ 2,690,733</u>      | <u>\$ 22,126</u> | <u>\$ 2,712,859</u> | <u>\$ 784,477</u> | <u>\$ 537,946</u> | <u>\$ 6,426,692</u> |

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 years ended December 31, 2025 and 2024.

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:

|                          | December 31, 2025        | December 31, 2024   |
|--------------------------|--------------------------|---------------------|
|                          | Carrying amount          | Carrying amount     |
| Land                     | \$ 31,615                | \$ 32,932           |
| Buildings                | 408,126                  | 116,762             |
| Transportation equipment | 61,864                   | 74,591              |
|                          | <u>\$ 501,605</u>        | <u>\$ 224,285</u>   |
|                          | Years ended December 31, |                     |
|                          | 2025                     | 2024                |
|                          | Depreciation charge      | Depreciation charge |
| Land                     | \$ 1,419                 | \$ 1,453            |
| Buildings                | 102,193                  | 59,462              |
| Transportation equipment | 44,991                   | 41,725              |
|                          | <u>\$ 148,603</u>        | <u>\$ 102,640</u>   |

- D. For the years ended December 31, 2025 and 2024, the additions to right-of-use assets were \$434,268 and \$139,330, respectively.
- E. The information on profit and loss accounts relating to lease contracts is as follows:

|                                       | Years ended December 31, |          |
|---------------------------------------|--------------------------|----------|
|                                       | 2025                     | 2024     |
| <u>Items affecting profit or loss</u> |                          |          |
| Interest expense on lease liabilities | \$ 12,385                | \$ 7,495 |
| Expense on short-term lease contracts | 257,305                  | 288,108  |
| Expense on leases of low-value assets | 6,056                    | 5,279    |
| Gain on lease modification            | 1,228                    | 11       |

- F. For the years ended December 31, 2025 and 2024, the Group's total cash outflow for leases was \$421,640 and \$410,574, 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 years ended December 31, 2025 and 2024, the Group recognized rent income in the amounts of \$23,181 and \$23,141, 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:

|            | December 31, 2025 | December 31, 2024 |
|------------|-------------------|-------------------|
| 2025       | \$ -              | \$ 14,387         |
| 2026       | 20,961            | 11,557            |
| 2027       | 9,565             | -                 |
| 2028       | 9,708             | -                 |
| After 2029 | 39,406            | -                 |
|            | <u>\$ 79,640</u>  | <u>\$ 25,944</u>  |

(11) Investment property

|                          | Buildings        |                  |
|--------------------------|------------------|------------------|
|                          | 2025             | 2024             |
| <u>At January 1</u>      |                  |                  |
| Cost                     | \$ 104,417       | \$ 102,993       |
| Accumulated depreciation | ( 77,364)        | ( 69,604)        |
|                          | <u>\$ 27,053</u> | <u>\$ 33,389</u> |
| At January 1             | \$ 27,053        | \$ 33,389        |
| Reclassifications        | -                | ( 2,750)         |
| Depreciation charge      | ( 4,529)         | ( 4,705)         |
| Net exchange differences | ( 23)            | 1,119            |
| At December 31           | <u>\$ 22,501</u> | <u>\$ 27,053</u> |
| <u>At December 31</u>    |                  |                  |
| Cost                     | \$ 104,883       | \$ 104,417       |
| Accumulated depreciation | ( 82,382)        | ( 77,364)        |
|                          | <u>\$ 22,501</u> | <u>\$ 27,053</u> |

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

|                                                                                                         | Years ended December 31, |                  |
|---------------------------------------------------------------------------------------------------------|--------------------------|------------------|
|                                                                                                         | 2025                     | 2024             |
| Rental income from investment property                                                                  | <u>\$ 11,115</u>         | <u>\$ 11,382</u> |
| Direct operating expenses arising from the investment property that generated rental income in the year | <u>\$ 4,529</u>          | <u>\$ 4,705</u>  |



B. The fair value of the investment property held by the Group as at December 31, 2025 and 2024 was \$105,160 and \$91,713, respectively, which was valued 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:

|               | <u>December 31, 2024</u> | <u>December 31, 2024</u> |
|---------------|--------------------------|--------------------------|
| Discount rate | 1.773%                   | 1.670%                   |

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

(12) Short-term borrowings

|                      | <u>December 31, 2025</u> | <u>December 31, 2024</u> |
|----------------------|--------------------------|--------------------------|
| Unsecured bank loans | \$ 24,446,153            | \$ 2,000,000             |
| Credit lines         | \$ 78,561,590            | \$ 66,577,736            |
| Interest rate range  | 1.750%~4.408%            | 1.756%~1.800%            |

For the year ended December 31, 2025 and 2024, details of interest expense recognized in profit or loss are provided in Note 6(25).

(13) Other payables

|                                                             | <u>December 31, 2025</u> | <u>December 31, 2024</u> |
|-------------------------------------------------------------|--------------------------|--------------------------|
| Salary and bonus payable                                    | \$ 6,430,354             | \$ 5,062,170             |
| Employees' compensation and directors' remuneration payable | 2,244,455                | 2,153,639                |
| Marketing fee payable                                       | 1,503,105                | 1,115,086                |
| Shipping and freight-in payable                             | 429,217                  | 402,995                  |
| Royalties payable                                           | 37,359                   | 70,944                   |
| Others                                                      | 838,835                  | 588,953                  |
|                                                             | <u>\$ 11,483,325</u>     | <u>\$ 9,393,787</u>      |

(14) Provisions – current

|                       | <u>Warranty</u>   |                   |
|-----------------------|-------------------|-------------------|
|                       | <u>2025</u>       | <u>2024</u>       |
| At January 1          | \$ 812,365        | \$ 826,369        |
| Additional provisions | 2,175,885         | 1,892,141         |
| Used during the year  | ( 2,082,765)      | ( 1,906,145)      |
| At December 31        | <u>\$ 905,485</u> | <u>\$ 812,365</u> |

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

|                                                                                                                                    | December 31, 2025   | December 31, 2024    |
|------------------------------------------------------------------------------------------------------------------------------------|---------------------|----------------------|
| Bonds payable                                                                                                                      | \$ 20,023,879       | \$ 20,023,879        |
| Less: Discount on bonds payable                                                                                                    | ( 1,235,273)        | ( 1,620,550)         |
|                                                                                                                                    | 18,788,606          | 18,403,329           |
| Less: Exercisable put options on corporate bonds,<br>current portion (accounted for as<br>'Long-term liabilities,current portion') | ( 9,297,043)        | -                    |
|                                                                                                                                    | <u>\$ 9,491,563</u> | <u>\$ 18,403,329</u> |

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 amounts recognized in the balance sheet are as follows:

|                                              | <u>December 31, 2025</u> | <u>December 31, 2024</u> |
|----------------------------------------------|--------------------------|--------------------------|
| Present value of defined benefit obligations | (\$ 560,780)             | (\$ 534,552)             |
| Fair value of plan assets                    | <u>246,111</u>           | <u>208,326</u>           |
| Net defined benefit liability                | <u>(\$ 314,669)</u>      | <u>(\$ 326,226)</u>      |

(b) Movements in net defined benefit liabilities are as follows:

|                                                                                        | <u>2025</u>                                                 |                                      |                                          |
|----------------------------------------------------------------------------------------|-------------------------------------------------------------|--------------------------------------|------------------------------------------|
|                                                                                        | <u>Present value of<br/>defined benefit<br/>obligations</u> | <u>Fair value of<br/>plan assets</u> | <u>Net defined<br/>benefit liability</u> |
| At January 1                                                                           | (\$ 534,552)                                                | \$ 208,326                           | (\$ 326,226)                             |
| Current service cost                                                                   | ( 1,676)                                                    | -                                    | ( 1,676)                                 |
| Interest (expense) income                                                              | ( 8,549)                                                    | 3,252                                | ( 5,297)                                 |
|                                                                                        | <u>( 544,777)</u>                                           | <u>211,578</u>                       | <u>( 333,199)</u>                        |
| Remeasurements:                                                                        |                                                             |                                      |                                          |
| Return on plan assets (excluding<br>amounts included in interest income<br>or expense) | -                                                           | 14,564                               | 14,564                                   |
| Change in demographic assumptions                                                      | ( 136)                                                      | -                                    | ( 136)                                   |
| Change in financial assumptions                                                        | ( 13,903)                                                   | -                                    | ( 13,903)                                |
| Experience adjustments                                                                 | ( 21,957)                                                   | -                                    | ( 21,957)                                |
|                                                                                        | <u>( 35,996)</u>                                            | <u>14,564</u>                        | <u>( 21,432)</u>                         |
| Pension fund contribution                                                              | -                                                           | 37,208                               | 37,208                                   |
| Paid pension                                                                           | 19,993                                                      | ( 17,239)                            | 2,754                                    |
| At December 31                                                                         | <u>(\$ 560,780)</u>                                         | <u>\$ 246,111</u>                    | <u>(\$ 314,669)</u>                      |

|                                                                                        | 2024                                               |                              |                                  |
|----------------------------------------------------------------------------------------|----------------------------------------------------|------------------------------|----------------------------------|
|                                                                                        | Present value of<br>defined benefit<br>obligations | Fair value of<br>plan assets | Net defined<br>benefit liability |
| At January 1                                                                           | (\$ 579,025)                                       | \$ 168,314                   | (\$ 410,711)                     |
| Current service cost                                                                   | ( 2,081)                                           | -                            | ( 2,081)                         |
| Interest (expense) income                                                              | ( 6,800)                                           | 1,934                        | ( 4,866)                         |
| Past service cost                                                                      | 221                                                | -                            | 221                              |
|                                                                                        | <u>( 587,685)</u>                                  | <u>170,248</u>               | <u>( 417,437)</u>                |
| Remeasurements:                                                                        |                                                    |                              |                                  |
| Return on plan assets (excluding<br>amounts included in interest income<br>or expense) | -                                                  | 14,887                       | 14,887                           |
| Change in demographic assumptions                                                      | ( 9)                                               | -                            | ( 9)                             |
| Change in financial assumptions                                                        | 21,911                                             | -                            | 21,911                           |
| Experience adjustments                                                                 | ( 6,133)                                           | -                            | ( 6,133)                         |
|                                                                                        | <u>15,769</u>                                      | <u>14,887</u>                | <u>30,656</u>                    |
| Pension fund contribution                                                              | -                                                  | 44,452                       | 44,452                           |
| Paid pension                                                                           | 37,364                                             | ( 21,261)                    | 16,103                           |
| At December 31                                                                         | <u>(\$ 534,552)</u>                                | <u>\$ 208,326</u>            | <u>(\$ 326,226)</u>              |

(c) The Bank of Taiwan was commissioned to manage the Fund of the Company's defined benefit pension plan in accordance with the Fund's annual investment and utilisation plan and the "Regulations for Revenues, Expenditures, Safeguard and Utilisation of the Labor Retirement Fund" (Article 6: The scope of utilisation for the Fund includes deposit in domestic or foreign financial institutions, investment in domestic or foreign listed, over-the-counter, or private placement equity securities, investment in domestic or foreign real estate securitization products, etc.). With regard to the utilisation of the Fund, its minimum earnings in the annual distributions on the final financial statements shall be no less than the earnings attainable from the amounts accrued from two-year time deposits with the interest rates offered by local banks. If the earnings is less than aforementioned rates, government shall make payment for the deficit after being authorized by the Regulator. The Company has no right to participate in managing and operating that fund and hence the Company is unable to disclose the classification of plan assets fair value in accordance with IAS 19 paragraph 142. The composition of fair value of plan assets as of December 31, 2025 and 2024 is given in the Annual Labor Retirement Fund Utilisation Report announced by the government.

(d) The principal actuarial assumptions used were as follows:

|                         | Year ended December 31, |       |
|-------------------------|-------------------------|-------|
|                         | 2025                    | 2024  |
| Discount rate           | 1.35%                   | 1.65% |
| Future salary increases | 3.00%                   | 3.00% |

Future mortality rate was estimated based on the 6th Experience Mortality Table from Taiwan Life Insurance.

Because the main actuarial assumption changed, the present value of defined benefit obligation is affected. The analysis was as follows:

|                                                       | Discount rate |           | Future salary increases |             |
|-------------------------------------------------------|---------------|-----------|-------------------------|-------------|
|                                                       | Increase      | Decrease  | Increase                | Decrease    |
|                                                       | 0.25%         | 0.25%     | 0.25%                   | 0.25%       |
| <u>December 31, 2025</u>                              |               |           |                         |             |
| Effect on present value of defined benefit obligation | (\$ 11,632)   | \$ 12,031 | \$ 11,806               | (\$ 11,477) |
| <u>December 31, 2024</u>                              |               |           |                         |             |
| Effect on present value of defined benefit obligation | (\$ 11,510)   | \$ 11,909 | \$ 11,722               | (\$ 11,388) |

The sensitivity analysis above is based on one assumption is changed while the other conditions remain unchanged. In practice, more than one assumption may change all at once. The method of analysing sensitivity and the method of calculating net pension liability in the balance sheet are the same.

