ADVANTECH CO., LTD. AND SUBSIDIARIES

CONSOLIDATED FINANCIAL STATEMENTS AND INDEPENDENT AUDITORS' REVIEW REPORT THEREON

SEPTEMBER 30, 2026 AND 2025

(Stock code: 2395)

For the convenience of readers and for information purpose only, the independent auditors' review 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 independent auditors' review report and financial statements shall prevail.

INDEPENDENT AUDITORS' REVIEW REPORT

To the Board of Directors and Shareholders of Advantech Co., Ltd.

Introduction

We have reviewed the accompanying consolidated balance sheets of Advantech Co., Ltd. and subsidiaries (the "Group") as at September 30, 2026 and 2025, and the related consolidated statements of comprehensive income for the three-month and nine-month periods then ended, as well as the consolidated statements of changes in equity and of cash flows for the nine-month periods then ended, and notes to the consolidated financial statements, including a summary of material accounting policies. Management is responsible for the preparation and fair presentation of these consolidated financial statements in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and International Accounting Standard 34, "Interim Financial Reporting" that came into effect as endorsed by the Financial Supervisory Commission. Our responsibility is to express a conclusion on these consolidated financial statements based on our reviews.

Scope of review

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

Basis for qualified conclusion

As explained in Notes 4(3) and 6(7), the financial statements of insignificant consolidated subsidiaries and certain investments accounted for under equity method were not reviewed by independent auditors. Those statements reflect total assets amounting to NT$17,762,927 thousand and NT$16,122,214 thousand (including the balance of investments accounted for under equity method), constituting 18% and 23% of consolidated total assets as of September 30, 2026 and 2025, respectively, total liabilities amounting to NT$2,726,125 thousand and NT$2,094,657 thousand, constituting 8% and 11% of

consolidated total liabilities as of September 30, 2026 and 2025, respectively, and total comprehensive income (loss) amounting to NT$832,768 thousand, NT$147,571 thousand, NT$1,007,736 thousand and NT$(293,202) thousand, constituting 12%, 4%, 6% and (4%) of consolidated total comprehensive income for the three-month and nine-month periods then ended, respectively.

Qualified conclusion

Based on our reviews, except for the adjustments to the consolidated financial statements, if any, as might have been determined to be necessary had the financial statements of insignificant consolidated subsidiaries and certain investments accounted for under the equity method been reviewed by independent auditors as described in the *Basis for qualified conclusion* section above, nothing has come to our attention that causes us to believe that the accompanying consolidated financial statements do not present fairly, in all material respects, the consolidated financial position of the Group as at September 30, 2026 and 2025, and of its consolidated financial performance for the three-month and nine-month periods then ended and its consolidated cash flows for the nine-month periods then ended in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and International Accounting Standard 34, "Interim Financial Reporting" that came into effect as endorsed by the Financial Supervisory Commission.

Tsai, Pei-Hua　　Liang, Hua-Ling

For and on behalf of PricewaterhouseCoopers, Taiwan

October 29, 2026

The accompanying consolidated financial statements are not intended to present the financial position and results of operations and cash flows in accordance with accounting principles generally accepted in countries and jurisdictions other than the Republic of China. The standards, procedures and practices in the Republic of China governing the review 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' review report are not intended for use by those who are not informed about the accounting principles or Standards on Auditing of the Republic of China, and their applications in practice.

As the financial statements are the responsibility of the management, PricewaterhouseCoopers 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.

ADVANTECH CO., LTD. AND SUBSIDIARIES
CONSOLIDATED BALANCE SHEETS
SEPTEMBER 30, 2026, DECEMBER 31, 2025 AND SEPTEMBER 30, 2025
(Expressed in thousands of New Taiwan dollars)

	Assets	Notes	September 30, 2026 AMOUNT	%	December 31, 2025 AMOUNT	%	September 30, 2025 AMOUNT	%
	Current assets							
1100	Cash and cash equivalents	6(1)	$ 16,092,784	16	$ 11,317,279	15	$ 11,125,623	16
1110	Financial assets at fair value through profit or loss - current	6(2)	1,540,075	2	7,152,333	9	3,158,076	5
1136	Financial assets at amortised cost - current	6(4) and 8	462,435	1	724,303	1	456,330	1
1150	Notes receivable, net	6(5)	2,895,163	3	1,627,595	2	1,607,486	2
1170	Accounts receivable, net	6(5)	15,651,235	16	8,879,419	12	9,417,205	13
1180	Accounts receivable - related parties, net	7	34,285	-	28,411	-	31,166	-
1200	Other receivables		108,960	-	77,490	-	68,096	-
1210	Other receivables - related parties	7	-	-	1,575	-	400	-
130X	Inventories	6(6)	23,018,487	23	11,834,524	16	11,046,511	16
1470	Other current assets		1,285,865	1	852,598	1	921,387	1
11XX	**Total current assets**		61,089,289	62	42,495,527	56	37,832,280	54
	Non-current assets							
1510	Financial assets at fair value through profit or loss - non-current	6(2)	4,308,903	4	3,389,977	4	2,942,414	4
1517	Financial assets at fair value through other comprehensive income - non-current	6(3)	4,694,523	5	2,765,005	4	3,196,289	5
1535	Financial assets at amortised cost - non-current	6(4)	2,109,884	2	1,627,011	2	1,424,093	2
1550	Investments accounted for under equity method	6(7)	5,119,459	5	5,112,577	7	4,982,632	7
1600	Property, plant and equipment	6(8)	15,589,700	16	14,451,830	19	13,674,840	19
1755	Right-of-use assets	6(9)	2,017,708	2	1,968,958	3	1,945,580	3
1780	Intangible assets	6(10)	2,877,781	3	2,734,536	4	2,608,175	4
1840	Deferred income tax assets		953,396	1	1,038,996	1	1,200,673	2
1915	Prepayments for business facilities		116,318	-	45,841	-	115,178	-
1990	Other non-current assets		108,038	-	87,266	-	130,973	-
15XX	**Total non-current assets**		37,895,710	38	33,221,997	44	32,220,847	46
1XXX	**Total assets**		$ 98,984,999	100	$ 75,717,524	100	$ 70,053,127	100

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ADVANTECH CO., LTD. AND SUBSIDIARIES
CONSOLIDATED BALANCE SHEETS
SEPTEMBER 30, 2026, DECEMBER 31, 2025 AND SEPTEMBER 30, 2025
(Expressed in thousands of New Taiwan dollars)

	Liabilities and Equity	Notes	September 30, 2026 AMOUNT	%	December 31, 2025 AMOUNT	%	September 30, 2025 AMOUNT	%
	Current liabilities							
2100	Short-term borrowings	6(11)	$ 5,185,000	5	$ -	-	$ -	-
2120	Financial liabilities at fair value through profit or loss - current	6(2)	215	-	13,323	-	13,530	-
2130	Contract liabilities - current	6(21)	3,970,662	4	1,335,883	2	1,152,015	2
2170	Notes and accounts payable	7	14,424,611	15	7,680,782	10	7,084,405	10
2200	Other payables	6(12) and 7	5,047,727	5	5,018,328	7	4,104,383	6
2230	Current income tax liabilities		1,593,837	2	1,545,832	2	991,192	1
2250	Provisions for liabilities - current		220,295	-	187,185	-	216,629	-
2280	Lease liabilities - current	6(9)	385,259	-	290,922	-	351,233	-
2320	Long-term liabilities, current portion	6(13)	133,059	-	77,029	-	98,477	-
2399	Other current liabilities		417,211	1	368,059	1	469,483	1
21XX	**Total current liabilities**		31,377,876	32	16,517,343	22	14,481,347	20
	Non-current liabilities							
2540	Long-term borrowings	6(13)	31,210	-	150,327	-	154,436	-
2570	Deferred income tax liabilities		2,458,104	3	1,972,382	2	1,959,626	3
2580	Lease liabilities - non-current	6(9)	1,434,301	1	1,476,031	2	1,398,119	2
2600	Other non-current liabilities	6(21)	922,875	1	552,176	1	562,527	1
25XX	**Total non-current liabilities**		4,846,490	5	4,150,916	5	4,074,708	6
2XXX	**Total liabilities**		36,224,366	37	20,668,259	27	18,556,055	26
	Equity attributable to shareholders of the parent							
	Share capital	6(16)						
3110	Common shares		8,690,460	9	8,651,898	12	8,643,744	12
3140	Advance receipts for share capital		3,675	-	6,405	-	8,153	-
	Capital surplus	6(17)						
3200	Capital surplus		11,081,652	11	12,057,154	16	11,822,350	17
	Retained earnings	6(18)						
3310	Legal reserve		12,657,330	13	11,628,185	15	11,628,185	17
3350	Unappropriated retained earnings		26,703,769	27	21,534,775	29	18,405,137	26
	Other equity	6(19)						
3400	Other equity		3,524,076	3	1,069,064	1	844,223	2
31XX	**Equity attributable to shareholders of the parent**		62,660,962	63	54,947,481	73	51,351,792	74
36XX	Non-controlling interest	6(20)	99,671	-	101,784	-	145,280	-
3XXX	**Total equity**		62,760,633	63	55,049,265	73	51,497,072	74
	Significant contingent liabilities and unrecognised contract commitments	9						
3X2X	**Total liabilities and equity**		$ 98,984,999	100	$ 75,717,524	100	$ 70,053,127	100

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

ADVANTECH CO., LTD. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME
FOR THE NINE-MONTH PERIODS ENDED SEPTEMBER 30, 2026 AND 2025
(Expressed in thousands of New Taiwan dollars, except earnings per share amounts)

			For the three-month periods ended September 30,				For the nine-month periods ended September 30,			
			2026		2025		2026		2025	
	Items	Notes	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%
4000	Operating revenue	6(21) and 7	$ 32,440,238	100	$ 17,773,911	100	$ 78,951,792	100	$ 52,960,953	100
5000	Operating costs	6(6)(25) and 7	(20,544,174)	(63)	(10,866,007)	(61)	(49,230,664)	(62)	(31,892,396)	(60)
5950	Gross profit		11,896,064	37	6,907,904	39	29,721,128	38	21,068,557	40
	Operating expenses	6(25) and 7								
6100	Selling expenses		(2,038,246)	(6)	(1,700,257)	(9)	(5,690,118)	(7)	(4,988,925)	(9)
6200	General and administrative expenses		(1,224,670)	(4)	(1,037,359)	(6)	(3,364,702)	(4)	(3,082,663)	(6)
6300	Research and development expenses		(1,834,950)	(6)	(1,462,625)	(8)	(5,003,443)	(7)	(4,276,884)	(8)
6450	Expected credit impairment (loss) gain	12(2)	(3,282)	-	794	-	(12,174)	-	35,701	-
6000	Total operating expenses		(5,101,148)	(16)	(4,199,447)	(23)	(14,070,437)	(18)	(12,312,771)	(23)
6900	Operating profit		6,794,916	21	2,708,457	16	15,650,691	20	8,755,786	17
	Non-operating income and expenses									
7100	Interest income	6(4)	81,319	-	76,400	-	243,581	-	250,636	-
7010	Other income	6(22) and 7	246,904	1	222,377	1	318,633	-	321,935	1
7020	Other gains and losses	6(2)(7)(23)	674,461	2	156,518	1	1,020,248	1	(493,198)	(1)
7050	Finance costs	6(9)(11)(13)(24)	(39,021)	-	(22,762)	-	(83,272)	-	(67,564)	-
7060	Share of profit of associates and joint ventures accounted for under equity method	6(7)	142,328	-	135,327	1	409,296	1	241,284	-
7000	Total non-operating income and expenses		1,105,991	3	567,860	3	1,908,486	2	253,093	-
7900	**Profit before income tax**		7,900,907	24	3,276,317	19	17,559,177	22	9,008,879	17
7950	Income tax expense	6(26)	(1,699,675)	(5)	(530,582)	(3)	(3,536,455)	(4)	(1,602,016)	(3)
8200	**Profit for the period**		$ 6,201,232	19	$ 2,745,735	16	$ 14,022,722	18	$ 7,406,863	14

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ADVANTECH CO., LTD. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME
FOR THE NINE-MONTH PERIODS ENDED SEPTEMBER 30, 2026 AND 2025
(Expressed in thousands of New Taiwan dollars, except earnings per share amounts)

	Items	Notes	For the three-month periods ended September 30, 2026 AMOUNT	%	For the three-month periods ended September 30, 2025 AMOUNT	%	For the nine-month periods ended September 30, 2026 AMOUNT	%	For the nine-month periods ended September 30, 2025 AMOUNT	%
	Other comprehensive income (loss) (net)									
	Components of other comprehensive income (loss) that will not be reclassified to profit or loss									
8316	Unrealised gains from investments in equity instruments measured at fair value through other comprehensive income	6(3)(19)	$ 742,880	2	$ 224,959	1	$ 2,023,918	2	$ 338,847	1
8320	Share of other comprehensive (loss) income of associates and joint ventures accounted for under equity method that will not be reclassified to profit or loss	6(7)(19)	(1,478)	-	(1,270)	-	22,270	-	(3,419)	-
8310	Other comprehensive income that will not be reclassified to profit or loss		741,402	2	223,689	1	2,046,188	2	335,428	1
	Components of other comprehensive income (loss) that will be reclassified to profit or loss									
8361	Financial statements translation differences of foreign operations	6(19)	285,987	1	430,334	2	624,291	1	(1,108,285)	(2)
8370	Share of other comprehensive income (loss) of associates and joint ventures accounted for under equity method that will be reclassified to profit or loss	6(7)(19)	18,148	-	30,013	-	14,373	-	(75,871)	-
8399	Income tax relating to the components of other comprehensive (loss) income that will be reclassified to profit or loss	6(26)	(62,081)	-	(90,965)	-	(128,752)	-	238,203	-
8360	Other comprehensive income (loss) that will be reclassified to profit or loss		242,054	1	369,382	2	509,912	1	(945,953)	(2)
8300	**Total other comprehensive income (loss) for the period**		$ 983,456	3	$ 593,071	3	$ 2,556,100	3	$ (610,525)	(1)
8500	**Total comprehensive income for the period**		$ 7,184,688	22	$ 3,338,806	19	$ 16,578,822	21	$ 6,796,338	13
	Profit (loss) attributable to:									
8610	Shareholders of the parent		$ 6,217,878	19	$ 2,766,103	16	$ 14,069,915	18	$ 7,489,066	14
8620	Non-controlling interest		(16,646)	-	(20,368)	-	(47,193)	-	(82,203)	-
			$ 6,201,232	19	$ 2,745,735	16	$ 14,022,722	18	$ 7,406,863	14
	Total comprehensive income (loss) attributable to:									
8710	Shareholders of the parent		$ 7,207,607	22	$ 3,353,652	19	$ 16,631,114	21	$ 6,871,686	13
8720	Non-controlling interest		(22,919)	-	(14,846)	-	(52,292)	-	(75,348)	-
			$ 7,184,688	22	$ 3,338,806	19	$ 16,578,822	21	$ 6,796,338	13
	Basic earnings per share (in dollars)	6(27)								
9750	Profit for the period		$	7.15	$	3.20	$	16.21	$	8.67
	Diluted earnings per share (in dollars)	6(27)								
9850	Profit for the period		$	7.10	$	3.17	$	16.10	$	8.59

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

ADVANTECH CO., LTD. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY
FOR THE NINE-MONTH PERIODS ENDED SEPTEMBER 30, 2026 AND 2025
(Expressed in thousands of New Taiwan dollars)

		Equity attributable to owners of the parent										
		Capital			Retained Earnings		Other Equity Interest					
	Notes	Common stock	Advance receipts for share capital	Capital surplus	Legal reserve	Unappropriated retained earnings	Financial statements translation differences of foreign operations	Unrealised gains (losses) from financial assets measured at fair value through other comprehensive income	Unearned employee benefits compensation	Total	Non-controlling interest	Total equity
For the nine-month period ended September 30, 2025												
Balance at January 1, 2025		$ 8,634,322	$ 1,572	$ 11,156,003	$ 10,723,047	$ 19,402,613	$ (145,169)	$ 1,655,964	$ -	$ 51,428,352	$ 368,510	$ 51,796,862
Consolidated profit (loss) for the period		-	-	-	-	7,489,066	-	-	-	7,489,066	(82,203)	7,406,863
Other comprehensive (loss) income for the period	6(19)(20)	-	-	-	-	-	(952,808)	335,428	-	(617,380)	6,855	(610,525)
Total comprehensive income (loss) for the period		-	-	-	-	7,489,066	(952,808)	335,428	-	6,871,686	(75,348)	6,796,338
Appropriations of 2024 earnings	6(18)											
Legal reserve		-	-	-	905,138	(905,138)	-	-	-	-	-	-
Cash dividends		-	-	-	-	(7,254,151)	-	-	-	(7,254,151)	-	(7,254,151)
Cash dividends distributed by subsidiaries	6(20)	-	-	-	-	-	-	-	-	-	(4,440)	(4,440)
Recognition of employee stock options	6(15)(16)	9,422	6,581	250,143	-	-	-	-	-	266,146	-	266,146
Compensation costs recognised for employee stock options	6(15)	-	-	367,406	-	-	-	-	-	367,406	-	367,406
Changes in associates and joint ventures accounted for under equity method	6(19)	-	-	80,340	-	(12,394)	-	-	(21,656)	46,290	-	46,290
Difference between consideration and carrying amount of subsidiaries acquired or disposed	6(20)(28)	-	-	(31,556)	-	(342,395)	-	-	-	(373,951)	(193,735)	(567,686)
Changes in non-controlling interest	6(20)	-	-	-	-	-	-	-	-	-	50,283	50,283
Changes in ownership interests in subsidiaries	6(20)	-	-	14	-	-	-	-	-	14	10	24
Disposal of investments in equity instruments measured at fair value through other comprehensive income	6(3)(19)	-	-	-	-	7,830	-	(7,830)	-	-	-	-
Disposal of investments in equity instruments measured at fair value through other comprehensive income owned by associates	6(19)	-	-	-	-	19,706	-	(19,706)	-	-	-	-
Balance at September 30, 2025		$ 8,643,744	$ 8,153	$ 11,822,350	$ 11,628,185	$ 18,405,137	$ (1,097,977)	$ 1,963,856	$ (21,656)	$ 51,351,792	$ 145,280	$ 51,497,072
For the nine-month period ended September 30, 2026												
Balance at January 1, 2026		$ 8,651,898	$ 6,405	$ 12,057,154	$ 11,628,185	$ 21,534,775	$ (447,786)	$ 1,534,047	$ (17,197)	$ 54,947,481	$ 10,784	$ 55,049,265
Consolidated profit (loss) for the period		-	-	-	-	14,069,915	-	-	-	14,069,915	(47,193)	14,022,722
Other comprehensive income (loss) for the period	6(19)(20)	-	-	-	-	-	515,011	2,046,188	-	2,561,199	(5,099)	2,556,100
Total comprehensive income (loss) for the period		-	-	-	-	14,069,915	515,011	2,046,188	-	16,631,114	(52,292)	16,578,822
Appropriations of 2025 earnings	6(18)											
Legal reserve		-	-	-	1,029,145	(1,029,145)	-	-	-	-	-	-
Cash dividends		-	-	-	-	(7,965,638)	-	-	-	(7,965,638)	-	(7,965,638)
Cash payment from capital surplus	6(18)	-	-	(1,731,660)	-	-	-	-		(1,731,660)	-	(1,731,660)
Cash dividends distributed by subsidiaries	6(20)	-	-	-	-	-	-	-	-	-	(3,466)	(3,466)
Recognition of employee stock options	6(15)(16)	38,562	(2,730)	559,979	-	-	-	-	-	595,811	-	595,811
Compensation costs recognised for employee stock options	6(15)	-	-	153,895	-	-	-	-	-	153,895	-	153,895
Changes in associates and joint ventures accounted for under equity method	6(19)	-	-	24,631	-	(23,484)	-	-	11,159	12,306	-	12,306
Changes in ownership interests in subsidiaries	6(20)	-	-	17,653	-	-	-	-	-	17,653	53,645	71,298
Disposal of investments in equity instruments measured at fair value through other comprehensive income	6(3)(19)	-	-	-	-	69,519	-	(69,519)	-	-	-	-
Disposal of investments accounted for under equity method	6(19)	-	-	-	-	47,827	-	(47,827)	-	-	-	-
Balance at September 30, 2026		$ 8,690,460	$ 3,675	$ 11,081,652	$ 12,657,330	$ 26,703,769	$ 67,225	$ 3,462,889	$ (6,038)	$ 62,660,962	$ 99,671	$ 62,760,633

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

ADVANTECH CO., LTD. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CASH FLOWS
FOR THE NINE-MONTH PERIODS ENDED SEPTEMBER 30, 2026 AND 2025
(Expressed in thousands of New Taiwan dollars)

	Notes	For the nine-month periods ended September 30, 2026	2025
CASH FLOWS FROM OPERATING ACTIVITIES			
Profit before income tax		$ 17,559,177	$ 9,008,879
Adjustment items			
Adjustments to reconcile profit (loss)			
Depreciation	6(8)(9)(25)	799,308	743,061
Amortisation	6(10)(25)	170,607	158,997
Impairment loss on investments accounted for under equity method	6(7)(23)	227,932	-
Expected credit impairment loss (gain)	12(2)	12,174	(35,701)
Net (gain) loss on financial assets or liabilities at fair value through profit or loss	6(2)(23)	(607,786)	311,712
Finance costs	6(24)	83,272	67,564
Interest income		(243,581)	(250,636)
Dividend income	6(22)	(221,713)	(233,136)
Compensation costs of employee stock options	6(15)(25)	165,095	377,354
Share of profit of associates accounted for under equity method	6(7)	(409,296)	(241,284)
(Gain) loss on disposal of property, plant and equipment	6(23)	(277,852)	1,444
Loss on disposal of intangible assets		11	72
Gain on disposal of investments	6(23)	(83,010)	(159,684)
Changes in assets and liabilities relating to operating activities			
Changes in assets relating to operating activities			
Financial assets at fair value through profit or loss		5,863,636	2,991,654
Notes receivable		(1,267,629)	(116,647)
Accounts receivable		(6,782,147)	(778,090)
Accounts receivable – related parties		(5,874)	(8,275)
Other receivables (including related parties)		(60,141)	124,319
Inventories		(11,183,963)	(492,792)
Other current assets		(445,984)	122,390
Changes in liabilities relating to operating activities			
Financial liabilities at fair value through profit or loss		(13,108)	5,628
Contract liabilities - current		2,634,779	(301,135)
Notes and accounts payable		6,743,829	173,258
Other payables		279,801	(587,496)
Provision for liabilities - current		33,110	34,532
Other current liabilities		112,706	156,413
Other non-current liabilities		141,089	(31,715)
Cash inflow generated from operations		13,224,442	11,040,686
Dividends received		221,692	233,136
Interest received		156,880	140,488
Interest paid		(70,097)	(66,878)
Income taxes paid		(2,843,168)	(2,348,135)
Net cash flows provided by operating activities		10,689,749	8,999,297

(Continued)

ADVANTECH CO., LTD. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CASH FLOWS
FOR THE NINE-MONTH PERIODS ENDED SEPTEMBER 30, 2026 AND 2025
(Expressed in thousands of New Taiwan dollars)

	Notes	For the nine-month periods ended September 30, 2026	2025
CASH FLOWS FROM INVESTING ACTIVITIES			
Acquisition of financial assets at amortised cost - current		$ (2,641,072)	$ (450,964)
Proceeds from disposal of financial assets at amortised cost - current		2,910,060	869,060
Acquisition of financial assets at amortised cost - non-current		(468,102)	(1,424,510)
Acquisition of financial assets at fair value through profit or loss		(325,100)	(442,075)
Proceeds from disposal of financial assets at fair value through profit or loss		55,314	-
Cash returned from capital reduction of financial assets at fair value through profit or loss		-	84,880
Proceeds from disposal of financial assets at fair value through other comprehensive income		93,485	7,830
Cash returned from capital reduction of financial assets at fair value through other comprehensive income		2,410	15,038
Acquisition of financial assets at fair value through other comprehensive income		-	(114,867)
Acquisition of investments accounted for under equity method		(165,000)	(127,110)
Proceeds from disposal of investment accounted for under equity method		29,873	237,784
Dividends received from associates		241,466	280,257
Acquisition of property, plant and equipment		(1,769,255)	(1,968,339)
Proceeds from disposal of property, plant and equipment		352,522	2,200
Increase in refundable deposits		(20,898)	(9,331)
Acquisition of intangible assets	6(10)	(302,638)	(65,546)
Increase in prepayments for business facilities		(110,748)	(72,586)
Decrease in other non-current assets		126	18,751
Net cash flows used in investing activities		(2,117,557)	(3,159,528)
CASH FLOWS FROM FINANCING ACTIVITIES			
Proceeds from long-term borrowings	6(29)	8,200	61,400
Repayments of long-term borrowings	6(29)	(69,282)	(91,779)
Proceeds from short-term borrowings	6(29)	5,185,000	-
Increase (decrease) in guarantee deposits received		134,995	(1,919)
Repayments of lease liabilities	6(9)(29)	(250,419)	(254,512)
Payments of cash dividends (including cash payment from capital surplus)	6(18)	(9,697,298)	(7,254,151)
Employee stock options exercised		595,811	266,146
Dividends paid to non-controlling interests	6(20)	(3,466)	(4,440)
Change in non-controlling interests	6(28)	60,002	(567,686)
Net cash flows used in financing activities		(4,036,457)	(7,846,941)
Effect of exchange rate changes		(239,770)	(484,250)
Net increase (decrease) in cash and cash equivalents		4,775,505	(2,491,422)
Cash and cash equivalents at beginning of period		11,317,279	13,617,045
Cash and cash equivalents at end of period		$ 16,092,784	$ 11,125,623

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

ADVANTECH CO., LTD. AND SUBSIDIARIES
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE NINE-MONTH PERIODS ENDED SEPTEMBER 30, 2026 AND 2025
(Expressed in thousands of New Taiwan dollars, except as otherwise indicated)

1. HISTORY AND ORGANIZATION

(1) Advantech Co., Ltd. (the "Company") was incorporated in September 1981, and its operational headquarters is located in the Neihu Science Park of Taipei, Taiwan. The Company is primarily engaged in the research and development, design, manufacturing and marketing of embedded computing boards, industrial automation products, applied computers and industrial computers.

