

English Translation of a Report and Financial Statements Originally Issued in Chinese

UNITECH ELECTRONICS CO., LTD.
AND SUBSIDIARIES
CONSOLIDATED FINANCIAL STATEMENTS
WITH
REPORT OF INDEPENDENT ACCOUNTANTS
FOR THE NINE MONTHS ENDED
SEPTEMBER 30, 2025 AND 2024

Notice to Readers

The reader is advised that these financial statements have been prepared originally in Chinese. In the event of a conflict between these financial statements and the original Chinese version or difference in interpretation between the two versions, the Chinese language financial statements shall prevail.

Consolidated Financial Statements

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English Translation of a Report Originally Issued in Chinese

Review Report of Independent Accountants

To Unitech Electronics Co., Ltd.

Introduction

We have reviewed the accompanying consolidated balance sheets of Unitech Electronics Co., Ltd. and its subsidiaries as of September 30, 2025 and 2024, the related consolidated statements of comprehensive income for the three-month and nine-month periods ended September 30, 2025 and 2024, changes in equity and cash flows for the nine-month periods ended September 30, 2025 and 2024, and notes to the consolidated financial statements, including the summary of significant accounting policies (together “the consolidated financial statements”). Management is responsible for the preparation and fair presentation of these consolidated financial statements in accordance with the No. 34, “Interim Financial Reporting” as endorsed and became effective by Financial Supervisory Commission of the Republic of China. 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 conducted in accordance with the Standards on Auditing of the Republic of China 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 Note 4(3), the financial statements of certain insignificant subsidiaries were not reviewed by independent accountants. Those statements reflect total assets of NT\$170,083 thousand and NT\$168,390 thousand, constituting 6.74% and 6.94% of the consolidated total assets, and total liabilities of NT\$35,572 thousand and NT\$23,129 thousand, constituting 5.74% and 4.03% of the consolidated total liabilities as of September 30, 2025 and 2024, respectively; and total comprehensive income of NT\$4,950 thousand, NT\$3,994 thousand, NT\$13,915 thousand and NT\$11,958 thousand, constituting 10.56%, 19.28%, 21.89% and 17.92% of the consolidated total comprehensive income for the three-month and nine-month periods ended September 30, 2025 and 2024, respectively. The information related to above subsidiaries disclosed in Note 13 was also not reviewed by independent accountants.

Qualified Conclusion

Based on our reviews, except for the effect of such adjustments, if any, as might have been determined to be necessary had the financial statements of certain insignificant subsidiaries and the information been reviewed by independent accountants described in the preceding paragraph, 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 Unitech Electronics Co., Ltd. and its subsidiaries as of September 30, 2025 and 2024, and their consolidated financial performance for the three-month and nine-month periods ended September 30, 2025 and 2024, and cash flows for the nine-month periods ended September 30, 2025 and 2024, in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and International Accounting Standard 34, “Interim Financial Reporting” as endorsed and became effective by Financial Supervisory Commission of the Republic of China.

Hu, Shen-Chieh

Kuo, Shao-Pin

Ernst & Young, Taiwan

November 11, 2025

Notice to Readers

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

Accordingly, the accompanying financial statements and report of independent accountants are not intended for use by those who are not informed about the accounting principles or the Standards on Auditing of the Republic of China, and their applications in practice. As the financial statements are the responsibility of the management, Ernst & Young 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.

English Translation of Financial Statements Originally Issued in Chinese
UNITECH ELECTRONICS CO., LTD. AND SUBSIDIARIES
CONSOLIDATED BALANCE SHEETS
As of September 30, 2025, December 31, 2024, and September 30, 2024
(Amounts in Thousands of New Taiwan Dollars)

| ASSETS | | | September 30, 2025 | | December 31, 2024 | | September 30, 2024 | |
|--------|--|----------------|---------------------|---------------|---------------------|---------------|---------------------|---------------|
| Code | Description | Notes | Amount | % | Amount | % | Amount | % |
| | Current assets | | | | | | | |
| 1100 | Cash and cash equivalents | 6(1) | \$ 422,422 | 16.75 | \$ 972,051 | 38.15 | \$ 787,986 | 32.48 |
| 1110 | Financial assets at fair value through profit or loss-current | 6(2) | 100,438 | 3.98 | 272 | 0.01 | 614 | 0.03 |
| 1136 | Financial assets measured at amortized cost-current | 6(4) | 400,526 | 15.88 | 7,416 | 0.29 | 7,502 | 0.31 |
| 1140 | Contract assets-current | 6(16), 6(17) | 38,267 | 1.52 | 24,979 | 0.98 | 20,684 | 0.85 |
| 1150 | Notes receivable, net | 6(5), 6(17) | 10,086 | 0.40 | 9,603 | 0.38 | 11,411 | 0.47 |
| 1170 | Trade receivables, net | 6(6), 6(17), 7 | 453,924 | 18.00 | 451,204 | 17.71 | 495,270 | 20.41 |
| 1197 | Finance lease receivable, net | 6(17), 6(18) | 3,452 | 0.14 | 3,539 | 0.14 | 3,361 | 0.14 |
| 1200 | Other receivables | | 6,333 | 0.25 | 11,226 | 0.44 | 12,802 | 0.53 |
| 1220 | Current tax assets | 4, 6(22) | 6,742 | 0.27 | 5,584 | 0.22 | 8,892 | 0.37 |
| 130x | Inventories, net | 6(7) | 482,940 | 19.15 | 451,105 | 17.71 | 456,184 | 18.80 |
| 1410 | Prepayments | | 86,490 | 3.43 | 63,245 | 2.48 | 69,634 | 2.87 |
| 11xx | Total current assets | | <u>2,011,620</u> | <u>79.77</u> | <u>2,000,224</u> | <u>78.51</u> | <u>1,874,340</u> | <u>77.26</u> |
| | Non-current assets | | | | | | | |
| 1517 | Financial assets at fair value through other comprehensive income-noncurrent | 6(3) | 26,459 | 1.05 | 22,190 | 0.87 | 20,694 | 0.85 |
| 1535 | Financial assets measured at amortized cost-noncurrent | 6(4), 8 | 7,517 | 0.30 | 7,491 | 0.29 | 7,410 | 0.31 |
| 1600 | Property, plant and equipment | 6(8), 7, 8 | 340,333 | 13.49 | 347,750 | 13.65 | 351,595 | 14.49 |
| 1755 | Right-of-use assets | 6(18) | 41,048 | 1.63 | 57,316 | 2.25 | 62,717 | 2.59 |
| 1780 | Intangible assets | 6(9) | 22,639 | 0.90 | 29,117 | 1.14 | 30,866 | 1.27 |
| 1840 | Deferred tax assets | 4, 6(22) | 35,224 | 1.40 | 37,670 | 1.48 | 37,936 | 1.56 |
| 1920 | Refundable deposits | | 26,697 | 1.06 | 38,689 | 1.52 | 32,834 | 1.35 |
| 1900 | Other non-current assets | 6(10) | 8,010 | 0.32 | 2,192 | 0.09 | 1,933 | 0.08 |
| 194D | Long-term finance lease receivable, net | 6(17), 6(18) | 2,101 | 0.08 | 5,075 | 0.20 | 5,774 | 0.24 |
| 15xx | Total non-current assets | | <u>510,028</u> | <u>20.23</u> | <u>547,490</u> | <u>21.49</u> | <u>551,759</u> | <u>22.74</u> |
| 1xxx | Total assets | | <u>\$ 2,521,648</u> | <u>100.00</u> | <u>\$ 2,547,714</u> | <u>100.00</u> | <u>\$ 2,426,099</u> | <u>100.00</u> |