The methods and types of assumptions used in preparing the sensitivity analysis did not change compared to the previous period.

- (e) Expected contributions to the defined benefit pension plans of the Group for the year ending December 31, 2026 amount to \$10,955.
- (f) As of December 31, 2025, the weighted average duration of the retirement plan is 8 years. The analysis of timing of the future pension payment was as follows:

|               |                   |
|---------------|-------------------|
| Within 1 year | \$ 53,471         |
| 1-2 year(s)   | 23,877            |
| 2-5 years     | 112,188           |
| Over 5 years  | 436,734           |
|               | <u>\$ 626,270</u> |

- 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 years ended December 31, 2025 and 2024 were \$133,722 and \$129,021, 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 years ended December 31, 2025 and 2024 was both 12%~17%. Other than the monthly contributions, the Group has no further obligations. For the years ended December 31, 2025 and 2024, the Company's mainland China subsidiaries have recognized pension cost of \$126,834 and \$112,410, respectively.

(17) Share-based payment

- A. For the years ended December 31, 2025 and 2024, the Group's share-based payment arrangements were as follows:

| Type of arrangement                                                      | Grant date | Quantity granted | Contract period    | Vesting conditions |
|--------------------------------------------------------------------------|------------|------------------|--------------------|--------------------|
| Cash capital increase reserved for employee preemption-GIGAIPC CO., LTD. | 2025.7.30  | 294,000 shares   | NA                 | Immediately vested |
| Employee stock options-GIGAIPC CO., LTD.                                 | 2024.4.18  | 2,400,000 shares | 2024.6.5-2024.6.21 | Immediately vested |

Among the share-based payment arrangements above are settled by equity.

- B. Details of the share-based payment arrangements are as follows:

|                                                                                 | 2025                             |                                                    |
|---------------------------------------------------------------------------------|----------------------------------|----------------------------------------------------|
|                                                                                 | No. of options<br>(in thousands) | Weighted-average<br>exercise price<br>(in dollars) |
| <u>Cash capital increase reserved for employee preemption-GIGAIPC CO., LTD.</u> |                                  |                                                    |
| Options granted                                                                 | 294                              | \$ 25.00                                           |
| Options exercised                                                               | ( 293)                           | "                                                  |
| Options expired                                                                 | ( 1)                             | "                                                  |
| Options outstanding at December 31                                              | -                                |                                                    |
|                                                                                 | 2024                             |                                                    |
|                                                                                 | No. of options<br>(in thousands) | Weighted-average<br>exercise price<br>(in dollars) |
| <u>Employee stock options-GIGAIPC CO., LTD.</u>                                 |                                  |                                                    |
| Options granted                                                                 | 2,400                            | \$ 12.60                                           |
| Options exercised                                                               | ( 2,400)                         | "                                                  |
| Options outstanding at December 31                                              | -                                |                                                    |

- C. The weighted-average stock price of stock options exercised by GIGAIPC CO., LTD. at exercise dates for the years ended December 31, 2025 and 2024 was NT\$61.16 and NT\$59.6 (in dollars), respectively.



D. The fair value of stock options granted is measured using the Black-Scholes option-pricing model. Relevant information is as follows:

| Type of arrangement                                                       | Grant date | Stock price | Exercise price | Price volatility | Option life | Dividends | Interest rate | Fair value per unit (in dollars) |
|---------------------------------------------------------------------------|------------|-------------|----------------|------------------|-------------|-----------|---------------|----------------------------------|
| Cash capital increase reserved for employee preemption- GIGAIPC CO., LTD. | 2025.7.30  | \$ 61.16    | \$ 25.00       | 33.14%           | 0.12 years  | -         | 1.215%        | \$ 36.1966                       |
| Employee stock options- GIGAIPC CO., LTD                                  | 2024.4.18  | \$ 59.60    | \$ 12.60       | 30.31%           | 0.18 years  | -         | 1.22%         | \$ 47.0272                       |

E. The fee incurred for share-based payment transactions are as follows:

|                | Years ended December 31, |            |
|----------------|--------------------------|------------|
|                | 2025                     | 2024       |
| Equity-settled | \$ 10,642                | \$ 112,865 |

(18) Share capital

A. As of December 31, 2025, the Company's authorized capital was \$9,500,000, consisting of 950,000 thousand shares of ordinary stocks (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.

Movements in the number of the Company's ordinary shares outstanding are as follows:

|                                                                | 2025        | 2024        |
|----------------------------------------------------------------|-------------|-------------|
| At January 1                                                   | 669,888,886 | 635,688,886 |
| Cash capital increase – issuance of global depositary receipts | -           | 34,200,000  |
| At December 31                                                 | 669,888,886 | 669,888,886 |

B. On June 12, 2024, the Company's shareholders during their meeting resolved to authorize the Board of Directors to issue new common shares for the capital increase and sponsor the issuance of global depositary receipts (GDRs) in order to support the capital requirements of the procurement of raw materials in foreign currencies. As approved by Financial Supervisory Committee on July 15, 2024, these GDRs were listed on the Securities Exchange of Luxembourg on July 19, 2024, amounting to 17,100 thousand units, represented by 34,200 thousand shares of the Company's common stock. The GDRs were issued at a price of USD 17.75 (in dollars) per unit. The actual cash received was USD 300,031 thousands (approximately NTD 9,820,164 thousand) after deducting issuance costs. Each unit represents 2 common shares of the Company. As of December 31, 2025, there was no outstanding GDRs.

(19) 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.

(20) 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 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 appropriation of earnings for 2024 and 2023 had been resolved by stockholders on June 10, 2025 and June 12, 2024, respectively. Details are summarized below:

|               | 2024       |                                        | 2023       |                                        |
|---------------|------------|----------------------------------------|------------|----------------------------------------|
|               | Amount     | Dividends<br>per share<br>(in dollars) | Amount     | Dividends<br>per share<br>(in dollars) |
| Legal reserve | \$ 981,307 |                                        | \$ 473,653 |                                        |
| Cash dividend | 6,698,889  | \$ 10.00                               | 4,259,116  | Note                                   |

Note: Due to the issuance of GDRs, the Company adjusted the cash dividend distribution from \$6.7 to \$6.35794327 dollars per share.

- E. As of the reporting date of the consolidated financial statements, the appropriation of retained earnings for 2025 has not been resolved by the Board of Directors. 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.

(21) Operating revenue

|                                       | Years ended December 31, |                |
|---------------------------------------|--------------------------|----------------|
|                                       | 2025                     | 2024           |
| Revenue from contracts with customers | \$ 336,936,660           | \$ 265,148,779 |

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:

|                                   | Year ended December 31, 2025   |                         |                       |
|-----------------------------------|--------------------------------|-------------------------|-----------------------|
|                                   | Global brand<br>business group | Other<br>business group | Total                 |
| <u>Product Types</u>              |                                |                         |                       |
| Computer parts                    | \$ 113,928,969                 | \$ -                    | \$ 113,928,969        |
| Networking communication products | 207,692,655                    | -                       | 207,692,655           |
| Others                            | 14,213,274                     | 1,101,762               | 15,315,036            |
|                                   | <u>\$ 335,834,898</u>          | <u>\$ 1,101,762</u>     | <u>\$ 336,936,660</u> |
|                                   | Year ended December 31, 2024   |                         |                       |
|                                   | Global brand<br>business group | Other<br>business group | Total                 |
| <u>Product Types</u>              |                                |                         |                       |
| Computer parts                    | \$ 82,776,488                  | \$ -                    | \$ 82,776,488         |
| Networking communication products | 170,415,638                    | -                       | 170,415,638           |
| Others                            | 11,086,012                     | 870,641                 | 11,956,653            |
|                                   | <u>\$ 264,278,138</u>          | <u>\$ 870,641</u>       | <u>\$ 265,148,779</u> |

B. Contract liabilities

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

|                        | <u>December 31, 2025</u> | <u>December 31, 2024</u> | <u>January 1, 2024</u> |
|------------------------|--------------------------|--------------------------|------------------------|
| Advance sales receipts | \$ <u>3,956,261</u>      | \$ <u>4,534,401</u>      | \$ <u>4,355,872</u>    |

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

|                        | <u>Years ended December 31,</u> |                     |
|------------------------|---------------------------------|---------------------|
|                        | <u>2025</u>                     | <u>2024</u>         |
| Advance sales receipts | \$ <u>4,507,715</u>             | \$ <u>4,297,042</u> |

(22) Interest income

|                                                                     | <u>Years ended December 31,</u> |                   |
|---------------------------------------------------------------------|---------------------------------|-------------------|
|                                                                     | <u>2025</u>                     | <u>2024</u>       |
| Interest income from bank deposits                                  | \$ 902,948                      | \$ 623,490        |
| Interest income from financial assets measured at<br>amortized cost | 21,822                          | 19,852            |
| Others                                                              | 999                             | 1,829             |
|                                                                     | \$ <u>925,769</u>               | \$ <u>645,171</u> |

(23) Other income

|                       | <u>Year ended December 31,</u> |                   |
|-----------------------|--------------------------------|-------------------|
|                       | <u>2025</u>                    | <u>2024</u>       |
| Dividend income       | \$ 51,848                      | \$ 59,593         |
| Rental revenue        | 23,181                         | 23,141            |
| Other income - others | 1,365,334                      | 903,466           |
|                       | \$ <u>1,440,363</u>            | \$ <u>986,200</u> |

(24) Other gains and losses

|                                                                                                         | Year ended December 31, |                     |
|---------------------------------------------------------------------------------------------------------|-------------------------|---------------------|
|                                                                                                         | 2025                    | 2024                |
| Foreign exchange losses                                                                                 | (\$ 1,273,494)          | (\$ 380,449)        |
| Gains on financial assets at fair value through profit or loss (non-derivative financial instruments)   | 210,469                 | 92,528              |
| Losses on financial liabilities at fair value through profit or loss (derivative financial instruments) | ( 5,755)                | ( 1,686)            |
| Losses on disposal of investment                                                                        | ( 36,858)               | -                   |
| Losses on disposal of property, plant and equipment                                                     | ( 4,533)                | ( 6,664)            |
| Gains from lease modification                                                                           | 1,228                   | 11                  |
| Others                                                                                                  | ( 17,682)               | ( 5,455)            |
|                                                                                                         | <u>(\$ 1,126,625)</u>   | <u>(\$ 301,715)</u> |

(25) Finance costs

|                                            | Year ended December 31, |                   |
|--------------------------------------------|-------------------------|-------------------|
|                                            | 2025                    | 2024              |
| Interest expense                           |                         |                   |
| Bank borrowing                             | \$ 613,803              | \$ 239,557        |
| Amortization of convertible bonds discount | 385,277                 | 271,054           |
| Interest expense on lease liabilities      | 12,385                  | 7,495             |
| Other interest expense                     | 1,173                   | 162               |
|                                            | <u>\$ 1,012,638</u>     | <u>\$ 518,268</u> |

(26) Expenses by nature

|                                     | Years ended December 31, |                       |
|-------------------------------------|--------------------------|-----------------------|
|                                     | 2025                     | 2024                  |
| Cost of goods sold                  | \$ 295,942,207           | \$ 232,410,977        |
| Employee benefit expense            | 9,853,772                | 9,223,606             |
| Warranty cost of after-sale service | 2,175,885                | 1,892,141             |
| Export expense                      | 1,320,070                | 1,063,590             |
| Marketing service charge            | 1,362,194                | 718,398               |
| Transportation expenses             | 1,010,203                | 801,198               |
| Depreciation and amortization       | 896,760                  | 797,433               |
| Loss on inventory valuation         | 814,067                  | 204,177               |
| Expected credit gain                | 179,154                  | 101,323               |
| Other costs and expenses            | 6,609,949                | 5,159,387             |
|                                     | <u>\$ 320,164,261</u>    | <u>\$ 252,372,230</u> |

(27) Employee benefit expense

|                                 | Year ended December 31, |                     |
|---------------------------------|-------------------------|---------------------|
|                                 | 2025                    | 2024                |
| Wages and salaries              | \$ 8,718,723            | \$ 8,140,317        |
| Labor and health insurance fees | 449,679                 | 417,048             |
| Pension costs                   | 267,529                 | 248,157             |
| Other personnel expenses        | 417,841                 | 418,084             |
|                                 | <u>\$ 9,853,772</u>     | <u>\$ 9,223,606</u> |

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 years ended December 31, 2025 and 2024, employees' compensation was accrued at \$1,203,042 and \$1,198,842, respectively; while directors' remuneration was accrued at \$46,000 and \$51,000, respectively. The aforementioned amounts were recognized in salary expenses.

The employees' compensation and directors' remuneration were estimated and accrued based on 8% and 0.3% of distributable profit of current year for the year ended December 31, 2025. The employees' compensation and directors' remuneration resolved by the Board of Directors were \$1,203,042 and \$46,000, respectively, and the employees' compensation will be distributed in the form of cash.