(2) The Company's shares have been listed and traded on the Taiwan Stock Exchange since December 1999.

(3) The Company is a global leader in the IoT intelligent system and embedded platform industry, and takes the 'smart driver of sustainable earth' as its corporate brand vision. In accordance with the customers' needs, the Company is divided into three major business groups: the Industrial IoT Group, the Embedded IoT Group and the Service IoT Group. To meet the broad trends of the Internet of Things, Big Data, and artificial intelligence, the Company proposes IoT software and hardware solutions plan centered on the industrial IoT cloud platform to assist partners and customers connect the industrial chain.

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

These consolidated financial statements were authorised for issuance by the Board of Directors on October 29, 2026.

3. APPLICATION OF NEW STANDARDS, AMENDMENTS AND INTERPRETATIONS

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

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

New Standards, Interpretations and Amendments	Effective date by International Accounting Standards Board
Amendments to IFRS 9 and IFRS 7, 'Amendments to the classification and measurement of financial instruments'	January 1, 2026
Amendments to IFRS 9 and IFRS 7, 'Contracts referencing nature-dependent electricity'	January 1, 2026
IFRS 17, 'Insurance contracts'	January 1, 2023
Amendments to IFRS 17, 'Insurance contracts'	January 1, 2023

New Standards, Interpretations and Amendments	Effective date by International Accounting Standards Board
Amendment to IFRS 17, 'Initial application of IFRS 17 and IFRS 9 – comparative information'	January 1, 2023
Annual Improvements to IFRS Accounting Standards—Volume 11	January 1, 2026

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

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

A. Clarify and add further guidance for assessing whether a financial asset meets the solely payments of principal and interest (SPPI) criterion, covering contractual terms that can change cash flows based on contingent events (for example, interest rates linked to ESG targets), nonrecourse features and contractually-linked instruments. The application of this revision has no impact on the classification of the Group's investment targets. Both before and after the revision, financial assets measured at amortised cost amounted to $2,109,884.

B. Update the disclosures for equity instruments designated at fair value through other comprehensive income (FVOCI). The entity shall disclose the fair value of each class of investment and is no longer required to disclose the fair value of each investment. In addition, the amendments require the entity to disclose the fair value gain or loss presented in other comprehensive income during the period, showing separately the fair value gain or loss related to investments derecognised during the reporting period and the fair value gain or loss related to investments held at the end of the reporting period; and any transfers of the cumulative gain or loss within equity during the reporting period related to the investments derecognised during that reporting period. Related disclosures are provided in Note 6(3).

(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 2027 are as follows:

New Standards, Interpretations and Amendments	Effective date by International Accounting Standards Board
IFRS 18, 'Presentation and disclosure in financial statements'	January 1, 2027 (Note 1)
IFRS 19, 'Subsidiaries without public accountability: disclosures'	January 1, 2027
Amendments to IAS 21, 'Translation to a hyperinflationary presentation currency'	January 1, 2027
Amendments to IAS 28, 'Amendments to the fair value option in IAS 28 investments in associates and joint ventures'	January 1, 2027 (Note 2)

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

Note 2: The entities shall apply the amendment simultaneously with IFRS 18.

Except for the following, the above standards and interpretations have no significant impact to the Group's financial condition and financial performance based on the Group's assessment. The quantitative impact will be disclosed when the assessment is complete.

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.

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

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

New Standards, Interpretations and Amendments	Effective date by International Accounting Standards Board
Amendments to IFRS 10 and IAS 28, 'Sale or contribution of assets between an investor and its associate or joint venture'	To be determined by International Accounting Standards Board
IFRS 20, 'Regulatory assets and regulatory liabilities'	January 1, 2029

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

4. SUMMARY OF MATERIAL ACCOUNTING POLICIES

The principal accounting policies adopted are consistent with Note 4 in the consolidated financial statements for the year ended December 31, 2025, except for the compliance statement, basis of preparation, basis of consolidation and additional policies as set out below. These policies have been consistently applied to all the periods presented, unless otherwise stated.

(1) Compliance statement

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

B. These consolidated financial statements are to be read in conjunction with the consolidated financial statements for the year ended December 31, 2025.

(2) Basis of preparation

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

(a) Financial assets and 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 recognised based on the net amount of pension fund assets less present value of defined benefit obligation.

B. The preparation of financial statements in conformity with International Financial Reporting Standards, International Accounting Standards, IFRIC® Interpretations, and SIC® Interpretations that came into effect as endorsed by the FSC (collectively referred herein as the "IFRSs") requires the use of certain critical accounting estimates. It also requires management to exercise its judgement in the process of applying the Group's accounting policies. The areas involving a higher degree of judgement or complexity, or areas where assumptions and estimates are significant to the consolidated financial statements are disclosed in Note 5.

(3) Basis of consolidation

A. Basis for preparation of consolidated financial statements:

The basis for preparation of consolidated financial statements is consistent with the basis used in the 2025 consolidated financial statements.

B. Subsidiaries included in the consolidated financial statements:

Name of investor	Name of subsidiary	Business activities	Ownership (%) September 30, 2026	Ownership (%) December 31, 2025	Ownership (%) September 30, 2025	Description
The Company	Advantech Automation Corporation B.V. (AAC NL) (Formerly Advantech Automation Corporation Limited (AAC MT))	Overseas investment in manufacturing and services industries	100.00	100.00	100.00	Note 4
	Advantech Technology Co., Ltd. (ATC)	Overseas investment in manufacturing and services industries	100.00	100.00	100.00	
	Advanixs Corporation (Advanixs)	Manufacturing, marketing and trade of industrial use computers	100.00	100.00	100.00	Note 2
	Advantech Corporate Investment (ACI)	Investment in marketable securities	100.00	100.00	100.00	

Name of investor	Name of subsidiary	Business activities	Ownership (%) September 30, 2026	Ownership (%) December 31, 2025	Ownership (%) September 30, 2025	Description
The Company	Advantech Europe Holding B.V. (AEUH)	Overseas investment in manufacturing and services industries	100.00	100.00	100.00	
	Advantech Co., Singapore Pte, Ltd. (ASG)	Marketing and trade of industrial use computers	100.00	100.00	100.00	Note 2
	Advantech Australia Pty Ltd. (AAU)	Marketing and trade of industrial use computers	100.00	100.00	100.00	Note 2
	Advantech Japan Co., Ltd. (AJP)	Marketing and trade of industrial use computers	100.00	100.00	100.00	Note 2
	Advantech Co., Malaysia Sdn. Bhd (AMY)	Marketing and trade of industrial use computers	100.00	100.00	100.00	Note 2
	Advantech KR Co., Ltd. (AKR)	Marketing and trade of industrial use computers	100.00	100.00	100.00	Note 2
	ADVANTECH BRASIL LTDA (ABR)	Marketing and trade of industrial use computers	100.00	100.00	100.00	Note 2
	Advantech Industrial Computing India Private Limited (AIN)	Marketing and trade of industrial use computers	99.99	99.99	99.99	Note 2
	Advantech Electronics, S.A.P.I DE C. V. (AMX)	Marketing and trade of industrial use computers	96.90	96.90	96.90	Notes 2 and 10
	Advantech Intelligent Services Co., Ltd. (AiCS)	Design, research and development and sales of intelligent services	100.00	100.00	100.00	Note 2
	Advantech Corporation (Thailand) Co., Ltd. (ATH)	Manufacturing of computer products	49.51	49.51	49.51	Notes 2 and 11
	PT. Advantech International (AID)	Marketing and trade of industrial use computers	1.00	1.00	1.00	Note 2
	Advantech Vietnam Technology Company Limited (AVN)	Marketing and trade of industrial use computers	60.00	60.00	60.00	Note 2

Name of investor	Name of subsidiary	Business activities	Ownership (%) September 30, 2026	December 31, 2025	September 30, 2025	Description
The Company	Advantech Turkey Teknoloji A.S. (ATR)	Wholesale of computers and peripheral devices	100.00	100.00	100.00	Note 2
	ADVANTECH IOT ISRAEL LTD. (AIL)	Trading of industrial network communications systems	100.00	100.00	100.00	Note 2
	Huan Yan Water Solution Co., Ltd. (Huan Yan Water Solution)	Service plan for combination of related technologies of water treatment and Applications of Internet of Things	90.00	90.00	90.00	Note 2
	Advantech Technology FZCO (ADB) [Formerly Advantech Technology DMCC (ADB)]	Trading of industrial network communication systems	100.00	100.00	100.00	Notes 2 and 9
	Advantech Automation Corp. (HK) Limited [ACC (HK)]	Oversea investment in manufacturing and services industries	100.00	100.00	100.00	
	Advantech Corporate Investment Ltd. (ACI KY)	General investment	100.00	100.00	100.00	Note 2
	Cermate Technologies Inc. (Cermate Taiwan)	Manufacturing of electronic components, computers, and peripheral devices	45.00	45.00	45.00	Note 2
	AUERS TECHNOLOGIES S.A. (Aures)	Retail electronic and computer products marketing and sales	100.00	100.00	100.00	Notes 2 and 7
Advantech Corporate Investment (ACI)	Cermate Technologies Inc. (Cermate Taiwan)	Manufacturing of electronic components, computers, and peripheral devices	55.00	55.00	55.00	Note 2
	Yan Xu Green Electricity Co., Ltd. (Yan Xu Green Electricity)	Green energy power plant development	82.50	82.50	82.50	Note 2

Name of investor	Name of subsidiary	Business activities	Ownership (%) September 30, 2026	December 31, 2025	September 30, 2025	Description
Advantech Corporate Investment (ACI)	Expetech Co., Ltd. (Expetech)	Computer system integration service	58.87	58.87	59.23	Notes 2 and 6
Advantech Technology Co., Ltd. (ATC)	HK Advantech Technology Co., Ltd. [ATC (HK)]	Overseas investment in manufacturing and services industries	100.00	100.00	100.00	
HK Advantech Technology Co., Ltd. [ATC (HK)]	Advantech Technology (China) Company Ltd. (AKMC)	Manufacturing and trade of interface cards and PC cases, plastic cases and accessories	100.00	100.00	100.00	
Advantech Automation Corporation B.V. (AAC NL) (Formerly Advantech Automation Corporation Limited (AAC MT))	Advantech Corporation (ANA)	Marketing, trade and assembly of industrial use computers	100.00	100.00	100.00	
Advantech Corporation (ANA)	Advantech Technology Limited (AIE)	Trading of industrial network communication systems	100.00	100.00	100.00	Note 2
	BitFlow, Inc. (ABO)	High-speed image capture core technology in the advanced fields of image and AI machine vision technology	100.00	100.00	100.00	Note 2
Advantech Automation Corp. (HK) Limited [AAC (HK)]	Beijing Yan Hua Xing Ye Electronic Science & Technology Co., Ltd. (ACN)	Marketing and trade of industrial use computers	100.00	100.00	100.00	
	Shanghai Advantech Intelligent Services Co., Ltd. (ACI CN)	Overseas investment	82.00	82.00	82.00	Note 2

Name of investor	Name of subsidiary	Business activities	Ownership (%) September 30, 2026	Ownership (%) December 31, 2025	Ownership (%) September 30, 2025	Description
Beijing Yan Hua Xing Ye Electronic Science & Technology Co., Ltd. (ACN)	Xi'an Advantech Software Ltd. (AXA)	Development and manufacturing of software products	100.00	100.00	100.00	Note 2
	Shanghai Advantech Intelligent Service Co., Ltd. (ACI CN)	Overseas investment	18.00	18.00	18.00	Note 2
Shanghai Advantech Intelligent Services Co., Ltd. (ACI CN)	Adveco Technology Co., Ltd. (Adveco)	Technology development, consulting, services, product design, production and project implementation in the field of smart buildings	34.03	30.00	30.00	Notes 2, 3 and 5
	Adveco Management Consulting Co., Ltd. (Adveco Management)	Enterprise management consulting, information consulting, planning, service	60.00	60.00	60.00	Note 2
	Shanghai Fuhua Huichuang Intelligent Information Technology Co., Ltd. (Fuhua Huichuang)	Development and sales of information security devices, intelligent systems and cloud technologies	50.00	50.00	50.00	Notes 2 and 8
Adveco Management Consulting Co., Ltd. (Adveco Management)	Adveco Management Consulting No.1 (Limited partnership) (Adveco Management No.1)	Enterprise management consulting, information consulting, planning, service	99.90	99.90	99.90	Notes 2 and 5
	Adveco Management Consulting No. 2 (Limited partnership) (Adveco Management No. 2)	Enterprise management consulting, information consulting, planning, service	99.90	99.90	99.90	Notes 2 and 5

Name of investor	Name of subsidiary	Business activities	Ownership (%) September 30, 2026	Ownership (%) December 31, 2025	Ownership (%) September 30, 2025	Description
Adveco Management Consulting No. 1 (Limited partnership) (Adveco Management No. 1)	Adveco Technology Co., Ltd. (Adveco)	Technology development, consulting, services, product design, production and project implementation in the field of smart buildings	15.12	20.00	20.00	Notes 2 and 3
Adveco Management Consulting No. 2 (Limited partnership) (Adveco Management No. 2)	Adveco Technology Co., Ltd. (Adveco)	Technology development, consulting, services, product design, production and project implementation in the field of smart buildings	15.12	20.00	20.00	Notes 2 and 3
Advantech Europe Holding B.V. (AEUH)	Advantech Europe B.V. (AEU)	Marketing and trade of industrial use computers	100.00	100.00	100.00	
	Advantech Poland Sp z o.o. (APL)	Marketing and trade of industrial use computers	100.00	100.00	100.00	Note 2
Advantech Co., Singapore Pte, Ltd. (ASG)	Advantech Corporation (Thailand) Co., Ltd. (ATH)	Manufacturing of computer products	50.49	50.49	50.49	Notes 2 and 11
	PT. Advantech International (AID)	Marketing and trade of industrial use computers	99.00	99.00	99.00	Note 2
	Advantech Electronics, S.A.P.I. DE C.V. (AMX)	Marketing and trade of industrial use computers	0.10	0.10	0.10	Notes 2 and 10
	Advantech Industrial Computing India Private Limited (AIN)	Marketing and trade of industrial use computers	0.01	0.01	0.01	Note 2
Cermate Technologies Inc. (Cermate Taiwan)	LandMark Co., Ltd. (LandMark)	General investment	100.00	100.00	100.00	Note 2

Name of investor	Name of subsidiary	Business activities	Ownership (%) September 30, 2026	Ownership (%) December 31, 2025	Ownership (%) September 30, 2025	Description
LandMark Co., Ltd. (LandMark)	Shenzhen Cermate Technologies Inc. (Cermate Shenzhen)	Production of LCD touch screen, USB data cables, and industrial use computers	90.00	90.00	90.00	Note 2
	Cermate Software Inc. (CSI)	Software development	100.00	100.00	100.00	Note 2
Advantech Technology Limited (AIE)	Advantech CZech, s.r.o. (ACZ)	Manufacturing of automation control	100.00	100.00	100.00	Note 2
Advantech Industrial Computer India Private Limited (AIN)	Advantech Raiser India Private Limited (ARI)	Marketing and trade of industrial use computers	55.00	55.00	55.00	Note 2
AURES TECHNOLOGIES S.A. (Aures)	AURES Technologies Ltd. (Aures UK)	Retail electronic and computer products marketing and sales	100.00	100.00	100.00	Notes 2 and 7
	AURES TECHNOLOGIES GmbH (Aures DE)	Retail electronic and computer products marketing and sales	90.00	90.00	90.00	Notes 2 and 7
	A.G.H. US HOLDING COMPANY, INC. (Aures AGH)	Holding company	100.00	100.00	100.00	Notes 2 and 7
	J2 SYSTEMS TECHNOLOGY Limited (Aures J2SYSTEMS)	Holding company	100.00	100.00	100.00	Notes 2 and 7
A.G.H. US HOLDING COMPANY, INC. (Aures AGH)	Retail Technology Group Inc. (Aures RTG)	Maintenance , installation and technical support for retail services	100.00	100.00	100.00	Notes 2 and 7
J2 SYSTEMS TECHNOLOGY Limited (Aures J2SYSTEMS)	Aures Technologies Inc. (Aures US)	Retail electronic and computer products marketing and sales	100.00	100.00	100.00	Notes 2 and 7
	AURES Technologies Pty Ltd. (Aures AU)	Retail electronic and computer products marketing and sales	100.00	100.00	100.00	Notes 2 and 7

Note 1: The Group collectively holds more than 50% of the voting shares or has control over the above subsidiaries.

Note 2: The financial statements of the entity as of and for the nine-month periods ended September 30, 2026 and 2025 were not reviewed by the independent auditors as the entity did not meet the definition of a significant subsidiary.

Note 3: During the first quarter of 2026 to the third quarter of 2026, the Group did not subscribe in the capital increase proportionally to its equity interest in Adveco, which resulted to a decrease in ownership from 53.98% to 52.16%.

Note 4: In the fourth quarter of 2025, AAC (MT) relocated to Netherlands and changed its company name to Advantech Automation Corporation B.V. (AAC NL).

Note 5: The purpose of establishing Adveco Management No.1 and Adveco Management No. 2 is to serve as equity platforms for future rewards for Adveco's management and employees.

Note 6: In the fourth quarter of 2025, Expetech converted employee stock options into common shares, which resulted to a decrease in ownership from 59.23% to 58.87%.

Note 7: In the first quarter of 2025, there was a continued acquisition of 2,210,774 shares, resulting in an increase in the ownership percentage to 92.39%. The Company has completed the tender offer of Aures Technologies S.A. (Aures). As approved by Autorite des marches financiers, the squeeze-out and delisting procedure were implemented on April 14, 2025.

Note 8: In the first quarter of 2025, the Group established and held a 50% equity interest in Fuhua Huichuang. Under the investment agreement, the Group holds 68.18% of the voting rights in Fuhua Huichuang, thus exercising control and incorporating into the consolidated financial statements.

Note 9: In the second quarter of 2025, Advantech Technology DMCC (ADB) changed its company name to Advantech Technology FZCO (ADB).

Note 10: In the first quarter of 2025, the Group sold 0.6% equity interest in AMX, which resulted to a decrease in ownership from 97.6% to 97%.

Note 11: In the third quarter of 2025, ATH made a cash capital increase, which was fully subscribed by ASG and resulted to an increase in ownership from 49% to 50.49%.

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

D. Adjustments for subsidiaries with different balance sheet dates: None.

E. Significant restrictions: None.

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

(4) Defined benefit plans

Pension cost for the interim period is calculated on a year-to-date basis by using the pension cost rate derived from the actuarial valuation at the end of the prior financial year, adjusted for significant

market fluctuations since that time and for significant curtailments, settlements, or other significant one-off events.

(5) Income tax

The interim period income tax expense is recognised based on the estimated average annual effective income tax rate expected for the full financial year applied to the pretax income of the interim period.

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

There have been no significant changes as of September 30, 2026. Please refer to Note 5 in the consolidated financial statements for the year ended December 31, 2025.

6. DETAILS OF SIGNIFICANT ACCOUNTS

(1) Cash and cash equivalents

	September 30, 2026	December 31, 2025	September 30, 2025
Cash on hand and revolving funds	$ 677	$ 721	$ 765
Checking accounts and demand deposits	13,938,301	9,037,904	8,384,036
Cash equivalents (time deposits with original maturities less than three months)	2,153,806	2,278,654	2,740,822
	$ 16,092,784	$ 11,317,279	$ 11,125,623

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 had no cash and cash equivalents pledged to others as collateral.

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

	September 30, 2026	December 31, 2025	September 30, 2025
Financial assets - current			
Mandatorily measured at fair value through profit or loss			
Derivative instruments (not under hedge accounting)			
Forward foreign exchange contracts	$ 3,595	$ 455	$ 119
Non-derivative financial assets			
Listed, OTC and emeriging stocks	335,704	165,155	169,225
Beneficiary certificates	1,200,776	6,830,132	2,737,257
Ordinary corporate bonds	-	156,591	251,475
	$ 1,540,075	$ 7,152,333	$ 3,158,076

	September 30, 2026	December 31, 2025	September 30, 2025
Financial assets - non-current			
Mandatorily measured at fair value through profit or loss			
Non-derivative financial assets			
Listed, OTC and emeriging stocks	$ 1,596,336	$ 973,701	$ 701,071
Unlisted and non-OTC stocks	58,452	64,033	66,740
Beneficiary certificates	2,277,389	1,959,434	1,791,971
Ordinary corporate bonds	376,726	392,809	382,632
	$ 4,308,903	$ 3,389,977	$ 2,942,414
Financial liabilities - current			
Mandatorily measured at fair value through profit or loss			
Derivative instruments (not under hedge accounting)			
Forward foreign exchange contracts	$ 215	$ 13,323	$ 13,530

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

	For the three-month periods ended September 30,	
	2026	2025
Financial assets and liabilities mandatorily measured at fair value through profit or loss		
Non-derivative instruments	$ 241,044	$ (117,016)
Derivative instruments	(8,924)	(22,399)
	$ 232,120	$ (139,415)

	For the nine-month periods ended September 30,	
	2026	2025
Financial assets and liabilities mandatorily measured at fair value through profit or loss		
Non-derivative instruments	$ 605,069	$ (315,958)
Derivative instruments	2,717	4,246
	$ 607,786	$ (311,712)

B. At the balance sheet date, outstanding forward foreign exchange contracts not accounted for under hedge accounting are as follows:

Derivative financial assets:

September 30, 2026	Currency	Maturity date	Contract amount (in thousands)
Sell forward foreign exchange	EUR/NTD	2026.10~2026.11	EUR 3,000/NTD 110,358
	CNY/NTD	2026.11	CNY 7,000/NTD 33,373
	USD/NTD	2026.11	USD 500/NTD 15,971
	JPY/NTD	2026.11	JPY 10,000/NTD 2,031
	EUR/USD	2026.10	EUR 2,000/USD 1,728
	KRW/USD	2026.10	KRW 675,000/USD 500
	JPY/USD	2026.10	JPY 10,000/USD 64
December 31, 2025	**Currency**	**Maturity date**	**Contract amount (in thousands)**
Sell forward foreign exchange	EUR/NTD	2026.02	EUR 1,500/NTD 55,588
	JPY/NTD	2026.01~2026.02	JPY 60,000/NTD 12,115
	KRW/USD	2026.01	KRW 715,750/USD 500
September 30, 2025	**Currency**	**Maturity date**	**Contract amount (in thousands)**
Sell forward foreign exchange	USD/NTD	2025.11	USD 1,000/NTD 30,480
	CNY/NTD	2025.11	CNY 3,000/NTD 12,870
	JPY/NTD	2025.10~2025.11	JPY 40,000/NTD 8,267

Derivative financial liabilities:

September 30, 2026	Currency	Maturity date	Contract amount (in thousands)
Sell forward foreign exchange	CNY/NTD	2026.10~2026.11	CNY 8,000/NTD 37,949
	JPY/NTD	2026.10~2026.11	JPY 30,000/NTD 6,036
	CNY/USD	2026.10	CNY 10,000/USD 1,488
	KRW/USD	2026.10	KRW 679,500/USD 500
December 31, 2025	**Currency**	**Maturity date**	**Contract amount (in thousands)**
Sell forward foreign exchange	EUR/NTD	2026.01~2026.02	EUR 7,500/NTD 270,777
	USD/NTD	2026.01~2026.02	USD 8,500/NTD 263,268
	CNY/NTD	2026.01~2026.02	CNY 28,000/NTD 122,586
	JPY/NTD	2026.01	JPY 30,000/NTD 6,019
	KRW/USD	2026.01	KRW 731,100/USD 500
September 30, 2025	**Currency**	**Maturity date**	**Contract amount (in thousands)**
Sell forward foreign exchange	EUR/NTD	2025.10~2025.11	EUR 9,500/NTD 335,017
	USD/NTD	2025.10~2025.11	USD 14,500/NTD 434,865
	CNY/NTD	2025.10~2025.11	CNY 29,000/NTD 122,119
	JPY/NTD	2025.10~2025.11	JPY 180,000/NTD 36,675

C. The Group entered into forward foreign exchange contracts to manage exposure to exchange rate fluctuations of foreign-currency denominated assets and liabilities. However, those contracts did not meet the criteria of hedge effectiveness and therefore were not accounted for under hedge accounting.