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

Chairman: Yeh, Chia-Wen

President: Hsu, Chih-Ta

Chief Financial Officer: Chang, Chia-Lin

English Translation of Financial Statements Originally Issued in Chinese

UNITECH ELECTRONICS CO., LTD. AND SUBSIDIARIES

CONSOLIDATED BALANCE SHEETS

As of September 30, 2025, December 31, 2024, and September 30, 2024

(Amounts in Thousands of New Taiwan Dollars)

| LIABILITIES AND EQUITY | | | September 30, 2025 | | December 31, 2024 | | September 30, 2024 | |
|------------------------|--|----------|--------------------|--------|-------------------|--------|--------------------|--------|
| Code | Description | Notes | Amount | % | Amount | % | Amount | % |
| | Current liabilities | | | | | | | |
| 2100 | Short-term borrowings | 6(11), 8 | \$ - | - | \$ - | - | \$ 20,000 | 0.82 |
| 2120 | Financial liabilities at fair value through profit or loss-current | 6(2) | 1,086 | 0.04 | 41 | - | 889 | 0.04 |
| 2130 | Contract liabilities-current | 6(16) | 59,714 | 2.37 | 79,178 | 3.11 | 66,017 | 2.72 |
| 2150 | Notes payable | | 63 | - | 129 | 0.01 | 131 | 0.01 |
| 2170 | Trade payables | 7 | 286,351 | 11.36 | 269,806 | 10.59 | 207,035 | 8.53 |
| 2200 | Other payables | 7 | 147,247 | 5.84 | 167,012 | 6.55 | 128,785 | 5.31 |
| 2230 | Current tax liabilities | 4, 6(22) | 8,659 | 0.34 | 4,090 | 0.16 | 4,094 | 0.17 |
| 2250 | Provisions-current | 6(12) | 1,034 | 0.04 | 2,346 | 0.09 | 2,437 | 0.10 |
| 2280 | Lease liabilities-current | 6(18) | 27,157 | 1.08 | 29,709 | 1.17 | 29,819 | 1.23 |
| 2300 | Other current liabilities | 6(13) | 9,427 | 0.37 | 10,632 | 0.42 | 14,548 | 0.60 |
| 21xx | Total current liabilities | | 540,738 | 21.44 | 562,943 | 22.10 | 473,755 | 19.53 |
| | Non-current liabilities | | | | | | | |
| 2527 | Contract liabilities-noncurrent | 6(16) | 42,686 | 1.70 | 41,945 | 1.65 | 35,813 | 1.48 |
| 2570 | Deferred tax liabilities | 4, 6(22) | 8,830 | 0.35 | 10,579 | 0.41 | 7,651 | 0.32 |
| 2580 | Lease liabilities-noncurrent | 6(18) | 22,397 | 0.89 | 39,470 | 1.55 | 44,869 | 1.85 |
| 2640 | Net defined benefit liabilities-noncurrent | 4, 6(14) | 4,602 | 0.18 | 8,866 | 0.35 | 11,046 | 0.45 |
| 2645 | Deposits received | | 306 | 0.01 | 329 | 0.01 | 318 | 0.01 |
| 25xx | Total non-current liabilities | | 78,821 | 3.13 | 101,189 | 3.97 | 99,697 | 4.11 |
| 2xxx | Total liabilities | | 619,559 | 24.57 | 664,132 | 26.07 | 573,452 | 23.64 |
| | Equity attributable to owners of the parent | | | | | | | |
| 31xx | Share capital | | | | | | | |
| 3100 | Share capital | | | | | | | |
| 3110 | Common stock | 6(15) | 750,975 | 29.78 | 750,975 | 29.48 | 750,975 | 30.95 |
| 3200 | Capital surplus | 6(15) | 935,226 | 37.09 | 935,226 | 36.71 | 935,226 | 38.55 |
| 3300 | Retained earnings | 6(15) | | | | | | |
| 3310 | Legal reserve | | 46,426 | 1.84 | 37,083 | 1.45 | 37,083 | 1.53 |
| 3320 | Special reserve | | 18,586 | 0.74 | 22,513 | 0.88 | 22,513 | 0.93 |
| 3350 | Undistributed earnings | | 173,990 | 6.90 | 154,039 | 6.05 | 124,081 | 5.11 |
| | Total retained earnings | | 239,002 | 9.48 | 213,635 | 8.38 | 183,677 | 7.57 |
| 3400 | Other equity | | (25,673) | (1.02) | (18,586) | (0.73) | (19,605) | (0.81) |
| | Equity attributable to owners of the parent | | 1,899,530 | 75.33 | 1,881,250 | 73.84 | 1,850,273 | 76.26 |
| 36xx | Non-controlling interests | 6(15) | 2,559 | 0.10 | 2,332 | 0.09 | 2,374 | 0.10 |
| 3xxx | Total equity | | 1,902,089 | 75.43 | 1,883,582 | 73.93 | 1,852,647 | 76.36 |
| 3x2x | Total liabilities and equity | | \$ 2,521,648 | 100.00 | \$ 2,547,714 | 100.00 | \$ 2,426,099 | 100.00 |

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

Chairman: Yeh, Chia-Wen

President: Hsu, Chih-Ta

Chief Financial Officer: Chang, Chia-Lin

English Translation of Financial Statements Originally Issued in Chinese
UNITECH ELECTRONICS CO., LTD. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME
For the three months and nine months ended September 30, 2025 and 2024
(Amounts in Thousands of New Taiwan Dollars, Except for Earnings Per Share)

| Code | Description | Notes | Three Months Ended September 30 | | | | Nine Months Ended September 30 | | | |
|------|--|-----------------------|---------------------------------|---------|------------|---------|--------------------------------|---------|--------------|---------|
| | | | 2025 | % | 2024 | % | 2025 | % | 2024 | % |
| 4000 | Operating revenue | 6(16), 7 | \$ 638,968 | 100.00 | \$ 589,667 | 100.00 | \$ 1,826,261 | 100.00 | \$ 1,817,617 | 100.00 |
| 5000 | Operating cost | 6(7), 6(9), 6(19), 7 | (417,019) | (65.26) | (383,627) | (65.06) | (1,188,211) | (65.06) | (1,242,106) | (68.34) |
| 5900 | Gross profit | | 221,949 | 34.74 | 206,040 | 34.94 | 638,050 | 34.94 | 575,511 | 31.66 |
| 6000 | Operating expenses | | | | | | | | | |
| 6100 | Selling expenses | 6(9), 6(18), 6(19), 7 | (123,868) | (19.39) | (118,918) | (20.17) | (374,435) | (20.50) | (354,663) | (19.51) |
| 6200 | Administrative expenses | 6(9), 6(18), 6(19), 7 | (19,881) | (3.11) | (19,853) | (3.37) | (58,399) | (3.20) | (59,479) | (3.27) |
| 6300 | Research and development expenses | 6(9), 6(18), 6(19), 7 | (37,979) | (5.94) | (38,823) | (6.58) | (110,680) | (6.06) | (113,602) | (6.25) |
| 6450 | Expected credit (losses) gains | 6(17) | 222 | 0.03 | (1,936) | (0.33) | (143) | (0.01) | (378) | (0.02) |
| | Total operating expenses | | (181,506) | (28.41) | (179,530) | (30.45) | (543,657) | (29.77) | (528,122) | (29.05) |
| 6900 | Operating income | | 40,443 | 6.33 | 26,510 | 4.49 | 94,393 | 5.17 | 47,389 | 2.61 |
| 7000 | Non-operating income and expenses | 6(20) | | | | | | | | |
| 7100 | Interest income | | 5,297 | 0.83 | 7,091 | 1.20 | 18,427 | 1.01 | 22,176 | 1.22 |
| 7010 | Other income | 7 | 96 | 0.01 | 171 | 0.03 | 5,514 | 0.30 | 522 | 0.03 |
| 7020 | Other gains and losses | | 3,240 | 0.51 | (7,944) | (1.35) | (28,531) | (1.56) | 14,217 | 0.78 |
| 7050 | Finance costs | | (337) | (0.05) | (455) | (0.07) | (1,150) | (0.07) | (1,411) | (0.08) |
| | Total non-operating income and expenses | | 8,296 | 1.30 | (1,137) | (0.19) | (5,740) | (0.32) | 35,504 | 1.95 |
| 7900 | Income before income tax | | 48,739 | 7.63 | 25,373 | 4.30 | 88,653 | 4.85 | 82,893 | 4.56 |
| 7950 | Income tax expense | 4, 6(22) | (8,550) | (1.34) | (5,914) | (1.00) | (17,949) | (0.98) | (19,150) | (1.05) |
| 8200 | Net income | | 40,189 | 6.29 | 19,459 | 3.30 | 70,704 | 3.87 | 63,743 | 3.51 |
| 8300 | Other comprehensive income (loss) | 6(21) | | | | | | | | |
| 8310 | Items that will not be reclassified subsequently to profit or loss | | | | | | | | | |
| 8316 | Unrealized gains (losses) from equity instrument investments measured at fair value through other comprehensive income | | 2,349 | 0.37 | (1,758) | (0.30) | 4,269 | 0.23 | (8,599) | (0.47) |
| 8349 | Income tax relating to those items that will not be reclassified to profit or loss | | (469) | (0.08) | 352 | 0.06 | (853) | (0.05) | 1,720 | 0.09 |
| 8360 | Items that may be reclassified subsequently to profit or loss | | | | | | | | | |
| 8361 | Exchange differences resulting from translating the financial statements of foreign operations | | 5,990 | 0.94 | 3,278 | 0.56 | (13,179) | (0.71) | 12,295 | 0.68 |
| 8399 | Income tax relating to those items that may be reclassified to profit or loss | | (1,203) | (0.19) | (612) | (0.10) | 2,625 | 0.14 | (2,446) | (0.14) |
| | Other comprehensive income (loss), net of income tax | | 6,667 | 1.04 | 1,260 | 0.22 | (7,138) | (0.39) | 2,970 | 0.16 |
| 8500 | Total comprehensive income (loss) | | \$ 46,856 | 7.33 | \$ 20,719 | 3.52 | \$ 63,566 | 3.48 | \$ 66,713 | 3.67 |
| 8600 | Net income attributable to: | | | | | | | | | |
| 8610 | Owners of the parent | 6(23) | \$ 40,079 | | \$ 19,388 | | \$ 70,426 | | \$ 63,474 | |
| 8620 | Non-controlling interests | | 110 | | 71 | | 278 | | 269 | |
| | | | \$ 40,189 | | \$ 19,459 | | \$ 70,704 | | \$ 63,743 | |
| 8700 | Total comprehensive income (loss) attributable to: | | | | | | | | | |
| 8710 | Owners of the parent | | \$ 46,765 | | \$ 20,431 | | \$ 63,339 | | \$ 66,382 | |
| 8720 | Non-controlling interests | | 91 | | 288 | | 227 | | 331 | |
| | | | \$ 46,856 | | \$ 20,719 | | \$ 63,566 | | \$ 66,713 | |
| | Earnings per share (NT\$) | | | | | | | | | |
| 9750 | Basic earnings per share | 6(23) | \$ 0.53 | | \$ 0.26 | | \$ 0.94 | | \$ 0.85 | |
| 9850 | Diluted earnings per share | 6(23) | \$ 0.53 | | \$ 0.26 | | \$ 0.94 | | \$ 0.84 | |