For 2024, the employees' compensation and directors' remuneration resolved by the Board of Directors amounted to \$1,198,286 and \$46,000, respectively. The difference of \$5,556 between the amounts resolved by the Board of Directors and the employees' compensation of \$1,198,842 and directors' remuneration of \$51,000 recognized in the 2024 financial statements, had been adjusted in the profit or loss of 2025.

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.

(28) Income tax

A. Income tax expense

(a) Components of income tax expense:

|                                                   | Year ended December 31, |              |
|---------------------------------------------------|-------------------------|--------------|
|                                                   | 2025                    | 2024         |
| Current tax:                                      |                         |              |
| Current tax on profits for the year               | \$ 3,640,149            | \$ 2,639,411 |
| Tax on undistributed surplus earnings             | 183,869                 | 22,928       |
| Prior year income tax underestimation             | 32,190                  | 21,179       |
| Total current tax                                 | 3,856,208               | 2,683,518    |
| Deferred tax:                                     |                         |              |
| Origination and reversal of temporary differences | ( 161,620)              | 152,934      |
| Effect of the exchange rate                       | 890                     | 6,271        |
| Total deferred tax                                | ( 160,730)              | 159,205      |
| Income tax expense                                | \$ 3,695,478            | \$ 2,842,723 |

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

|                                              | Year ended December 31, |          |
|----------------------------------------------|-------------------------|----------|
|                                              | 2025                    | 2024     |
| Remeasurement of defined benefit obligations | (\$ 4,286)              | \$ 6,131 |

B. Reconciliation between income tax expense and accounting profit

|                                                                         | Year ended December 31, |              |
|-------------------------------------------------------------------------|-------------------------|--------------|
|                                                                         | 2025                    | 2024         |
| Tax calculated based on profit before tax and statutory tax rate (Note) | \$ 3,396,034            | \$ 2,719,574 |
| Items disallowed by tax regulation                                      | ( 219,567)              | ( 143,190)   |
| Tax exempt income by tax regulation                                     | ( 58,545)               | ( 13,238)    |
| Taxable loss not recognized as deferred tax assets                      | -                       | 13,001       |
| Effect from investment tax credits                                      | ( 116,015)              | ( 118,622)   |
| Prior year income tax underestimation                                   | 32,190                  | 21,179       |
| Tax on undistributed surplus earnings                                   | 183,869                 | 22,928       |
| Effect of tax from different applicable taxes within the Group          | 477,512                 | 341,091      |
| Income tax expense                                                      | \$ 3,695,478            | \$ 2,842,723 |

Note: The basis for computing the applicable tax rate is the rate applicable in the parent company's country.

C. Amounts of deferred tax assets or liabilities as a result of temporary differences are as follows:

| Year ended December 31, 2025                                               |                     |                                    |                                                   |                     |
|----------------------------------------------------------------------------|---------------------|------------------------------------|---------------------------------------------------|---------------------|
|                                                                            | January 1           | Recognized<br>in profit<br>or loss | Recognized in<br>other<br>comprehensive<br>income | December 31         |
| <u>Deferred tax assets</u>                                                 |                     |                                    |                                                   |                     |
| Provision for warranty expense                                             | \$ 162,473          | \$ 18,624                          | \$ -                                              | \$ 181,097          |
| Loss on inventory valuation                                                | 299,184             | 117,660                            | -                                                 | 416,844             |
| Amount of allowance for bad debts<br>that exceed the limit for tax purpose | 5,344               | 3,773                              | -                                                 | 9,117               |
| Pension expense                                                            | 45,038              | ( 6,598)                           | -                                                 | 38,440              |
| Unrealized profit on intercompany sales                                    | 252,483             | ( 3,717)                           | -                                                 | 248,766             |
| Unrealized exchange loss                                                   | 82,499              | ( 68,968)                          | -                                                 | 13,531              |
| Remeasurement of defined benefit<br>obligations                            | 8,498               | -                                  | 4,286                                             | 12,784              |
| Others                                                                     | 134,254             | 6,555                              | -                                                 | 140,809             |
|                                                                            | <u>\$ 989,773</u>   | <u>\$ 67,329</u>                   | <u>\$ 4,286</u>                                   | <u>\$ 1,061,388</u> |
| <u>Deferred tax liabilities</u>                                            |                     |                                    |                                                   |                     |
| Unrealized exchange gain                                                   | (\$ 172,029)        | \$ 94,291                          | \$ -                                              | (\$ 77,738)         |
| Year ended December 31, 2024                                               |                     |                                    |                                                   |                     |
|                                                                            | January 1           | Recognized<br>in profit<br>or loss | Recognized in<br>other<br>comprehensive<br>income | December 31         |
| <u>Deferred tax assets</u>                                                 |                     |                                    |                                                   |                     |
| Provision for warranty expense                                             | \$ 165,274          | (\$ 2,801)                         | \$ -                                              | \$ 162,473          |
| Loss on inventory valuation                                                | 280,859             | 18,325                             | -                                                 | 299,184             |
| Amount of allowance for bad debts<br>that exceed the limit for tax purpose | 7,606               | ( 2,262)                           | -                                                 | 5,344               |
| Pension expense                                                            | 55,804              | ( 10,766)                          | -                                                 | 45,038              |
| Unrealized profit on intercompany sales                                    | 223,226             | 29,257                             | -                                                 | 252,483             |
| Unrealized exchange loss                                                   | 139,675             | ( 57,176)                          | -                                                 | 82,499              |
| Remeasurement of defined benefit<br>obligations                            | 14,629              | -                                  | ( 6,131)                                          | 8,498               |
| Others                                                                     | 145,539             | ( 11,285)                          | -                                                 | 134,254             |
|                                                                            | <u>\$ 1,032,612</u> | <u>(\$ 36,708)</u>                 | <u>(\$ 6,131)</u>                                 | <u>\$ 989,773</u>   |
| <u>Deferred tax liabilities</u>                                            |                     |                                    |                                                   |                     |
| Unrealized exchange gain                                                   | (\$ 55,803)         | (\$ 116,226)                       | \$ -                                              | (\$ 172,029)        |



D. Expiration dates of unused taxable loss and amounts of unrecognized deferred tax assets are as follows:

| December 31, 2025 |                           |                     |                                     |                      |
|-------------------|---------------------------|---------------------|-------------------------------------|----------------------|
| Year incurred     | Amount filed/<br>assessed | Unused amount       | Unrecognized<br>deferred tax assets | Usable<br>until year |
| 2016              | \$ 233,944                | \$ 227,809          | \$ 227,809                          | 2026                 |
| 2017              | 177,757                   | 173,268             | 173,268                             | 2027                 |
| 2018              | 1,563                     | -                   | -                                   | 2028                 |
| 2019              | 184,687                   | 168,653             | 168,653                             | 2029                 |
| 2020              | 70,724                    | 69,131              | 69,131                              | 2030                 |
| 2021              | 90,572                    | 79,193              | 79,193                              | 2031                 |
| 2022              | 77,848                    | 58,913              | 58,913                              | 2032                 |
| 2024 (Note)       | 34,673                    | 34,673              | 34,673                              | 2034                 |
| 2025 (Note)       | 1,605                     | 1,605               | 1,605                               | 2035                 |
|                   | <u>\$ 873,373</u>         | <u>\$ 813,245</u>   | <u>\$ 813,245</u>                   |                      |
| December 31, 2024 |                           |                     |                                     |                      |
| Year incurred     | Amount filed/<br>assessed | Unused amount       | Unrecognized<br>deferred tax assets | Usable<br>until year |
| 2015              | \$ 298,581                | \$ 135,637          | \$ 135,637                          | 2025                 |
| 2016              | 344,635                   | 267,833             | 267,833                             | 2026                 |
| 2017              | 334,931                   | 295,407             | 295,407                             | 2027                 |
| 2018              | 285,840                   | 284,277             | 284,277                             | 2028                 |
| 2019              | 464,762                   | 439,788             | 439,788                             | 2029                 |
| 2020              | 357,385                   | 350,115             | 350,115                             | 2030                 |
| 2021              | 137,022                   | 129,945             | 129,945                             | 2031                 |
| 2022              | 194,665                   | 184,691             | 184,691                             | 2032                 |
| 2023 (Note)       | 38,619                    | 38,157              | 38,157                              | 2033                 |
| 2024 (Note)       | 74,235                    | 74,235              | 74,235                              | 2034                 |
|                   | <u>\$ 2,530,675</u>       | <u>\$ 2,200,085</u> | <u>\$ 2,200,085</u>                 |                      |

Note: These amounts were based on estimates.

- E. The Company has not recognized taxable temporary differences associated with investment in subsidiaries as deferred tax liabilities. As of December 31, 2025 and 2024, the amounts of temporary difference unrecognized as deferred tax liabilities were \$1,263,415 and \$1,063,810 respectively.
- F. The Company's income tax returns through 2022 have been assessed and approved by the Tax Authority.
- G. The Group has applied the exception to recognizing and disclosing information about deferred tax assets and liabilities related to Pillar Two income taxes.

H. 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 December 31, 2025. 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.

(29) Earnings per share

|                                                                                                                                    | Year ended December 31, 2025 |                                                              |                       |
|------------------------------------------------------------------------------------------------------------------------------------|------------------------------|--------------------------------------------------------------|-----------------------|
|                                                                                                                                    |                              | Weighted average<br>number of ordinary<br>shares outstanding | Earnings per<br>share |
|                                                                                                                                    | Amount after tax             | (share in thousands)                                         | (in dollars)          |
| <u>Basic earnings per share</u>                                                                                                    |                              |                                                              |                       |
| Profit attributable to ordinary shareholders<br>of the parent                                                                      | \$ 12,189,874                | 669,889                                                      | <u>\$ 18.20</u>       |
| <u>Diluted earnings per share</u>                                                                                                  |                              |                                                              |                       |
| Assumed conversion of all dilutive potential<br>ordinary shares                                                                    |                              |                                                              |                       |
| -Employees' compensation                                                                                                           | -                            | 5,759                                                        |                       |
| -Convertible bonds                                                                                                                 | 379,833                      | 55,948                                                       |                       |
| Profit attributable to ordinary shareholders<br>of the parent plus assumed conversion<br>of all dilutive potential ordinary shares | <u>\$ 12,569,707</u>         | <u>731,596</u>                                               | <u>\$ 17.18</u>       |

|                                                                                                                              | Year ended December 31, 2024 |                                                                                      |                                       |
|------------------------------------------------------------------------------------------------------------------------------|------------------------------|--------------------------------------------------------------------------------------|---------------------------------------|
|                                                                                                                              | Amount after tax             | Weighted average<br>number of ordinary<br>shares outstanding<br>(share in thousands) | Earnings per<br>share<br>(in dollars) |
| <u>Basic earnings per share</u>                                                                                              |                              |                                                                                      |                                       |
| Profit attributable to ordinary shareholders of the parent                                                                   | \$ 9,788,540                 | 651,134                                                                              | \$ 15.03                              |
| <u>Diluted earnings per share</u>                                                                                            |                              |                                                                                      |                                       |
| Assumed conversion of all dilutive potential ordinary shares                                                                 |                              |                                                                                      |                                       |
| -Employees' compensation                                                                                                     | -                            | 4,762                                                                                |                                       |
| -Convertible bonds                                                                                                           | 251,227                      | 38,412                                                                               |                                       |
| Profit attributable to ordinary shareholders of the parent plus assumed conversion of all dilutive potential ordinary shares | \$ 10,039,767                | 694,308                                                                              | \$ 14.46                              |

(30) Transactions with non-controlling interest

A. 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 ownship interests in subsidiaries | \$ 12,144         |

B. GIGAIPC CO., LTD. issued the employee share options on April 18, 2024. The Group did not acquire shares proportionally to its interest. As a result, the Group decreased its share interest by 13.99%. The transaction increased non-controlling interest by \$48,313 and decreased the equity attributable to owners of parent by \$18,073. 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, 2024 is shown below:

|                                                              | December 31, 2024 |
|--------------------------------------------------------------|-------------------|
| Cash                                                         | \$ 30,240         |
| Capital surplus-employee share options                       | 112,865           |
| Increase in the carrying amount of non-controlling interest  | ( 48,313)         |
| Capital surplus-changes in ownship interests in subsidiaries | \$ 94,792         |

(31) Supplemental cash flow information:

A. Investing activities with partial cash payments:

|                                              | Year ended December 31, |                     |
|----------------------------------------------|-------------------------|---------------------|
|                                              | 2025                    | 2024                |
| Purchase of property, plant and equipment    | \$ 1,121,672            | \$ 2,001,835        |
| Add: Opening balance of payable on equipment | 44,701                  | 7,157               |
| Less: Ending balance of payable on equipment | ( 5,195)                | ( 44,701)           |
| Cash paid during the year                    | <u>\$ 1,161,178</u>     | <u>\$ 1,964,291</u> |