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

E. 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 fair value through other comprehensive income

	September 30, 2026	December 31, 2025	September 30, 2025
Listed and OTC stocks	$ 4,607,836	$ 2,667,487	$ 3,065,134
Unlisted and non-OTC stocks	86,687	97,518	131,155
	$ 4,694,523	$ 2,765,005	$ 3,196,289

A. These investments in equity instruments are held for medium to long-term strategic purposes. Accordingly, the management elected to designate these investments in equity instruments as at fair value through other comprehensive income as they believe that recognising short-term fluctuations in these investments' fair value in profit or loss would not be consistent with the Group's strategy of holding these investments for long-term purposes.

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

	For the three-month periods ended September 30,	
	2026	2025
Equity instruments at fair value through other comprehensive income		
Fair value change recognised in other comprehensive income		
Held at end of period	$ 742,880	$ 224,959
Derecognised during the period	-	-
	$ 742,880	$ 224,959
Cumulative gains (losses) reclassified to retained earnings		
Reclassified due to derecognition	$ 27	$ -
Dividend income recognised in profit or loss held at end of period	$ 174,777	$ 160,670

	For the nine-month periods ended September 30,	
	2026	2025
Equity instruments at fair value through other comprehensive income		
Fair value change recognised in other comprehensive income		
Held at end of period	$ 1,979,489	$ 331,017
Derecognised during the period	44,429	7,830
	$ 2,023,918	$ 338,847
Cumulative gains (losses) reclassified to retained earnings		
Reclassified due to derecognition	$ 69,519	$ 7,830

	For the nine-month periods ended September 30,	
	2026	2025
Dividend income recognised in profit or loss held at end of period	$ 174,777	$ 187,255

C. The Group had no financial assets at fair value through other comprehensive income pledged to others as collateral.

(4) Financial assets at amortised cost

Items	September 30, 2026	December 31, 2025	September 30, 2025
Current items:			
Restricted demand deposits	$ 1,523	$ 1,483	$ -
Time deposits	460,912	722,820	456,330
	$ 462,435	$ 724,303	$ 456,330
Non-current items:			
Ordinary corporate bonds	$ 2,109,884	$ 1,627,011	$ 1,424,093

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

	For the three-month periods ended September 30,	
	2026	2025
Interest income	$ 25,190	$ 15,822

	For the nine-month periods ended September 30,	
	2026	2025
Interest income	$ 105,985	$ 35,497

B. As at September 30, 2026, December 31, 2025 and September 30, 2025, without taking into account any collateral held or other credit enhancements, the maximum exposure to credit risk in respect of the amount that best represents the financial assets at amortised cost held by the Group were $2,572,319, $2,351,314 and $1,880,423, respectively.

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

D. Information relating to credit risk of financial assets at amortised cost is provided in Note 12(2). The counterparties of the Group's investments in certificates of deposits are financial institutions with high credit quality, so the Group expects that probability of counterparty default is remote.

(5) Notes and accounts receivable

	September 30, 2026	December 31, 2025	September 30, 2025
Notes receivable	$ 2,895,954	$ 1,628,325	$ 1,608,216
Less: Allowance for uncollectible accounts	(791)	(730)	(730)
	$ 2,895,163	$ 1,627,595	$ 1,607,486

	September 30, 2026	December 31, 2025	September 30, 2025
Accounts receivable	$ 15,942,475	$ 9,201,603	$ 9,730,814
Less: Allowance for uncollectible accounts	(291,240)	(322,184)	(313,609)
	$ 15,651,235	$ 8,879,419	$ 9,417,205

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

	September 30, 2026	December 31, 2025	September 30, 2025
Not past due	$ 17,307,262	$ 9,736,303	$ 10,213,604
Less than 90 days past due	1,432,842	971,860	1,021,870
Between 91 to 180 days past due	17,602	60,662	32,449
Over 181 days past due	80,723	61,103	71,107
	$ 18,838,429	$ 10,829,928	$ 11,339,030

The above aging analysis was based on past due date.

B. As of September 30, 2026, December 31, 2025, September 30, 2025 and January 1, 2025 the balances of receivables (including notes receivable) from contracts with customers amounted to $18,838,429, $10,829,928, $11,339,030 and $10,473,346, respectively.

C. The Group does not hold collateral as security for accounts receivable.

D. As of September 30, 2026, December 31, 2025 and September 30, 2025, without taking into account any collateral held or other credit enhancements, the maximum exposure to credit risk in respect of the amount that best represents the Group's notes receivable were $2,895,163, $1,627,595 and $1,607,486, respectively. The maximum exposure to credit risk in respect of the amount that best represents the Group's accounts receivable were $15,651,235, $8,879,419 and $9,417,205, respectively.

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

(6) Inventories

	September 30, 2026		
	Cost	Allowance for valuation loss	Book value
Raw materials	$ 11,057,903	$ (725,460)	$ 10,332,443
Work in progress	2,031,761	(35,571)	1,996,190
Finished goods	9,757,756	(579,033)	9,178,723
Inventory in transit	1,511,131	-	1,511,131
	$ 24,358,551	$ (1,340,064)	$ 23,018,487

	December 31, 2025		
	Cost	Allowance for valuation loss	Book value
Raw materials	$ 5,201,443	$ (585,412)	$ 4,616,031
Work in progress	818,311	(4,791)	813,520
Finished goods	5,363,226	(334,231)	5,028,995
Inventory in transit	1,375,978	-	1,375,978
	$ 12,758,958	$ (924,434)	$ 11,834,524

	September 30, 2025		
	Cost	Allowance for valuation loss	Book value
Raw materials	$ 5,135,865	$ (675,203)	$ 4,460,662
Work in progress	902,805	(5,727)	897,078
Finished goods	4,942,242	(366,915)	4,575,327
Inventory in transit	1,113,444	-	1,113,444
	$ 12,094,356	$ (1,047,845)	$ 11,046,511

The cost of inventories recognised as operating cost for the period:

	For the three-month periods ended September 30,	
	2026	2025
Cost of goods sold	$ 20,348,542	$ 10,764,227
Loss on decline in market value (gain from price recovery)	29,765	(12,792)
Others	165,867	114,572
	$ 20,544,174	$ 10,866,007

	For the nine-month periods ended September 30,	
	2026	2025
Cost of goods sold	$ 48,440,858	$ 31,540,445
Loss on decline in market value	376,076	9,559
Others	413,730	342,392
	$ 49,230,664	$ 31,892,396

The Group reversed previous inventory write-down loss because some inventories which were previously provided with allowance for valuation loss were subsequently sold during the three-month period ended September 30, 2025.

(7) Investments accounted for under equity method

A. Information on the investments in associates is as follows:

	September 30, 2026	December 31, 2025	September 30, 2025
Associates that are not individually material			
Listed, OTC and emerging companies			
Axiomtek Co., Ltd. (Axiomtek)	$ 1,500,080	$ 1,353,184	$ 1,283,387
Winmate Inc. (Winmate)	746,272	710,212	689,428
AzureWave Technologies, Inc. (AzureWave)	783,996	771,984	718,552
Nippon RAD Inc. (Nippon RAD)	125,443	257,859	262,182
Mildex Optical Inc. (Mildex)	-	140,835	136,454
Hwacom Systems Inc. (Hwacom)	442,395	405,796	477,836
LNC Technology Co., Ltd. (LNC)	180,060	196,137	196,643
International Integrated Systems, Inc. (IISI)	315,907	318,623	273,387
VSO Electronics Co., Ltd. (VSO)	255,416	219,087	218,723
Unlisted and non-OTC companies			
CDIB Innovation Accelerator Co., Ltd. (CDIB)	203,111	212,500	212,157
Feng Sang Enterprise Co., Ltd. (Feng Sang)	140,709	129,238	131,041
ADTEK Electronics Co., Ltd. (ADTEK)	153,829	147,623	145,509
Intelligent Cloud Plus Co., Ltd. (Cloud Plus)	131,865	-	-
Others	140,376	249,499	237,333
	$ 5,119,459	$ 5,112,577	$ 4,982,632

The changes in the Group's shareholding ratio or having significant influence due to capital increase of its investments in 2026 and 2025 are as follows:

(a) In 2025, VSO converted employee stock options into common shares, and the Group did not subscribe to the capital increase in proportion to its shareholding percentage. Additionally, VSO repurchased treasury shares in the second quarter of 2025, and the Group disposed of part of its equity interest in VSO for a cash consideration of $20,199 in the fourth quarter of

2025, which resulted to a decrease in its equity interest to 10.92%. However, the Group continues to hold significant influence over VSO as the Group remains as one of its directors.

(b) In the first quarter of 2025, Hwacom issued employee restricted shares, which resulted to a decrease in its equity interest to 17.30%. In addition, during the fourth quarter of 2025 to the second quarter of 2026, the Group disposed of part of its equity interest in Hwacom, which resulted to a decrease in its equity interest to 13.63%. Additionally, in the third quarter of 2026, Hwacom converted convertible bonds into common shares, which resulted to a decrease in its equity interest to 13.49%. However, the Group continues to hold significant influence over Hwacom as the Group remains as one of its directors.

(c) During 2025 and the third quarter of 2026, AzureWave repurchased employee restricted shares for capital reduction through cancellation and issued employee restricted shares. In addition, the Group disposed of part of its equity interest in AzureWave in 2025 and the second quarter of 2026, which resulted to a decrease in its equity interest to 16.46%. However, the Group continues to hold significant influence over AzureWave as the Group remains as one of its directors.

(d) During 2025 to the third quarter of 2026, Axiomtek converted employee stock options into common shares, and converted the corporate bonds into common shares, which resulted to a decrease in its equity interest to 24.85%.

(e) In the third quarter of 2025, the first quarter of 2026 and the third quarter of 2026, Winmate converted employee stock options into common shares, and converted the corporate bonds into common shares. Additionally, in the third quarter and the fourth quarter of 2025, the Group disposed of part of its equity interest in Winmate, which resulted to a decrease in its equity interest to 14.50%. However, the Group continues to hold significant influence over Winmate as the Group remains as one of its directors.

(f) In the fourth quarter of 2025, the Group disposed of part of its equity interest in IISI, which resulted to a decrease in its equity interest to 17.11%. However, the Group continues to hold significant influence over IISI as the Group remains as one of its directors.

(g) During 2025 and the second quarter of 2026, the Group disposed of part of its equity interest in Mildex, which resulted to a decrease in its equity interest to 11.99%. As the Group no longer remained as Mildex's directors and lost significant influence over Mildex, the investment in Mildex accounted for under equity method was reclassified as financial assets at fair value through profit or loss - current in the second quarter of 2026.

(h) In the second quarter of 2025, the Group acquired 28.23% equity interest in ADTEK from external shareholders for a cash consideration of $127,110. Additionally, in the second quarter of 2025, ADTEK made a cash capital increase. As the Group did not subscribe to the capital increase in proportion to its shareholding percentage, its equity interest decreased to 21%.

(i) In the third quarter of 2025, the Group disposed all of its equity interest in Impelex Data Transfer Co., Ltd. (Impelex) for a cash consideration of $1,405.

(j) In the first quarter of 2026, Freedom System Inc. converted employee stock options into common shares. Additionally, in the second quarter of 2026, Freedom System Inc. made a cash capital increase. As the Group did not subscribe to the capital increase in proportion to its shareholding percentage, its equity interest decreased to 17.53%. However, the Group continues to hold significant influence over Winmate as the Group remains as one of its directors.

(k) In the first quarter of 2026, the Group acquired 7.08% equity interest in Cloud Plus from external shareholders for a cash consideration of $100,020, and participated in the cash capital increase of Cloud Plus with a cash consideration of $64,980 in the third quarter of 2026, which resulted to an increase in its equity interest to 10.32%. Additionally, in the second quarter of 2026, as the Group became one of its directors and gained significant influence over Cloud Plus, the investment in Cloud Plus was reclassified as accounted for under equity method.

B. The summary of financial information of shares attributable to the Group on the associates that are not individually material to the Group is as follows:

	For the three-month periods ended September 30,	
	2026	2025
Profit for the period from continuing operations	$ 142,328	$ 135,327
Other comprehensive income after tax	16,670	28,743
Total comprehensive income	$ 158,998	$ 164,070

	For the nine-month periods ended September 30,	
	2026	2025
Profit for the period from continuing operations	$ 409,296	$ 241,284
Other comprehensive income (loss) after tax	36,643	(79,290)
Total comprehensive income	$ 445,939	$ 161,994

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

	September 30, 2026	December 31, 2025	September 30, 2025
Fair value of associates	$ 9,639,674	$ 8,482,908	$ 9,326,706

D. Investments accounted for under equity method were evaluated based on the investees' unreviewed financial statements. As of September 30, 2026 and 2025, the unreviewed investments accounted for under equity method amounted to $3,619,379 and $3,699,245, respectively, and the share of comprehensive income amounted to $87,272, $117,122, $258,730 and $97,934 for the three-month periods ended September 30, 2026 and 2025, and for the nine-month periods ended September 30, 2026 and 2025, respectively.

E. The Group is the single largest shareholder of Axiomtek, Winmate, Hwacom, VSO, Feng Sang and Smasoft. Considering that the other shareholders hold more shares than the Group and the degree of other shareholders involvement in prior shareholders' meeting and record of voting rights for major proposals, and the Group has no substantial ability to direct the relevant operating and financial activities, the Group has no control, but only has significant influence over the companies.

F. The Group is the single largest shareholder of LNC. Considering that the other shareholders of the company collectively hold more shares than the Group and that the Group has only one of its directors, and the Group has no substantial ability to direct the relevant operating and financial activities, the Group has no control, but only has significant influence over the companies.

G. As part of the Group's associates have shown signs of impairment and the recoverable amounts determined by the assessment were lower than the carrying amounts, the Group recognised its proportionate share of the associate's impairment loss, amounting to $227,932 (listed as "Other gains and losses") for the nine-month period ended September 30, 2026. No impairment was recognised on investments accounted for using equity method for the nine-month period ended September 30, 2025.

(8) Property, plant and equipment

	Freehold land	Buildings	Machinery and equipment	Office equipment	Other equipment	Construction in progress and equipment pending acceptance	Total
Balance at January 1, 2026							
Cost	$ 2,893,785	$ 9,774,722	$ 2,437,076	$ 897,234	$ 2,654,115	$ 3,891,432	$ 22,548,364
Accumulated depreciation and impairment	-	(3,698,828)	(1,659,360)	(752,273)	(1,986,073)	-	(8,096,534)
	$ 2,893,785	$ 6,075,894	$ 777,716	$ 144,961	$ 668,042	$ 3,891,432	$ 14,451,830
Balance at January 1, 2026	$ 2,893,785	$ 6,075,894	$ 777,716	$ 144,961	$ 668,042	$ 3,891,432	$ 14,451,830
Additions	-	24,041	37,290	80,125	178,156	1,220,031	1,539,643
Disposals	(43,567)	(25,715)	(1,792)	(1,066)	(2,530)	-	(74,670)
Depreciation charge	-	(192,188)	(121,738)	(44,489)	(174,776)	-	(533,191)
Reclassifications	-	82,357	33,307	9,599	75,347	(159,819)	40,791
Net exchange differences	9,692	73,759	20,908	3,076	22,008	35,854	165,297
Balance at September 30, 2026	$ 2,859,910	$ 6,038,148	$ 745,691	$ 192,206	$ 766,247	$ 4,987,498	$ 15,589,700
Balance at September 30, 2026							
Cost	$ 2,859,910	$ 10,012,271	$ 2,534,928	$ 972,005	$ 2,888,476	$ 4,987,498	$ 24,255,088
Accumulated depreciation and impairment	-	(3,974,123)	(1,789,237)	(779,799)	(2,122,229)	-	(8,665,388)
	$ 2,859,910	$ 6,038,148	$ 745,691	$ 192,206	$ 766,247	$ 4,987,498	$ 15,589,700

	Freehold land	Buildings	Machinery and equipment	Office equipment	Other equipment	Construction in progress and equipment pending acceptance	Total
Balance at January 1, 2025							
Cost	$ 2,906,435	$ 9,802,191	$ 2,313,881	$ 869,308	$ 2,396,875	$ 1,442,823	$ 19,731,513
Accumulated depreciation and impairment	-	(3,495,401)	(1,551,758)	(720,088)	(1,720,195)	-	(7,487,442)
	$ 2,906,435	$ 6,306,790	$ 762,123	$ 149,220	$ 676,680	$ 1,442,823	$ 12,244,071
Balance at January 1, 2025	$ 2,906,435	$ 6,306,790	$ 762,123	$ 149,220	$ 676,680	$ 1,442,823	$ 12,244,071
Additions	-	16,632	18,758	42,342	117,879	1,903,802	2,099,413
The allocation of the acquisition price adjustment	-	-	1,027	-	15,931	201	17,159
Disposals	-	(41)	(72)	(1,528)	(2,003)	-	(3,644)
Depreciation change	-	(184,173)	(105,596)	(44,016)	(159,328)	-	(493,113)
Reclassifications	-	188	12,837	1,107	5,756	7,319	27,207
Net exchange differences	(14,487)	(74,864)	(23,271)	(3,672)	(15,655)	(84,304)	(216,253)
Balance at September 30, 2025	$ 2,891,948	$ 6,064,532	$ 665,806	$ 143,453	$ 639,260	$ 3,269,841	$ 13,674,840
Balance at September 30, 2025							
Cost	$ 2,891,948	$ 9,656,167	$ 2,280,356	$ 881,030	$ 2,545,358	$ 3,269,841	$ 21,524,700
Accumulated depreciation and impairment	-	(3,591,635)	(1,614,550)	(737,577)	(1,906,098)	-	(7,849,860)
	$ 2,891,948	$ 6,064,532	$ 665,806	$ 143,453	$ 639,260	$ 3,269,841	$ 13,674,840

A. Amount of borrowing costs capitalised as part of property, plant and equipment and the range of the interest rates for such capitalisation are as follows:

	For the three-month periods ended September 30,	
	2026	2025
Amount capitalised	$ 724	$ 649
Range of interest rates for capitalisation	2.69%	2.69%

	For the nine-month periods ended September 30,	
	2026	2025
Amount capitalised	$ 2,101	$ 1,707
Range of interest rates for capitalisation	2.69%	2.69%

B. The Group had no property, plant and equipment pledged to others as collateral.

(9) Lease agreements - lessee

A. The Group's leases various assets including buildings, transportation equipment, machinery and equipment, office equipment and land use rights. Rental contracts are typically made for periods of 1 to 15 years, except for the land use rights which cover periods of 38 to 77 years. The lease contract is negotiated individually and contains various terms and conditions. Except for the leased assets which cannot be used as security for borrowing purposes, there are no other restrictions on the lease.

B. Right-of-use assets

	September 30, 2026	December 31, 2025	September 30, 2025
Carrying amount			
Land	$ 1,414,095	$ 1,391,742	$ 1,345,674
Buildings	510,169	459,660	469,167
Machinery and equipment	96	4	90
Office equipment	10,808	36,204	40,078
Transportation equipment	80,560	81,335	90,534
Other equipment	1,980	13	37
	$ 2,017,708	$ 1,968,958	$ 1,945,580

	For the three-month periods ended September 30,	
	2026	2025
Depreciation expenses		
Land	$ 2,301	$ 2,028
Buildings	69,689	70,955
Machinery and equipment	92	86
Office equipment	1,706	3,864
Transportation equipment	14,067	13,897
Other equipment	508	23
	$ 88,363	$ 90,853

	For the nine-month periods ended September 30,	
	2026	2025
Depreciation expenses		
Land	$ 6,768	$ 6,281
Buildings	209,947	187,012
Machinery and equipment	276	259
Office equipment	5,112	11,684
Transportation equipment	42,488	44,643
Other equipment	1,526	69
	$ 266,117	$ 249,948

C. The additions to right-of-use assets for the nine-month periods ended September 30, 2026 and 2025 were $283,659 and $199,733, respectively.

D. Lease liabilities

	September 30, 2026	December 31, 2025	September 30, 2025
Carrying amount			
Current	$ 385,259	$ 290,922	$ 351,233
Non-current	1,434,301	1,476,031	1,398,119
	$ 1,819,560	$ 1,766,953	$ 1,749,352

E. Other lease information

	For the three-month periods ended September 30,	
	2026	2025
Expense on lease interest	$ 20,725	$ 21,311
Expense on short-term lease contracts	$ -	$ 621
Expense on leases of low-value assets	$ 233	$ 333
Total cash outflow for leases	$ 105,061	$ 110,906

	For the nine-month periods ended September 30,	
	2026	2025
Expense on lease interest	$ 61,927	$ 58,949
Expense on short-term lease contracts	$ 185	$ 4,130
Expense on leases of low-value assets	$ 858	$ 1,167
Total cash outflow for leases	$ 313,389	$ 259,809

F. During 2023, ANA acquired the land use right with a lease term of 77 years starting from the date of construction. Under the contract, ANA is entitled to execute the land purchase option in 2034.