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

English Translation of Financial Statements Originally Issued in Chinese

UNITECH ELECTRONICS CO., LTD. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY

For the nine months ended September 30, 2025 and 2024

(Amounts in Thousands of New Taiwan Dollars)

| Code | Description | Equity attributable to owners of the parent | | | | | | | | Non-controlling interests | Total equity |
|------|--|---|-------------------|-------------------|------------------|------------------------|--|--|---|---------------------------|---------------------|
| | | Share capital | | Retained earnings | | | Other equity | | Equity attributable to owners of the parent | | |
| | | Common stock | Capital surplus | Legal reserve | Special reserve | Undistributed earnings | Exchange differences resulting from translating the financial statements of foreign operations | Unrealized gains (losses) from financial assets at fair value through other comprehensive income | | | |
| 3110 | 3200 | 3310 | 3320 | 3350 | 3410 | 3420 | 31XX | 36XX | 3XXX | | |
| A1 | Balance as of January 1, 2024 | \$ 750,975 | \$ 935,226 | \$ 33,126 | \$ 23,142 | \$ 89,909 | \$ (21,574) | \$ (939) | \$ 1,809,865 | \$ 2,043 | \$ 1,811,908 |
| | Appropriation and distribution of 2023 earnings: | | | | | | | | | | |
| B1 | Legal reserve | - | - | 3,957 | - | (3,957) | - | - | - | - | - |
| B5 | Cash dividends | - | - | - | - | (25,974) | - | - | (25,974) | - | (25,974) |
| B17 | Reversal of special reserve | - | - | - | (629) | 629 | - | - | - | - | - |
| D1 | Net income for the nine months ended September 30, 2024 | - | - | - | - | 63,474 | - | - | 63,474 | 269 | 63,743 |
| D3 | Other comprehensive income (loss) for the nine months ended September 30, 2024 | - | - | - | - | - | 9,787 | (6,879) | 2,908 | 62 | 2,970 |
| D5 | Total comprehensive income (loss) for the nine months ended September 30, 2024 | - | - | - | - | 63,474 | 9,787 | (6,879) | 66,382 | 331 | 66,713 |
| Z1 | Balance as of September 30, 2024 | <u>\$ 750,975</u> | <u>\$ 935,226</u> | <u>\$ 37,083</u> | <u>\$ 22,513</u> | <u>\$ 124,081</u> | <u>\$ (11,787)</u> | <u>\$ (7,818)</u> | <u>\$ 1,850,273</u> | <u>\$ 2,374</u> | <u>\$ 1,852,647</u> |
| A1 | Balance as of January 1, 2025 | \$ 750,975 | \$ 935,226 | \$ 37,083 | \$ 22,513 | \$ 154,039 | \$ (11,964) | \$ (6,622) | \$ 1,881,250 | \$ 2,332 | \$ 1,883,582 |
| | Appropriation and distribution of 2024 earnings: | | | | | | | | | | |
| B1 | Legal reserve | - | - | 9,343 | - | (9,343) | - | - | - | - | - |
| B5 | Cash dividends | - | - | - | - | (45,059) | - | - | (45,059) | - | (45,059) |
| B17 | Reversal of special reserves | - | - | - | (3,927) | 3,927 | - | - | - | - | - |
| D1 | Net income for the nine months ended September 30, 2025 | - | - | - | - | 70,426 | - | - | 70,426 | 278 | 70,704 |
| D3 | Other comprehensive income (loss) for the nine months ended September 30, 2025 | - | - | - | - | - | (10,503) | 3,416 | (7,087) | (51) | (7,138) |
| D5 | Total comprehensive income (loss) for the nine months ended September 30, 2025 | - | - | - | - | 70,426 | (10,503) | 3,416 | 63,339 | 227 | 63,566 |
| Z1 | Balance as of September 30, 2025 | <u>\$ 750,975</u> | <u>\$ 935,226</u> | <u>\$ 46,426</u> | <u>\$ 18,586</u> | <u>\$ 173,990</u> | <u>\$ (22,467)</u> | <u>\$ (3,206)</u> | <u>\$ 1,899,530</u> | <u>\$ 2,559</u> | <u>\$ 1,902,089</u> |

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

Chairman: Yeh, Chia-Wen

President: Hsu, Chih-Ta

Chief Financial Officer: Chang, Chia-Lin

English Translation of Financial Statements Originally Issued in Chinese

UNITECH ELECTRONICS CO., LTD. AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF CASH FLOWS

For the nine months ended September 30, 2025 and 2024

(Amounts in Thousands of New Taiwan Dollars)

| Code | Description | Nine Months Ended September 30 | | Code | Description | Nine Months Ended September 30 | |
|--------|--|--------------------------------|-----------|--------|--|--------------------------------|------------|
| | | 2025 | 2024 | | | 2025 | 2024 |
| AAAA | Cash flows from operating activities: | | | BBBB | Cash flows from investing activities: | | |
| A10000 | Net income before income tax | \$ 88,653 | \$ 82,893 | B00040 | Acquisition of financial assets at amortized cost | (395,812) | (12,360) |
| A20000 | Adjustments for: | | | B00050 | Disposal of financial assets at amortized cost | 2,456 | 411,450 |
| A20010 | Profit or loss item which did not affect cash flows: | | | B00100 | Acquisition of financial assets at fair value through profit or loss | (100,000) | - |
| A20100 | Depreciation | 42,281 | 43,664 | B02700 | Acquisition of property, plant and equipment | (12,498) | (14,783) |
| A20200 | Amortization | 12,683 | 12,914 | B02800 | Proceeds from disposal of property, plant and equipment | - | 519 |
| A20300 | Expected credit losses | 143 | 378 | B03700 | Increase in refundable deposits | (11,174) | (725) |
| A20400 | Losses on financial assets and liabilities | | | B03800 | Decrease in refundable deposits | 23,060 | 7,562 |
| | at fair value through profit or loss | 879 | 448 | B04500 | Acquisition of intangible assets | (5,546) | (8,853) |
| A20900 | Interest expense | 1,150 | 1,411 | B06100 | Decrease in long-term lease receivables | 2,505 | 2,408 |
| A21200 | Interest income | (18,427) | (22,176) | B07100 | Increase in prepayments for equipment | (7,766) | (1,784) |
| A22500 | Gains on disposal of property, plant and equipment | - | (10) | BBBB | Net cash (used in) provided by investing activities | (504,775) | 383,434 |
| A22600 | Property and equipment transferred to expenses | 15 | - | | | | |
| A22800 | Losses on disposal of intangible assets | - | 1 | CCCC | Cash flows from financing activities: | | |
| A29900 | Gains on lease modifications | - | (2) | C00100 | Increase in short-term borrowings | - | 20,000 |
| A30000 | Changes in operating assets and liabilities: | | | C04020 | Cash payment for the principal portion of the lease liabilities | (23,653) | (23,501) |
| A31125 | Increase in contract assets | (15,373) | (8,666) | C04500 | Cash dividends | (45,059) | (25,974) |
| A31130 | (Increase) decrease in notes receivable, net | (485) | 6,994 | CCCC | Net cash used in financing activities | (68,712) | (29,475) |
| A31150 | Increase in trade receivables, net | (781) | (92,149) | | | | |
| A31180 | Decrease (increase) in other receivables | 1,151 | (5,355) | DDDD | Effect of changes in exchange rate on cash and cash equivalents | (11,148) | 10,989 |
| A31200 | Increase in inventories | (31,835) | (54,190) | EEEE | Net (decrease) increase in cash and cash equivalents | (549,629) | 336,111 |
| A31230 | (Increase) decrease in prepayments | (23,245) | 7,974 | E00100 | Cash and cash equivalents at the beginning of the period | 972,051 | 451,875 |
| A32125 | Decrease in contract liabilities | (18,723) | (23,472) | E00200 | Cash and cash equivalents at the end of the period | \$ 422,422 | \$ 787,986 |
| A32130 | Decrease in notes payable | (66) | (3,244) | | | | |
| A32150 | Increase in trade payables | 16,545 | 22,719 | | | | |
| A32180 | Decrease in other payables | (19,765) | (9,036) | | | | |
| A32200 | (Decrease) increase in provisions-current | (1,312) | 3 | | | | |
| A32230 | (Decrease) increase in other current liabilities | (1,205) | 2,293 | | | | |
| A32240 | Decrease in net defined benefit liabilities | (4,264) | (1,664) | | | | |
| A33000 | Cash generated from (used in) operating activities | 28,019 | (38,272) | | | | |
| A33100 | Interest received | 22,155 | 27,693 | | | | |
| A33300 | Interest paid | (1,150) | (1,404) | | | | |
| A33500 | Income tax paid | (14,018) | (16,854) | | | | |
| AAAA | Net cash provided by (used in) operating activities | 35,006 | (28,837) | | | | |