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.(b)). The details of the consideration received from the transaction and assets and liabilities relating to the subsidiary are as follows:

|                                                                 | Jun 30. 2025      |
|-----------------------------------------------------------------|-------------------|
| Consideration received                                          |                   |
| Cash                                                            | <u>\$ 210,752</u> |
| Carrying amount of the assets and liabilities of the subsidiary |                   |
| - Senyun Precise Optical Co., Ltd.                              |                   |
| Cash                                                            | 121,158           |
| Note receivable                                                 | 4,798             |
| Accounts receivable                                             | 35,841            |
| Other receivable                                                | 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                                                | <u>\$ 206,926</u> |

(32) Changes in liabilities from financing activities

| Year ended December 31, 2025                            |                       |                                                                                         |                             |                   |                                             |
|---------------------------------------------------------|-----------------------|-----------------------------------------------------------------------------------------|-----------------------------|-------------------|---------------------------------------------|
|                                                         | Short-term borrowings | Bonds payable<br>(Included exercisable put options on corporate bonds, current portion) | 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          | 22,320,777            | -                                                                                       | ( 21,871)                   | ( 145,894)        | 22,153,012                                  |
| Payment of interest expense on lease liabilities (Note) | -                     | -                                                                                       | -                           | ( 12,385)         | ( 12,385)                                   |
| Amortization of convertible bonds discount (Note)       | -                     | 385,277                                                                                 | -                           | -                 | 385,277                                     |
| Effect of decrease in consolidated entities             | -                     | -                                                                                       | ( 498)                      | -                 | ( 498)                                      |
| Impact of changes in foreign exchange rate              | 125,376               | -                                                                                       | -                           | 504               | 125,880                                     |
| Changes in other non-cash items                         | -                     | -                                                                                       | -                           | 438,249           | 438,249                                     |
| At December 31                                          | <u>\$ 24,446,153</u>  | <u>\$ 18,788,606</u>                                                                    | <u>\$ 123,276</u>           | <u>\$ 477,135</u> | <u>\$ 43,835,170</u>                        |

  

| Year ended December 31, 2024                            |                       |                      |                             |                   |                                             |
|---------------------------------------------------------|-----------------------|----------------------|-----------------------------|-------------------|---------------------------------------------|
|                                                         | Short-term borrowings | Bonds payable        | Guarantee deposits received | Lease liability   | Liabilities from financing activities-gross |
| At January 1                                            | \$ -                  | \$ 8,920,465         | \$ 104,873                  | \$ 159,472        | \$ 9,184,810                                |
| Changes in cash flow from financing activities          | 2,000,000             | 9,738,672            | 40,772                      | ( 100,692)        | 11,678,752                                  |
| Payment of interest expense on lease liabilities (Note) | -                     | -                    | -                           | ( 7,495)          | ( 7,495)                                    |
| Conversion options of convertible bonds                 | -                     | ( 526,862)           | -                           | -                 | ( 526,862)                                  |
| Amortization of convertible bonds discount (Note)       | -                     | 271,054              | -                           | -                 | 271,054                                     |
| Impact of changes in foreign exchange rate              | -                     | -                    | -                           | 3,320             | 3,320                                       |
| Changes in other non-cash items                         | -                     | -                    | -                           | 142,056           | 142,056                                     |
| At December 31                                          | <u>\$ 2,000,000</u>   | <u>\$ 18,403,329</u> | <u>\$ 145,645</u>           | <u>\$ 196,661</u> | <u>\$ 20,745,635</u>                        |

Note: Listed under cash flows from operating activities.

7. RELATED PARTY TRANSACTIONS

(1) Significant related party transactions and balances

The related parties are included in the consolidated financial statements, and the related transactions are all eliminated.

(2) Key management compensation

|                                                 | Years ended December 31, |                   |
|-------------------------------------------------|--------------------------|-------------------|
|                                                 | 2025                     | 2024              |
| Salaries and other short-term employee benefits | \$ 962,364               | \$ 717,172        |
| Share-based payments                            | -                        | 42,983            |
| Post-retirement benefits                        | 1,491                    | 15,287            |
| Total                                           | <u>\$ 963,855</u>        | <u>\$ 775,442</u> |

8. PLEDGED ASSETS

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

| Pledged asset                                                                                               | Book value        |                   | Purpose                                |
|-------------------------------------------------------------------------------------------------------------|-------------------|-------------------|----------------------------------------|
|                                                                                                             | December 31, 2025 | December 31, 2024 |                                        |
| Pledged assets - current<br>(accounted for as "Financial<br>assets at amortized<br>cost - current")         |                   |                   |                                        |
| - Time deposits                                                                                             | <u>\$ 89,960</u>  | <u>\$ -</u>       | Guarantee for the customs<br>duties    |
| Pledged assets - non-current<br>(accounted for as "Financial<br>assets at amortized<br>cost - non-current") |                   |                   |                                        |
| - Demand deposits                                                                                           | \$ 4,767          | \$ 5,231          | Security deposit for office<br>leasing |
| - Time deposits                                                                                             | <u>117,583</u>    | <u>204,994</u>    | Guarantee for the customs<br>duties    |
|                                                                                                             | <u>\$ 122,350</u> | <u>\$ 210,225</u> |                                        |

9. SIGNIFICANT CONTINGENT LIABILITIES AND UNRECOGNIZED CONTRACT COMMITMENTS

None.

10. SIGNIFICANT DISASTER LOSS

None.

11. SIGNIFICANT EVENTS AFTER THE BALANCE SHEET DATE

- (1) On November 14, 2025, the Company's Board of Directors resolved to purchase properties located in Xindian District, New Taipei City from the non-related party for a total transaction amount of NTD 1.4 billion. The contract was signed on February 9, 2026.
- (2) On March 12, 2026, the Company's Board of Directors resolved to propose at the shareholders' meeting to authorize the Board of Directors to issue new common shares for the capital increase and sponsor the issuance of global depositary receipts (GDRs) under a limit of 50,000 thousand shares of common shares.
- (3) On November 14, 2025, the Company's Board of Directors resolved to issue its fifth unsecured convertible bonds overseas with a total issuance amount of up to USD 500 million. Due to recent significant fluctuations in the international financial markets, in order to seek the optimal timing for issuance and protect shareholders' interests, the Company's Board of Directors resolved on March 12, 2026, to extend the offering period by 3 months, until July 1, 2026.

## 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

|                                                                                        | <u>December 31, 2025</u> | <u>December 31, 2024</u> |
|----------------------------------------------------------------------------------------|--------------------------|--------------------------|
| <u>Financial assets</u>                                                                |                          |                          |
| Financial assets mandatorily measured at fair value through profit or loss             | \$ 1,097,622             | \$ 872,610               |
| Financial assets at fair value through other comprehensive income                      |                          |                          |
| Designation of equity instrument                                                       | 1,755,415                | 1,605,274                |
| Financial assets at amortized cost                                                     |                          |                          |
| Cash and cash equivalents                                                              | 40,321,147               | 21,499,095               |
| Financial assets at amortized cost                                                     | 1,280,085                | 1,547,309                |
| Notes receivable                                                                       | -                        | 4,668                    |
| Accounts receivable                                                                    | 33,803,039               | 28,546,444               |
| Other receivables                                                                      | 2,745,241                | 1,792,160                |
| Guarantee deposits paid                                                                | 78,793                   | 66,393                   |
|                                                                                        | <u>\$ 81,081,342</u>     | <u>\$ 55,933,953</u>     |
| <u>Financial liabilities</u>                                                           |                          |                          |
| Financial liabilities held for trading                                                 | \$ -                     | \$ 2,216                 |
| Financial liabilities at amortized cost                                                |                          |                          |
| Short-term borrowings                                                                  | 24,446,153               | 2,000,000                |
| Notes payable                                                                          | 12,764                   | 24,642                   |
| Accounts payable                                                                       | 31,493,799               | 17,766,216               |
| Other payables                                                                         | 11,483,325               | 9,393,787                |
| Bonds payable ( Included exercisable put options on corporate bonds, current portion ) | 18,788,606               | 18,403,329               |
| Guarantee deposits received                                                            | 123,276                  | 145,645                  |
| Lease liabilities                                                                      | 477,135                  | 196,661                  |
|                                                                                        | <u>\$ 86,825,058</u>     | <u>\$ 47,932,496</u>     |

## 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

#### Foreign exchange risk

- 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:



| December 31, 2025                                        |                                              |                  |                     |
|----------------------------------------------------------|----------------------------------------------|------------------|---------------------|
|                                                          | Foreign<br>currency amount<br>(In Thousands) | Exchange<br>rate | Book value<br>(NTD) |
| (Foreign currency: functional<br>currency)               |                                              |                  |                     |
| <u>Financial assets</u>                                  |                                              |                  |                     |
| <u>Monetary items</u>                                    |                                              |                  |                     |
| 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           |
| <u>Non-monetary items</u>                                |                                              |                  |                     |
| USD:NTD                                                  | \$ 6,349                                     | 31.438           | \$ 199,600          |
| <u>Investments accounted for using<br/>equity method</u> |                                              |                  |                     |
| USD:NTD                                                  | \$ 343,589                                   | 31.438           | \$ 10,801,741       |
| <u>Financial liabilities</u>                             |                                              |                  |                     |
| <u>Monetary items</u>                                    |                                              |                  |                     |
| 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           |
| December 31, 2024                                        |                                              |                  |                     |
|                                                          | Foreign<br>currency amount<br>(In Thousands) | Exchange<br>rate | Book value<br>(NTD) |
| (Foreign currency: functional<br>currency)               |                                              |                  |                     |
| <u>Financial assets</u>                                  |                                              |                  |                     |
| <u>Monetary items</u>                                    |                                              |                  |                     |
| USD:NTD                                                  | \$ 2,061,719                                 | 32.781           | \$ 67,585,211       |
| RMB:NTD                                                  | 430,649                                      | 4.478            | 1,928,446           |
| EUR:NTD                                                  | 20,399                                       | 34.132           | 696,259             |
| USD:RMB                                                  | 151,903                                      | 7.321            | 4,979,903           |
| <u>Non-monetary items</u>                                |                                              |                  |                     |
| USD:NTD                                                  | \$ 5,913                                     | 32.781           | \$ 193,834          |
| <u>Investments accounted for using<br/>equity method</u> |                                              |                  |                     |
| USD:NTD                                                  | \$ 312,380                                   | 32.781           | \$ 10,240,126       |
| <u>Financial liabilities</u>                             |                                              |                  |                     |
| <u>Monetary items</u>                                    |                                              |                  |                     |
| USD:NTD                                                  | \$ 1,192,762                                 | 32.781           | \$ 39,099,931       |
| RMB:NTD                                                  | 643,153                                      | 4.478            | 2,880,039           |
| USD:RMB                                                  | 316,201                                      | 7.321            | 10,366,156          |

- v. The total exchange gain (loss), including realized and unrealized arising from significant foreign exchange variation on the monetary items held by the Group for the years ended December 31, 2025 and 2024, amounted to loss of \$1,273,494 and loss of \$380,449, respectively.
- vi. Analysis of foreign currency market risk arising from significant foreign exchange variation:

| Year ended December 31, 2025            |                     |                          |                                      |   |
|-----------------------------------------|---------------------|--------------------------|--------------------------------------|---|
| Sensitivity analysis                    |                     |                          |                                      |   |
|                                         | Degree of variation | Effect on profit or loss | Effect on other comprehensive income |   |
| (Foreign currency: functional currency) |                     |                          |                                      |   |
| <u>Financial assets</u>                 |                     |                          |                                      |   |
| <u>Monetary items</u>                   |                     |                          |                                      |   |
| USD:NTD                                 | 1%                  | \$ 653,251               | \$ -                                 | - |
| RMB:NTD                                 | 1%                  | 17,318                   | -                                    | - |
| EUR:NTD                                 | 1%                  | 5,331                    | -                                    | - |
| USD:RMB                                 | 1%                  | 33,456                   | -                                    | - |
| <u>Financial liabilities</u>            |                     |                          |                                      |   |
| <u>Monetary items</u>                   |                     |                          |                                      |   |
| USD:NTD                                 | 1%                  | \$ 758,470               | \$ -                                 | - |
| RMB:NTD                                 | 1%                  | 22,894                   | -                                    | - |
| USD:RMB                                 | 1%                  | 88,268                   | -                                    | - |
| Year ended December 31, 2024            |                     |                          |                                      |   |
| Sensitivity analysis                    |                     |                          |                                      |   |
|                                         | Degree of variation | Effect on profit or loss | Effect on other comprehensive income |   |
| (Foreign currency: functional currency) |                     |                          |                                      |   |
| <u>Financial assets</u>                 |                     |                          |                                      |   |
| <u>Monetary items</u>                   |                     |                          |                                      |   |
| USD:NTD                                 | 1%                  | \$ 675,852               | \$ -                                 | - |
| RMB:NTD                                 | 1%                  | 19,284                   | -                                    | - |
| EUR:NTD                                 | 1%                  | 6,963                    | -                                    | - |
| USD:RMB                                 | 1%                  | 49,799                   | -                                    | - |
| <u>Financial liabilities</u>            |                     |                          |                                      |   |
| <u>Monetary items</u>                   |                     |                          |                                      |   |
| USD:NTD                                 | 1%                  | \$ 390,999               | \$ -                                 | - |
| RMB:NTD                                 | 1%                  | 28,800                   | -                                    | - |
| USD:RMB                                 | 1%                  | 103,662                  | -                                    | - |