(10) Intangible assets

	Trademarks	Customer relationships	Technology licenses	Goodwill	Others	Total
Balance at January 1, 2026						
Cost	$ 525,856	$ 438,458	$ 327,159	$ 2,931,291	$ 916,271	$ 5,139,035
Accumulated amortisation and impairment	(444,673)	(288,064)	(327,159)	(651,674)	(692,929)	(2,404,499)
	$ 81,183	$ 150,394	$ -	$ 2,279,617	$ 223,342	$ 2,734,536
Balance at January 1, 2026	$ 81,183	$ 150,394	$ -	$ 2,279,617	$ 223,342	$ 2,734,536
Additions	-	-	-	-	302,638	302,638
Disposals	-	-	-	-	(11)	(11)
Amortisation charge	-	(39,718)	-	-	(130,889)	(170,607)
Reclassifications	-	(520)	-	-	-	(520)
Net exchange differences	(1,650)	3,909	-	8,558	928	11,745
Balance at September 30, 2026	$ 79,533	$ 114,065	$ -	$ 2,288,175	$ 396,008	$ 2,877,781
Balance at September 30, 2026						
Cost	$ 529,248	$ 443,917	$ 331,393	$ 2,964,494	$ 1,243,980	$ 5,513,032
Accumulated amortisation and impairment	(449,715)	(329,852)	(331,393)	(676,319)	(847,972)	(2,635,251)
	$ 79,533	$ 114,065	$ -	$ 2,288,175	$ 396,008	$ 2,877,781

	Trademarks	Customer relationships	Technology licenses	Goodwill	Others	Total
Balance at January 1, 2025						
Cost	$ 538,028	$ 652,852	$ 444,506	$ 2,992,769	$ 759,273	$ 5,387,428
Accumulated amortisation and impairment	(462,917)	(428,044)	(444,506)	(679,626)	(558,594)	(2,573,687)
	$ 75,111	$ 224,808	$ -	$ 2,313,143	$ 200,679	$ 2,813,741
Balance at January 1, 2025	$ 75,111	$ 224,808	$ -	$ 2,313,143	$ 200,679	$ 2,813,741
Additions-acquired separately	-	-	-	-	65,546	65,546
The allocation of the acquisition price adjustment	-	(3,608)	-	(7,865)	-	(11,473)
Disposals	-	-	-	-	(72)	(72)
Amortisation charge	-	(44,562)	-	-	(114,435)	(158,997)
Net exchange differences	3,586	(16,770)	-	(87,380)	(6)	(100,570)
Balance at September 30, 2025	$ 78,697	$ 159,868	$ -	$ 2,217,898	$ 151,712	$ 2,608,175
Balance at September 30, 2025						
Cost	$ 509,435	$ 426,340	$ 316,894	$ 2,874,204	$ 798,917	$ 4,925,790
Accumulated amortisation and impairment	(430,738)	(266,472)	(316,894)	(656,306)	(647,205)	(2,317,615)
	$ 78,697	$ 159,868	$ -	$ 2,217,898	$ 151,712	$ 2,608,175

A. The details of goodwill are as follows:

	September 30, 2026	December 31, 2025	September 30, 2025
B+B Smartworkx Inc.	$ 1,425,725	$ 1,406,924	$ 1,362,832
Aures	141,279	144,210	139,794
Advantech Service -IoT GmbH	177,291	180,969	175,427
AEU	144,273	147,296	142,776
Others	399,607	400,218	397,069
	$ 2,288,175	$ 2,279,617	$ 2,217,898

B. Goodwill impairment assessment

(a) The impairment assessment of goodwill relies on the subjective judgment of the management, including identifying the cash-generating unit and determining its recoverable amount.

(b) The Group assesses the recoverable amounts of goodwill for impairment at the end of the financial reporting period, and the recoverable amount is assessed based on the value-in-use.

(c) The value-in-use calculations use cash flow projections based on financial budgets approved by the management. Management determined the budgeted gross margin and growth rate based on past performance and the expectations of market development. The market valuation used is consistent with the similar industries. The discount rates used reflect specific risks relating to the relevant operating segments and the time value of currency in real market.

(11) Short-term borrowings

Type of borrowings	September 30, 2026	Interest rate	Collateral
Bank borrowings			
Unsecured borrowings	$ 5,185,000	1.80%~1.99%	None

A. The Group had no short-term borrowings as of December 31, 2025 and September 30, 2025.

B. Interest expense recognised in profit or loss amounted to $16,790 for both the three-month and nine-month periods ended September 30, 2026.

(12) Other payables

	September 30, 2026	December 31, 2025	September 30, 2025
Wages and salaries and bonuses payable	$ 3,208,191	$ 3,051,894	$ 2,613,000
Employee benefits payable	309,028	316,172	272,136
Construction payable	11,944	274,718	-
Others	1,518,564	1,375,544	1,219,247
	$ 5,047,727	$ 5,018,328	$ 4,104,383

(13) Long-term borrowings

Type of borrowings	Borrowing period and repayment term	Interest rate	Collateral	September 30, 2026
Long-term bank borrowings				
Unsecured borrowings	Borrowing period is from September 24, 2024 to March 24, 2027. The loan can be used in installments and interest is payable monthly; principal is payable in full upon maturity	2.69%	-	$ 107,400
Euro unsecured borrowings	Euros 700 thousand; borrowing period is from March 10, 2020 to March 10, 2027, interest is payable monthly	0.52%	-	1,838
Euro secured borrowings	Euros 2.5 million; borrowing period is from December 12, 2023 to December 12, 2028, interest is payable monthly	4.20%	Note	55,031
Less: Current portion				(133,059)
				$ 31,210

Type of borrowings	Borrowing period and repayment term	Interest rate	Collateral	December 31, 2025
Long-term bank borrowings				
Unsecured borrowings	Borrowing period is from September 24, 2024 to March 24, 2027. The loan can be used in installments and interest is payable monthly; principal is payable in full upon maturity	2.69%	-	$ 99,200
Euro unsecured borrowings	Euros 700 thousand; borrowing period is from March 10, 2020 to March 10, 2027, interest is payable monthly	0.52%	-	4,681
Euro secured borrowings	Euros 4 million; borrowing period is from August 4, 2021 to May 4, 2026, interest is payable monthly	0.75%	Note	19,508
Euro secured borrowings	Euros 2.5 million; borrowing period is from August 25, 2021 to May 25, 2026, interest is payable monthly	0.70%	Note	11,672
Euro secured borrowings	Euros 4 million; borrowing period is from June 10, 2021 to June 10, 2026, interest is payable monthly	0.28%	Note	18,540
Euro secured borrowings	Euros 2.5 million; borrowing period is from December 12, 2023 to December 12, 2028, interest is payable monthly	4.20%	Note	73,755
Less: Current portion				(77,029)
				$ 150,327

Type of borrowings	Borrowing period and repayment term	Interest rate	Collateral	September 30, 2025
Long-term bank borrowings				
Unsecured borrowings	Borrowing period is from September 24, 2024 to March 24, 2027. The loan can be used in installmets and interest is payable monthly; principal is payable in full upon maturity	2.69%	-	$ 98,400
Euro unsecured borrowings	Euros 700 thousand; borrowing period is from March 10, 2020 to March 10, 2027, interest is payable monthly	0.52%	Note	5,442

Type of borrowings	Borrowing period and repayment term	Interest rate	Collateral	September 30, 2025
Long-term bank borrowings				
Euro secured borrowings	Euros 4 million; borrowing period is from August 4, 2021 to May 4, 2026, interest is payable monthly	0.75%	Note	28,340
Euro secured borrowings	Euros 2.5 million; borrowing period is from August 25, 2021 to May 25, 2026, interest is payable monthly	0.70%	Note	16,958
Euro secured borrowings	Euros 4 million; borrowing period is from June 10, 2021 to June 10, 2026, interest is payable monthly	0.28%	Note	26,950
Euro secured borrowings	Euros 2.5 million; borrowing period is from December 12, 2023 to December 12, 2028, interest is payable monthly	4.20%	Note	76,823
Less: Current portion				(98,477)
				$ 154,436

Note: These borrowings are provided by the French government as loan guarantees for business pandemic relief.

The interest expense recognised in profit and loss amounted to $1,400, $1,259, $4,000 and $8,007 for the three-month periods ended September 30, 2026 and 2025, and for the nine-month periods ended September 30, 2026 and 2025, respectively.

(14) Pension

A. Defined benefit pension plans

(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 Labor Standards 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 qualify for retirement in the following year, the Company will make contributions for the deficit by next March.

The subsidiaries, AJP, AIN, ARI and Aures, calculate pension benefits on the basis of the length of service and the hourly wages at the time of resignation or retirement date when employees under the defined benefit plans meet the requirements such as reaching the pension age, loss of capability to work, etc. in accordance with the local regulations.

(b) Expected contributions to the defined benefit pension plans of the Group for the year ending December 31, 2026 amount to $17,341.

(c) For the aforementioned pension plan, the Group recognized pension costs of $1,660, $1,634, $5,369 and $5,183 for the three-month periods ended September 30, 2026 and 2025, and for the nine-month periods ended September 30, 2026 and 2025, respectively.

B. Defined contribution pension plans

(a) 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.

(b) Overseas subsidiaries contribute pension in accordance with local government regulations, and recognize pension expenses at the time of contribution.

(c) The pension costs under the defined contribution pension plans of the Group were $196,001, $165,269, $567,718 and $498,159 for the three-month periods ended September 30, 2026 and 2025, and for the nine-month periods ended September 30, 2026 and 2025, respectively.

(15) Share-based payment

A. Employee stock options granted by the Company

(a) Qualified employees of the Company were granted 8,000,000 options in 2023, 7,500 options in 2020. Each option entitles the holder to subscribe for one and one thousand ordinary shares of the Company, respectively. The holders of these shares include employees who meet certain criteria set by the Company from both domestic and overseas subsidiaries in which the Company directly or indirectly invests over 50%. Options issued in 2023 and 2020 are all valid for six years. All options are exercisable at certain percentages after the second anniversary year from the grant date. The exercise price of options granted in 2023 and 2020 were $200 (in dollars) per share. For any subsequent changes in the Company's common shares, the exercise price and the number of options will be adjusted accordingly.

(b) Information on employee stock options is as follows:

	For the nine-month periods ended September 30,			
	2026		2025	
	Unit of options (in thousand shares)	Weighted-average exercise price (in dollars)	Unit of options (in thousand shares)	Weighted-average exercise price (in dollars)
Options outstanding at the beginning of the period	10,772	$ 181.30	13,013	$ 186.48
Options exercised	(3,583)	166.28	(1,601)	166.30
Options forfeited	(341)	-	-	-
Options outstanding at the end of the period	6,848	186.40	11,412	180.78
Options exercisable at the end of the period	3,648	186.40	6,612	174.09

(c) The weighted-average stock price of stock options at exercise dates for the nine-month periods ended September 30, 2026 and 2025 were $274.5 ~ $754 (in dollars) and $299.5 ~ $425 (in dollars), respectively.

(d) Information on outstanding options at the balance sheet date is as follows:

	September 30, 2026		December 31, 2025		September 30, 2025	
	Exercise price (in dollars)	Weighted-average remaining contractual life (in years)	Exercise price (in dollars)	Weighted-average remaining contractual life (in years)	Exercise price (in dollars)	Weighted-average remaining contractual life (in years)
Issuance in 2023	$ 186.40	2.96	$ 190.00	3.71	$ 190.00	3.96
Issuance in 2020	157.70	-	160.80	0.58	160.80	0.83

(e) The fair value of stock options granted on grant date is measured using the Black-Scholes option-pricing model. Relevant information is as follows:

	Issuance in 2023	Issuance in 2020
Grant-date stock price (in dollars)	$ 342.5	$ 309
Exercise price (in dollars)	$ 200	$ 200
Expected price volatility	26.82~28.77%	23.28~26.55%
Expected option life (in years)	4 ~ 5.5	4 ~ 5.5
Expected dividends yield	0%	0%
Risk-free interest rate	1.12~1.15%	0.31~0.35%
Fair value per unit (in dollars)	$ 162.92~168.77	$ 121.61~133.07

Expected price volatility was based on the annualized standard deviation of historical return on the stocks over the expected option life period.

B. Employee stock options granted by the subsidiary - Expetech

(a) Qualified employees of Expetech, a subsidiary of the Company, were granted 1,500 options in 2024. Each option entitles the holder to subscribe for one thousand common shares of Expetech. The options were granted to employees of Expetech, who meet specific conditions. These options are valid for three years. Employees can exercise options according to the following dates and price from the grant year:

Individual Subscription Unit (in thousand shares)	Exercise price per unit (in dollars)	Exercise Dates	Percentage of exercisable options
1-1,000	$ 10	From the grant date	100%
1,001-1,500	20	After the first anniversary year from the grant date	50%
1,001-1,500	20	After the second anniversary year from the grant date	50%

(b) Information on employee stock options is as follows:

	For the nine-month periods ended September 30,			
	2026		2025	
	Unit of options (in thousand shares)	Weighted-average exercise price (in dollars)	Unit of options (in thousand shares)	Weighted-average exercise price (in dollars)
Options outstanding at the beginning and the end of the period	517	$ 19.25	580	$ 18.62
Options exercisable at the end of the period	517	19.25	330	17.58

(c) Information on outstanding options at the balance sheet date is as follows:

	September 30, 2026		December 31, 2025		September 30, 2025	
	Exercise price (in dollars)	Weighted-average remaining contractual life (in years)	Exercise price (in dollars)	Weighted-average remaining contractual life (in years)	Exercise price (in dollars)	Weighted-average remaining contractual life (in years)
Issuance in 2024	$ 10~20	0.33	$ 10~20	1.08	$ 10~20	1.33

(d) The fair value of stock options granted on grant date is measured using the Black-Scholes option pricing model. Relevant information is as follows:

		Issuance in 2024
Grant-date stock price (in dollars)	$	12.59
Exercise price (in dollars)	$	10~20
Expected price volatility		27.61~28.21%
Expected option life (in years)		1.5 ~ 2.5
Expected dividends yield		0%
Risk-free interest rate		1.08~1.12%
Fair value per unit (in dollars)	$	0.4~3.26

Expected price volatility was based on the annualized standard deviation of historical return on the stocks over the expected option life period.

C. Employee stock options granted by the subsidiary - Adveco

(a) Qualified employees of Adveco, a subsidiary of the Company, were granted a specific number of employee stock options (or incentive stock options) in 2025, namely plan A option and plan B option, by dividing every CNY $1 of registered capital into 10 employee stock options. Unless agreed by the Company's board of directors, the grant period of incentive stock options shall not exceed 10 years, starting from the grant date specified in the grant notice issued by the Company to the incentive recipients.

(b) Plan A option

(i) Information on employee stock options is as follows:

	For the nine-month periods ended September 30,			
	2026		2025	
	Number of options (in thousand units)	Weighted-average exercise price (CNY) (in dollars)	Number of options (in thousand units)	Weighted-average exercise price (CNY) (in dollars)
Options outstanding at the beginning of the period	2,968	$ -	-	$ -
Options granted	-	-	3,083	-
Options forfeited	(125)	-	(115)	-
Options outstanding at the end of the period	2,843	-	2,968	-
Options exercisable at the end of the period	-	-	-	-

(ii) Information on outstanding options at the balance sheet date is as follows:

	September 30, 2026		December 31, 2025		September 30, 2025	
	Exercise price (CNY) (in dollars)	Weighted-average remaining contractual life (in years)	Exercise price (CNY) (in dollars)	Weighted-average remaining contractual life (in years)	Exercise price (CNY) (in dollars)	Weighted-average remaining contractual life (in years)
Issuance in 2025	$ -	8.29	$ -	9.04	$ -	9.29

(iii) The fair value of stock options granted on grant date is measured using the Black-Scholes option-pricing model. Relevant information is as follows:

	Issuance in 2025
Grant-date stock price (CNY) (in dollars)	$ 2.75
Exercise price (CNY) (in dollars)	$ -
Expected price volatility	27.81%
Expected option life (in years)	7
Expected dividends yield	0%
Risk-free interest rate	1.55%
Fair value per unit (CNY) (in dollars)	$ 2.75

Expected price volatility was based on the annualized standard deviation of historical return on the stocks over the expected option life period.

(c) Plan B option

(i) Information on employee stock options is as follows:

	For the nine-month periods ended September 30,			
	2026		2025	
	Number of options (in thousand units)	Weighted-avarage exercise price (CNY) (in dollars)	Number of options (in thousand units)	Weighted-avarage exercise price (CNY) (in dollars)
Options outstanding at the beginning of the period	1,450	$ -	-	$ -
Options granted	-	-	1,450	-
Options outstanding at the end of the period	1,450	-	1,450	-
Options exercisable at the end of the period	-	-	-	-

(ii) Information on outstanding options at the balance sheet date is as follows:

	September 30, 2026		December 31, 2025		September 30, 2025	
	Exercise price (CNY) (in dollars)	Weighted-average remaining contractual life (in years)	Exercise price (CNY) (in dollars)	Weighted-average remaining contractual life (in years)	Exercise price (CNY) (in dollars)	Weighted-average remaining contractual life (in years)
Issuance in 2025	$ -	8.38	$ -	9.13	$ -	9.38

(iii) The fair value of stock options granted on grant date is measured using the Black-Scholes option-pricing model. Relevant information is as follows:

	Issuance in 2025
Grant-date stock price (CNY) (in dollars)	$ 2.72
Exercise price (CNY) (in dollars)	$ -
Expected price volatility	26.55%
Expected option life (in years)	2.89
Expected dividends yield	0%
Risk-free interest rate	1.42%
Fair value per unit (CNY) (in dollars)	$ 2.72

Expected price volatility was based on the annualized standard deviation of historical return on the stocks over the expected option life period.

D. Compensation cost recognised by the Group for the three-month periods ended September 30, 2026 and 2025, and for the nine-month periods ended September 30, 2026 and 2025 were $53,328, $116,323, $165,095 and $377,354, respectively.

(16) Share capital

As of September 30, 2026, the Company's authorised capital was $10,000,000, consisting of 1,000,000 thousand shares of ordinary stock (including 50,000 thousand shares reserved for employee stock options and corporate bonds with warrant), and the paid-in capital was $8,694,135 with a par value of $10 (in dollars) per share. All proceeds from shares issued have been collected. The change in the number of the Company's common shares outstanding at the beginning and end of the period are as follows (in thousand shares):

	2026	2025
At January 1	865,830	863,589
Employee stock options exercised	3,583	1,601
At September 30	869,413	865,190

(17) 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 Act requires that the amount of capital surplus to be capitalised 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.

	September 30, 2026	December 31, 2025	September 30, 2025
May be used to offset a deficit, distributed as cash dividends, or transferred to share capital (Note)			
Premium on issuance of ordinary shares	$ 960,578	$ 2,692,238	$ 2,692,238
Premium on conversion of bonds	1,636,499	1,636,499	1,636,499
Premium on issuance of ordinary shares for employee stock options	6,880,650	5,808,969	5,539,719
Changes in equity of associates accounted for under equity method	674	674	674
Employees' share compensation	78,614	78,614	78,614
May be used to offset a deficit only			
Changes in ownership interests in subsidiaries	56,039	38,386	23,952
Changes in equity of associates accounted for under equity method	398,459	373,828	309,375
Employee share options forfeited	139,095	96,258	96,258
Not to be used for any purpose			
Employee stock options	931,044	1,331,688	1,445,021
	$ 11,081,652	$ 12,057,154	$ 11,822,350

Note: Such capital surplus may be used to offset a deficit; in addition, when the Company has no deficit, such capital surplus may be distributed as cash dividends or transferred to share capital. However, the amount that can be transferred to share capital is limited to a certain percentage of paid-in capital every year.

(18) Retained earnings

A. Under the earnings distribution policy of the Company's Articles of Incorporation, the current year's earnings, if any, shall first be used to pay all taxes and offset prior years' operating losses and then 10% of the remaining amount shall be set aside or reversed from the legal reserve. Where such legal reserve amount has reached the company's paid-in capital, it may no longer be appropriated. The remainder, if any, shall be distributed as dividends to be proposed by the Board of Directors. The distribution of cash dividends shall be resolved by the Board of Directors while stock dividends shall be resolved by the shareholders during their meeting.

B. The Company's dividend policy which takes into consideration the Company's future funding requirements and long-term financial planning as well as the interest of shareholders is to distribute at least 30% of the available profits as dividends to shareholders annually. The distribution of cash dividends shall not be less than 20% of the total dividends distributed.

The Company operates in an industry related to computers, and its business related to network servers is new but with significant potential for growth. Thus, in formulating its dividends policy, the Company takes into account the overall business and industry conditions and trends, its objective of enhancing the shareholders' long-term interests, and the sustainability of the Company's growth. The policy also requires that share dividends shall be less than 75% of total dividends to retain internally generated cash within the Company to finance future capital expenditures and working capital requirements.

C. 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 distribution of the reserve is limited to the portion in excess of 25% of the Company's paid-in capital.

D. Items referred to under Rule No. 1010012865 and Rule No. 1010047490 issued by the FSC and the directive titled "Questions and Answers for Special Reserves Appropriated Following Adoption of IFRSs" should be appropriated to or reversed from a special reserve by the Company.

E. The appropriations of 2025 and 2024 earnings had been approved by the shareholders on May 29, 2026 and May 29, 2025, respectively.

	For the years ended December 31,	
	2025	2024
Legal reserve	$ 1,029,145	$ 905,138
Cash dividends	$ 7,965,638	$ 7,254,151
Cash dividends per share (in dollars)	$ 9.2	$ 8.4
Cash payment from capital surplus	$ 1,731,660	$ -
Cash payment per share (in dollars)	$ 2	$ -

(19) Other equity items

A. Exchange differences on translation of the financial statements of foreign operations

	For the nine-month periods ended September 30,	
	2026	2025
Balance at January 1	$ (447,786)	$ (145,169)
Recognised for the period		
Exchange differences on translation of the financial statements of foreign operations	503,512	(892,111)
Share of profit (loss) of associates accounted for under equity method	11,499	(60,697)
Other comprehensive income (loss) recognised for the period	515,011	(952,808)
Balance at September 30	$ 67,225	$ (1,097,977)

B. Unrealised gains (losses) from financial assets measured at fair value through other comprehensive income

	For the nine-month periods ended September 30,	
	2026	2025
Balance at January 1	$ 1,534,047	$ 1,655,964
Recognised for the period		
Unrealised gain or loss		
Equity instrument	2,023,918	338,847
Share of profit (loss) of associates accounted for under equity method	22,270	(3,419)
Total	2,046,188	335,428
Transfer of valuation adjustments to retained earnings		
Equity instrument	(69,519)	(7,830)
Share of loss of associates accounted for under equity method	(47,827)	(19,706)
Balance at September 30	$ 3,462,889	$ 1,963,856

C. Unearned employee benefits compensation

	For the nine-month periods ended September 30,	
	2026	2025
Balance at January 1	$ (17,197)	$ -
Share of profit (loss) of associates accounted for under equity method	11,159	(21,656)
Balance at September 30	$ (6,038)	$ (21,656)

(20) Non-controlling interest

	For the nine-month periods ended September 30,	
	2026	2025
Balance at January 1	$ 101,784	$ 368,510
Loss for the period	(47,193)	(82,203)
Increase in non-controlling interest arising from the establishment of subsidiaries	-	27,438
Exchange differences on translation of the financial statements of foreign operations	(5,099)	6,855
Increase in non-controlling interests arising from decrease in investment in subsidiaries	53,645	690
The allocation of the acquisition price adjustment	-	22,845
Decrease in non-controlling interests arising from increase in investment in subsidiaries	-	(194,415)
Cash dividends distributed by subsidiaries	(3,466)	(4,440)
Balance at September 30	$ 99,671	$ 145,280

(21) Operating revenue

	For the three-month periods ended September 30,	
	2026	2025
Revenue from contracts with customers	$ 32,440,238	$ 17,773,911

	For the nine-month periods ended September 30,	
	2026	2025
Revenue from contracts with customers	$ 78,951,792	$ 52,960,953

A. Disaggregation of revenue from contracts with customers

The Group derives revenue mainly from the transfer of goods and services at a point in time in the following major product lines:

For the three-month period ended September 30, 2026

	Intelligent Systems (iSystem)	Embedded Design-In (Embedded)	IoT Automation (iAutomation)	Intelligent Service (iService)	Advantech Service Plus and Others (AS+ and Others)	Total
Department revenue	$ 15,444,956	$ 9,209,914	$ 1,787,818	$ 1,579,793	$ 4,417,757	$ 32,440,238

For the three-month period ended September 30, 2025

	Intelligent Systems (iSystem)	Embedded Design-In (Embedded)	IoT Automation (iAutomation)	Intelligent Service (iService)	Advantech Service Plus and Others (AS+ and Others)	Total
Department revenue	$ 8,590,832	$ 5,061,735	$ 1,221,934	$ 1,253,344	$ 1,646,066	$ 17,773,911

For the nine-month period ended September 30, 2026

	Intelligent Systems (iSystem)	Embedded Design-In (Embedded)	IoT Automation (iAutomation)	Intelligent Service (iService)	Advantech Service Plus and Others (AS+ and Others)	Total
Department revenue	$ 32,693,722	$ 25,319,912	$ 4,944,510	$ 4,303,413	$ 11,690,235	$ 78,951,792

For the nine-month period ended September 30, 2025

	Intelligent Systems (iSystem)	Embedded Design-In (Embedded)	IoT Automation (iAutomation)	Intelligent Service (iService)	Advantech Service Plus and Others (AS+ and Others)	Total
Department revenue	$ 21,517,978	$ 17,775,453	$ 3,886,498	$ 3,948,351	$ 5,832,673	$ 52,960,953