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

Chairman: Yeh, Chia-Wen

President: Hsu, Chih-Ta

Chief Financial Officer: Chang, Chia-Lin

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NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE NINE MONTHS ENDED SEPTEMBER 30, 2025 AND 2024
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1. History and Organization

In order to achieve organizational restructuring and to improve competitiveness and business performance, on January 1, 2008, in accordance with the Business Mergers and Acquisitions Act, Unitech Computer Co., Ltd. carved out its automatic identification data division, with the business value of NT\$900,000 thousand, and established Unitech Electronics Co., Ltd. (“the Company”). The Company issued 40,000 thousand shares of common stock, with a par value of NT\$22.5 per share to Unitech Computer Co., Ltd. for this carve-out transaction.

The Company principally engaged in the development, manufacture and sale of automatic identification data capture products and related businesses.

The Company’s shares had been listed and traded in the Taipei Exchange (TPEX) since August 2009. But on September 21, 2022, its shares were transferred to the Taiwan Stock Exchange for trading.

The Company’s registered office is at 5F, No.136, Lane 235, Baoqiao Road, Xindian District, New Taipei City, Taiwan (R.O.C.). Unitech Computer Co., Ltd. is the Company’s parent company, which is also the ultimate controller of the group to which the Company belongs to.

2. Date and Procedures of Authorization of Financial Statements for Issue

The consolidated financial statements of the Company and its subsidiaries (“the Group”) for the nine months ended September 30, 2025 and 2024 were authorized for issue in accordance with a resolution of the Board of Directors on November 11, 2025.

3. Newly Issued or Revised Standards and Interpretations

(1) Changes in accounting policies resulting from applying for the first time certain standards and amendments

The Group applied for the first time International Financial Reporting Standards, International Accounting Standards, and Interpretations issued, revised or amended which are recognized by Financial Supervisory Commission (“FSC”) and become effective for annual periods beginning on or after January 1, 2025. The adoption of these new standards and amendments had no material impact on the Group.

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- (2) Standards or interpretations issued, revised or amended, by International Accounting Standards Board (“IASB”) which have been endorsed by FSC, and not yet adopted by the Group as of the date when the Group’s financial statements were authorized for issue, are listed below.

| Items | New, Revised or Amended Standards and Interpretations | Effective Date Issued by IASB |
|-------|---|-------------------------------|
| a | IFRS 17 “Insurance Contracts” | January 1, 2023 |
| b | Amendments to the Classification and Measurement of Financial Instruments – Amendments to IFRS 9 and IFRS 7 | January 1, 2026 |
| c | Annual Improvements to IFRS Accounting Standards – Volume 11 | January 1, 2026 |
| d | Contracts Referencing Nature-dependent Electricity – Amendments to IFRS 9 and IFRS 7 | January 1, 2026 |

(a) IFRS 17 “Insurance Contracts”

IFRS 17 provides a comprehensive model for insurance contracts, covering all relevant accounting aspects (including recognition, measurement, presentation and disclosure requirements). The core of IFRS 17 is the General (building block) Model, under this model, on initial recognition, an entity shall measure a group of insurance contracts at the total of the fulfilment cash flows and the contractual service margin. The carrying amount of a group of insurance contracts at the end of each reporting period shall be the sum of the liability for remaining coverage and the liability for incurred claims.

Other than the General Model, the standard also provides a specific adaptation for contracts with direct participation features (the Variable Fee Approach) and a simplified approach (Premium Allocation Approach) mainly for short-duration contracts.

IFRS 17 was issued in May 2017 and it was amended in 2020 and 2021. The amendments include deferral of the date of initial application of IFRS 17 by two years to annual beginning on or after January 1 2023 (from the original effective date of January 1 2021); provide additional transition reliefs; simplify some requirements to reduce the costs of applying IFRS 17 and revise some requirements to make the results easier to explain. IFRS 17 replaces an interim Standard – IFRS 4 Insurance Contracts – from annual reporting periods beginning on or after January 1 2023.

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(b) Amendments to the Classification and Measurement of Financial Instruments – Amendments to IFRS 9 and IFRS 7

The amendments include:

- (1) Clarify that a financial liability is derecognised on the settlement date and describe the accounting treatment for settlement of financial liabilities using an electronic payment system before the settlement date.
- (2) Clarify how to assess the contractual cash flow characteristics of financial assets that include environmental, social and governance (ESG)-linked features and other similar contingent features.
- (3) Clarify the treatment of non-recourse assets and contractually linked instruments.
- (4) Require additional disclosures in IFRS 7 for financial assets and liabilities with contractual terms that reference a contingent event (including those that are ESG-linked), and equity instruments classified at fair value through other comprehensive income.

(c) Annual Improvements to IFRS Accounting Standards – Volume 11

- (1) Amendments to IFRS 1
The amendments mainly improve the consistency in wording between first-time adoption of IFRS and requirements for hedge accounting in IFRS 9.
- (2) Amendments to IFRS 7
The amendments update an obsolete cross-reference relating to gain or loss on derecognition.
- (3) Amendments to Guidance on implementing IFRS 7
The amendments improve some of the wordings in the implementation guidance, including the introduction, disclosure of deferred difference between fair value and transaction price and credit risk disclosures.
- (4) Amendments to IFRS 9
The amendments add a cross-reference to resolve potential confusion for a lessee applying the derecognition requirements and clarify the term “transaction price”.

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(5) Amendments to IFRS 10

The amendments remove the inconsistency between paragraphs B73 and B74 of IFRS 10.

(6) Amendments to IAS 7

The amendments remove a reference to “cost method” in paragraph 37 of IAS 7.

(d) Contracts Referencing Nature-dependent Electricity – Amendments to IFRS 9 and IFRS 7

The amendments include:

- (1) Clarify the application of the ‘own-use’ requirements.
- (2) Permit hedge accounting if these contracts are used as hedging instruments.
- (3) Add new disclosure requirements to enable investors to understand the effect of these contracts on a company’s financial performance and cash flows.

The abovementioned standards and amendments are applicable for annual periods beginning on or after January 1 2026 and have no material impact on the Group.

(3) Standards or interpretations issued, revised or amended, by IASB which have not been endorsed by FSC, and not yet adopted by the Group as of the date when the Group’s financial statements were authorized for issue, are listed below.

| Items | New, Revised or Amended Standards and Interpretations | Effective Date Issued by IASB |
|-------|--|-------------------------------|
| a | IFRS 10 “Consolidated Financial Statements” and IAS 28 “Investments in Associates and Joint Ventures” — Sale or Contribution of Assets between an Investor and its Associate or Joint Ventures | To be determined by IASB |
| b | IFRS 18 “Presentation and Disclosure in Financial Statements” | January 1, 2027 (Note) |
| c | Disclosure Initiative – Subsidiaries without Public Accountability: Disclosures (IFRS 19) | January 1, 2027 |

Note: On 25 September 2025, the FSC announced in a press release that Taiwan will adopt IFRS 18 in 2028.

(a) IFRS 10 “Consolidated Financial Statements” and IAS 28 “Investments in Associates and Joint Ventures” — Sale or Contribution of Assets between an Investor and its Associate or Joint Ventures

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The amendments address the inconsistency between the requirements in IFRS 10 “Consolidated Financial Statements” and IAS 28 “Investments in Associates and Joint Ventures”, in dealing with the loss of control of a subsidiary that is contributed to an associate or a joint venture. IAS 28 restricts gains and losses arising from contributions of non-monetary assets to an associate or a joint venture to the extent of the interest attributable to the other equity holders in the associate or joint ventures. IFRS 10 requires full profit or loss recognition on the loss of control of the subsidiary. IAS 28 was amended so that the gain or loss resulting from the sale or contribution of assets that constitute a business as defined in IFRS 3 between an investor and its associate or joint venture is recognized in full.