### 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 years ended December 31, 2025 and 2024 would have increased/decreased by \$8,980 and \$6,788, 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 \$17,554 and \$16,053, 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 December 31, 2025 and 2024, if market interest rates had been 1% higher/lower with all other variables held constant, pre-tax profit for the years ended December 31, 2025 and 2024 would have been \$1,996 and \$1,938 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 years ended December 31, 2025 and 2024, the Group's borrowings were denominated in NTD and USD.
- iv. At December 31, 2025 and 2024, if interest rates on borrowings had been 0.25% higher/lower with all other variables held constant, pre-tax profit for the years ended December 31, 2025 and 2024 would have been \$61,115 and \$5,000 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 December 31, 2025 and 2024, the provision matrix is as follows:

|                          | <u>Not past due</u>               | <u>Up to 30<br/>days past due</u> | <u>31 to 60<br/>days past due</u> |
|--------------------------|-----------------------------------|-----------------------------------|-----------------------------------|
| <u>December 31, 2025</u> |                                   |                                   |                                   |
| 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           | <u>\$ 232,597</u>                 | <u>\$ 90,690</u>                  | <u>\$ 125,859</u>                 |
|                          | <u>61 to 90<br/>days past due</u> | <u>Over 90 days</u>               | <u>Total</u>                      |
| Expected loss rate       | 0.93%~43.68%                      | 5%~100%                           |                                   |
| Total book value         | \$ 352,949                        | \$ 215,655                        | \$ 34,478,005                     |
| Loss allowance           | <u>\$ 97,219</u>                  | <u>\$ 128,601</u>                 | <u>\$ 674,966</u>                 |
|                          | <u>Not past due</u>               | <u>Up to 30<br/>days past due</u> | <u>31 to 60<br/>days past due</u> |
| <u>December 31, 2024</u> |                                   |                                   |                                   |
| Expected loss rate       | 0.96%~1.86%                       | 0.96%~9.02%                       | 0.96%~17.58%                      |
| Total book value         | \$ 19,430,816                     | \$ 8,158,677                      | \$ 823,635                        |
| Loss allowance           | <u>\$ 59,138</u>                  | <u>\$ 100,119</u>                 | <u>\$ 28,154</u>                  |
|                          | <u>61 to 90<br/>days past due</u> | <u>Over 90 days</u>               | <u>Total</u>                      |
| Expected loss rate       | 0.96%~48.82%                      | 10%~100%                          |                                   |
| Total book value         | \$ 294,880                        | \$ 342,121                        | \$ 29,050,129                     |
| Loss allowance           | <u>\$ 47,201</u>                  | <u>\$ 269,073</u>                 | <u>\$ 503,685</u>                 |

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

|                                 | <u>2025</u>                 |                                |                   |
|---------------------------------|-----------------------------|--------------------------------|-------------------|
|                                 | <u>Notes<br/>receivable</u> | <u>Accounts<br/>receivable</u> | <u>Total</u>      |
| At January 1                    | \$ -                        | \$ 503,685                     | \$ 503,685        |
| Provision for impairment        | -                           | 179,154                        | 179,154           |
| Effect of exchange rate changes | -                           | ( 7,873)                       | ( 7,873)          |
| At December 31                  | <u>\$ -</u>                 | <u>\$ 674,966</u>              | <u>\$ 674,966</u> |

|                                 | 2024                |                        |            |
|---------------------------------|---------------------|------------------------|------------|
|                                 | Notes<br>receivable | Accounts<br>receivable | Total      |
| At January 1                    | \$ -                | \$ 385,470             | \$ 385,470 |
| Provision for impairment        | -                   | 101,323                | 101,323    |
| Write-offs                      | -                   | ( 1,386)               | ( 1,386)   |
| Effect of exchange rate changes | -                   | 18,278                 | 18,278     |
| At December 31                  | \$ -                | \$ 503,685             | \$ 503,685 |

Considering the credit insurance on accounts receivable, the abovementioned amounts were not provided with allowance for uncollectible accounts in the amounts of \$305,194 and \$314,121 on December 31, 2025 and 2024, respectively. For provisioned loss for the years ended December 31, 2025 and 2024, the impairment gains and losses arising from customers' contracts amounted to loss of \$179,154 and loss of \$101,323, 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 \$54,115,437.
- 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:

| December 31, 2025                                                                      | <u>Within 1 year</u> | <u>Between 1<br/>and 2 year(s)</u> | <u>Over 2 years</u> | <u>Total</u> |
|----------------------------------------------------------------------------------------|----------------------|------------------------------------|---------------------|--------------|
| 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   |
| December 31, 2024                                                                      | <u>Within 1 year</u> | <u>Between 1<br/>and 2 year(s)</u> | <u>Over 2 years</u> | <u>Total</u> |
| Non-derivative financial liabilities:                                                  |                      |                                    |                     |              |
| Lease liability                                                                        | \$ 94,646            | \$ 65,155                          | \$ 47,194           | \$ 206,995   |
| Bonds payable                                                                          | -                    | 9,804,347                          | 10,219,532          | 20,023,879   |
| Derivative financial liabilities:                                                      |                      |                                    |                     |              |
| Forward exchange contracts                                                             | \$ 2,216             | \$ -                               | \$ -                | \$ 2,216     |

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.

| December 31, 2025                                                                    |               |         |               |      |
|--------------------------------------------------------------------------------------|---------------|---------|---------------|------|
| Book                                                                                 | Fair value    |         |               |      |
|                                                                                      | 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 | \$ - |
| December 31, 2024                                                                    |               |         |               |      |
| Book                                                                                 | Fair value    |         |               |      |
|                                                                                      | Level 1       | Level 2 | Level 3       |      |
| Financial liabilities:                                                               |               |         |               |      |
| Bonds payable                                                                        | \$ 18,403,329 | \$ -    | \$ 18,471,161 | \$ - |

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 December 31, 2025 and 2024 is as follows:

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

|                                                                   | Level 1             | Level 2           | Level 3           | Total               |
|-------------------------------------------------------------------|---------------------|-------------------|-------------------|---------------------|
| <u>December 31, 2025</u>                                          |                     |                   |                   |                     |
| Assets                                                            |                     |                   |                   |                     |
| <u>Recurring fair value measurements-assets</u>                   |                     |                   |                   |                     |
| Financial assets at fair value through profit or loss             |                     |                   |                   |                     |
| Equity instruments                                                | \$ 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 instruments                                                | 1,663,431           | -                 | 91,984            | 1,755,415           |
|                                                                   | <u>\$ 1,850,988</u> | <u>\$ 199,589</u> | <u>\$ 802,460</u> | <u>\$ 2,853,037</u> |



|                                                                   | <u>Level 1</u>      | <u>Level 2</u>    | <u>Level 3</u>    | <u>Total</u>        |
|-------------------------------------------------------------------|---------------------|-------------------|-------------------|---------------------|
| <u>December 31, 2024</u>                                          |                     |                   |                   |                     |
| Assets                                                            |                     |                   |                   |                     |
| <u>Recurring fair value measurements-assets</u>                   |                     |                   |                   |                     |
| Financial assets at fair value through profit or loss             |                     |                   |                   |                     |
| Equity instruments                                                | \$ 124,225          | \$ -              | \$ 278,497        | \$ 402,722          |
| Beneficiary certificates                                          | 128,375             | -                 | 147,679           | 276,054             |
| Debt instruments                                                  | -                   | 193,834           | -                 | 193,834             |
| Financial assets at fair value through other comprehensive income |                     |                   |                   |                     |
| Equity instruments                                                | <u>1,519,479</u>    | <u>-</u>          | <u>85,795</u>     | <u>1,605,274</u>    |
|                                                                   | <u>\$ 1,772,079</u> | <u>\$ 193,834</u> | <u>\$ 511,971</u> | <u>\$ 2,477,884</u> |
| Liabilities                                                       |                     |                   |                   |                     |
| <u>Recurring fair value measurements-liabilities</u>              |                     |                   |                   |                     |
| Financial liabilities at fair value through profit or loss        |                     |                   |                   |                     |
| Derivative instruments                                            | <u>\$ -</u>         | <u>\$ 2,216</u>   | <u>\$ -</u>       | <u>\$ 2,216</u>     |

(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:

|                     | <u>Listed shares</u> | <u>Open-end fund</u> | <u>Government bond and corporate bond</u> |
|---------------------|----------------------|----------------------|-------------------------------------------|
| 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 years ended December 31, 2025 and 2024, 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 years ended December 31, 2025 and 2024:

|                                                 | Years ended December 31, |                   |
|-------------------------------------------------|--------------------------|-------------------|
|                                                 | 2025                     | 2024              |
| At January 1                                    | \$ 511,971               | \$ 326,057        |
| Gains recognized in profit or loss              | 140,274                  | 39,600            |
| Losses recognized in other comprehensive income | ( 21,555)                | ( 1,327)          |
| Acquired in the period                          | 176,752                  | 157,710           |
| Sold in the period                              | ( 2,726)                 | ( 11,705)         |
| Disposed in the period (Note)                   | ( 1,183)                 | -                 |
| Effect of exchange rate changes                 | ( 1,073)                 | 1,636             |
| At December 31                                  | <u>\$ 802,460</u>        | <u>\$ 511,971</u> |

Note: Provided in Note 6(7) F.

- G. For the years ended December 31, 2025 and 2024, there was no transfer in or out from Level 3.
- 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<br>December 31, 2025 | Valuation<br>technique      | Significant<br>unobservable input                                                                            | Relationship of<br>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<br>Private equity fund investment | \$ 251,739                         | Net asset value             | Not applicable                                                                                               | Not applicable                                                                                                                  |

|                                                          | Fair value at<br>December 31, 2024 | Valuation<br>technique      | Significant<br>unobservable input                                                                            | Relationship of<br>inputs to fair value                                                                                         |
|----------------------------------------------------------|------------------------------------|-----------------------------|--------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------|
| Unlisted shares                                          | \$ 280,590                         | 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<br>Private equity fund investment | \$ 231,381                         | 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:

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

|                    |                                    |        | December 31, 2024            |                     |                                          |                     |
|--------------------|------------------------------------|--------|------------------------------|---------------------|------------------------------------------|---------------------|
|                    |                                    |        | 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%    | \$ 2,785                     | (\$ 2,785)          | \$ 21                                    | (\$ 21)             |

### 13. SUPPLEMENTARY DISCLOSURES

#### (1) Significant transactions information

- A. Loans to others: None.
- B. Provision of endorsements and guarantees to others: Please refer to table 1.
- C. Holding of significant marketable securities at the end of the period (not including subsidiaries, associates and joint ventures): Please refer to table 2.
- 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 3.
- E. Receivables from related parties reaching \$100 million or 20% of paid-in capital or more: Please refer to table 4.
- F. Significant inter-company transactions during the reporting periods: Please refer to table 5.

#### (2) Information on investees

Names, locations and other information of investee companies (not including investees in Mainland China): Please refer to table 6.

#### (3) Information on investments in Mainland China

- A. Basic information: Please refer to table 7.
- B. Significant transactions, either directly or indirectly through a third area, with investee companies in the Mainland Area: Please refer to table 8.

### 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:

|                               | Year ended December 31, 2025   |                         |                |
|-------------------------------|--------------------------------|-------------------------|----------------|
|                               | Global brand<br>business group | Other business<br>group | Total          |
| Total segment revenue         | \$ 335,834,898                 | \$ 1,101,762            | \$ 336,936,660 |
| Operating income              | \$ 16,618,143                  | \$ 154,256              | \$ 16,772,399  |
| Depreciation and amortization | \$ 892,235                     | \$ 4,525                | \$ 896,760     |
| Total assets (Note)           | \$ -                           | \$ -                    | \$ -           |
| Total liabilities (Note)      | \$ -                           | \$ -                    | \$ -           |

  

|                               | Year ended December 31, 2024   |                         |                |
|-------------------------------|--------------------------------|-------------------------|----------------|
|                               | Global brand<br>business group | Other business<br>group | Total          |
| Total segment revenue         | \$ 264,278,138                 | \$ 870,641              | \$ 265,148,779 |
| Operating income              | \$ 12,054,956                  | \$ 721,593              | \$ 12,776,549  |
| Depreciation and amortization | \$ 768,301                     | \$ 29,132               | \$ 797,433     |
| 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.

(5) Information on products and services

The revenue from external parties was derived primarily from the development and sale of interface cards, main boards, notebooks, computer peripherals, network & communication products and cell phones.