B. Contract liabilities

	September 30, 2026	December 31, 2025	September 30, 2025	January 1, 2025
Current	$ 3,970,662	$ 1,335,883	$ 1,152,015	$ 1,453,150
Non-current (classified as other non-current liabilities)	369,799	296,734	351,062	316,639
	$ 4,340,461	$ 1,632,617	$ 1,503,077	$ 1,769,789

(22) Other income

	For the three-month periods ended September 30,	
	2026	2025
Rental income	$ 1,334	$ 839
Dividend income	211,355	198,127
Government grants	6,340	7,076
Others	27,875	16,335
	$ 246,904	$ 222,377

	For the nine-month periods ended September 30,	
	2026	2025
Rental income	$ 3,916	$ 2,372
Dividend income	221,713	233,136
Government grants	26,642	23,901
Others	66,362	62,526
	$ 318,633	$ 321,935

(23) Other gains and losses

	For the three-month periods ended September 30,	
	2026	2025
Gains (losses) on disposal of property, plant and equipment	$ 280,700	$ (771)
Gains on disposals of investments	670	154,629
Currency exchange gains	151,327	143,748
Gains (losses) on financial assets / liabilities at fair value through profit or loss	232,120	(139,415)
Other gains (losses)	9,644	(1,673)
	$ 674,461	$ 156,518

	For the nine-month periods ended September 30,	
	2026	2025
Gains (losses) on disposal of property, plant and equipment	$ 277,852	$ (1,444)
Gains on disposals of investments	83,010	159,684
Currency exchange gains (losses)	288,543	(334,922)
Gains (losses) on financial assets / liabilities at fair value through profit or loss	607,786	(311,712)
Impairment losses on investments accounted for under equity method	(227,932)	-
Other losses	(9,011)	(4,804)
	$ 1,020,248	$ (493,198)

(24) Finance costs

	For the three-month periods ended September 30,	
	2026	2025
Bank loan interest	$ 18,190	$ 1,259
Interest expense on lease liabilities	20,725	21,311
Others	106	192
	$ 39,021	$ 22,762

	For the nine-month periods ended September 30,	
	2026	2025
Bank loan interest	$ 20,790	$ 8,007
Interest expense on lease liabilities	61,927	58,949
Others	555	608
	$ 83,272	$ 67,564

(25) Expenses by nature

A. Depreciation and amortisation expenses

	For the three-month periods ended September 30,	
	2026	2025
Depreciation categorised by function		
Operating costs	$ 71,304	$ 67,257
Operating expenses	197,730	184,772
	$ 269,034	$ 252,029
Amortisation of intangible assets categorised by function		
Operating costs	$ 385	$ 506
Operating expenses	62,091	48,441
	$ 62,476	$ 48,947

	For the nine-month periods ended September 30,	
	2026	2025
Depreciation categorised by function		
Operating costs	$ 213,667	$ 205,066
Operating expenses	585,641	537,995
	$ 799,308	$ 743,061
Amortisation of intangible assets categorised by function		
Operating costs	$ 1,316	$ 1,648
Operating expenses	169,291	157,349
	$ 170,607	$ 158,997

B. Employee benefit expense

	For the three-month periods ended September 30,	
	2026	2025
Short-term employee benefits	$ 4,382,630	$ 3,338,573
Post-employment benefits		
Defined contribution plan	196,001	165,269
Defined benefit plan	1,660	1,634
	197,661	166,903
Share-based payment		
Equity-settled	53,328	116,323
Other employee benefits	337,245	286,638
Total employee benefit expense	$ 4,970,864	$ 3,908,437
An analysis of employee benefits expense by function		
Operating costs	$ 1,008,586	$ 826,878
Operating expenses	3,962,278	3,081,559
	$ 4,970,864	$ 3,908,437

	For the nine-month periods ended September 30,	
	2026	2025
Short-term employee benefits	$ 11,781,566	$ 9,930,080
Post-employment benefits		
Defined contribution plan	567,718	498,159
Defined benefit plan	5,369	5,183
	573,087	503,342
Share-based payment		
Equity-settled	165,095	377,354
Other employee benefits	967,981	855,969
Total employee benefit expense	$ 13,487,729	$ 11,666,745
An analysis of employee benefits expense by function		
Operating costs	$ 2,804,194	$ 2,528,729
Operating expenses	10,683,535	9,138,016
	$ 13,487,729	$ 11,666,745

(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 at the rate of no less than 5%, of which rank-and-file employees' compensation shall constitute at least 15%, and directors' remuneration at the rate of no higher than 1%, of net profit before income tax. For the three-month periods ended September 30, 2026 and 2025, and for the nine-month periods ended September 30, 2026 and 2025, employees' compensation and directors' remuneration were accrued based on probable amounts according to past experience. The aforementioned amounts were estimated based on profit before tax and recognised in salary expense.

	For the three-month periods ended September 30,	
	2026	2025
Employees' compensation	$ 644,600	$ 265,000
Directors' remuneration	$ 6,900	$ 6,900

	For the nine-month periods ended September 30,	
	2026	2025
Employees' compensation	$ 1,167,100	$ 735,000
Directors' remuneration	$ 20,167	$ 20,400

(b) The appropriations of employees' compensation and remuneration of directors for 2025 and 2024 having been resolved by the Board of Directors on February 26, 2026 and February 27, 2025, respectively, are as follows:

	For the years ended December 31,	
	2025	2024
Employees' compensation	$ 710,000	$ 620,000
Directors' remuneration	$ 24,350	$ 22,850

Employees' compensation and directors' remuneration actual allocation amount for 2025 was the same with the amount recognised in the consolidated financial statements for the year ended December 31, 2025.

(c) 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.

(26) Income taxes

A. Income tax expense:

(a) Components of income tax expense were as follows:

	For the three-month periods ended September 30,	
	2026	2025
Current income tax:		
Current tax on profits for the period	$ 1,430,154	$ 586,238
Deferred income tax:		
Origination and reversal of temporary differences	269,521	(55,656)
Income tax expense	$ 1,699,675	$ 530,582

	For the nine-month periods ended September 30,	
	2026	2025
Current income tax:		
Current tax on profits for the period	$ 3,093,769	$ 1,747,260
Difference between prior years' income tax estimation and assessed results	(64,718)	(122,866)
Tax on undistributed earnings	64,834	44,000
Total current tax	3,093,885	1,668,394
Deferred income tax:		
Origination and reversal of temporary differences	442,570	(66,378)
Income tax expense	$ 3,536,455	$ 1,602,016

(b) Income tax recognised in other comprehensive income (loss)

	For the three-month periods ended September 30,	
	2026	2025
Translation of foreign operations	$ 62,081	$ 90,965

	For the nine-month periods ended September 30,	
	2026	2025
Translation of foreign operations	$ 128,752	$ (238,203)

B. The Company's income tax returns through 2023 have been assessed and approved by the Tax Authority.

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

D. The current income tax expense related to Pillar Two income taxes recognised by the Group for the nine-month periods ended September 30, 2026 and 2025 were both $0. The Group's exposure to Pillar Two income taxes arising from the Pillar Two legislation is as follows:
The Group is within the scope of the Pillar Two model rules published by the Organization for Economic Co-operation and Development (OECD). The Pillar Two legislation was enacted in European Union, England, Japan, Vietnam, Canada and Korea, which came into effect from 2024. Additionally, it will come into effect in Hong Kong, Singapore, Thailand, and Malaysia starting from 2025 and Israel starting from 2026. The Group has no related current tax exposure as at September 30, 2026 and will continue assessing its exposure to the Pillar Two legislation for when it comes into effect.

(27) Earnings per share

Unit: expressed in dollars per share

	For the three-month periods ended September 30,	
	2026	2025
Basic earnings per share	$ 7.15	$ 3.20
Diluted earnings per share	$ 7.10	$ 3.17

Unit: expressed in dollars per share

	For the nine-month periods ended September 30,	
	2026	2025
Basic earnings per share	$ 16.21	$ 8.67
Diluted earnings per share	$ 16.10	$ 8.59

The earnings and weighted average number of ordinary shares outstanding in the computation of earnings per share were as follows:

	For the three-month periods ended September 30,	
	2026	2025
Earnings used in the computation of basic earnings per share	$ 6,217,878	$ 2,766,103
Earnings used in the computation of diluted earnings per share	$ 6,217,878	$ 2,766,103

	For the nine-month periods ended September 30,	
	2026	2025
Earnings used in the computation of basic earnings per share	$ 14,069,915	$ 7,489,066
Earnings used in the computation of diluted earnings per share	$ 14,069,915	$ 7,489,066

Unit: expressed in thousand shares

	For the three-month periods ended September 30,	
	2026	2025
Weighted average number of ordinary shares used in the computation of basic earnings per share	869,122	864,558
Assumed conversion of all dilutive potential ordinary shares		
Employee stock options	4,758	4,957
Employees' compensation	1,608	831
Weighted average number of ordinary shares used in the computation of diluted earnings per share	875,488	870,346

Unit: expressed in thousand shares

	For the nine-month periods ended September 30,	
	2026	2025
Weighted average number of ordinary shares used in the computation of basic earnings per share	867,904	864,160
Assumed conversion of all dilutive potential ordinary shares		
Employee stock options	4,064	4,773
Employees' compensation	2,062	2,628
Weighted average number of ordinary shares used in the computation of diluted earnings per share	874,030	871,561

(28) Transactions with non-controlling interest

A. The Group did not participate in the capital increase raised by a subsidiary proportionally to its interest to the subsidiary:

During the first to third quarter of 2026, the Group did not participate in the capital increase proportionally to its interest, resulting to a decrease in the Group's equity investment in Adveco to 52.16%. The effect of changes in interests in Adveco on the equity attributable to owners of the parent for the nine-month period ended September 30, 2026 is shown below:

	For the nine-month period ended September 30, 2025
	Adveco
Cash	$ 60,002
Proportionate share of the carrying amount of the net assets of the subsidiary transferred into non-controlling interests	(48,259)
Capital surplus - changes in ownership interest in subsidiaries	$ 11,743

B. Acquisition of additional interests in subsidiaries:

In the first and second quarter of 2025, the Group acquired equity interest in Aures from other shareholders, which resulted to an increase in ownership from 36.32% to 100%.

	For the nine-month period ended September 30, 2025
	Aures
Consideration paid	$ (568,069)
Proportionate share of the carrying amount of the net assets of the subsidiary transferred from non-controlling interests	194,415
Difference between consideration and carrying amount of subsidiaries disposed	$ (373,654)
Line items adjusted for equity transactions	
Capital surplus - difference between proceeds on actual acquisition of or disposal of equity interest in a subsidiary and its carrying amount	$ (31,556)
Unappropriated retained earnings	(342,098)
	$ (373,654)

C. Disposal of equity interest in a subsidiary (that did not result in a loss of control)

In the first quarter of 2025, the Group disposed 0.60% equity interest in AMX, resulting to a decrease in its equity interest from 97.60% to 97%.

	For the nine-month period ended September 30, 2025
Consideration received	$ 383
Proportionate share of the carrying amount of the net assets of the subsidiary transferred into non-controlling interests	(680)
Difference between consideration and carrying amount of subsidiaries acquired or disposed	$ (297)
Line items adjusted for equity transactions	
Unappropriated retained earnings	$ (297)

(29) Changes in liabilities from financing activities

	2026			
	Short-term borrowings	Long-term borrowings (including current portion)	Lease liabilities	Total
At January 1	$ -	$ 227,356	$ 1,766,953	$ 1,994,309
Changes in cash flow from financing activities	5,185,000	(61,082)	(250,419)	4,873,499
Increase	-	-	283,659	283,659
Net exchange differences	-	(2,005)	19,367	17,362
At September 30	$ 5,185,000	$ 164,269	$ 1,819,560	$ 7,168,829

	2025		
	Long-term borrowings (including current portion)	Lease liabilities	Total
At January 1	$ 272,397	$ 1,879,922	$ 2,152,319
Changes in cash flow from financing activities	(30,379)	(254,512)	(284,891)
Increase	-	182,574	182,574
Net exchange differences	10,895	(58,632)	(47,737)
At September 30	$ 252,913	$ 1,749,352	$ 2,002,265

7. RELATED PARTY TRANSACTIONS

(1) Parent and ultimate controlling party

The Company has no ultimate parent company and ultimate controlling party.

(2) Names of related parties and relationship

Transactions, balances, revenue and expenses between the Company and its subsidiaries (which are the Company's related parties) have been eliminated on consolidation and are not disclosed in this footnote. Details of transactions between the Group and other related parties are disclosed below.

Names of related parties	Relationship with the Group
Axiomtek Co., Ltd.	Associate
Deneng Scientific Research Co., Ltd.	Associate
Winmate Inc.	Associate
AzureWave Technologies, Inc.	Associate
Nippon RAD Inc.	Associate
Mildex Optical Inc.	Associate (Note 4)
Hwacom Systems Inc.	Associate
Intelligent Cloud Plus Co., Ltd.	Associate (Note 3)
Smasoft Technology Co., Ltd.	Associate

Names of related parties	Relationship with the Group
Impelex Data Transfer Co., Ltd.	Associate (Note 2)
VSO Electronics Co., Ltd.	Associate
VSO Electronics (Jian) Co., Ltd.	Associate
VSO Electronics (Suzhou) Co., Ltd.	Associate
International Integrated System, Inc.	Associate
Freedom System Inc.	Associate
Feng Sang Enterprise Co., Ltd.	Associate
Suzhou AIIST Intelligent Technology Co., Ltd.	Associate
LNC Technology Co., Ltd.	Associate
PAYTRONEX CO., LTD.	Associate
ADTEK Electronics Co., Ltd.	Associate (Note 1)
Foshan Technology Co., Ltd.	Associate
Dianian Smart Retail Co., Ltd.	Associate
K&M Investment Co., Ltd.	Other related party
AIDC Investment Corp.	Other related party
Advantech Foundation	Other related party
Tran-Fei Development Co., Ltd.	Other related party

Note 1: In the second quarter of 2025, the Group obtained significant influence over the associate. Accordingly, the entity has been included in the Group's associates starting from the second quarter of 2025.

Note 2: In the third quarter of 2025, the Group lost significant influence over the associate. Accordingly, the entity was not considered as the Group's associates since the third quarter of 2025.

Note 3: In the second quarter of 2026, the Group obtained significant influence over the associate. Accordingly, the entity has been included in the Group's associates starting from the second quarter of 2026.

Note 4: In the second quarter of 2026, the Group lost significant influence over the associate. Accordingly, the entity was not considered as the Group's associates since the second quarter of 2026.

(3) Significant related party transactions

A. Operating revenue

	For the three-month periods ended September 30,	
	2026	2025
Associates	$ 43,156	$ 38,110
Other related parties	1,256	901
	$ 44,412	$ 39,011

	For the nine-month periods ended September 30,	
	2026	2025
Associates	$ 110,445	$ 80,147
Other related parties	3,141	901
	$ 113,586	$ 81,048

The terms of sales to associates and other related parties are mainly processed and collected according to the general sales prices and conditions, and partial transactions are based on mutual agreement.

B. Purchases and other operating costs

	For the three-month periods ended September 30,	
	2026	2025
Purchases of goods:		
Associates	$ 52,570	$ 64,554
Purchases of services:		
Associates	63	-
	$ 52,633	$ 64,554

	For the nine-month periods ended September 30,	
	2026	2025
Purchases of goods:		
Associates	$ 171,243	$ 191,325
Purchases of services:		
Associates	408	345
	$ 171,651	$ 191,670

The terms of purchases from associates are based on product type, market competition conditions and other transaction conditions, and are payable according to the general purchase price and conditions or based on mutual agreement.

C. Receivables due from related parties (excluding loans to related parties)

	September 30, 2026	December 31, 2025	September 30, 2025
Accounts receivable - related parties			
Associates	$ 33,434	$ 28,411	$ 30,220
Other related parties	851	-	946
	$ 34,285	$ 28,411	$ 31,166
Other receivables - related parties			
Other related parties	$ -	$ 1,575	$ 400

The outstanding receivables due to related parties mainly pertain to sales transactions and are unsecured and no allowance for uncollectible accounts was recognised. Other receivables are dividends receivable and payments on behalf of others.

D. Payables to related parties (excluding loans from related parties)

	September 30, 2026	December 31, 2025	September 30, 2025
Notes and accounts payable - related parties			
Associates	$ 55,173	$ 54,793	$ 64,219
Other payables - related parties			
Associates	$ 905	$ 940	$ 824

The outstanding payables due to related parties pertain to purchase transactions and are unsecured. Other payables due to related parties mainly pertain to collections on behalf of others, sample charges and service fees.

E. Property Transactions

	For the three-month periods ended September 30,	
	2026	2025
Acquisition of intangible assets		
Associates	$ 525	$ 525

	For the nine-month periods ended September 30,	
	2026	2025
Acquisition of intangible assets		
Associates	$ 525	$ 525

F. Other related party transactions

(a) Operating expenses

	For the three-month periods ended September 30,	
	2026	2025
Selling expenses		
Associates	$ 16	$ -
General and administrative expenses		
Associates	$ 409	$ 421
Research and development expenses		
Associates	$ 1,082	$ 1,418

	For the nine-month periods ended September 30,	
	2026	2025
Selling expenses		
Associates	$ 16	$ -
General and administrative expenses		
Associates	$ 1,413	$ 12,071
Other related parties	-	20
	$ 1,413	$ 12,091

	For the nine-month periods ended September 30,	
	2026	2025
Research and development expenses		
Associates	$ 3,424	$ 4,735

Main expense transactions between the Group and related parties include research and development expenses, and information security consulting fee, etc. Except for charges based on agreed remuneration and payment terms under the contracts, the other payment terms were based on mutual agreement when normal payment terms with related parties were not stipulated.

(b) Other income

	For the three-month periods ended September 30,	
	2026	2025
Rental income		
Other related parties	$ 15	$ 15
Other income		
Associates	$ 49	$ 60
Other related parties	1,516	1,514
	$ 1,565	$ 1,574

	For the nine-month periods ended September 30,	
	2026	2025
Rental income		
Other related parties	$ 45	$ 45
Other income		
Associates	$ 49	$ 60
Other related parties	6,046	6,041
	$ 6,095	$ 6,101

Lease contracts between the Group and its associates were based on market rental prices and had normal payment terms. Revenue contracts for technical services between the Group and its associates were based on market prices and had payment terms as stipulated in the contracts. For other transactions with related parties, since normal payment terms with related parties were not stipulated, the payment terms were based on mutual agreement.

(c) Dividend income

	For the three-month periods ended September 30,	
	2026	2025
Associates (classified as a deduction of investment accounted for under equity method)	$ 97,423	$ 82,986

	For the nine-month periods ended September 30,	
	2026	2025
Associates (classified as a deduction of investment accounted for under equity method)	$ 241,466	$ 280,257

(d) Disposal of equity interest to related parties

On February 21, 2025, the Group sold its 0.6% equity interest in AMX to the management of AMX for a cash consideration of $383.

(4) Key management compensation

	For the three-month periods ended September 30,	
	2026	2025
Short-term employee benefits	$ 14,331	$ 12,828
Post-employment benefits	153	133
Share-based payments	2,588	6,420
	$ 17,072	$ 19,381

	For the nine-month periods ended September 30,	
	2026	2025
Short-term employee benefits	$ 41,497	$ 38,484
Post-employment benefits	437	399
Share-based payments	8,486	21,119
	$ 50,420	$ 60,002

8. PLEDGED ASSETS

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

	Book value			
Pledged asset	September 30, 2026	December 31, 2025	September 30, 2025	Purpose
Pledged deposits (classified as financial assets at amortised cost - current)	$ 5,587	$ 10,113	$ 9,717	Lease mortgage
Demand deposits (classified as financial assets at amortised cost - current)	1,523	1,483	-	Credit card Guarantee
	$ 7,110	$ 11,596	$ 9,717	

9. SIGNIFICANT CONTINGENT LIABILITIES AND UNRECOGNISED CONTRACT COMMITMENTS

(1) Contingencies

None.

(2) Commitments

A. The Board of Directors during its meeting on October 30, 2023 adopted a resolution to purchase the land located at the Hwa Ya Technology Park from AIDC Investment Corp. (related party) for the purpose of plant construction. The land purchase agreement was signed on November 27, 2023,

for a total price of $1,873,080. The Company has already paid the first installment of $200,000 on December 12, 2023, with the remaining amount expected to be made within thirty days after the transfer of ownership of the land to the Company. As of September 30, 2026, the consideration under the contract amounted to $1,673,080, for which no payment has been made yet.

B. As of September 30, 2026, the Group has signed a contract for the construction of Hwa Ya Technology Park Phase II amounting to $1,851,930, for which no payment has been made yet.

C. As of September 30, 2026, the Group has signed a contract for the construction of ANA factory and buildings amounting to USD 375 thousand, for which no payment has been made yet.

D. As of September 30, 2026, the Group has signed a contract for the construction of a solar power system project of Yan Xu Green Electricity Co., Ltd. amounting to $436,168, for which no payment has been made yet.

10. SIGNIFICANT DISASTER LOSS

None.

11. SIGNIFICANT EVENTS AFTER THE BALANCE SHEET DATE

None.

12. OTHERS

(1) Capital management

There was no significant change during the reporting period. Please refer to Note 12 in the consolidated financial statements for the year ended December 31, 2025.

(2) Financial instruments

A. Financial instruments by category

	September 30, 2026	December 31, 2025	September 30, 2025
Financial assets			
Financial assets at fair value through profit or loss			
Financial assets mandatorily measured at fair value through profit or loss	$ 5,848,978	$ 10,542,310	$ 6,100,490
Financial assets at amortised cost (Note 1)	37,461,405	24,368,844	24,217,842
Financial assets at fair value through other comprehensive income			
Equity instruments	4,694,523	2,765,005	3,196,289

	September 30, 2026	December 31, 2025	September 30, 2025
Financial liabilities			
Financial liabilities at fair value through profit or loss			
Financial liabilities held for trading	$ 215	$ 13,323	$ 13,530
Financial liabilities at amortised cost (Note 2)	25,020,532	12,990,396	11,496,309
Lease liabilities	1,819,560	1,766,953	1,749,352

Note 1: The balances included cash and cash equivalents, financial assets at amortised cost (current and non-current), notes receivable, accounts receivable, accounts receivable - related parties, other receivables, other receivables - related parties and refundable deposits, etc.

Note 2: The balances included notes and accounts payable, other payables, short-term borrowings, long-term borrowings (including current portion) and guarantee deposits received, etc.

B. Financial risk management policies

(a) The Group's major financial instruments included equity investments, notes receivable, accounts receivable, notes and accounts payable, borrowings and lease liabilities. The Group's Corporate Treasury provides services to the business, coordinates access to domestic and international financial markets, monitors and manages the financial risks relating to the operations of the Group through internal risk reports which analyze exposures by degree and magnitude of risks. These risks include market risk (including foreign currency risk, interest rate risk and other price risk), credit risk, and liquidity risk.

(b) The Group aims to minimize the effects of these risks by using derivative financial instruments to hedge risk exposures. The use of financial derivatives was governed by the Group's policies approved by the Board of Directors, which provided written principles on foreign exchange risk, interest rate risk, credit risk, the use of financial derivatives and non-derivative financial instruments, and the investment of excess liquidity. Compliance with policies and exposure limits was reviewed by the internal auditors on a continuous basis. The Group did not enter into or trade financial instruments, including derivative financial instruments, for speculative purposes.

(c) The Corporate Treasury reports quarterly to the Board of Directors on the Group's current derivative instrument management.

C. Significant financial risks and degrees of financial risks

(a) Market risk

The Group is primarily exposed to financial risks due to changes in foreign currency exchange rates (refer to exchange rate risk section) and interest rates (refer to interest rate risk section)

arising from its operating activities.

The Group entered into forward foreign exchange contracts to manage its foreign exchange risk.

There had been no change to the Group's financial instruments exposure to market risks and the manner in which these risks were managed and measured.