IFRS 10 was also amended so that the gains or loss resulting from the sale or contribution of a subsidiary that does not constitute a business as defined in IFRS 3 between an investor and its associate or joint venture is recognized only to the extent of the unrelated investors’ interests in the associate or joint venture.

(b) IFRS 18 “Presentation and Disclosure in Financial Statements”

IFRS 18 replaces IAS 1 Presentation of Financial Statements. The main changes are as below:

- (1) Improved comparability in the statement of profit or loss (income statement)
IFRS 18 requires entities to classify all income and expenses within their statement of profit or loss into one of five categories: operating; investing; financing; income taxes; and discontinued operations. The first three categories are new, to improve the structure of the income statement, and requires all entities to provide new defined subtotals, including operating profit or loss. The improved structure and new subtotals will give investors a consistent starting point for analyzing entities’ performance and make it easier to compare entities.
- (2) Enhanced transparency of management-defined performance measures
IFRS 18 requires entities to disclose explanations of those entity-specific measures that are related to the income statement, referred to as management-defined performance measures.

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(3) Useful grouping of information in the financial statements

IFRS 18 sets out enhanced guidance on how to organize information and whether to provide it in the primary financial statements or in the notes. The changes are expected to provide more detailed and useful information. IFRS 18 also requires entities to provide more transparency about operating expenses, helping investors to find and understand the information they need.

(c) Disclosure Initiative – Subsidiaries without Public Accountability: Disclosures (IFRS 19)

This new standard and its amendments permits subsidiaries without public accountability to provide reduced disclosures when applying IFRS Accounting Standards in their financial statements. IFRS 19 is optional for subsidiaries that are eligible and sets out the disclosure requirements for subsidiaries that elect to apply it.

The abovementioned standards and interpretations issued by IASB have not yet endorsed by FSC at the date when the Group’s financial statements were authorized for issue, the local effective dates are to be determined by FSC. As the Group is still currently determining the potential impact of the new or amended standards and interpretations listed under (b), it is not practicable to estimate their impact on the Group at this point in time. The remaining new or amended standards and interpretations have no material impact on the Group.

4. Summary of Significant Accounting Policies

(1) Statement of compliance

The consolidated financial statements of the Group for the nine months ended September 30, 2025 and 2024 have been prepared in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers (“the Regulations”) and IAS 34 Interim Financial Reporting as endorsed and became effective by FSC.

(2) Basis of preparation

The consolidated financial statements have been prepared on a historical cost basis, except for financial instruments that have been measured at fair value. The consolidated financial statements are expressed in thousands of New Taiwan Dollars (“NT\$”) unless otherwise stated.

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(3) Basis of consolidation

Preparation principle of consolidated financial statements

Control is achieved when the Company is exposed, or has rights, to variable returns from its involvement with the investee and has the ability to affect those returns through its power over the investee. Specifically, the Company controls an investee if and only if the Company has:

- A. power over the investee (i.e. existing rights that give it the current ability to direct the relevant activities of the investee)
- B. exposure, or rights, to variable returns from its involvement with the investee, and
- C. the ability to use its power over the investee to affect its returns.

When the Company has less than a majority of the voting or similar rights of an investee, the Company considers all relevant facts and circumstances in assessing whether it has power over an investee, including:

- A. the contractual arrangement with the other vote holders of the investee;
- B. rights arising from other contractual arrangements;
- C. the Company's voting rights and potential voting rights.

The Company re-assesses whether or not it controls an investee if facts and circumstances indicate that there are changes to one or more of the three elements of control.

Subsidiaries are fully consolidated from the acquisition date, being the date on which the Company obtains control, and continue to be consolidated until the date that such control ceases. The financial statements of the subsidiaries are prepared for the same reporting period as the parent company, using uniform accounting policies. All intra-group balances, income and expenses, unrealized gains and losses and dividends resulting from intra-group transactions are eliminated in full.

A change in the ownership interest of a subsidiary, without a change of control, is accounted for as an equity transaction.

Total comprehensive income of the subsidiaries is attributed to the owners of the parent and to the non-controlling interests even if this results in the non-controlling interests having a deficit balance.

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If the Group loses control of a subsidiary, it:

- A. derecognizes the assets (including goodwill) and liabilities of the subsidiary;
- B. derecognizes the carrying amount of any non-controlling interest;
- C. recognizes the fair value of the consideration received;
- D. recognizes the fair value of any investment retained;
- E. reclassifies the parent's share of components previously recognized in other comprehensive income to profit or loss, or transfer directly to retained earnings if required by other IFRSs; and
- F. recognizes any resulting difference in profit or loss.

The consolidated entities are listed as follows:

| Investor Company | Subsidiary | Main businesses | Percentage of ownership | | |
|---------------------|--|--|-------------------------|----------------------|-----------------------|
| | | | September 30, 2025 | December 31, 2024 | September 30, 2024 |
| The Company | Unitech America Ventures Inc. ("UAV") | Investment business such as financial trust holding | 100.00% | 100.00% | 100.00% |
| The Company | Unitech Europe Ventures Inc. ("UEV") | Investment business such as financial trust holding | 100.00% | 100.00% | 100.00% |
| The Company | Unitech Japan Holding Inc. ("UJH") | Investment business such as financial trust holding | 100.00% | 100.00% | 100.00% |
| The Company | Unitech Asia Ventures Inc. ("UCV") | Investment business such as financial trust holding | 100.00% | 100.00% | 100.00% |
| The Company | Unitech Japan Co., Ltd. ("UTJ") | Selling of automatic data capture products in Japan | 10.86% | 10.86% | 10.86% |
| UAV | Unitech America Holding Inc. ("UAH") | Investment business such as financial trust holding | 100.00% | 100.00% | 100.00% |
| UAH | Unitech America Inc. ("UTA") | Selling of automatic data capture products in America | 100.00% | 100.00% | 100.00% |
| UEV | Unitech Europe Holding Inc. ("UEH") | Investment business such as financial trust holding | 100.00% | 100.00% | 100.00% |
| UEH | Unique Technology Europe B.V. ("UTI") | Selling of automatic data capture products in Europe | 100.00% | 100.00% | 100.00% |
| UJH | Unitech Japan Co., Ltd. ("UTJ") | Selling of automatic data capture products in Japan | 85.57% | 85.57% | 85.57% |
| UCV | Unitech Industries Holding Inc. ("UIH") | Investment business such as financial trust holding | 100.00% | 100.00% | 100.00% |
| UIH | Xiamen Unitech Co., Ltd. ("UTC") | Selling of automatic data capture products in China | 100.00% | 100.00% | 100.00% |

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The financial statements of some of the consolidated subsidiaries listed above had not been reviewed by auditors. As of September 30, 2025 and 2024, the related assets of the subsidiaries which were not reviewed by auditors amounted to NT\$170,083 thousand and NT\$168,390 thousand, and the related liabilities amounted to NT\$35,572 thousand and NT\$23,129 thousand. The comprehensive income of these subsidiaries amounted to NT\$4,950 thousand, NT\$3,994 thousand, NT\$13,915 thousand and NT\$11,958 thousand for the three months and nine months periods ended September 30, 2025 and 2024, respectively.

Note: The subsidiaries that have not been reviewed by auditors included UJH, UCV, UTJ, UIH and UTC.

(4) Explanation of other significant accounting policies

Except for the following accounting policies, the same accounting policies have been followed in the consolidated financial statements for the nine months ended September 30, 2025 and 2024 as were applied in the preparation of the Group's consolidated financial statements for the year ended December 31, 2024. For the summary of other significant accounting policies, please refer to the consolidated financial statements Note 4 for the year ended December 31, 2024.

A. Income taxes

Interim period income tax expense is accrued using the tax rate that would be applicable to expected total annual earnings, that is, the estimated average annual effective income tax rate applied to the pre-tax income of the interim period. The estimated average annual effective income tax rate only includes current income tax. The recognition and measurement of deferred tax follows annual financial reporting requirements in accordance with IAS 12. The Group recognizes the effect of change in tax rate for deferred taxes in full if the new tax rate is enacted by the end of the interim reporting period, by charging to profit or loss, other comprehensive income, or directly to equity.

B. Post-employment benefits

Pension cost for an interim period is calculated on a year-to-date basis by using the actuarially determined pension cost rate at the end of the prior financial year, adjusted and disclosed for significant market fluctuations since that time and for significant curtailments, settlements, or other significant one-off events.