Details of revenue is as follows:

| Items                             | Years ended December 31, |                       |
|-----------------------------------|--------------------------|-----------------------|
|                                   | 2025                     | 2024                  |
| Computer components               | \$ 113,928,969           | \$ 82,776,488         |
| Networking communication products | 207,692,655              | 170,415,638           |
| Others                            | 15,315,036               | 11,956,653            |
|                                   | <u>\$ 336,936,660</u>    | <u>\$ 265,148,779</u> |

(6) Geographical information

Geographical information for the years ended December 31, 2025 and 2024 is as follows:

A. Revenue by geographic area:

|                | Years ended December 31, |                       |
|----------------|--------------------------|-----------------------|
|                | 2025                     | 2024                  |
| Europe         | \$ 75,302,119            | \$ 78,941,530         |
| USA and Canada | 59,866,214               | 54,158,248            |
| Singapore      | 56,680,085               | 70,808,453            |
| Japan          | 36,701,463               | 1,925,488             |
| China          | 31,938,822               | 24,907,577            |
| Malaysia       | 28,218,657               | 5,309,011             |
| Taiwan         | 15,567,806               | 6,736,341             |
| Others         | 32,661,494               | 22,362,131            |
|                | <u>\$ 336,936,660</u>    | <u>\$ 265,148,779</u> |

B. Non-current assets:

|        | Years ended December 31, |                     |
|--------|--------------------------|---------------------|
|        | 2025                     | 2024                |
| Taiwan | \$ 4,157,578             | \$ 3,253,576        |
| USA    | 1,947,979                | 1,958,497           |
| China  | 963,327                  | 903,401             |
| Others | 854,095                  | 918,601             |
|        | <u>\$ 7,922,979</u>      | <u>\$ 7,034,075</u> |

(7) Major customer information

There was no customer accounting for more than 10% of the Group's operating revenue for the years ended December 31, 2025. Major customer information of the Group for the years ended December 31, 2024 is as follows:

|            | 2025                | 2024                 |
|------------|---------------------|----------------------|
|            | Revenue             | Revenue              |
| Customer B | <u>\$ 1,242,999</u> | <u>\$ 45,431,914</u> |

GIGA-BYTE TECHNOLOGY CO., LTD. AND SUBSIDIARIES

Provision of endorsements and guarantees to others

Year ended December 31, 2025

Table 1

Expressed in thousands of NTD

(Except as otherwise indicated)

| Number<br>(Note 1) | Endorser/<br>guarantor               | Party being<br>endorsed/guaranteed        |                                                             | Limit on<br>endorsements/<br>guarantees<br>provided for a<br>single party<br>(Note 2) | Maximum<br>outstanding<br>endorsement/<br>guarantee amount<br>as of December<br>31, 2025 | Outstanding<br>endorsement/<br>guarantee amount<br>at December 31,<br>2025 (Note 5) | Actual amount<br>drawn down | Amount of<br>endorsements/<br>guarantees<br>secured with<br>collateral | Ratio of accumulated<br>endorsement/<br>guarantee amount to<br>net asset value of the<br>endorser/guarantor<br>company | Ceiling on total<br>amount of<br>endorsements/<br>guarantees<br>provided<br>(Note 3) | Provision of<br>endorsements/<br>guarantees by<br>parent company<br>to subsidiary | Provision of<br>endorsements/<br>guarantees by<br>subsidiary to<br>parent company | Provision of<br>endorsements/<br>guarantees to the<br>party in<br>Mainland China | Footnote |
|--------------------|--------------------------------------|-------------------------------------------|-------------------------------------------------------------|---------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------|-----------------------------|------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------|-----------------------------------------------------------------------------------|----------------------------------------------------------------------------------|----------|
|                    |                                      | Company name                              | Relationship with<br>the endorser/<br>guarantor<br>(Note 4) |                                                                                       |                                                                                          |                                                                                     |                             |                                                                        |                                                                                                                        |                                                                                      |                                                                                   |                                                                                   |                                                                                  |          |
| 0                  | Giga-Byte<br>Technology Co.,<br>Ltd. | Giga Computing<br>Technology Co.,<br>Ltd. | 2                                                           | \$ 1,163,448                                                                          | \$ 273,511<br>(USD 8,700)                                                                | \$ 273,511<br>(USD 8,700)                                                           | \$ 273,511<br>(USD 8,700)   | \$ -                                                                   | 0.46%                                                                                                                  | \$ 17,730,048                                                                        | Y                                                                                 | N                                                                                 | N                                                                                |          |

Note 1: The numbers filled in for the endorsements/guarantees provided by the Company or subsidiaries are as follows:

- (1) The Company number is 0.
- (2) The subsidiaries are numbered in order starting from '1'.

Note 2: The Company's limit on amount of endorsements/ guarantees provided to single party is 20% of net assets in latest audited (reviewed) financial statements of the Company and should not exceed 50% of the paid-in capital of that single party.

The total limit on amount of endorsements/ guarantees of the Company and subsidiaries provided to single party is 20% of net assets in latest audited (reviewed) financial statements of the Company and should not exceed 30% of the net assets of that single party.

However, when endorse/guarantee to subsidiaries which were 100% directly or indirectly held by the Company, the endorsement / guarantee amount should not exceed 20% of net assets in latest audited (reviewed) financial statements of the Company and should not exceed 300% of the paid-in capital of that subsidiary.

Note 3: The ceiling on total endorsements and guarantees shall not exceed 30% of net assets in latest audited (reviewed) financial statements of the Company.

The total limit on amount of endorsements/ guarantees of the Company and subsidiaries is 40% of net assets in latest audited (reviewed) financial statements of the Company.

Note 4: The Company could provide endorsements/ guarantees to the following counterparties:

- (1) Having business relationship.
- (2) The endorser/guarantor parent company owns directly and indirectly more than 50% voting shares of the endorsed/guaranteed subsidiary.
- (3) The endorsed/guaranteed company owns directly and indirectly more than 50% voting shares of the endorser/guarantor parent company.

Note 5: The ending balance of this statement is presented in New Taiwan dollars. Where foreign currencies are involved, they are translated into New Taiwan dollars using the U.S. dollar exchange rate of \$31.438 as of the balance sheet date.

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)  
December 31, 2025

Table 2

Expressed in thousands of NTD  
(Except as otherwise indicated)

| Securities held by                             | Marketable securities                                  | Relationship with the securities issuer | General ledger account                                                                    | As of December 31, 2025 |              |               |              | Footnote |
|------------------------------------------------|--------------------------------------------------------|-----------------------------------------|-------------------------------------------------------------------------------------------|-------------------------|--------------|---------------|--------------|----------|
|                                                |                                                        |                                         |                                                                                           | Number of shares        | Book value   | Ownership (%) | Fair value   |          |
| Giga-Byte Technology Co., Ltd.                 | Debt instruments-DEUTSCHE BANK AG etc.                 | None                                    | Financial assets at fair value through profit or loss-current                             | -                       | \$ 194,601   | -             | \$ 199,589   |          |
|                                                |                                                        |                                         | Valuation adjustment of financial assets at fair value through profit or loss             |                         | 4,988        |               |              |          |
|                                                |                                                        |                                         |                                                                                           |                         | \$ 199,589   |               |              |          |
| Giga-Trend International Investment Group Ltd. | Unlisted stocks - Castec International Crop. etc.      | None                                    | Financial assets at fair value through profit or loss-current                             | Omitted                 | \$ 266,719   | 0.17%~13.2%   | \$ 317,194   |          |
|                                                |                                                        |                                         | Valuation adjustment of financial assets at fair value through profit or loss             |                         | 50,475       |               |              |          |
|                                                |                                                        |                                         |                                                                                           |                         | \$ 317,194   |               |              |          |
| Giga Investments Corp.                         | Unlisted stocks - Taiwan Truwin Technology Co., Ltd.   | None                                    | Financial assets at fair value through profit or loss-current                             | Omitted                 | \$ 105,779   | 1.83%~10.56%  | \$ 233,527   |          |
|                                                |                                                        |                                         | Valuation adjustment of financial assets at fair value through profit or loss             |                         | 127,748      |               |              |          |
|                                                |                                                        |                                         |                                                                                           |                         | \$ 233,527   |               |              |          |
|                                                | Beneficiary certificates - NEXUS CVC Partners Fund LP. | "                                       | Financial assets at fair value through profit or loss-non current                         | -                       | \$ 150,000   | 10.73%        | \$ 159,755   |          |
|                                                |                                                        |                                         | Valuation adjustment of financial assets at fair value through profit or loss             |                         | 9,755        |               |              |          |
|                                                |                                                        |                                         |                                                                                           |                         | \$ 159,755   |               |              |          |
|                                                | Listed stocks - Walsin Technology Corporation etc.     | "                                       | Financial assets at fair value through other comprehensive income-non current             | Omitted                 | \$ 934,387   | 1.37%~ 9.37%  | \$ 1,621,771 |          |
|                                                |                                                        |                                         | Valuation adjustment of financial assets at fair value through other comprehensive income |                         | 687,384      |               |              |          |
|                                                |                                                        |                                         |                                                                                           |                         | \$ 1,621,771 |               |              |          |

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  
Year ended December 31, 2025

Table 3

Expressed in thousands of NTD  
(Except as otherwise indicated)

|                                        |                                           |                                       | Transaction          |                 |                                             |                                  | Differences in transaction terms<br>compared to third party transactions |             | Notes/accounts receivable (payable) |                                                                     |          |
|----------------------------------------|-------------------------------------------|---------------------------------------|----------------------|-----------------|---------------------------------------------|----------------------------------|--------------------------------------------------------------------------|-------------|-------------------------------------|---------------------------------------------------------------------|----------|
| Purchaser/seller                       | Counterparty                              | Relationship with the<br>counterparty | Purchases<br>(sales) | Amount          | Percentage of<br>total purchases<br>(sales) | Credit term                      | Unit price                                                               | Credit term | Balance                             | Percentage of<br>total<br>notes/accounts<br>receivable<br>(payable) | Footnote |
| Giga-Byte Technology Co., Ltd.         | G.B.T. Inc.                               | Parent-subsidiary                     | (Sales)              | (\$ 23,627,651) | (18%)                                       | 45 days upon receipt<br>of goods | The price was based on<br>the contract price                             | Normal      | \$ 7,298,753                        | 30%                                                                 |          |
|                                        | Giga-Byte Technology B.V.                 | "                                     | "                    | ( 915,122)      | (1%)                                        | 30 days upon receipt<br>of goods | "                                                                        | "           | 61,973                              | -                                                                   |          |
|                                        | G-Style Co., Ltd.                         | "                                     | "                    | ( 3,161,761)    | (2%)                                        | 60 days upon receipt<br>of goods | "                                                                        | "           | 1,394,181                           | 6%                                                                  |          |
|                                        | Giga Computing Technology Co.,<br>Ltd.    | "                                     | "                    | ( 495,243)      | -                                           | 60 days upon receipt<br>of goods | "                                                                        | "           | 86,296                              | -                                                                   |          |
|                                        | Ningbo Zhongjia Technology Co.,<br>Ltd.   | Parent-indirect<br>subsidiary         | "                    | ( 29,739,153)   | (23%)                                       | 90 days upon receipt<br>of goods | "                                                                        | "           | 5,085,748                           | 21%                                                                 |          |
|                                        | Giga Computing Technology Co.,<br>Ltd.    | Parent-subsidiary                     | Purchases            | 1,420,235       | 1%                                          | 60 days upon receipt<br>of goods | "                                                                        | "           | ( 107,986)                          | (1%)                                                                |          |
|                                        | Dongguan Gigabyte Electronics<br>Co.,Ltd. | Parent-indirect<br>subsidiary         | "                    | 1,090,559       | 1%                                          | 60 days after billing            | "                                                                        | "           | ( 206,455)                          | (1%)                                                                |          |
|                                        | Ningbo Gigabyte Technology Co.,<br>Ltd.   | "                                     | "                    | 722,688         | 1%                                          | 60 days after billing            | "                                                                        | "           | ( 105,607)                          | (1%)                                                                |          |
| G-Style Co., Ltd.                      | G.B.T. Inc.                               | Sister companies                      | (Sales)              | ( 3,106,841)    | (94%)                                       | 60 days upon receipt<br>of goods | "                                                                        | "           | 1,443,845                           | 98%                                                                 |          |
| Giga Computing Technology Co.,<br>Ltd. | Giga Computing Technology Inc.            | Subsidiary-indirect<br>subsidiary     | (Sales)              | ( 3,236,008)    | (2%)                                        | 60 days upon receipt<br>of goods | "                                                                        | "           | 985,602                             | 5%                                                                  |          |
|                                        | Gigaipc Co., Ltd.                         | "                                     | "                    | ( 1,407,954)    | (1%)                                        | 60 days after billing            | "                                                                        | "           | 186,264                             | 1%                                                                  |          |
|                                        | Ningbo Zhongjia Technology Co.,<br>Ltd.   | "                                     | "                    | ( 247,997)      | -                                           | 90 days upon receipt<br>of goods | "                                                                        | "           | 15,629                              | -                                                                   |          |
|                                        | Ningbo Gigabyte Technology Co.,<br>Ltd.   | Sister companies                      | Purchases            | 168,811         | -                                           | 60 days after billing            | "                                                                        | "           | ( 21,959)                           | -                                                                   |          |
| G.B.T., Inc.                           | BYTE International Co., Ltd.              | "                                     | (Sales)              | ( 107,348)      | -                                           | 60 days upon receipt<br>of goods | "                                                                        | "           | 12,441                              | -                                                                   |          |