Exchange rate risk

i. The Group undertook operating activities and investments in foreign operations denominated in foreign currencies, which exposed the Group to foreign currency risk. The Group manages the risk that fluctuations in foreign currency could have on foreign-currency denominated assets and future cash flow by entering into forward foreign exchange contracts, which allow the Group to mitigate but not fully eliminate the effect.

ii. The maturities of the Group's forward foreign exchange contracts were less than six months. These forward foreign exchange contracts did not meet the criteria for hedge accounting and were recognised in financial assets or liabilities at fair value through profit or loss. Refer to Note 6(2).

iii. The group entities' significant financial assets and liabilities denominated in foreign currencies aggregated by the foreign currencies other than functional currencies and the related exchange rates between foreign currencies and respective functional currencies were as follows:

	September 30, 2026		
	Foreign currency amount (in thousands)	Exchange rate	Book value (NTD)
(Foreign currency: functional currency)			
Financial assets			
Monetary items			
USD:NTD	$ 334,660	31.850	$ 10,658,912
CNY:NTD	1,522,656	4.748	7,229,570
EUR:NTD	67,246	36.150	2,430,935
USD:CNY	119,415	6.7081	3,803,352
USD:EUR	58,001	0.8811	1,847,321
Financial liabilities			
Monetary items			
USD:NTD	286,154	31.850	9,114,002
CNY:NTD	599,588	4.748	2,846,842
USD:CNY	55,260	6.7081	1,760,017
USD:EUR	26,740	0.8811	851,683

	December 31, 2025		
	Foreign currency amount (in thousands)	Exchange rate	Book value (NTD)
(Foreign currency: functional currency)			
Financial assets			
Monetary items			
USD:NTD	$ 196,681	31.430	$ 6,181,675
CNY:NTD	1,258,256	4.496	5,657,117
EUR:NTD	46,641	36.900	1,721,035
USD:CNY	95,831	6.9907	3,011,983
USD:EUR	32,042	0.8518	1,007,080
Financial liabilities			
Monetary items			
USD:NTD	147,323	31.430	4,630,377
CNY:NTD	646,375	4.496	2,906,102
USD:CNY	33,530	6.9907	1,053,840
USD:EUR	15,320	0.8518	481,523

	September 30, 2025		
	Foreign currency amount (in thousands)	Exchange rate	Book value (NTD)
(Foreign currency: functional currency)			
Financial assets			
Monetary items			
USD:NTD	$ 195,729	30.445	$ 5,958,982
CNY:NTD	1,336,086	4.271	5,706,423
EUR:NTD	54,143	35.770	1,936,699
USD:CNY	97,427	7.1283	2,966,163
USD:EUR	34,875	0.8511	1,061,770
Financial liabilities			
Monetary items			
USD:NTD	131,403	30.445	4,000,567
CNY:NTD	567,526	4.271	2,423,902
USD:CNY	35,648	7.1283	1,085,300
USD:EUR	14,080	0.8511	428,675

For the three-month periods ended September 30, 2026 and 2025 , and for the nine-month periods ended September 30, 2026 and 2025, realised and unrealised net foreign exchange gains (losses) were $151,327, $143,748, $288,543 and $(334,922), respectively. It is impractical to disclose net foreign exchange gains (losses) by each significant foreign currency due to the variety of the foreign currency transactions and functional currencies of the group entities.

iv. The Group is mainly exposed to the exchange rate fluctuation of USD, EUR and CNY.

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

	For the nine-month period ended September 30, 2026		
	Sensitivity Analysis		
	Degree of variation	Effect on profit or loss	Effect on other comprehensive income
(Foreign currency: functional currency)			
Financial assets			
Monetary items			
USD:NTD	1%	$ 106,589	$ -
CNY:NTD	1%	72,296	-
EUR:NTD	1%	24,309	-
USD:CNY	1%	38,034	-
USD:EUR	1%	18,473	-
Financial liabilities			
Monetary items			
USD:NTD	1%	91,140	-
CNY:NTD	1%	28,468	-
USD:CNY	1%	17,600	-
USD:EUR	1%	8,517	-

	For the nine-month period ended September 30, 2025		
	Sensitivity Analysis		
	Degree of variation	Effect on profit or loss	Effect on other comprehensive income
(Foreign currency: functional currency)			
Financial assets			
Monetary items			
USD:NTD	1%	$ 59,590	$ -
CNY:NTD	1%	57,064	-
EUR:NTD	1%	19,367	-
USD:CNY	1%	29,662	-
USD:EUR	1%	10,618	-
Financial liabilities			
Monetary items			
USD:NTD	1%	40,006	-
CNY:NTD	1%	24,239	-
USD:CNY	1%	10,853	-
USD:EUR	1%	4,287	-

Interest rate risk

i. The Group is exposed to interest rate risk because entities in the Group maintain both floating and fixed interest rates of bank deposits and borrowings. The Group does not operate hedging instruments for interest rates. The Group's management monitors the market interest rates regularly. If it is needed, the management might perform necessary procedures for significant interest rate risks to control the risks from fluctuations in market interest rates.

ii. The carrying amount of the Group's financial assets and financial liabilities with exposure to interest rates at the end of the balance sheet date were as follows:

	September 30, 2026	December 31, 2025	September 30, 2025
Fair value interest rate risk			
- Financial assets	$ 4,724,602	$ 4,629,968	$ 4,621,245
- Financial liabilities	1,876,429	1,895,109	1,903,865
Cash flow interest rate risk			
- Financial assets	13,939,824	9,037,904	8,384,036
- Financial liabilities	5,292,400	99,200	98,400

iii. The sensitivity analyses below were determined based on the Group's exposure to interest rates for non-derivative instruments at the balance sheet date. For floating rate liabilities, the analysis was prepared assuming the amount of the liability outstanding at the balance sheet date was outstanding for the whole year. A 50-basis point increase or decrease was used when reporting interest rate risk internally to key management personnel and represents management's assessment of the reasonably possible change in interest rates.

iv. If interest rates had been 50 basis points higher and all other variables were held constant, the Group's pre-tax profit for the nine-month periods ended September 30, 2026 and 2025 would have increased by $32,428 and $31,071, respectively. Had interest rates been 50 basis points lower, the effects on the Group's pre-tax profit would have been of the same amounts but negative. The source of the negative effects would have been mainly the floating interest rates on bank deposits and borrowings.

Price risk

i. The Group is exposed to equity price risk through its investments in listed and OTC equity securities. The Group manages this exposure by maintaining a portfolio of investments with different risks. The Group's equity price risk is mainly concentrated on equity instruments trading in Taiwan.

ii. If equity prices had been 1% higher, pre-tax profit for the nine-month periods ended September 30, 2026 and 2025 would have increased by $19,905 and $9,370, respectively, as a result of the changes in fair value of financial assets at fair value through profit or loss, and the pre-tax other comprehensive income for the nine-month periods ended September 30, 2026 and 2025 would have increased by $46,945 and $31,963, respectively, as a result of the changes in fair value of financial assets at fair value through other

comprehensive income. Had equity prices been 1% lower for the same year, the pre-tax profit and other comprehensive income would have decreased by the same respective amounts.

iii. The Group's sensitivity to equity prices increased or decreased because of volatility of stock price.

(b) Credit risk

i. Credit risk refers to the risk that counterparty will default on its contractual obligations resulting in financial loss to the Group. As at the balance sheet date, the Group's maximum exposure to credit risk which will cause a financial loss to the Group due to failure of counterparties to discharge an obligation provided by the Group could arise from the carrying amount of the respective recognised financial assets, as stated in the balance sheets.

ii. Accounts receivable consisted of a large number of customers, spread across diverse industries and geographical areas and, thus, no concentration of credit risk was observed. According to the Group's credit policy, each 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 risks limits are set based on internal or external ratings. The utilization of credit limits is regularly monitored.

iii. The average credit period of the sales of goods was 30-90 days. No interest was charged on accounts receivable. In order to minimize credit risk, the management of the Group has delegated a team responsible for determining credit limits, credit approvals and other monitoring procedures to ensure that follow-up action is taken to recover overdue debts. In addition, the Group reviews the recoverable amount of each individual trade debt at balance sheet date to ensure that adequate allowance is made for possible irrecoverable amounts. In this regard, the management believes the Group's credit risk was significantly reduced.

iv. The Group measures the loss allowance for accounts receivable at an amount that equals to lifetime expected credit losses. The expected credit losses on accounts receivable are estimated using a provision matrix prepared by reference to the past default experience of the customer, the customer's current financial position, economic condition of the industry in which the customer operates, expected economic growth rate and industry trends at the same time. As there were various loss patterns for different customer geographical segments, the Group adopts respective approaches to prepare the provision matrix for loss allowance based on past due status of the Group's different geographical customer base, and sets out the expected credit loss rate for accounts receivable that are overdue and based on geographical economic conditions.

v. If there is evidence to prove that counterparties have a material financial difficulty and the recoverable amount cannot be estimated reliably, for example, the default occurs when counterparties are processing the liquidation or the debt has been past due over 1 year, the Group will provide impairment loss in full. However, the Group will continue executing the recourse procedures to secure their rights, the recovered amount arising from the recourse procedures will be recognised in profit or loss.

vi. The Group refers to the forecast ability of global economic indicators to adjust the loss rate which is based on historical and current information when assessing the future default possibility of notes and accounts receivable from general credit conditions customers. The provision matrix as at September 30, 2026, December 31, 2025 and September 30, 2025 is as follows:

	Not past due	1~ 90 days past due	91~ 180 days past due	181~ 360 days past due	Over 360 days past due	Total
September 30, 2026						
Expected credit loss rate	0%~10%	0%~85%	0%~95%	45%~95%	100%	
Total book value	$17,307,262	$ 1,432,842	$ 17,602	$ 20,646	$ 59,286	$18,837,638
Loss allowance (lifetime expected credit losses)	-	(212,206)	(3,076)	(16,672)	(59,286)	(291,240)
Amortised cost	$17,307,262	$ 1,220,636	$ 14,526	$ 3,974	$ -	$18,546,398

	Not past due	1~ 90 days past due	91~ 180 days past due	181~ 360 days past due	Over 360 days past due	Total
December 31, 2025						
Expected credit loss rate	0%~5%	0%~100%	15%~100%	60%~100%	100%	
Total book value	$ 9,736,303	$ 971,860	$ 60,662	$ 3,943	$ 56,430	$10,829,198
Loss allowance (lifetime expected credit losses)	(237)	(232,268)	(30,053)	(3,196)	(56,430)	(322,184)
Amortised cost	$ 9,736,066	$ 739,592	$ 30,609	$ 747	$ -	$10,507,014

	Not past due	1~ 90 days past due	91~ 180 days past due	181~ 360 days past due	Over 360 days past due	Total
September 30, 2025						
Expected credit loss rate	0%~5%	0%~100%	15%~100%	60%~100%	100%	
Total book value	$10,213,604	$ 1,021,870	$ 32,449	$ 13,664	$ 56,713	$11,338,300
Loss allowance (lifetime expected credit losses)	(267)	(231,296)	(14,947)	(10,386)	(56,713)	(313,609)
Amortised cost	$10,213,337	$ 790,574	$ 17,502	$ 3,278	$ -	$11,024,691

vii. The Group individually assesses the customers that have low credit rating and default. As at September 30, 2026, December 31, 2025 and September 30, 2025, the carrying amount of notes and accounts receivable amounted to $791, $730 and $730, respectively, the expected credit loss rate is 100%, and the Group has provided loss allowance amounting to $791, $730 and $730, respectively.

viii. The movements of the loss allowance of notes and accounts receivable are as follows:

	2026	2025
Balance at January 1	$ 322,914	$ 372,614
Provision of (reversal of) impairment loss	12,174	(35,701)
Amounts written off (Note)	(41,275)	(16,095)
Net exchange differences	(1,782)	(6,479)
Balance at September 30	$ 292,031	$ 314,339

Note: The Group wrote off accounts receivable and related loss allowance for the nine-month periods ended September 30, 2026 and 2025 amounting to $41,275 and $16,095, respectively, as the customers' accounts receivable have aged more than 2 years and the legal attest letters were served without receivables collected.

ix. For investments in debt instruments at amortised cost and fair value through profit or loss, the credit rating levels are presented below:

	September 30, 2026			
		Lifetime		
	12 months	Significant increase in credit risk	Impairment of credit	Total
Financial assets at amortised cost	$ 2,109,884	$ -	$ -	$ 2,109,884
Financial assets at fair value through profit or loss	$ 376,726	$ -	$ -	$ 376,726

	December 31, 2025			
		Lifetime		
	12 months	Significant increase in credit risk	Impairment of credit	Total
Financial assets at amortised cost	$ 1,627,011	$ -	$ -	$ 1,627,011
Financial assets at fair value through profit or loss	$ 549,400	$ -	$ -	$ 549,400

	September 30, 2025			
		Lifetime		
	12 months	Significant increase in credit risk	Impairment of credit	Total
Financial assets at amortised cost	$ 1,424,093	$ -	$ -	$ 1,424,093
Financial assets at fair value through profit or loss	$ 634,107	$ -	$ -	$ 634,107

The financial assets at amortised cost held by the Group are ordinary corporate bonds issued by domestic and overseas public company. The financial assets at fair value through profit or loss held by the Group are ordinary corporate bonds issued by public company. The credit risk rating has no significant abnormal situation.

(c) Liquidity risk

i. The Group manages liquidity risk by monitoring and maintaining a level of cash and cash equivalents deemed adequate to finance the Group's operations and mitigate the effects of fluctuations in cash flows. In addition, management monitors the utilization of bank borrowings and ensures compliance with loan covenants.

ii. The Group relies on bank borrowings as one of the significant source of liquidity. As at September 30, 2026, December 31, 2025 and September 30, 2025, the Group's undrawn bank borrowing facilities are as follows:

	September 30, 2026	December 31, 2025	September 30, 2025
Unsecured bank overdraft facilities			
- Amount used (Note)	$ 5,294,238	$ 111,479	$ 111,206
- Amount unused	6,842,480	6,740,558	6,562,803
	$ 12,136,718	$ 6,852,037	$ 6,674,009
Secured bank overdraft facilities			
- Amount used (Note)	$ 55,031	$ 123,475	$ 149,071

Note: As at September 30, 2026, December 31, 2025 and September 30, 2025, the amounts used or drawn by the Group from the unsecured bank overdraft facilities were recorded as borrowings amounting to $5,349,269, $227,357 and $252,913, respectively, and lease and salary guarantees amounting to $0, $7,597 and $7,364, respectively.

iii. Ultimate responsibility for liquidity risk management rests with the Board of Directors, which has built an appropriate liquidity risk management framework for the Group's short, medium and long-term funding and liquidity management requirements. The Group manages liquidity risk by maintaining adequate reserves of bank borrowing facilities and continuously monitoring forecast and actual cash flows.

iv. Liquidity and interest risk rate tables for non-derivative financial liabilities

The following table details the Group's remaining contractual maturity for its non-derivative financial liabilities with agreed repayment periods. The tables had been drawn up based on the undiscounted cash flows of financial liabilities from the earliest date on which the Group can be required to pay. The tables included both interest and principal cash flows. Specifically, bank loans with a repayment on demand clause were included in the earliest time band regardless of the probability of the banks choosing to exercise their rights. The maturity dates for other non-derivative financial liabilities were based on agreed repayment dates.

For non-derivative financial liabilities subject to floating interest rates, the undiscounted amounts were derived from the interest rate curve at the balance sheet date.

September 30, 2026	On demand or less than 1 month	1-3 months	Over 3 months to 1 year	Over 1 year
Non-derivative financial liabilities				
Non-interest bearing liabilities	$ 13,750,105	$ 4,437,231	$ 1,285,002	$ -
Lease liability	34,669	66,862	287,477	1,927,760
Floating rate instruments	1,987,952	3,206,257	108,063	-
Fixed rate instruments	193	7,167	20,613	33,990
	$ 15,772,919	$ 7,717,517	$ 1,701,155	$ 1,961,750

December 31, 2025	On demand or less than 1 month	1-3 months	Over 3 months to 1 year	Over 1 year
Non-derivative financial liabilities				
Non-interest bearing liabilities	$ 8,826,234	$ 3,106,445	$ 766,431	$ -
Lease liability	29,448	57,237	220,067	1,899,412
Floating rate instruments	222	445	2,001	102,475
Fixed rate instruments	283	32,143	48,004	60,401
	$ 8,856,187	$ 3,196,270	$ 1,036,503	$ 2,062,288

September 30, 2025

	On demand or less than 1 month	1-3 months	Over 3 months to 1 year	Over 1 year
Non-derivative financial liabilities				
Non-interest bearing liabilities	$ 7,700,211	$ 2,462,175	$ 1,026,402	$ -
Lease liability	29,921	59,647	334,845	1,772,810
Floating rate instruments	221	441	1,985	101,649
Fixed rate instruments	305	31,126	70,707	65,743
	$ 7,730,658	$ 2,553,389	$ 1,433,939	$ 1,940,202

The amounts included above for variable interest rate instruments for non-derivative financial liabilities were subject to change if changes in variable interest rates differ from those estimates of interest rates determined at the balance sheet date.

v. Liquidity tables for derivative financial liabilities

The following tables detail the Group's liquidity analysis for its derivative financial instruments. The tables were based on the undiscounted contractual gross cash inflows and outflows on derivative instruments that require gross settlement.

September 30, 2026

	On demand or less than 1 month	1-3 months	Over 3 months to 1 year	Total
Gross settled				
Forward foreign exchange contracts				
- Inflows	$ 208,440	$ 152,296	$ -	$ 360,736
- Outflows	(206,065)	(151,291)	-	(357,356)
	$ 2,375	$ 1,005	$ -	$ 3,380

December 31, 2025

	On demand or less than 1 month	1-3 months	Over 3 months to 1 year	Total
Gross settled				
Forward foreign exchange contracts				
- Inflows	$ 438,629	$ 323,154	$ -	$ 761,783
- Outflows	(449,616)	(325,035)	-	(774,651)
	$ (10,987)	$ (1,881)	$ -	$ (12,868)

September 30, 2025	On demand or less than 1 month	1-3 months	Over 3 months to 1 year	Total
Gross settled				
Forward foreign exchange contracts				
- Inflows	$ 474,595	$ 505,698	$ -	$ 980,293
- Outflows	(484,418)	(509,286)	-	(993,704)
	$ (9,823)	$ (3,588)	$ -	$ (13,411)

vi. The Group does not expect the timing of occurrence of the cash flows estimated through the maturity date analysis to be significantly earlier, nor expect the actual cash flow amount to 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 assets or liabilities take place with sufficient frequency and volume to provide pricing information on an ongoing basis.

Level 2: Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly (i.e. as price) or indirectly (i.e. derived from prices).

Level 3: Unobservable inputs for the asset or liability.

B. Financial instruments not measured at fair value

The carrying amounts of cash and cash equivalents, notes receivable, accounts receivable (including related parties), other receivables (including related parties), financial assets at amortised cost (current and non-current), refundable deposits, short-term borrowings, notes and accounts payable (including related parties), other payables (including related parties), other current liabilities, guarantee deposits received, lease liabilities and long-term borrowings (including current portion) are approximate to their fair values.

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

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

September 30, 2026	Level 1	Level 2	Level 3	Total
Assets - recurring fair value measurements				
Financial assets at fair value through profit or loss				
Derivative instruments	$ -	$ 3,595	$ -	$ 3,595
Listed, OTC and emerging stocks	992,242	-	939,798	1,932,040
Unlisted and non-OTC stocks	-	-	58,452	58,452
Ordinary corporate bonds	376,726	-	-	376,726
Fund beneficiary certificates	1,200,776	-	2,277,389	3,478,165
	2,569,744	3,595	3,275,639	5,848,978
Financial assets at fair value through other comprehensive income				
Listed and OTC stocks	$ 4,538,183	$ 69,653	$ -	$ 4,607,836
Unlisted and non-OTC stocks	-	-	86,687	86,687
	4,538,183	69,653	86,687	4,694,523
	$ 7,107,927	$ 73,248	$ 3,362,326	$ 10,543,501
Liabilities - recurring fair value measurements				
Financial liabilities at fair value through profit or loss				
Derivative instruments	$ -	$ 215	$ -	$ 215

December 31, 2025	Level 1	Level 2	Level 3	Total
Assets - recurring fair value measurements				
Financial assets at fair value through profit or loss				
Derivative instruments	$ -	$ 455	$ -	$ 455
Listed, OTC and emerging stocks	599,818	-	539,038	1,138,856
Unlisted and non-OTC stocks	-	-	64,033	64,033
Ordinary corporate bonds	549,400	-	-	549,400
Fund beneficiary certificates	6,830,132	-	1,959,434	8,789,566
	7,979,350	455	2,562,505	10,542,310
Financial assets at fair value through other comprehensive income				
Listed and OTC stocks	$ 2,596,743	$ 70,744	$ -	$ 2,667,487
Unlisted and non-OTC stocks	-	-	97,518	97,518
	2,596,743	70,744	97,518	2,765,005
	$10,576,093	$ 71,199	$ 2,660,023	$ 13,307,315
Liabilities - recurring fair value measurements				
Financial liabilities at fair value through profit or loss				
Derivative instruments	$ -	$ 13,323	$ -	$ 13,323

September 30, 2025	Level 1	Level 2	Level 3	Total
Assets - recurring fair value measurements				
Financial assets at fair value through profit or loss				
Derivative instruments	$ -	$ 119	$ -	$ 119
Listed, OTC and emerging stocks	511,763	-	358,533	870,296
Unlisted and non-OTC stocks	-	-	66,740	66,740
Ordinary corporate bonds	634,107	-	-	634,107
Fund beneficiary certificates	2,737,257	-	1,791,971	4,529,228
	3,883,127	119	2,217,244	6,100,490
Financial assets at fair value through other comprehensive income				
Listed and OTC stocks	$ 2,994,204	$ 70,930	$ -	$ 3,065,134
Unlisted and non-OTC stocks	-	-	131,155	131,155
	2,994,204	70,930	131,155	3,196,289
	$ 6,877,331	$ 71,049	$ 2,348,399	$ 9,296,779
Liabilities - recurring fair value measurements				
Financial liabilities at fair value through profit or loss				
Derivative instruments	$ -	$ 13,530	$ -	$ 13,530

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

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

	Listed and OTC stocks	Emerging stocks	Open-end fund	Corporate bonds
Market quoted price	Closing price	Last traded price	Net asset value	Closing 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 financial reporting date.

iii. 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.

iv. 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.

v. 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 consolidated balance sheet. The inputs and pricing information used during valuation are carefully assessed and adjusted based on current market conditions.

D. There were no transfers between Levels 1 and 2 for the nine-month periods ended September 30, 2026 and 2025.

E. The following chart is the movement of Level 3 for the nine-month periods ended September 30, 2026 and 2025:

For the nine-month period ended September 30, 2026 Financial assets	Financial assets at fair value through profit or loss	Financial assets at fair value through other comprehensive income	Total
Balance at January 1	$ 2,562,505	$ 97,518	$ 2,660,023
Purchases	195,693	-	195,693
Cash returned from capital reduction	-	(2,410)	(2,410)
Recognised in profit or loss	514,478	-	514,478
Recognised in other comprehensive income	-	(12,099)	(12,099)
Net exchange differences	2,963	3,678	6,641
Balance at September 30	$ 3,275,639	$ 86,687	$ 3,362,326

For the nine-month period ended September 30, 2025

Financial assets	Financial assets at fair value through profit or loss	Financial assets at fair value through other comprehensive income	Total
Balance at January 1	$ 2,469,794	$ 167,243	$ 2,637,037
Purchases	279,647	-	279,647
Transfers out from level 3	(23,607)	-	(23,607)
Cash returned from capital reduction	(84,880)	(15,038)	(99,918)
Recognised in profit or loss	(408,267)	-	(408,267)
Recognised in other comprehensive income	-	(14,728)	(14,728)
Net exchange differences	(15,443)	(6,322)	(21,765)
Balance at September 30	$ 2,217,244	$ 131,155	$ 2,348,399

F. The following is the qualitative information on 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 September 30, 2026	Valuation technique	Significant unobservable input	Range (weighted average)	Relationship of inputs to fair value
Non-derivative equity instrument:					
Unlisted and non-OTC stocks	$ 145,139	Net asset value	Not applicable	Not applicable	Not applicable
Private placement shares (listed companies)	$ 939,798	Market price method	Discount for lack of marketability	Not applicable	The higher the discount for lack of marketability, the lower the fair value
Beneficiary certificates	$ 2,277,389	Net asset value	Not applicable	Not applicable	Not applicable

	Fair value at December 31, 2025	Valuation technique	Significant unobservable input	Range (weighted average)	Relationship of inputs to fair value
Non-derivative equity instrument:					
Unlisted and non-OTC stocks	$ 161,551	Net asset value	Not applicable	Not applicable	Not applicable
Private placement shares (listed companies)	$ 539,038	Market price method	Discount for lack of marketability	Not applicable	The higher the discount for lack of marketability, the lower the fair value
Beneficiary certificates	$ 1,959,434	Net asset value	Not applicable	Not applicable	Not applicable

	Fair value at September 30, 2025	Valuation technique	Significant unobservable input	Range (weighted average)	Relationship of inputs to fair value
Non-derivative equity instrument:					
Unlisted and non-OTC stocks	$ 197,895	Net asset value	Not applicable	Not applicable	Not applicable
Private placement shares (listed companies)	$ 358,533	Market price method	Discount for lack of marketability	Not applicable	The higher the discount for lack of marketability, the lower the fair value
Beneficiary certificates	$ 1,791,971	Net asset value	Not applicable	Not applicable	Not applicable

(4) Others

Description of overall operating conditions

The Group's consolidated operating revenue reached NT$78.952 billion for the nine-month period ended September 30, 2026, an increase of 49% over the same period last year. The gross profit was NT$29.721 billion (gross profit margin was 37.6%), the operating profit was NT$15.651 billion (operating profit margin was 19.8%), the consolidated net profit after tax was NT$14.070 billion (increased 88% YoY), and the basic earnings per share was $16.21 (in dollars) for the nine-month period ended September 30, 2026.