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5. Significant Accounting Judgments, Estimates and Assumptions

The same significant accounting judgments, estimates and assumptions have been followed in the consolidated financial statements for the nine months ended September 30, 2025 and 2024 as were applied in the preparation of the Group's consolidated financial statements for the year ended December 31, 2024. Please refer to the consolidated financial statements Note 5 for the year ended December 31, 2024.

6. Contents of Significant Accounts

(1) Cash and cash equivalents

| | September 30, 2025 | December 31, 2024 | September 30, 2024 |
|-------------------------------|-----------------------|----------------------|-----------------------|
| Cash on hand | \$ 573 | \$ 522 | \$ 612 |
| Checking and savings accounts | 421,849 | 460,389 | 375,924 |
| Time deposits | - | 511,140 | 411,450 |
| Total | <u>\$ 422,422</u> | <u>\$ 972,051</u> | <u>\$ 787,986</u> |

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

| | September 30, 2025 | December 31, 2024 | September 30, 2024 |
|---|-----------------------|----------------------|-----------------------|
| <u>Financial assets</u> | | | |
| Financial assets mandatorily measured at fair value through profit or loss: | | | |
| Funds | \$ 100,420 | \$ - | \$ - |
| Forward exchange contracts | 18 | 272 | 614 |
| Total | <u>\$ 100,438</u> | <u>\$ 272</u> | <u>\$ 614</u> |
| <u>Financial liabilities</u> | | | |
| Held for trading: | | | |
| Forward exchange contracts | <u>\$ 1,086</u> | <u>\$ 41</u> | <u>\$ 889</u> |

Financial assets at fair value through profit or loss were not pledged.

Please refer to Note 12(8) for more details on financial instruments of derivative transactions.

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(3) Financial assets at fair value through other comprehensive income-noncurrent

| | September 30, 2025 | December 31, 2024 | September 30, 2024 |
|---|-----------------------|----------------------|-----------------------|
| Equity instrument investments measured at fair value through other comprehensive income-noncurrent: | | | |
| Preferred stocks | \$ 26,459 | \$ 22,190 | \$ 20,694 |

Financial assets at fair value through other comprehensive income were not pledged.

(4) Financial assets measured at amortized cost

| | September 30, 2025 | December 31, 2024 | September 30, 2024 |
|--------------------------|-----------------------|----------------------|-----------------------|
| Time deposits-current | \$ 400,526 | \$ 7,416 | \$ 7,502 |
| Time deposits-noncurrent | 7,517 | 7,491 | 7,410 |
| Total | \$ 408,043 | \$ 14,907 | \$ 14,912 |

The Group classifies some financial assets as financial assets measured at amortized cost. Since credit risk is low, expected credit losses during the duration are not significant. Please refer to Note 8 for more details on financial assets measured at amortized cost under pledge and Note 12(4) for more details on credit risk.

(5) Notes receivable

| | September 30, 2025 | December 31, 2024 | September 30, 2024 |
|--|-----------------------|----------------------|-----------------------|
| Notes receivable from operating activities | \$ 10,111 | \$ 9,626 | \$ 11,438 |
| Less: loss allowance | (25) | (23) | (27) |
| Total | \$ 10,086 | \$ 9,603 | \$ 11,411 |

Notes receivable were not pledged.

The Group follows the requirement of IFRS 9 to assess the impairment. Please refer to Note 6(17) for more details on impairment of notes receivables and Note 12(4) for more details on credit risk.

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(6) Trade receivables and trade receivables from related parties

| | September 30, 2025 | December 31, 2024 | September 30, 2024 |
|---|-----------------------|----------------------|-----------------------|
| Trade receivables | \$ 457,296 | \$ 456,459 | \$ 501,451 |
| Less: loss allowance | (3,372) | (5,311) | (6,326) |
| Subtotal | 453,924 | 451,148 | 495,125 |
| Trade receivables from related parties | - | 56 | 145 |
| Less: loss allowance | - | - | - |
| Subtotal | - | 56 | 145 |
| Total | \$ 453,924 | \$ 451,204 | \$ 495,270 |

Trade receivables were not pledged.

Trade receivables are generally on month-end 30 to 120 day terms. The total carrying amounts of trade receivables were NT\$457,296 thousand, NT\$456,515 thousand and NT\$501,596 thousand as of September 30, 2025, December 31, 2024, and September 30, 2024, respectively. Please refer to Note 6(17) for more details on impairment of trade receivables and Note 12(4) for more details on credit risk.

Certain of the Group's trade receivables are expected to be sold to banks without recourse. The financial assets at fair value through profit or loss were NT\$5,383 thousand, NT\$3,988 thousand, and NT\$9,003 thousand as of September 30, 2025, December 31, 2024, and September 30, 2024, respectively.

The information of the Group's trade receivables transferred is as follows:

Transferred financial assets that were derecognized in their entirety

The Group entered into trade receivables factoring agreements without recourse with a financial institute. Under the agreements, the Group has transferred the contractual rights to receive the cash flows of the financial asset and the Group does not bear the credit risk that the accounts receivable are not paid when due (except for commercial disputes), which met the conditions for derecognizing financial assets. Transaction-related information is as follows:

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| September 30, 2025 | | | |
|--------------------|------------------|-----------------|---------------|
| Counterparty | Factoring amount | Advanced amount | Interest rate |
| MUFG Bank | \$ 6,803 | \$ 6,803 | 1.375%~1.875% |

| December 31, 2024 | | | |
|-------------------|------------------|-----------------|---------------|
| Counterparty | Factoring amount | Advanced amount | Interest rate |
| MUFG Bank | \$ 21,962 | \$ 21,962 | 1.125%~1.625% |

| September 30, 2024 | | | |
|--------------------|------------------|-----------------|---------------|
| Counterparty | Factoring amount | Advanced amount | Interest rate |
| MUFG Bank | \$ 13,000 | \$ 13,000 | 0.975%~1.625% |

(7) Inventories

A. Inventories, net including:

| | September 30, 2025 | December 31, 2024 | September 30, 2024 |
|-------------------------|-----------------------|----------------------|-----------------------|
| Raw materials | \$ 26,814 | \$ 23,661 | \$ 33,808 |
| Work in process | 53,054 | 47,458 | 57,453 |
| Semi-finished goods | 123,311 | 92,075 | 99,609 |
| Finished goods | 236,728 | 222,405 | 206,908 |
| Merchandise inventories | 43,033 | 65,506 | 58,406 |
| Net amount | \$ 482,940 | \$ 451,105 | \$ 456,184 |

B. The cost of inventories recognized in expenses amounted to NT\$417,019 thousand and NT\$383,627 thousand for the three months ended September 30, 2025 and 2024, respectively, including the reversal of write-down of NT\$3,262 thousand and NT\$412 thousand, mainly as a result of inventory consumption. The cost of inventories recognized in expenses amounted to NT\$1,188,211 thousand and NT\$1,242,106 thousand for the nine months ended September 30, 2025 and 2024, respectively, including the reversal of write-down of NT\$3,418 thousand, mainly as a result of inventory consumption, and the written-down of inventories of NT\$2,485 thousand, mainly as result that inventory costs may not be recovered.

C. Inventories were not pledged.

(8) Property, plant and equipment

| | September 30, 2025 | December 31, 2024 | September 30, 2024 |
|---|-----------------------|----------------------|-----------------------|
| Owner-occupied property, plant and equipment | \$ 340,333 | \$ 347,750 | \$ 351,595 |