GIGA-BYTE TECHNOLOGY CO., LTD. AND SUBSIDIARIES  
Receivables from related parties reaching NT\$100 million or 20% of paid-in capital or more  
December 31, 2025

Table 4

Expressed in thousands of NTD  
(Except as otherwise indicated)

| Creditor                                | Counterparty                         | Relationship<br>with the counterparty | Balance as at<br>December 31, 2025<br>( Note 1 ) | Turnover rate | Overdue receivables |              | Amount collected subsequent<br>to the balance sheet date<br>( Note 2 ) | Allowance for<br>doubtful accounts |
|-----------------------------------------|--------------------------------------|---------------------------------------|--------------------------------------------------|---------------|---------------------|--------------|------------------------------------------------------------------------|------------------------------------|
|                                         |                                      |                                       |                                                  |               | Amount              | Action taken |                                                                        |                                    |
| Giga-Byte Technology Co., Ltd.          | G.B.T. Inc.                          | Parent-subsiary                       | \$ 7,298,753                                     | 3.81          | \$ -                | -            | \$ 1,970,695                                                           | \$ -                               |
|                                         | Giga Computing Technology Co., Ltd.  | "                                     | 17,540,655                                       | 10.38         | -                   | -            | 30,028                                                                 | -                                  |
|                                         | G-Style Co., Ltd.                    | "                                     | 1,394,217                                        | 3.70          | -                   | -            | 302,482                                                                | -                                  |
|                                         | Ningbo Zhongjia Technology Co., Ltd. | Parent-indirect<br>subsidiary         | 5,085,748                                        | 5.91          | -                   | -            | 1,561,616                                                              | -                                  |
| G-Style Co., Ltd.                       | G.B.T. Inc.                          | Sister companies                      | 1,443,845                                        | 3.54          | -                   | -            | 532,458                                                                | -                                  |
| Giga Computing Technology Co., Ltd.     | Giga Computing Technology Inc.       | Subsidiary-indirect                   | 985,602                                          | 3.28          | -                   | -            | 350,606                                                                | -                                  |
|                                         | Gigaipc Co., Ltd.                    | "                                     | 187,253                                          | 7.71          | -                   | -            | 91,420                                                                 | -                                  |
| Dongguan Gigabyte Electronics Co., Ltd. | Giga-Byte Technology Co., Ltd.       | Parent-indirect<br>subsidiary         | RMB 229,127 thousand                             | 5.55          | -                   | -            | RMB 214,446 thousand                                                   | -                                  |
| Ningbo Gigabyte Technology Co., Ltd.    | Giga-Byte Technology Co., Ltd.       | Parent-indirect<br>subsidiary         | RMB 142,712 thousand                             | 7.73          | -                   | -            | RMB 108,985 thousand                                                   | -                                  |
|                                         | Giga Computing Technology Co., Ltd.  | Sister companies                      | RMB 203,359 thousand                             | 5.77          | -                   | -            | RMB 42,605 thousand                                                    | -                                  |

Note 1: Including other receivables.

Note 2: The amount represents collections subsequent to December 31, 2025 up to January 31, 2026.

GIGA-BYTE TECHNOLOGY CO., LTD. AND SUBSIDIARIES  
Significant inter-company transactions during the reporting periods  
Year ended December 31, 2025

Table 5

Expressed in thousands of NTD  
(Except as otherwise indicated)

| Company name                   | Counterparty                                   | Relationship                          | General ledger account   | Transaction |                   |                                                                     |
|--------------------------------|------------------------------------------------|---------------------------------------|--------------------------|-------------|-------------------|---------------------------------------------------------------------|
|                                |                                                |                                       |                          | Amount      | Transaction terms | Percentage of consolidated total operating revenues or total assets |
| Giga-Byte Technology Co., Ltd. | Giga-Byte Technology B.V.                      | Parent company to subsidiary          | Sales                    | \$ 915,122  | Note 5            | -                                                                   |
|                                | "                                              | "                                     | Marketing service charge | 242,277     | Note 3            | -                                                                   |
|                                | "                                              | "                                     | Service charge           | 179,278     | "                 | -                                                                   |
|                                | G.B.T., Inc                                    | Parent company to subsidiary          | Sales                    | 23,627,651  | Note 6            | 7%                                                                  |
|                                | "                                              | "                                     | Accounts receivable      | 7,298,753   | "                 | 5%                                                                  |
|                                | "                                              | "                                     | After-sale service fees  | 104,137     | Note 3            | -                                                                   |
|                                | G-Style Co., Ltd.                              | Parent company to subsidiary          | Sales                    | 3,161,761   | Note 4            | 1%                                                                  |
|                                | "                                              | "                                     | Accounts receivable      | 1,394,181   | "                 | 1%                                                                  |
|                                | Giga Computing Technology Co., Ltd.            | Parent company to subsidiary          | Processing revenue       | 507,611     | Note 2            | -                                                                   |
|                                | "                                              | "                                     | Sales                    | 495,243     | Note 4            | -                                                                   |
|                                | "                                              | "                                     | Other revenue            | 123,301     | "                 | -                                                                   |
|                                | "                                              | "                                     | Other receivables        | 17,454,359  | "                 | 11%                                                                 |
|                                | "                                              | "                                     | Purchases                | 1,420,235   | "                 | -                                                                   |
|                                | "                                              | "                                     | Accounts payable         | 107,986     | "                 | -                                                                   |
|                                | BYTE International Co., Ltd.                   | Parent company to subsidiary          | After-sale service fees  | 666,736     | Note 3            | -                                                                   |
|                                | Ningbo Zhongjia Technology & Trading Co., Ltd. | Parent company to indirect subsidiary | Sales                    | 29,739,153  | Note 1            | 9%                                                                  |
|                                | "                                              | "                                     | Accounts receivable      | 5,085,748   | "                 | 3%                                                                  |
|                                | Dongguan Gigabyte Electronics Co., Ltd.        | Parent company to indirect subsidiary | Purchases                | 1,090,559   | Note 2            | -                                                                   |
|                                | "                                              | "                                     | Accounts payable         | 206,455     | "                 | -                                                                   |
|                                | "                                              | "                                     | Other payable            | 1,272,114   | "                 | 1%                                                                  |
|                                | Ningbo Gigabyte Technology Co., Ltd.           | Parent company to indirect subsidiary | Purchases                | 722,688     | "                 | -                                                                   |
|                                | "                                              | "                                     | Accounts payable         | 105,607     | "                 | -                                                                   |
|                                | "                                              | "                                     | Other payable            | 578,449     | "                 | -                                                                   |
|                                | Ningbo BestYield Tech. Services Co., Ltd.      | Parent company to indirect subsidiary | After-sale service fees  | 256,820     | Note 3            | -                                                                   |

| Transaction                         |                                      |                                   |                          |            |                   |                                                                     |
|-------------------------------------|--------------------------------------|-----------------------------------|--------------------------|------------|-------------------|---------------------------------------------------------------------|
| Company name                        | Counterparty                         | Relationship                      | General ledger account   | Amount     | Transaction terms | Percentage of consolidated total operating revenues or total assets |
| Giga-Byte Technology B.V.           | G.B.T. Technology Trading GmbH       | Subsidiary to subsidiary          | Marketing service charge | \$ 207,746 | Note 5            | -                                                                   |
| G-Style Co., Ltd.                   | G.B.T., Inc                          | Subsidiary to subsidiary          | Sales                    | 3,106,841  | Note 4            | 1%                                                                  |
|                                     | "                                    | "                                 | Accounts receivable      | 1,443,845  | "                 | 1%                                                                  |
| Giga Computing Technology Co., Ltd. | Ningbo Zhongjia Technology Co., Ltd. | Subsidiary to subsidiary          | Sales                    | 247,997    | Note 1            | -                                                                   |
|                                     | Ningbo Gigabyte Technology Co., Ltd. | Subsidiary to indirect subsidiary | Purchases                | 168,811    | Note 2            | -                                                                   |
|                                     | "                                    | "                                 | Other payable            | 930,559    | "                 | 1%                                                                  |
|                                     | Giga Computing Technology Inc.       | Subsidiary to indirect subsidiary | Sales                    | 3,236,008  | Note 4            | 1%                                                                  |
|                                     | "                                    | "                                 | Accounts receivable      | 985,602    | Note 4            | 1%                                                                  |
|                                     | Gigaipc Co., Ltd.                    | Subsidiary to indirect subsidiary | Sales                    | 1,407,954  | Note 2            | -                                                                   |
|                                     | "                                    | "                                 | Accounts receivable      | 186,264    | "                 | -                                                                   |
|                                     | BYTE International Co., Ltd.         | Subsidiary to subsidiary          | After-sale service fees  | 134,002    | Note 3            | -                                                                   |
| G.B.T., Inc                         | BYTE International Co., Ltd.         | Subsidiary to subsidiary          | Sales                    | 107,348    | Note 4            | -                                                                   |

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  
Year ended December 31, 2025

Table 6

Expressed in thousands of NTD  
(Except as otherwise indicated)

| Investor                         | Investee                                                 | Location               | Main business activities                                   | Initial investment amount       |                                 | Shares held as at December 31, 2025 |               |              | Net profit (loss) of the investee for the year ended December 31, 2025 | Investment income(loss) recognized by the Company for the year ended December 31, 2025 | Footnote                                                            |
|----------------------------------|----------------------------------------------------------|------------------------|------------------------------------------------------------|---------------------------------|---------------------------------|-------------------------------------|---------------|--------------|------------------------------------------------------------------------|----------------------------------------------------------------------------------------|---------------------------------------------------------------------|
|                                  |                                                          |                        |                                                            | Balance as at December 31, 2025 | Balance as at December 31, 2024 | Number of shares                    | Ownership (%) | Book value   |                                                                        |                                                                                        |                                                                     |
|                                  |                                                          |                        |                                                            |                                 |                                 |                                     |               |              |                                                                        |                                                                                        |                                                                     |
| 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        | \$10,226,923 | \$ 853,021                                                             | \$ 799,779                                                                             | The Company’s subsidiary                                            |
| Giga-Byte Technology Co., Ltd.   | Giga Investments Corp.                                   | Taiwan                 | Holding company                                            | 2,815,000                       | 2,815,000                       | 297,756,500                         | 100.00        | 3,872,136    | 220,483                                                                | 220,483                                                                                | 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        | 104,637      | 119,436                                                                | 22,328                                                                                 | 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        | 475,413      | 75,656                                                                 | 75,656                                                                                 | The Company’s subsidiary                                            |
| Giga-Byte Technology Co., Ltd.   | MyelinTek Inc.                                           | Taiwan                 | Software service                                           | 100,600                         | 70,000                          | 749,999,993                         | 100.00        | 42,308       | 950                                                                    | ( 4,908)                                                                               | The Company’s subsidiary (Note 1)                                   |
| Giga-Byte Technology Co., Ltd.   | Giga Computing Technology Co., Ltd.                      | Taiwan                 | Sales of computer information products                     | 834,600                         | 834,600                         | 108,498,000                         | 83.93         | 10,390,431   | 6,627,122                                                              | 5,572,097                                                                              | The Company’s subsidiary                                            |
| Giga-Byte Technology Co., Ltd.   | Giga-Byte Technology B.V.                                | Netherlands            | Sales of computer information products                     | 25,984                          | 25,984                          | 8,500                               | 100.00        | 123,370      | 35,714                                                                 | 35,714                                                                                 | 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        | 36,068       | 3,289                                                                  | 3,289                                                                                  | 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        | 380,497      | 1,344                                                                  | 1,344                                                                                  | 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        | 468,608      | 12,103                                                                 | 12,103                                                                                 | 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        | 66,819       | 3,198                                                                  | 3,198                                                                                  | 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        | 29,138       | 14,335                                                                 | 14,335                                                                                 | 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        | 10,775       | ( 1,340)                                                               | ( 1,340)                                                                               | 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         | 451,448      | 311,465                                                                | 41,703                                                                                 | 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        | 2,560        | 962                                                                    | 962                                                                                    | The Company’s subsidiary                                            |
| Giga-Byte Technology Co., Ltd.   | Gigabyte Technology LLC Company                          | South Korea            | Marketing of computer information products                 | 22,534                          | 22,534                          | 168,000                             | 100.00        | 41,376       | 5,009                                                                  | 5,009                                                                                  | 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        | 3,537,163    | 589,388                                                                | -                                                                                      | 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         | 1,958,652    | 311,465                                                                | -                                                                                      | 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        | 3,398,658    | 128,410                                                                | -                                                                                      | 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         | -            | ( 53,373)                                                              | -                                                                                      | Subsidiary’s investee company accounted for under the equity method |