The Group's consolidated operating revenue reached NT$32.440 billion for the three-month period ended September 30, 2026, an increase of 83% over the same period last year. The gross profit was NT$11.896 billion (gross profit margin was 36.7%), the operating profit was NT$6.795 billion (operating profit margin was 20.9%), the consolidated net profit after tax was NT$6.218 billion (increased 125% YoY), and the basic earnings per share was $7.15 (in dollars) for the three-month period ended September 30, 2026.

Regarding the operating results of the Group for the nine-month period ended September 30, 2026, in US dollar, the Group achieved an overall revenue of US$2,485 million, increased 46% YoY. In terms of geographic overview, North America, Europe, China, North Asia, Taiwan, and emerging markets outperformed with respective YoY growth of 58%, 36%, 55%, 43%, 72%, and 37%. By business units, IoT Automation Sector (iAutomation), Intelligent Systems Sector (iSystems), and Embedded Sector outperformed with growth of 25%, 49%, and 40% YoY, respectively. While Intelligent Service Sector (iService) recorded single-digit growth of 7% YoY.

13. SUPPLEMENTARY DISCLOSURES

(1) Significant transactions information

A. Loans to others: Refer to table 1.

B. Provision of endorsements and guarantees to others: Refer to table 2.

C. Holding of significant marketable securities at the end of the period (not including subsidiaries, associates and joint ventures): Refer to table 3.

D. Purchases or sales of goods from or to related parties reaching NT$100 million or 20% of paid-in capital or more: Refer to table 4.

E. Receivables from related parties reaching NT$100 million or 20% of paid-in capital or more: Refer to table 5.

F. Significant inter-company transactions during the reporting period: Refer to table 6.

(2) Information on investees

Names, locations and other information of investee companies (not including investees in Mainland China): Refer to table 7.

(3) Information on investments in Mainland China

A. Basic information: Refer to table 8.

B. Significant transactions conducted with investees in Mainland China directly or indirectly through other companies in the third areas:

Any of the significant transactions with investee companies in mainland China, either directly or indirectly through a third party, and their prices, payment terms, and unrealised gains or losses: Refer to tables 4, 5 and 6.

14. SEGMENT INFORMATION

(1) General information

Information is reported to the chief operating decision maker for the assessment of segment performance, business analysis, and the resource deployment judgment. Reportable segments are as follows:

A. Intelligent Systems (iSystem): The business is strategically focused on advancing the Industrial IoT, with a strong emphasis on delivering comprehensive solutions across key domains such as cloud-based IoT (Cloud IoT), cloud platforms and servers, imaging and video solutions, and enterprise networking systems. By aligning product development with industry trends to drive digital transformation and improve operational efficiency across sectors.

B. Embedded Design-In (Embedded): Embedded Design-In business provides embedded boards, systems, peripherals, and software, along with networking platforms, data acquisition, and control solutions integrated with intelligent applications. Customized co-design and services available upon customer.

C. IoT Automation (iAutomation): IoT Automation specializes in intelligent communication and industrial automation solutions, enhancing connectivity and operational efficiency across various industries. By integrating edge computing and cloud technologies, we enable device connectivity, remote monitoring, predictive maintenance, and energy management, driving digital transformation.

D. Intelligent Service (iService): The Intelligent Service focuses on smart logistics solution, medical and healthcare, and intelligent retail, delivering integrated edge computing and AI solutions. By combining hardware, software, and service integration, it drives digital transformation and operational efficiency across key smart city industries.

E. Advantech Service Plus and Others (AS+ and Others): Global repair, technical support and warranty services, etc.

(2) Measurement of segment information

The chief operating decision maker considers each service as separate operating segment. But for financial statements presentation purposes, these individual operating segments have been aggregated into a single operating segment, taking into account the following factors:

A. These operating segments have similar long-term gross profit margins; and

B. The nature of the products and production processes are similar.

The following is an analysis about reportable segment provided to the chief operating decision maker.

For the nine-month period ended September 30, 2026

	Intelligent Systems (iSystem)	Embedded Design-In (Embedded)	IoT Automation (iAutomation)	Intelligent Service (iService)	Advantech Service Plus and Others (AS+ and Others)	Total
Revenue						
Revenue from external customers	$ 32,693,722	$ 25,319,912	$ 4,944,510	$ 4,303,413	$ 11,690,235	$ 78,951,792
Inter-segment revenue	-	-	-	-	-	-
Segment revenue	$ 32,693,722	$ 25,319,912	$ 4,944,510	$ 4,303,413	$ 11,690,235	78,951,792
Eliminations	$ -	$ -	$ -	$ -	$ -	-
Consolidated revenue	-	-	-	-	-	78,951,792
Segment income	$ 7,505,069	$ 5,588,613	$ 2,816,471	$ 428,285	$ 899,509	17,237,947
Interest and other income						562,214
Other unamortised expenses						(1,587,256)
Other gains and losses						1,020,248
Finance costs						(83,272)
Share of profit of associates accounted for under equity method						409,296
Profit from continuing operations before tax						$ 17,559,177

For the nine-month period ended September 30, 2025

	Intelligent Systems (iSystem)	Embedded Design-In (Embedded)	IoT Automation (iAutomation)	Intelligent Service (iService)	Advantech Service Plus and Others (AS+ and Others)	Total
Revenue						
Revenue from external customers	$ 21,517,978	$ 17,775,453	$ 3,886,498	$ 3,948,351	$ 5,832,673	$ 52,960,953
Inter-segment revenue	-	-	-	-	-	-
Segment revenue	$ 21,517,978	$ 17,775,453	$ 3,886,498	$ 3,948,351	$ 5,832,673	52,960,953
Eliminations	$ -	$ -	$ -	$ -	$ -	-
Consolidated revenue	-	-	-	-	-	52,960,953
Segment income	$ 4,645,497	$ 3,619,917	$ 1,561,929	$ 285,014	$ 390,693	10,503,050
Interest and other income						572,571
Other unamortised expenses						(1,747,264)
Other gains and losses						(493,198)
Finance costs						(67,564)
Share of profit of associates accounted for under equity method						241,284
Profit from continuing operations before tax						$ 9,008,879

Segment profit represented the profit before tax earned by each segment without allocation of central administration costs and directors' remuneration, share of profits of associates accounted for under equity method, gain or loss recognised on the disposal of associates, rental income, interest income, gain or loss on disposal of property, plant and equipment, gains or losses on disposal of investments, exchange gains or losses, valuation gains or losses on financial instruments, finance costs and income tax expense. This was the measure reported to the chief operating decision maker for the purpose of resource allocation and assessment of segment performance.

ADVANTECH CO., LTD. AND SUBSIDIARIES

Loans to others

For the nine-month period ended September 30, 2026

Table 1

Expressed in thousands of NTD

(Except as otherwise indicated)

No.	Creditor	Borrower	Financial Statement Account	Related Parties	Maximum Balance for the period (Note D)	Ending Balance (Note D)	Actual amount drawn down	Interest rate	Nature of loan	Amount of transactions with the borrower	Reason for short-term financing	Allowance for doubtful accounts	Collateral Item	Collateral Value	Limit on loans granted to a single party	Ceiling on total loans granted
0	ADVANTECH CO., LTD.	Aures RTG	Other receivable - related parties	Yes	$ 226,170	$ -	$ -	3%~4%	Short-term financing	$ -	Operating need	$ -	None	$ -	$ 6,266,096 (Note B)	$ 12,532,192 (Note B)
0	ADVANTECH CO., LTD.	Aures	Other receivable - related parties	Yes	161,550	-	-	3%~4%	Short-term financing	-	Operating need	-	None	-	6,266,096 (Note B)	12,532,192 (Note B)
0	ADVANTECH CO., LTD.	Aures RTG	Other receivable - related parties	Yes	226,170	222,950	222,950	3.50%	Short-term financing	-	Operating need	-	None	-	6,266,096 (Note B)	12,532,192 (Note B)
0	ADVANTECH CO., LTD.	Aures	Other receivable - related parties	Yes	185,950	180,750	144,600	2.50%	Short-term financing	-	Operating need	-	None	-	6,266,096 (Note B)	12,532,192 (Note B)
1	ACI CN	ACN	Other receivable - related parties	Yes	335,230	332,360	332,360	3.00%	Short-term financing	-	Operating need	-	None	-	774,879 (Note C)	774,879 (Note C)
2	ACI	ADVANTECH CO., LTD.	Other receivable - related parties	Yes	600,000	600,000	600,000	1.50%	Short-term financing	-	Operating need	-	None	-	683,923 (Note B)	1,367,845 (Note B)

Note A: The numbers filled in for the loans provided by the Company or subsidiaries are as follows:

(1) The Company is '0'.

(2) The subsidiaries are numbered in order starting from '1'.

Note B: The financing limit for each borrower and for the aggregate financing were 10% and 20%, respectively of creditor's net worth based on the latest audited or reviewed report.

Note C: The financing limit for each borrower and for the aggregate financing were both 40% of creditor's net worth based on the latest audited or reviewed report.

Note D: The maximum balance for the period and ending balance are approved by the board of directors of creditors.

ADVANTECH CO., LTD. AND SUBSIDIARIES

Provision of endorsements and guarantees to others

For the nine-month period ended September 30, 2026

Table 2

Expressed in thousands of NTD
(Except as otherwise indicated)

		Party being endorsed/guaranteed											
No.	Endorser/guarantor	Company Name	Relationship with the endorser/guarantor	Limit on endorsements/ guarantees provided for a single party (Note A)	Maximum outstanding endorsement/guarantee amount as of September 30, 2026	Outstanding endorsement/guarantee amount at September 30, 2026	Actual amount drawn down	Amount of endorsements/ guarantees secured with collateral	Ratio of accumulated endorsement/guarantee amount to net asset value of the endorser/guarantor company	Ceiling on total amount of endorsements/ guarantees provided (Note B)	Provision of endorsements/ guarantees by parent company to subsidiary	Provision of endorsements/ guarantees by subsidiary to parent company	Provision of endorsements/ guarantees to the party in Mainland China
0	ADVANTECH CO., LTD.	Yan Xu Green Electricity Co., Ltd.	Subsidiary	$ 6,266,096	$ 526,680	$ 526,680	$ 107,400	$ -	0.84	$ 18,798,288	Y	N	N

Note A: The limit on endorsements or guarantees provided on behalf of the respective party is 10% of the Company's net worth.
Note B: The maximum collateral or guarantee amount allowable is 30% of the Company's net worth.
Note C: The net equity is from the latest audited or reviewed report.

ADVANTECH CO., LTD. AND SUBSIDIARIES

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

September 30, 2026

Table 3

Expressed in thousands of NTD
(Except as otherwise indicated)

Holding Company Name	Marketable securities		Relationship with the securities issuer	General ledger account	As of September 30, 2026				Footnote
	Type	Name			Number of shares	Book value	Ownership (%)	Fair value	
ADVANTECH CO., LTD.	Stock	ASUSTek Computer Inc.	None	Financial assets at fair value through other comprehensive income or loss - non-current	3,639,461	$ 3,497,522	0.49	$ 3,497,522	Note A
ADVANTECH CO., LTD.	Stock	Allied Circuit Co., Ltd.	None	Financial assets at fair value through other comprehensive income or loss - non-current	1,294,153	408,953	2.08	408,953	Note A
ADVANTECH CO., LTD.	Bond	Unsecured Corporate Bonds of Taiwan Life – Tranche A	None	Financial assets at amortised cost - non-current	-	280,000	-	279,718	Note A
ADVANTECH CO., LTD.	Bond	Fubon Life Insurance Co., Ltd. Unsecured Corporate Bonds A	None	Financial assets at amortised cost - non-current	-	101,000	-	101,975	Note A
ADVANTECH CO., LTD.	Bond	Nan Shan Life Insurance Co., Ltd. Unsecured Corporate Bonds A	None	Financial assets at amortised cost - non-current	-	101,000	-	101,085	Note A
ADVANTECH CO., LTD.	Beneficiary certificates	FSITC Taiwan Money Market	None	Financial assets at fair value through profit or loss - current	12,218,195	200,448	-	200,448	Note B
ADVANTECH CO., LTD.	Beneficiary certificates	Fubon Chi-Hsiang Money Market Fund	None	Financial assets at fair value through profit or loss - current	8,950,414	150,106	-	150,106	Note B
ACI	Stock	TXC Corporation	None	Financial assets at fair value through profit or loss - non-current	1,008,000	211,680	0.29	211,680	Note A
ACI	Stock	Apacer Technology Inc.	None	Financial assets at fair value through profit or loss - non-current	6,041,000	939,798	4.69	939,798	Note C
ACI	Stock	Allied Circuit Co., Ltd.	None	Financial assets at fair value through other comprehensive income or loss - non-current	1,999,077	631,708	3.21	631,708	Note A
ACI	Stock	Mildex	None	Financial assets at fair value through profit or loss - current	9,474,313	195,644	11.96	195,644	Note A
ACI	Stock	ITTS	None	Financial assets at fair value through profit or loss - current	3,391,273	140,060	12.41	140,060	Note A
ACI	Beneficiary certificates	Taishin 1699 Money Market	None	Financial assets at fair value through profit or loss - current	17,435,477	253,543	-	253,543	Note B
ACI	Beneficiary certificates	FSITC Taiwan Money Market	None	Financial assets at fair value through profit or loss - current	28,702,308	470,623	-	470,623	Note B
Advanixs Corporation	Beneficiary certificates	Fubon Jih Sun Money Market	None	Financial assets at fair value through profit or loss - current	7,147,608	113,596	-	113,596	Note B
ACI KY	Beneficiary certificates	Momenta DIF III L.P.	None	Financial assets at fair value through profit or loss - non-current	-	777,515	-	777,515	Note B
ACI KY	Beneficiary certificates	Esquarre IoT Landing Fund L.P.	None	Financial assets at fair value through profit or loss - non-current	-	371,212	-	371,212	Note B
ACI KY	Bond	META 4.95% 05/15/33	None	Financial assets at amortised cost - non-current	-	162,355	-	150,364	Note A
ACI KY	Bond	Johnson & Johnson 4.85% 03/01/32	None	Financial assets at amortised cost - non-current	-	161,639	-	155,587	Note A
ACI KY	Bond	UnitedHealth Group Inc. 5% 24/34	None	Financial assets at amortised cost - non-current	-	131,082	-	120,482	Note A
ACI CN	Beneficiary certificates	Tianying Heyan (Hengqin) Investment Management Partnership (Limited Partnership)	None	Financial assets at fair value through profit or loss - non-current	-	333,681	-	333,681	Note B
ACI CN	Beneficiary certificates	Tianying Hehua (Ningbo) Venture Investment Partnership (Limited Partnership)	None	Financial assets at fair value through profit or loss - non-current	-	656,510	-	656,510	Note B
ANA	Bond	QUALCOMM Inc. 5,4% 22/33	None	Financial assets at amortised cost - non-current	-	101,312	-	99,731	Note A
ANA	Bond	NVIDIA Corp. 4,75% 26/33	None	Financial assets at amortised cost - non-current	-	153,338	-	144,214	Note A
ANA	Bond	TSMC Global Ltd.4.625% S/A 07/22/32	None	Financial assets at amortised cost - non-current	-	177,454	-	167,310	Note A

Note A: Market value was based on the closing price on September 30, 2026.
Note B: Market value was based on the net asset values of the open-ended funds on September 30, 2026.
Note C: The fair values are estimated from the closing price on September 30, 2026.
Note D: Securities with an ending book value of less than NT$100 million are not disclosed.

ADVANTECH 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

For the nine-month period ended September 30, 2026

Table 4

Expressed in thousands of NTD
(Except as otherwise indicated)

			Transaction Details				Differences in transaction terms compared to third party		Notes/accounts receivable (payable)	
Purchaser/seller	Counterparty	Relationship	Sales/(purchases)	Amount	Percentage of total sales/(purchases)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)
ADVANTECH CO., LTD.	ANA	Subsidiary	Sales	$ 19,732,429	34.81%	60 days after month-end	Contract price	No significant difference	$ 5,184,351	28.67%
ADVANTECH CO., LTD.	ACN	Subsidiary	Sales	10,505,097	18.53%	180 days after month-end	Contract price	No significant difference	5,643,521	31.21%
ADVANTECH CO., LTD.	AEU	Subsidiary	Sales	8,356,779	14.74%	60 days after month-end	Contract price	No significant difference	2,460,128	13.60%
ADVANTECH CO., LTD.	AKR	Subsidiary	Sales	2,289,976	4.04%	30 days after month-end	Contract price	No significant difference	899,463	4.97%
ADVANTECH CO., LTD.	AJP	Subsidiary	Sales	2,010,327	3.55%	30 days after month-end	Contract price	No significant difference	253,618	1.40%
ADVANTECH CO., LTD.	Advanixs Corporation	Subsidiary	Sales	284,105	0.50%	30 days after month-end	Contract price	No significant difference	43,097	0.24%
ADVANTECH CO., LTD.	ASG	Subsidiary	Sales	545,481	0.96%	45 days after month-end	Contract price	No significant difference	39,338	0.22%
ADVANTECH CO., LTD.	AAU	Subsidiary	Sales	294,236	0.52%	45 days after month-end	Contract price	No significant difference	86,249	0.48%
ADVANTECH CO., LTD.	AMY	Subsidiary	Sales	221,337	0.39%	45 days after month-end	Contract price	No significant difference	93,467	0.52%
ADVANTECH CO., LTD.	AMX	Subsidiary	Sales	135,360	0.24%	30 days after month-end	Contract price	No significant difference	40,619	0.22%
ADVANTECH CO., LTD.	AIN	Subsidiary	Sales	258,164	0.46%	45 days after month-end	Contract price	No significant difference	76,457	0.42%
ADVANTECH CO., LTD.	ABR	Subsidiary	Sales	104,528	0.18%	30 days from the invoice date	Contract price	No significant difference	23,949	0.13%
ADVANTECH CO., LTD.	ATH	Subsidiary	Sales	131,930	0.23%	45 days after month-end	Contract price	No significant difference	14,268	0.08%
ADVANTECH CO., LTD.	AVN	Subsidiary	Sales	126,110	0.22%	45 days after month-end	Contract price	No significant difference	23,474	0.13%
ADVANTECH CO., LTD.	ATR	Subsidiary	Sales	191,563	0.34%	45 days after month-end	Contract price	No significant difference	2,204	0.01%
AKMC	ADVANTECH CO., LTD.	Parent company	Sales	14,976,031	92.64%	90 days after month-end	Contract price	No significant difference	4,980,736	96.24%
AKMC	ACN	Fellow subsidiary	Sales	1,117,693	6.91%	60 days after month-end	Contract price	No significant difference	176,133	3.40%
ANA	ADVANTECH CO., LTD.	Parent company	Sales	434,084	1.63%	30 days from the invoice date	Contract price	No significant difference	59,469	1.17%
ACZ	AEU	Fellow subsidiary	Sales	254,362	72.11%	60 days from the invoice date	Contract price	No significant difference	81,478	75.70%
ACN	Fuhua Huichuang	Fellow subsidiary	Sales	329,711	1.91%	90 days from the invoice date	Contract price	No significant difference	134,798	6.15%
Aures	Aures US	Subsidiary	Sales	130,133	6.27%	60 days after month-end	Contract price	No significant difference	130,421	28.86%
Aures	Aures DE	Subsidiary	Sales	194,694	9.38%	60 days after month-end	Contract price	No significant difference	39,880	8.82%
Aures	Aures UK	Subsidiary	Sales	121,106	5.83%	60 days after month-end	Contract price	No significant difference	30,056	6.65%

Note: All intercompany transactions have been eliminated during consolidation.

ADVANTECH CO., LTD. AND SUBSIDIARIES

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

September 30, 2026

Table 5

Expressed in thousands of NTD
(Except as otherwise indicated)

Company Name	Counterparty	Relationship	Ending balance	Turnover rate	Overdue receivables		Amount received in subsequent period	Allowance for doubtful accounts
					Amount	Action taken		
ADVANTECH CO., LTD.	ACN	Subsidiary	$ 5,643,521	2.74	$ -	-	$ 712,200	$ -
ADVANTECH CO., LTD.	ANA	Subsidiary	5,189,321	6.39	19,655	Monthly reconciliation and collection	1,471,200	-
ADVANTECH CO., LTD.	AEU	Subsidiary	2,467,346	5.02	525,581	Monthly reconciliation and collection	252,653	-
ADVANTECH CO., LTD.	AKR	Subsidiary	903,270	4.86	421,191	Monthly reconciliation and collection	-	-
ADVANTECH CO., LTD.	AJP	Subsidiary	255,562	13.72	-	-	-	-
ADVANTECH CO., LTD.	AKMC	Subsidiary	1,343,250	Note A	1,865	Monthly reconciliation and collection	392,622	-
ADVANTECH CO., LTD.	Aures RTG	Sub-subsidiary	223,825	Note B	223,614	Monthly reconciliation and collection	-	-
ADVANTECH CO., LTD.	Aures	Subsidiary	204,040	Note B	146,934	Monthly reconciliation and collection	-	-
ACI	ADVANTECH CO., LTD.	Parent company	600,000	Note B	-	-	-	-
AKMC	ADVANTECH CO., LTD.	Parent company	4,980,736	4.15	132,008	Monthly reconciliation and collection	441,552	-
AKMC	ACN	Fellow subsidiary	177,133	9.70	-	-	898	-
ACN	Fuhua Huichuang	Subsidiary	134,798	3.82	-	-	56,457	-
ACI CN	ACN	Fellow subsidiary	332,360	Note B	-	-	-	-
Aures	Aures US	Sub-subsidiary	130,421	1.36	97,055	Monthly reconciliation and collection	7,743	-

Note A: The Company’s sales revenue on materials delivered to subcontractors - AKMC have been eliminated during consolidation.
Note B: The receivables are recorded as other receivables; therefore, the turnover rate is not applicable. The nature of certain other receivables pertains to loans to others. Refer to table 1.