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| | Land | Buildings and facilities | Machinery equipment | Tooling equipment | Transportation equipment | Office equipment | Leasehold improvement | Total |
|---|-------------------|-----------------------------|------------------------|----------------------|-----------------------------|---------------------|--------------------------|-------------------|
| Cost: | | | | | | | | |
| As of January 1, 2025 | \$ 220,863 | \$ 107,652 | \$ 82,606 | \$ 224,574 | \$ 520 | \$ 12,226 | \$ 12,752 | \$ 661,193 |
| Additions | - | - | 910 | 11,349 | - | 239 | - | 12,498 |
| Disposals and retirements | - | - | (621) | - | - | (252) | (86) | (959) |
| Transfers | - | - | - | 1,289 | - | (15) | - | 1,274 |
| Exchange differences | - | - | 230 | - | - | 38 | (78) | 190 |
| As of September 30, 2025 | <u>\$ 220,863</u> | <u>\$ 107,652</u> | <u>\$ 83,125</u> | <u>\$ 237,212</u> | <u>\$ 520</u> | <u>\$ 12,236</u> | <u>\$ 12,588</u> | <u>\$ 674,196</u> |
| Cost: | | | | | | | | |
| As of January 1, 2024 | \$ 220,863 | \$ 108,545 | \$ 80,156 | \$ 208,175 | \$ 2,876 | \$ 11,952 | \$ 13,283 | \$ 645,850 |
| Additions | - | 767 | 2,804 | 10,559 | - | 530 | 123 | 14,783 |
| Disposals and retirements | - | - | (89) | (1,709) | (1,524) | (699) | - | (4,021) |
| Transfers | - | (755) | (116) | 5,488 | - | 997 | - | 5,614 |
| Exchange differences | - | - | 195 | - | - | 285 | 82 | 562 |
| As of September 30, 2024 | <u>\$ 220,863</u> | <u>\$ 108,557</u> | <u>\$ 82,950</u> | <u>\$ 222,513</u> | <u>\$ 1,352</u> | <u>\$ 13,065</u> | <u>\$ 13,488</u> | <u>\$ 662,788</u> |
| Accumulated depreciation and impairment: | | | | | | | | |
| As of January 1, 2025 | \$ - | \$ 45,405 | \$ 70,747 | \$ 177,334 | \$ 399 | \$ 9,813 | \$ 9,745 | \$ 313,443 |
| Depreciation | - | 1,994 | 3,776 | 13,369 | 78 | 457 | 1,550 | 21,224 |
| Disposals and retirements | - | - | (621) | - | - | (252) | (86) | (959) |
| Exchange differences | - | - | 230 | - | - | 5 | (80) | 155 |
| As of September 30, 2025 | <u>\$ -</u> | <u>\$ 47,399</u> | <u>\$ 74,132</u> | <u>\$ 190,703</u> | <u>\$ 477</u> | <u>\$ 10,023</u> | <u>\$ 11,129</u> | <u>\$ 333,863</u> |
| Accumulated depreciation and impairment: | | | | | | | | |
| As of January 1, 2024 | \$ - | \$ 43,668 | \$ 67,455 | \$ 159,368 | \$ 2,512 | \$ 10,449 | \$ 8,125 | \$ 291,577 |
| Depreciation | - | 1,977 | 3,627 | 14,740 | 203 | 520 | 1,587 | 22,654 |
| Disposals and retirements | - | - | (87) | (1,234) | (1,524) | (667) | - | (3,512) |
| Exchange differences | - | - | 196 | - | - | 231 | 47 | 474 |
| As of September 30, 2024 | <u>\$ -</u> | <u>\$ 45,645</u> | <u>\$ 71,191</u> | <u>\$ 172,874</u> | <u>\$ 1,191</u> | <u>\$ 10,533</u> | <u>\$ 9,759</u> | <u>\$ 311,193</u> |
| Net carrying amount as of: | | | | | | | | |
| September 30, 2025 | <u>\$ 220,863</u> | <u>\$ 60,253</u> | <u>\$ 8,993</u> | <u>\$ 46,509</u> | <u>\$ 43</u> | <u>\$ 2,213</u> | <u>\$ 1,459</u> | <u>\$ 340,333</u> |
| December 31, 2024 | <u>\$ 220,863</u> | <u>\$ 62,247</u> | <u>\$ 11,859</u> | <u>\$ 47,240</u> | <u>\$ 121</u> | <u>\$ 2,413</u> | <u>\$ 3,007</u> | <u>\$ 347,750</u> |
| September 30, 2024 | <u>\$ 220,863</u> | <u>\$ 62,912</u> | <u>\$ 11,759</u> | <u>\$ 49,639</u> | <u>\$ 161</u> | <u>\$ 2,532</u> | <u>\$ 3,729</u> | <u>\$ 351,595</u> |

Please refer to Note 8 for more details on property, plant and equipment under pledge as of September 30, 2025, December 31, 2024, and September 30, 2024.

No interest was capitalized for the nine months ended September 30, 2025 and 2024.

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(9) Intangible assets

| | Software |
|--|------------|
| Cost: | |
| As of January 1, 2025 | \$ 243,901 |
| Additions | 5,546 |
| Disposals and retirements | (801) |
| Transfers | 659 |
| Exchange differences | 257 |
| As of September 30, 2025 | \$ 249,562 |
| | |
| As of January 1, 2024 | \$ 232,773 |
| Additions | 8,853 |
| Disposals and retirements | (6) |
| Transfers | 2,312 |
| Exchange differences | 220 |
| As of September 30, 2024 | \$ 244,152 |
| | |
| Accumulated amortization and impairment: | |
| As of January 1, 2025 | \$ 214,784 |
| Amortization | 12,683 |
| Disposals and retirements | (801) |
| Exchange differences | 257 |
| As of September 30, 2025 | \$ 226,923 |
| | |
| As of January 1, 2024 | \$ 200,157 |
| Amortization | 12,914 |
| Disposals and retirements | (5) |
| Exchange differences | 220 |
| As of September 30, 2024 | \$ 213,286 |
| | |
| Net carrying amount as of: | |
| September 30, 2025 | \$ 22,639 |
| December 31, 2024 | \$ 29,117 |
| September 30, 2024 | \$ 30,866 |

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The amortization expenses of intangible assets are as follows:

| | Three months ended September 30, | | Nine months ended September 30, | |
|-----------------------------------|-------------------------------------|----------|------------------------------------|-----------|
| | 2025 | 2024 | 2025 | 2024 |
| Operating costs | \$ 42 | \$ 92 | \$ 125 | \$ 275 |
| Selling expenses | \$ 26 | \$ 30 | \$ 86 | \$ 96 |
| Administrative expenses | \$ 377 | \$ 397 | \$ 1,130 | \$ 1,132 |
| Research and development expenses | \$ 3,693 | \$ 3,503 | \$ 11,342 | \$ 11,411 |

(10) Other non-current assets

| | September 30, 2025 | December 31, 2024 | September 30, 2024 |
|---------------------------|-----------------------|----------------------|-----------------------|
| Prepayments for equipment | \$ 8,010 | \$ 2,192 | \$ 1,933 |

(11) Short-term borrowings

| | September 30, 2025 | December 31, 2024 | September 30, 2024 |
|--------------------|-----------------------|----------------------|-----------------------|
| Secured bank loans | \$ - | \$ - | \$ 20,000 |
| Interest rate | - | - | 1.805% |

The Group's unused short-term lines of credits amounted to NT\$540,193 thousand, NT\$537,527 thousand, and NT\$527,109 thousand as of September 30, 2025, December 31, 2024, and September 30, 2024, respectively.

Please refer to Note 8 for more details on the pledge or guarantee of the short-term loans of the Group.

(12) Provisions

| | Warranties |
|------------------------------|------------|
| As of January 1, 2025 | \$ 2,346 |
| Arising during the period | 1,115 |
| Unused provision reversed | (2,495) |
| Exchange differences | 68 |
| As of September 30, 2025 | \$ 1,034 |
| Current – September 30, 2025 | \$ 1,034 |
| Current – December 31, 2024 | \$ 2,346 |
| Current – September 30, 2024 | \$ 2,437 |

Warranties

A provision is recognized for expected warranty claims on products sold, based on past experience, management's judgement and other known factors.

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(13) Other current liabilities

| | September 30, 2025 | December 31, 2024 | September 30, 2024 |
|---------------------------|-----------------------|----------------------|-----------------------|
| Refund liabilities | \$ 5,892 | \$ 7,492 | \$ 11,814 |
| Other current liabilities | 3,535 | 3,140 | 2,734 |
| Total | <u>\$ 9,427</u> | <u>\$ 10,632</u> | <u>\$ 14,548</u> |

(14) Post-employment benefits

Defined contribution plan

Expenses under the defined contribution plan for the three months ended September 30, 2025 and 2024 were NT\$4,810 thousand and NT\$4,777 thousand, respectively. Expenses under the defined contribution plan for the nine months ended September 30, 2025 and 2024 were NT\$15,771 thousand and NT\$14,270 thousand, respectively.

Defined benefit plan

Expenses under the defined benefit plan for the three months ended September 30, 2025 and 2024 were NT\$37 thousand and NT\$43 thousand, respectively. Expenses under the defined benefit plan for the nine months ended September 30, 2025 and 2024 were NT\$111 thousand and NT\$129 thousand, respectively.

(15) Equity

A. Common stock

The Company's authorized capital as of September 30, 2025, December 31, 2024, and September 30, 2024 were NT\$900,000 thousand divided into 90,000 thousand shares, including 10,000 thousand shares reserved for exercise of employee stock options at each period. The Company's issued capital as of September 30, 2025, December 31, 2024, and September 30, 2024 were NT\$750,975 thousand, with a par value of NT\$10 each share, divided into 75,098 thousand shares.

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B. Capital surplus

| | September 30, 2025 | December 31, 2024 | September 30, 2024 |
|----------------------------|-----------------------|----------------------|-----------------------|
| Additional paid-in capital | \$ 932,723 | \$ 932,723 | \$ 932,723 |
| Expired stock options | 2,503 | 2,503 | 2,503 |
| Total | \$ 935,226 | \$ 935,226 | \$ 935,226 |

According to the Company Act, the additional paid-in capital shall not be used except for offsetting deficit of the company. When a company does not have deficit, it may distribute the additional paid-in capital derived from the issuance of new shares at premiums in excess of par or income from endowments received by the Company. The distribution could be made in cash to its shareholders in proportion to the number of shares being held by each of them.