| Investor                                       | Investee                                       | Location    | Main business activities                                   | Initial investment amount       |                                 | Shares held as at December 31, 2025 |               |            | Net profit (loss) of the investee for the year ended December 31, 2025 | Investment income(loss) recognized by the Company for the year ended December 31, 2025 | Footnote                                                                     |
|------------------------------------------------|------------------------------------------------|-------------|------------------------------------------------------------|---------------------------------|---------------------------------|-------------------------------------|---------------|------------|------------------------------------------------------------------------|----------------------------------------------------------------------------------------|------------------------------------------------------------------------------|
|                                                |                                                |             |                                                            | Balance as at December 31, 2025 | Balance as at December 31, 2024 | Number of shares                    | Ownership (%) | Book value |                                                                        |                                                                                        |                                                                              |
|                                                |                                                |             |                                                            |                                 |                                 |                                     |               |            |                                                                        |                                                                                        |                                                                              |
| G.B.T. Inc.                                    | Gigabyte Canada Inc.                           | Canada      | Marketing of computer information products                 | \$ 22                           | \$ 22                           | 1,000                               | 100.00        | \$ 1,302   | \$ 208                                                                 | -                                                                                      | The Company's indirect subsidiary                                            |
| Giga Investments Corp.                         | Giga-Trend International Investment Group Ltd. | Taiwan      | Holding company                                            | 547,050                         | 547,050                         | 60,000,000                          | 100.00        | 718,137    | 86,057                                                                 | -                                                                                      | The Company's indirect subsidiary                                            |
| Giga Investments Corp.                         | Senyun Precision Optical Co., Ltd.             | Taiwan      | Manufacturing and selling of optical lens                  | -                               | 1,547,410                       | -                                   | -             | -          | ( 2,895)                                                               | -                                                                                      | Note 2                                                                       |
| Giga Investments Corp.                         | Selita Precision Co., Ltd.                     | Taiwan      | Manufacturing, wholesale and retail of bicycle and parts   | 50,000                          | 50,000                          | 5,000,000                           | 100.00        | 59,818     | 9,122                                                                  | -                                                                                      | The Company's indirect subsidiary                                            |
| Giga Investments Corp.                         | Cloudmatrix Co., Ltd.                          | Taiwan      | E-commerce platform                                        | 30,200                          | 30,200                          | 3,000,000                           | 100.00        | 29,114     | ( 1,605)                                                               | -                                                                                      | The Company's indirect subsidiary                                            |
| Giga Investments Corp.                         | Wellysun Inc.                                  | Taiwan      | Electronic parts and components manufacturing              | 392,000                         | 392,000                         | 11,200,000                          | 23.53         | 380,473    | ( 53,908)                                                              | -                                                                                      | Subsidiary's investee company accounted for under the equity method          |
| Giga Investments Corp.                         | Da Shiang Technology Co., Ltd.                 | Taiwan      | Electronic parts and components manufacturing              | 12,500                          | 12,500                          | 1,250,000                           | 25.00         | 1,346      | ( 18,276)                                                              | -                                                                                      | Subsidiary's investee company accounted for under the equity method          |
| Giga Investments Corp.                         | GIGA-IMAGE Technology Co., Ltd.                | Taiwan      | Electronic parts and components manufacturing              | 100,000                         | -                               | 10,000,000                          | 29.41         | 94,661     | ( 18,078)                                                              | -                                                                                      | Subsidiary's investee company accounted for under the equity method          |
| BYTE International Co., Ltd.                   | Giga Computing Singapore Pte. Ltd.             | Singapore   | Marketing of computer information products                 | -                               | 60,757                          | -                                   | -             | -          | ( 474)                                                                 | -                                                                                      | Note 3                                                                       |
| 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        | 15,883     | ( 967)                                                                 | -                                                                                      | The Company's indirect subsidiary                                            |
| BYTE International Co., Ltd.                   | BYTE (Thailand) Limited                        | Thailand    | Marketing and maintenance of computer information products | 3,907                           | -                               | 400,000                             | 100.00        | 2,740      | ( 1,217)                                                               | -                                                                                      | 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         | 305,507    | 158,154                                                                | -                                                                                      | 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        | ( 109,781) | 60,848                                                                 | -                                                                                      | The Company's indirect subsidiary                                            |
| Giga Computing Technology Co., Ltd.            | We Solutions Technology Co., Ltd.              | Taiwan      | Electronic parts and components manufacturing              | 210,000                         | 210,000                         | 7,000,000                           | 20.00         | 218,870    | 26,309                                                                 | -                                                                                      | 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                          | -                               | 3,504,600                           | 100.00        | 23,830     | ( 480)                                                                 | -                                                                                      | The Company's indirect subsidiary (Note 3)                                   |
| Giga-Trend International Investment Group Ltd. | Wellysun Inc.                                  | Taiwan      | Electronic parts and components manufacturing              | 51,480                          | 51,480                          | 1,716,000                           | 3.61          | 58,329     | ( 53,908)                                                              | -                                                                                      | 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                       | 8,145                           | 1,230                           | 845,517                             | 38.42         | 7,969      | ( 1,058)                                                               | -                                                                                      | Subsidiary's investee company accounted for under the equity method (Note 4) |
| Ningbo BestYield Tech. Services                | OGS Europe B.V.                                | Netherlands | Selling of communications                                  | 12,443                          | 12,443                          | 3,000                               | 100.00        | 49,842     | ( 1,249)                                                               | -                                                                                      | 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        | 227,897    | 7,014                                                                  | -                                                                                      | The Company's indirect subsidiary                                            |

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

Note 2: Provided in Note 4(3) B Note 2.

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

Note 4: Provided in Note 6(7) F.

Table 7

Expressed in thousands of NTD  
(Except as otherwise indicated)

| GIGA-BYTE TECHNOLOGY CO., LTD. AND SUBSIDIARIES   |                                                |                    |                      |                                                                                                        |                                                                                                                          |                            |                                                                                                          |                                                         |                                                                   |                                                                                                     |                                                                                 |                                                                                                     |                   |                                   |
|---------------------------------------------------|------------------------------------------------|--------------------|----------------------|--------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------|----------------------------|----------------------------------------------------------------------------------------------------------|---------------------------------------------------------|-------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------|-------------------|-----------------------------------|
| Information on investments in Mainland China      |                                                |                    |                      |                                                                                                        |                                                                                                                          |                            |                                                                                                          |                                                         |                                                                   |                                                                                                     |                                                                                 |                                                                                                     |                   |                                   |
| Year ended December 31, 2025                      |                                                |                    |                      |                                                                                                        |                                                                                                                          |                            |                                                                                                          |                                                         |                                                                   |                                                                                                     |                                                                                 |                                                                                                     |                   |                                   |
| Investee in<br>Mainland China                     | Main business<br>activities                    | Paid-in<br>capital | Investment<br>method | Accumulated<br>amount of<br>remittance from<br>Taiwan to<br>Mainland China<br>as of January 1,<br>2025 | Amount remitted from Taiwan to Mainland China/<br>Amount remitted back to Taiwan for the year<br>ended December 31, 2025 |                            | Accumulated<br>amount<br>of remittance<br>from Taiwan to<br>Mainland China<br>as of December 31,<br>2025 | Net income of<br>investee as of<br>December 31,<br>2025 | Ownership<br>held by<br>the<br>Company<br>(direct or<br>indirect) | Investment income<br>(loss) recognized<br>by the Company<br>for the year ended<br>December 31, 2025 | Book value of<br>investments in<br>Mainland China<br>as of December 31,<br>2025 | Accumulated amount<br>of investment income<br>remitted back to<br>Taiwan as of<br>December 31, 2025 |                   | Footnote                          |
|                                                   |                                                |                    |                      |                                                                                                        | Remitted to<br>Mainland China                                                                                            | Remitted back<br>to Taiwan |                                                                                                          |                                                         |                                                                   |                                                                                                     |                                                                                 | December 31, 2025                                                                                   | December 31, 2025 |                                   |
| Dongguan Gigabyte Electronics Co., Ltd.           | Manufacturing of computer information products | \$ 1,180,938       | Note 1               | \$ 1,180,938                                                                                           | \$ -                                                                                                                     | \$ -                       | \$ 1,180,938                                                                                             | \$ 103,297                                              | 100.00                                                            | \$ 103,297                                                                                          | \$ 1,725,504                                                                    | \$ -                                                                                                | -                 | The Company's indirect subsidiary |
| Ningbo Boxinda Trading Co., Ltd.                  | Sales of computer information products         | 259,752            | Note 1               | 259,752                                                                                                | -                                                                                                                        | -                          | 259,752                                                                                                  | 480,712                                                 | 100.00                                                            | 480,712                                                                                             | 1,668,250                                                                       | -                                                                                                   | -                 | The Company's indirect subsidiary |
| Ningbo Zhongjia Technology Co., Ltd.              | Sales of computer information products         | 109,853            | Note 3               | -                                                                                                      | -                                                                                                                        | -                          | -                                                                                                        | 451,229                                                 | 100.00                                                            | 451,229                                                                                             | 1,374,489                                                                       | -                                                                                                   | -                 | 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                                                                                                | 148,976                                                 | 100.00                                                            | 148,976                                                                                             | 3,317,401                                                                       | -                                                                                                   | -                 | The Company's indirect subsidiary |
| Ningbo BestYield Tech. Services Co., Ltd.         | Maintenance of computer information products   | 181,923            | Note 2               | 165,515                                                                                                | -                                                                                                                        | -                          | 165,515                                                                                                  | 13,171                                                  | 100.00                                                            | 13,171                                                                                              | 304,261                                                                         | -                                                                                                   | -                 | The Company's indirect subsidiary |
| Zaozhuang Bestyield Resources Recycling Co., Ltd. | Recycling and selling of renewable resources   | 5,507              | Note 3               | -                                                                                                      | -                                                                                                                        | -                          | -                                                                                                        | 186                                                     | 100.00                                                            | 186                                                                                                 | 8,723                                                                           | -                                                                                                   | -                 | 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 December 31, 2025 |           | 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 | \$ 36,719,522                                                                         |



GIGA-BYTE TECHNOLOGY CO., LTD. AND SUBSIDIARIES

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

Year ended December 31, 2025

Table 8

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

| Investee in<br>Mainland<br>China          | Sale (purchase) |      | Property transaction |   | Accounts receivable<br>(payable) |      | Provision of<br>endorsements/guarantees<br>or collaterals |         | Financing                                                        |                                    |               |                                                           |                           |                  |
|-------------------------------------------|-----------------|------|----------------------|---|----------------------------------|------|-----------------------------------------------------------|---------|------------------------------------------------------------------|------------------------------------|---------------|-----------------------------------------------------------|---------------------------|------------------|
|                                           | Amount          | %    | Amount               | % | Amount                           | %    | Amount                                                    | Purpose | Maximum balance<br>during the year<br>ended December<br>31, 2025 | Balance at<br>December 31,<br>2025 | Interest rate | Interest during the<br>year ended<br>December 31,<br>2025 | Others                    | Footnote         |
| Ningbo Zhongjia Technology Co., Ltd.      | \$ 29,739,153   | 23   | \$ -                 | - | \$ 5,085,748                     | 21   | \$ -                                                      | -       | \$ -                                                             | \$ -                               | -             | \$ -                                                      | -                         | -                |
| Ningbo Gigabyte Technology Co., Ltd.      | 20,557          | -    | -                    | - | -                                | -    | -                                                         | -       | -                                                                | -                                  | -             | -                                                         | -                         | -                |
| "                                         | ( 722,688)      | ( 1) | -                    | - | ( 105,607)                       | ( 1) | -                                                         | -       | -                                                                | -                                  | -             | -                                                         | - Other payables          | \$578,449        |
| Dongguan Gigabyte Electronics Co., Ltd.   | 8,583           | -    | -                    | - | -                                | -    | -                                                         | -       | -                                                                | -                                  | -             | -                                                         | -                         | -                |
| "                                         | ( 1,090,559)    | ( 1) | -                    | - | ( 206,455)                       | -    | -                                                         | -       | -                                                                | -                                  | -             | -                                                         | - Other payables          | \$1,272,114      |
| Ningbo BestYield Tech. Services Co., Ltd. | 53,356          | -    | -                    | - | 7,732                            | -    | -                                                         | -       | -                                                                | -                                  | -             | -                                                         | - After-sale service fees | \$256,820        |
| Ningbo Zhongjia Technology Co., Ltd.      | 247,997         | -    | -                    | - | 15,629                           | -    | -                                                         | -       | -                                                                | -                                  | -             | -                                                         | -                         | - Note 1         |
| Ningbo Gigabyte Technology Co., Ltd.      | ( 168,811)      | -    | -                    | - | ( 21,959)                        | -    | -                                                         | -       | -                                                                | -                                  | -             | -                                                         | - Other payables          | \$930,559 Note 2 |

Note 1: Giga Computer Technology Co., Ltd. sales goods to Ningbo Zhongjia Technology Co., Ltd.

Note 2: Giga Computer Technology Co., Ltd. purchases goods from Ningbo Gigabyte Technology Co., Ltd.

Note 3: Transactions listed above are amounts reaching NT\$100 million.