ADVANTECH CO., LTD. AND SUBSIDIARIES

Significant inter-company transactions during the reporting period

For the nine-month period ended September 30, 2026

Table 6

Expressed in thousands of NTD
(Except as otherwise indicated)

No. (Note A)	Company Name	Counterparty	Relationship (Note B)	Transaction			Percentage of consolidated total operating revenues or total assets (Note C)
				General ledger account	Amount	Transaction terms	
0	ADVANTECH CO., LTD.	AAU	1	Sales revenue	$ 294,236	Usual trade terms	0%
0	ADVANTECH CO., LTD.	ABR	1	Sales revenue	104,528	Usual trade terms	0%
0	ADVANTECH CO., LTD.	ACN	1	Receivables from related parties	5,643,521	180 days after month-end	6%
0	ADVANTECH CO., LTD.	ACN	1	Sales revenue	10,505,097	Usual trade terms	13%
0	ADVANTECH CO., LTD.	AEU	1	Receivables from related parties	2,460,128	60 days after month-end	2%
0	ADVANTECH CO., LTD.	AEU	1	Sales revenue	8,356,779	Usual trade terms	11%
0	ADVANTECH CO., LTD.	AIN	1	Sales revenue	258,164	Usual trade terms	0%
0	ADVANTECH CO., LTD.	AJP	1	Receivables from related parties	253,618	30 days after month-end	0%
0	ADVANTECH CO., LTD.	AJP	1	Sales revenue	2,010,327	Usual trade terms	3%
0	ADVANTECH CO., LTD.	AKMC	1	Receivables from related parties	1,343,250	90 days after month-end	1%
0	ADVANTECH CO., LTD.	AKR	1	Receivables from related parties	899,463	30 days after month-end	1%
0	ADVANTECH CO., LTD.	AKR	1	Sales revenue	2,289,976	Usual trade terms	3%
0	ADVANTECH CO., LTD.	AMX	1	Sales revenue	135,360	Usual trade terms	0%
0	ADVANTECH CO., LTD.	AMY	1	Sales revenue	221,337	Usual trade terms	0%
0	ADVANTECH CO., LTD.	ANA	1	Receivables from related parties	5,184,351	60 days after month-end	5%
0	ADVANTECH CO., LTD.	ANA	1	Sales revenue	19,732,429	Usual trade terms	25%
0	ADVANTECH CO., LTD.	ASG	1	Sales revenue	545,481	Usual trade terms	1%
0	ADVANTECH CO., LTD.	ATH	1	Sales revenue	131,930	Usual trade terms	0%
0	ADVANTECH CO., LTD.	ATR	1	Sales revenue	191,563	Usual trade terms	0%
0	ADVANTECH CO., LTD.	AVN	1	Sales revenue	126,110	Usual trade terms	0%
0	ADVANTECH CO., LTD.	Advanixs Corporation	1	Sales revenue	284,105	Usual trade terms	0%
0	ADVANTECH CO., LTD.	Aures RTG	1	Other receivables from related parties	222,950	Note E	0%
0	ADVANTECH CO., LTD.	Aures	1	Other receivables from related parties	144,600	Note E	0%
1	AKMC	ADVANTECH CO., LTD.	2	Receivables from related parties	4,980,736	90 days after month-end	5%
1	AKMC	ADVANTECH CO., LTD.	2	Sales revenue	14,976,031	Usual trade terms	19%
1	AKMC	ACN	3	Receivables from related parties	176,133	60 days after month-end	1%
1	AKMC	ACN	3	Sales revenue	1,117,693	Usual trade terms	1%
2	ANA	ADVANTECH CO., LTD.	2	Sales revenue	434,084	Usual trade terms	0%
3	ACI	ADVANTECH CO., LTD.	2	Other receivables from related parties	600,000	Note E	0%
4	ACN	Fuhua Huichuang	3	Receivables from related parties	134,798	90 days after invoice date	0%
4	ACN	Fuhua Huichuang	3	Sales revenue	329,711	Usual trade terms	0%
5	ACI CN	ACN	3	Other receivables from related parties	332,360	Note E	0%
6	ACZ	AEU	3	Sales revenue	254,362	Usual trade terms	1%
7	Aures	Aures US	1	Receivables from related parties	130,421	60 days after month-end	0%
7	Aures	Aures US	1	Sales revenue	130,133	Usual trade terms	0%
7	Aures	Aures DE	1	Sales revenue	194,694	Usual trade terms	0%

No. (Note A)	Company Name	Counterparty	Relationship (Note B)	Transaction				
				General ledger account	Amount		Transaction terms	Percentage of consolidated total operating revenues or total assets (Note C)
7	Aures	Aures UK	1	Sales revenue	$	121,106	Usual trade terms	0%

Note A: The numbers filled in for the transaction company in respect of inter-company transactions are as follows:

(1) Parent company is '0'.

(2) The subsidiaries are numbered in order starting from '1'.

Note B: Relationship between transaction company and counterparty is classified into the following three categories; fill in the number of category each case belongs to (If transactions between parent company and subsidiaries or between subsidiaries refer to the same transaction, it is not required to disclose twice. For example, if the parent company has already disclosed its transaction with a subsidiary, then the subsidiary is not required to disclose the transaction; for transactions between two subsidiaries, if one of the subsidiaries has disclosed the transaction, then the other is not required to disclose the transaction.):

(1) Parent company to subsidiary.

(2) Subsidiary to parent company.

(3) Subsidiary to subsidiary.

Note C: For assets and liabilities, amounts are shown as a percentage to consolidated total assets as of September 30, 2026, while revenues, costs and expenses are shown as a percentage to consolidated total operating revenues for the nine-month period ended September 30, 2026.

Note D: All intercompany transactions have been eliminated during consolidation.

Note E: Mainly pertain to accrued financing charges.

ADVANTECH CO., LTD. AND SUBSIDIARIES

Information on investees (excluding information on investments in Mainland china)

For the nine-month period ended September 30, 2026

Table 7

Expressed in thousands of NTD

(Except as otherwise indicated)

Investor	Investee	Location	Main business activities	Initial investment amount		Balance as of September 30, 2026			Net profit (loss) of the investee for the nine-month period ended September 30, 2026	Investment income (loss) recognised by the Company for the nine-month period ended September 30, 2026 (Note C)	Footnote
				Balance as at September 30, 2026	Balance as at January 1, 2026	Number of shares	Ownership (%)	Carrying value			
ADVANTECH CO., LTD.	AAC NL	Netherlands	Overseas investment in manufacturing and services industries	$ 247,275	$ 247,275	11,126,887	100.00	$ 11,700,890	$ 2,431,971	$ 2,423,273	Subsidiary
ADVANTECH CO., LTD.	ATC	British Virgin Islands	Overseas investment in manufacturing and services industries	998,788	998,788	33,850,000	100.00	7,070,746	476,183	449,602	Subsidiary
ADVANTECH CO., LTD.	Advanixs Corporation	Taiwan	Manufacturing, marketing and trade of industrial use computers	100,000	100,000	10,000,000	100.00	237,730	34,581	34,581	Subsidiary
ADVANTECH CO., LTD.	ACI	Taiwan	Investment in marketable securities	4,300,000	4,300,000	447,000,000	100.00	6,838,270	737,748	737,795	Subsidiary
ADVANTECH CO., LTD.	Axiomtek	Taiwan	Manufacturing, marketing and trade of industrial use computers	511,372	511,372	28,080,142	24.85	1,500,080	750,276	185,610	Investments accounted for under equity method
ADVANTECH CO., LTD.	LNC	Taiwan	Manufacturing and trade of controllers	188,826	188,826	13,380,000	40.55	180,060	(6,651)	(566)	Investments accounted for under equity method
ADVANTECH CO., LTD.	AMX	Mexico	Marketing and trade of industrial use computers	91,478	91,478	16,250,003	96.90	138,977	28,941	28,017	Subsidiary
ADVANTECH CO., LTD.	AEUH	Netherlands	Overseas investment in manufacturing and services industries	1,655,383	1,655,383	25,961,250	100.00	1,220,036	548,104	545,735	Subsidiary
ADVANTECH CO., LTD.	ASG	Singapore	Marketing and trade of industrial use computers	27,134	27,134	1,450,000	100.00	407,817	130,960	130,190	Subsidiary
ADVANTECH CO., LTD.	ATH	Thailand	Manufacturing of computer products	47,701	47,701	510,000	49.51	67,206	29,766	14,755	Subsidiary
ADVANTECH CO., LTD.	AAU	Australia	Marketing and trade of industrial use computers	40,600	40,600	500,204	100.00	62,805	19,020	18,828	Subsidiary
ADVANTECH CO., LTD.	AJP	Japan	Marketing and trade of industrial use computers	651,685	651,685	1,200	100.00	1,734,371	375,862	375,789	Subsidiary
ADVANTECH CO., LTD.	AMY	Malaysia	Marketing and trade of industrial use computers	35,140	35,140	2,000,000	100.00	172,446	37,972	37,886	Subsidiary
ADVANTECH CO., LTD.	AKR	Korea	Marketing and trade of industrial use computers	156,668	156,668	600,000	100.00	773,062	156,533	156,568	Subsidiary
ADVANTECH CO., LTD.	ABR	Brazil	Marketing and trade of industrial use computers	89,846	89,846	15,920,821	100.00	97,887	(13,320)	(13,297)	Subsidiary
ADVANTECH CO., LTD.	AiCS	Taiwan	Design, research and develop and sale of intelligent services	81,837	81,837	1,000,000	100.00	85,955	103	103	Subsidiary
ADVANTECH CO., LTD.	AIN	India	Marketing and trade of industrial use computers	39,747	39,747	4,999,999	99.99	24,348	(453)	(643)	Subsidiary
ADVANTECH CO., LTD.	Winmate	Taiwan	Embedded System Modules	527,670	527,670	12,309,506	14.50	746,272	561,566	77,935	Investments accounted for under equity method
ADVANTECH CO., LTD.	AVN	Vietnam	Marketing and trade of industrial use computers	76,092	76,092	81,000	60.00	48,878	17,649	10,538	Subsidiary
ADVANTECH CO., LTD.	Nippon RAD	Japan	Integration of IoT intelligent system	251,915	251,915	850,000	16.08	109,115	17,277	4,605	Investments accounted for under equity method
ADVANTECH CO., LTD.	ATR	Turkey	Wholesale of computers and peripheral devices	138,123	138,123	27,063,050	100.00	53,606	14,543	14,395	Subsidiary (Note D)
ADVANTECH CO., LTD.	AIL	Israel	Trading of industrial network communications systems	8,653	8,653	100	100.00	14,794	3,454	3,455	Subsidiary
ADVANTECH CO., LTD.	Huan Yan Water Solution Co., Ltd.	Taiwan	Service plan for combination of related technologies of water treatment and Applications of Internet of Things	8,063	8,063	270,000	90.00	1,804	(128)	(115)	Subsidiary
ADVANTECH CO., LTD.	ADB	United Arab Emirates	Trading of industrial network communications systems	3,312	3,312	50	100.00	6,144	1,231	1,231	Subsidiary
ADVANTECH CO., LTD.	AID	Indonesia	Marketing and trade of industrial use computers	48	48	30	1.00	-	1,803	-	Subsidiary
ADVANTECH CO., LTD.	AAC (HK)	Hong Kong	Overseas investment in manufacturing and services industries	1,471,031	1,471,031	15,230,001	100.00	1,219,695	954,326	954,016	Subsidiary
ADVANTECH CO., LTD.	ACI KY	Cayman Islands	General investment	3,147,958	3,147,958	160,000,000	100.00	2,609,254	(15,986)	(15,986)	Subsidiary
ADVANTECH CO., LTD.	Cermate (Taiwan)	Taiwan	Manufacturing of electronic components, computers, and peripheral devices	157,275	157,275	1,327,500	45.00	53,999	18,197	8,228	Subsidiary
ADVANTECH CO., LTD.	Aures	France	Retail electronic and computer products marketing and sales	1,003,210	1,003,210	4,738,256	100.00	475,317	(130,051)	(139,022)	Subsidiary
ACI	Cermate (Taiwan)	Taiwan	Manufacturing of electronic components, computers, and peripheral devices	32,725	32,725	1,622,500	55.00	98,917	18,197	-	Subsidiary
ACI	Deneng	Taiwan	Installment and sale of electronic components and software	18,095	18,095	658,000	39.69	2,044	(566)	-	Investments accounted for under equity method
ACI	CDIB	Taiwan	Investment in marketable securities	150,000	150,000	23,663,143	17.86	203,111	(52,580)	-	Investments accounted for under equity method
ACI	AzureWave	Taiwan	Wireless communication and digital image module manufacturing and trading	433,660	433,813	25,489,000	16.46	783,996	401,507	-	Investments accounted for under equity method
ACI	Nippon RAD	Japan	Integration of IoT intelligent system	49,733	49,733	154,310	2.92	16,328	17,277	-	Investments accounted for under equity method
ACI	Mildex	Taiwan	Electronic component manufacturing	-	172,693	-	-	-	-	-	NOTE E
ACI	Smasoft	Taiwan	Manufacturing and trade of electronic and mechanical devices	73,270	73,270	1,088,271	39.23	14,753	(21,668)	-	Investments accounted for under equity method
ACI	VSO	Taiwan	Manufacturing and trade of electronic and mechanical devices	112,363	112,363	4,759,793	10.92	255,416	307,944	-	Investments accounted for under equity method
ACI	Hwacom	Taiwan	Computer system integration service	271,867	276,932	20,075,000	13.49	442,395	74,040	-	Investments accounted for under equity method

Investor	Investee	Location	Main business activities	Initial investment amount		Balance as of September 30, 2026			Net profit (loss) of the investee for the nine-month period ended	Investment income (loss) recognised by the Company for the nine-month period ended	Footnote
				Balance as at September 30, 2026	Balance as at January 1, 2026	Number of shares	Ownership (%)	Carrying value	September 30, 2026	September 30, 2026 (Note C)	
ACI	Feng Sang	Taiwan	Computer system integration service	$ 109,219	$ 109,219	6,088,750	36.24	$ 140,709	$ 27,580	$ -	Investments accounted for under equity method
ACI	iSAP	Taiwan	Information software service	-	10,000	-	-	-	-	-	NOTE F
ACI	IISI	Taiwan	Computer system integration service	234,671	234,671	13,804,205	17.11	315,907	64,110	-	Investments accounted for under equity method
ACI	Freedom Systems	Taiwan	Electronic information service	37,500	37,500	2,646,150	17.53	52,946	17,350	-	Investments accounted for under equity method
ACI	Yan Xu Green Electricity Co., Ltd.	Taiwan	Green energy power plant development	83,325	83,325	8,332,500	82.50	78,943	(2,098)	-	Subsidiary
ACI	Expetech	Taiwan	Computer system integration service	80,000	80,000	6,000,000	58.87	35,182	(19,890)	-	Subsidiary
ACI	ADTEK	Taiwan	Manufacturing and trade of electronic and mechanical devices	127,110	127,110	2,001,729	21.00	153,829	48,752	-	Investments accounted for under equity method
ACI	Cloud Plus	Taiwan	Computer system and circuit engineering integration services	165,000	-	5,500,000	10.32	131,865	(14,050)	-	Investments accounted for under equity method (NOTE G)
ACI	EncoreMed	Malaysia	Wise Information Technology of med cloud service	54,274	54,274	66,700	30.03	21,338	(5,190)	-	Investments accounted for under equity method
ATC	ATC(HK)	Hong Kong	Overseas investment in manufacturing and services industries	1,212,730	1,212,730	57,890,679	100.00	7,159,322	476,290	-	Subsidiary
AAC NL	ANA	USA	Marketing, trade and assembly of industrial use computers	504,179	504,179	10,952,616	100.00	12,199,785	2,431,903	-	Subsidiary
AEUH	AEU	Netherlands	Marketing and trade of industrial use computers	868,222	868,222	32,315,215	100.00	1,605,584	549,137	-	Subsidiary
AEUH	APL	Poland	Marketing and trade of industrial use computers	14,176	14,176	7,030	100.00	57,192	(614)	-	Subsidiary
ASG	ATH	Thailand	Manufacturing of computers products	10,375	10,375	520,000	50.49	71,086	29,766	-	Subsidiary
ASG	AID	Indonesia	Marketing and trade of industrial use computers	4,749	4,749	2,970	99.00	22,044	1,803	-	Subsidiary
ASG	AMX	Mexico	Marketing and trade of industrial use computers	98	98	16,667	0.10	48	28,941	-	Subsidiary
ASG	AIN	India	Marketing and trade of industrial use computers	-	-	1	0.01	-	(453)	-	Subsidiary
Cermate (Taiwan)	LandMark	Samoa	General investment	12,506	12,506	435,284	100.00	100,944	21,889	-	Subsidiary
LandMark	Cermate Software Inc.	Canada	Software development	229	229	-	100.00	12,015	8,760	-	Subsidiary
ANA	AIE	Ireland	Trading of industrial network communications systems	1,212,462	1,212,462	500,000	100.00	317,228	59,981	-	Subsidiary
ANA	ABO	USA	High-end image acquisition and AI machine vision technology, and core technologies in high speed image acquisition	108,360	108,360	210,000	100.00	65,951	2,913	-	Subsidiary
AIE	ACZ	Czech Republic	Manufacturing of automation control	-	-	-	100.00	300,321	59,006	-	Subsidiary
AIN	ARI	India	Marketing and trade of industrial use computers	4,651	4,651	1,237,500	55.00	1,508	(456)	-	Subsidiary
Aures	Aures UK	UK	Retail electronic and computer products marketing and sales	9,965	9,965	5,000	100.00	86,503	(7,599)	-	Subsidiary
Aures	Aures DE	Germany	Retail electronic and computer products marketing and sales	768	768	22,500	90.00	96,985	(3,011)	-	Subsidiary
Aures	Aures AGH	USA	Holding Company	84,306	84,306	1,000	100.00	515,454	-	-	Subsidiary
Aures	Aures J2SYSTEMS	UK	Holding Company	259,704	259,704	42,229	100.00	3,359	-	-	Subsidiary
Aures AGH	Aures RTG	USA	Maintenance, installation and technical support for Retail services	291,783	291,783	500	100.00	36,644	(47,466)	-	Subsidiary
Aures J2SYSTEMS	Aures US	USA	Retail electronic and computer products marketing and sales	328	328	10,000	100.00	(49,114)	5,167	-	Subsidiary
Aures J2SYSTEMS	Aures AU	Australia	Retail electronic and computer products marketing and sales	-	-	10	100.00	109,234	4,379	-	Subsidiary

Note A: All intercompany gains and losses from investments have been eliminated during consolidation.

Note B: Refer to Table 8 for investments in Mainland China.

Note C: The investment gains and losses recognised in the current period only disclose the part recognised by Advantech Co., Ltd., and the rest are exempted according to regulations.

Note D: In the first quarter of 2026, ATR conducted a cash capital increase through the issuance of new shares.

Note E: In the second quarter of 2026, as the Group no longer remained as Mildex's directors and lost significant influence over Mildex, the investment in Mildex accounted for under equity method was reclassified to financial assets at fair value through profit or loss -current.

Note F: In the second quarter of 2026, the Group disposed all of its equity interest in iSAP.

Note G: In the second quarter of 2026, as the Group became one of its directors and gained significant influence over Cloud Plus, the investment in Cloud Plus was reclassified as accounted for under equity method.

ADVANTECH CO., LTD. AND SUBSIDIARIES

Information on investments in Mainland China

For the nine-month period ended September 30, 2026

Table 8

Expressed in thousands of NTD and foreign currencies
(Except as otherwise indicated)

Investee in Mainland China	Main business activities	Paid-in capital	Investment method	Accumulated Outflow of Investment from Taiwan as of January 1, 2026	Investment Flows		Accumulated Outflow of Investment from Taiwan as of September 30, 2026	Net profit (loss) of the investee for the nine-month period ended September 30, 2026	Ownership held by the Company (direct or indirect) (%)	Investment net profit (loss)	Carrying Value as of September 30, 2026	Accumulated Inward Remittance of Earnings as of September 30, 2026
					Outflow	Inflow						
Advantech Technology (China) Company Ltd. (AKMC) (Note D)	Manufacturing and trade of interface cards and PC cases, plastic cases and accessories	$ 1,807,488 USD 56,750	Through investing in an existing company in the third region, which then invested in the investee in Mainland China	$ 1,188,005 USD 37,300	$ -	$ -	$ 1,188,005 USD 37,300	$ 476,290	100.00	$ 502,828	$ 7,185,860	$ -
Beijing Yan Hua Xing Ye Electronic Science & Technology Co., Ltd. (ACN)	Marketing and trade of industrial use computers	134,726 USD 4,230	Through investing in an existing company in the third region, which then invested in the investee in Mainland China	169,824 USD 5,332	-	-	169,824 USD 5,332	981,081	100.00	981,800	231,081	3,285,328 USD 103,150
Shanghai Advantech Intelligent Services Co., Ltd. (ACI CN) (Note G)	Manufacturing, marketing and trade of industrial use computers	316,302 CNY 66,618	Through investing in an existing company in the third region, which then invested in the investee in Mainland China	254,800 USD 8,000	-	-	254,800 USD 8,000	(26,304)	100.00	(26,288)	1,937,197	-
Xi'an Advantech Software Ltd. (AXA)	Development and manufacturing of software products	31,850 USD 1,000	Through investing in an existing company in the third region, which then invested in the investee in Mainland China	Note C	-	-	Note C	128	100.00	128	33,267	-
Shenzhen Cermate Technologies Inc. (Cermate Shenzhen)	Production of LCD touch screen, USB data cables, and industrial use computers	9,496 CNY 2,000	Through investing in an existing company in the third region, which then invested in the investee in Mainland China	9,810 USD 308	-	-	9,810 USD 308	14,781	90.00	13,302	71,487	168,412 CNY 35,470
Advantech Service-IoT (Shanghai) Co., Ltd. [SIoT (China)]	Technology development, consulting and services in the field of intelligent technology	71,220 CNY 15,000	Other	Note E and Note L	-	-	Note E and Note L	-	Note L	-	-	-
Foshan Technology Co., Ltd. (Foshan Technology)	Operation and maintenance for intelligent general equipment, and consulting service for comprehensive energy issues	37,984 CNY 8,000	Other	Note F	-	-	Note F	(52,870)	21.88	(11,565)	1,007	-
Suzhou AIIST Intelligent Technology Co., Ltd (AAY)	Smart operating room total solution	46,952 CNY 9,889	Other	Note F	-	-	Note F	(11,868)	20.00	(2,374)	48,288	-
Adveco Technology Co., Ltd. (Adveco)	Technology development, consulting, services, product design, production and project implementation in the field of smart buildings	23,740 CNY 5,000	Other	Note F	-	-	Note F	(93,058)	52.16	(49,108)	9,811	-
Adveco Management Consulting Co., Ltd. (Adveco Management)	Enterprise management consulting, information consulting, planning, service	9,496 CNY 2,000	Other	Note F	-	-	Note F	(2)	60.00	(1)	5,694	-
Adveco Management Consulting No.1 (Limited partnership) (Adveco Management No.1)	Enterprise management consulting, information consulting, planning, service	4,748 CNY 1,000	Other	Note K	-	-	Note K	-	59.94	-	2,844	-
Adveco Management Consulting No.2 (Limited partnership) (Adveco Management No.2)	Enterprise management consulting, information consulting, planning, service	4,748 CNY 1,000	Other	Note K	-	-	Note K	-	59.94	-	2,844	-
Shanghai Fuhua Huichuang Intelligent Information Technology Co., Ltd (Fuhua Huichuang)	Development and sales of information security devices, intelligent systems and cloud technologies	56,976 CNY 12,000	Other	Note F	-	-	Note F	(7,228)	50.00	(3,614)	19,242	-

Accumulated Investment in Mainland China as of September 30, 2026	Investment Amounts Authorized by Investment Commission, MOEA	Ceiling on investments in Mainland China imposed by the Investment Commission of MOEA
$ 1,647,378 (USD 51,723 thousand) (Note H)	$ 2,401,203 (USD 75,391 thousand)	$ 37,596,577 (Note I)

Note A: All intercompany gains and losses from investment have been eliminated during consolidation.

Note B: The significant events, prices, payment terms and unrealized gains or losses generated on trading between the Company and its investees in Mainland China are described in Table 6.

Note C: Remittance by ACN.

Note D: For AKMC, there was a capital increase of US$6,450 thousand out of earnings.

Note E: Remittance by AAC NL and ACI CN.

Note F: Remittance by ACI CN.

Note G: In the first quarter of 2022, ACN acquired 18% equity interest in ACI CN for a cash consideration of CNY$50,000 thousand.

Note H: Included is the outflow of US$200 thousand on the investment in Yan Hua (Guang Zhou Bao Shui Qu) Co., Ltd. located in a free trade zone in Guang Zhou. When this investee was liquidated in September 2005, the outward investment remittance ceased upon the approval of the Ministry of Economic Affairs (MOEA). For each future capital return, the Company will apply to the MOEA for the approval of the return as well as reduce the accumulated investment amount by the return amount.

Note I: The maximum allowable limit on investment was 60% of the consolidated net asset value of the Company.

Note J: The exchange rates as of September 30, 2026 were USD$1= NT$31.850, and CNY$1=NT$4.748.

Note K: Remittance by Adveco Management.

Note L: In the third quarter of 2025, SIoT (China) was dissolved and liquidated.