C. Retained earnings and dividend policy

According to the Company's Articles of Incorporation, current year's earnings, if any, shall be distributed in the following order:

- a. reserve for tax payments;
- b. offset accumulated losses in previous years, if any;
- c. legal reserve, which is 10% of leftover profits;
- d. allocation or reverse of special reserves as required by law or government authorities;
- e. for the rest and the accumulated undistributed earnings, the board of directors programmed to make an earnings distribution proposal, and it shall be distributed after approved by a resolution of a shareholders' meeting.

The distributable dividends and bonuses in whole or in part are paid in cash after a resolution was adopted by a majority vote at a meeting of the board of directors attended by two-thirds of the total number of directors; and in addition thereto a report of such distribution is submitted to the shareholders' meeting; if it is made by the way of issuing new shares, shall be distributed after approved by a resolution of a shareholders' meeting.

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The Company shall take into consideration its environment and growth stage to meet the future fund requirements when making long-term financial planning and to satisfy the cash inflow requirement of the shareholders. The distribution of shareholders' dividend shall not be lower than 30% of the distributable earnings. The shareholders' dividends may be distributed in the form of shares or cash and cash dividends to be distributed may not be less than 10% of total dividends (cash dividends and stock dividends in total) to be distributed. However, if the total dividends paid in the current year are less than NT\$3 per share, the full stock dividends will be paid.

According to the Company Act, the Company needs to set aside amount to legal reserve unless where such legal reserve amounts to the total paid-in capital. The legal reserve can be used to offset the deficit of the Company. When the Company incurs no loss, it may distribute the portion of legal reserve which exceeds 25% of the paid-in capital by issuing new shares or by cash in proportion to the number of shares being held by each of the shareholders.

Pursuant to existing regulations, the Company is required to set aside additional special reserve equivalent to the net debit balance of the other components of shareholders' equity. For any subsequent reversal of other net deductions from shareholders' equity, the amount reversed may be distributed.

The distribution of earnings for 2024 regarding cash dividends and other earnings distribution items was resolved by the Board of Directors' meeting held on March 4, 2025 and the stockholders' meeting held on June 19, 2025, while the distribution of earnings for 2023 regarding cash dividends and other earnings distribution items was resolved by the Board of Directors' meeting held on March 11, 2024 and the stockholders' meeting held on June 18, 2024, respectively. The details of distribution are as follows:

| | <u>Appropriation of earnings</u> | | <u>Dividend per share (NT\$)</u> | |
|-----------------------------|----------------------------------|------------------|----------------------------------|-------------|
| | <u>2024</u> | <u>2023</u> | <u>2024</u> | <u>2023</u> |
| Legal reserve | \$ 9,343 | \$ 3,957 | | |
| Special reserve | (3,927) | (629) | | |
| Common stock-cash dividends | 45,059 | 25,974 | \$ 0.60 | \$ 0.35 |
| Total | <u>\$ 50,475</u> | <u>\$ 29,302</u> | | |

Please refer to Note 6(19) for more details on employees' compensation and the remuneration to directors.

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D. Non-controlling interests

| | Nine months ended September 30, | |
|---|---------------------------------|----------|
| | 2025 | 2024 |
| Beginning balance | \$ 2,332 | \$ 2,043 |
| Net income attributable to non-controlling interests | 278 | 269 |
| Other comprehensive income attributable to non-controlling interests: | | |
| Exchange differences on translation of foreign operations | (51) | 62 |
| Ending balance | \$ 2,559 | \$ 2,374 |

(16) Operating revenue

| | Three months ended September 30, | | Nine months ended September 30, | |
|---------------------------------------|-------------------------------------|------------|------------------------------------|--------------|
| | 2025 | 2024 | 2025 | 2024 |
| Revenue from contracts with customers | | | | |
| Sale of goods | \$ 617,187 | \$ 566,744 | \$ 1,761,665 | \$ 1,744,051 |
| Rendering of services | 21,781 | 22,923 | 64,596 | 73,566 |
| Total | \$ 638,968 | \$ 589,667 | \$ 1,826,261 | \$ 1,817,617 |

Analysis of revenue from contracts with customers for the nine months ended September 30, 2025 and 2024 are as follows:

A. Disaggregation of revenue

| | Three months ended September 30, | | Nine months ended September 30, | |
|--|-------------------------------------|------------|------------------------------------|--------------|
| | 2025 | 2024 | 2025 | 2024 |
| Sale of goods | \$ 617,187 | \$ 566,744 | \$ 1,761,665 | \$ 1,744,051 |
| Rendering of services | 21,781 | 22,923 | 64,596 | 73,566 |
| Total | \$ 638,968 | \$ 589,667 | \$ 1,826,261 | \$ 1,817,617 |
| Revenue recognition point: | | | | |
| At a point in time | \$ 620,580 | \$ 569,519 | \$ 1,771,280 | \$ 1,751,405 |
| Satisfies the performance obligation over time | 18,388 | 20,148 | 54,981 | 66,212 |
| Total | \$ 638,968 | \$ 589,667 | \$ 1,826,261 | \$ 1,817,617 |

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B. Contract balances

a. Contract assets – current

| | September 30, 2025 | December 31, 2024 | September 30, 2024 | January 1, 2024 |
|----------------|-----------------------|----------------------|-----------------------|--------------------|
| Sales of goods | \$ 38,267 | \$ 24,979 | \$ 20,684 | \$ 12,015 |

The significant changes in the Group's balances of contract assets for the nine months ended September 30, 2025, and 2024 are as follows:

| | <u>Nine months ended September 30,</u> | |
|--|--|-------------|
| | 2025 | 2024 |
| The opening balance transferred to trade receivables | \$ (22,903) | \$ (12,015) |
| Change in the progress of completion | 38,276 | 20,681 |
| (Recognition) reversal of impairment | (2,085) | 3 |

b. Contract liabilities – current and noncurrent

| | September 30, 2025 | December 31, 2024 | September 30, 2024 | January 1, 2024 |
|----------------------|-----------------------|----------------------|-----------------------|--------------------|
| Contract liabilities | \$ 102,400 | \$ 121,123 | \$ 101,830 | \$ 125,302 |
| Current | \$ 59,714 | \$ 79,178 | \$ 66,017 | \$ 87,676 |
| Noncurrent | \$ 42,686 | \$ 41,945 | \$ 35,813 | \$ 37,626 |

| | September 30, 2025 | December 31, 2024 | September 30, 2024 | January 1, 2024 |
|-----------------------|-----------------------|----------------------|-----------------------|--------------------|
| Sales of goods | \$ 24,190 | \$ 39,283 | \$ 27,757 | \$ 39,572 |
| Rendering of services | 78,210 | 81,840 | 74,073 | 85,730 |
| Total | \$ 102,400 | \$ 121,123 | \$ 101,830 | \$ 125,302 |

The significant changes in the Group's balances of contract liabilities for the nine months ended September 30, 2025 and 2024 are as follows:

| | <u>Nine months ended September 30,</u> | |
|---|--|-------------|
| | 2025 | 2024 |
| Revenue recognized during the period that was included in the beginning balance | \$ (48,708) | \$ (54,349) |
| Increase in receipt in advance during the period (deducting the amount incurred and transferred to revenue during the period) | 29,985 | 30,877 |

C. Assets recognized from costs to fulfill a contract with customer: None.

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(17) Expected credit losses (gains)

| | Three months ended September 30, | | Nine months ended September 30, | |
|--|-------------------------------------|-----------------|------------------------------------|---------------|
| | 2025 | 2024 | 2025 | 2024 |
| Operating expenses- Expected credit losses (gains) | | | | |
| Contract assets | \$ 830 | \$ (46) | \$ 2,085 | \$ (3) |
| Notes receivable | (7) | (1) | 2 | (18) |
| Trade receivables | (1,045) | 1,983 | (1,944) | 399 |
| Total | <u>\$ (222)</u> | <u>\$ 1,936</u> | <u>\$ 143</u> | <u>\$ 378</u> |

Please refer to Note 12(4) for more details on credit risk.

The Group measures the loss allowance of its contract assets, receivables (including notes receivable, trade receivables and trade receivables from related parties) and finance lease receivable at an amount equal to lifetime expected credit losses. The assessments of the Group's loss allowance as of September 30, 2025, December 31, 2024, and September 30, 2024 are as follows:

A. Finance lease receivables were not overdue and the expected credit loss rate was 0%. Details of carrying amounts are as follows:

| | September 30, 2025 | December 31, 2024 | September 30, 2024 |
|------------------------------------|-----------------------|----------------------|-----------------------|
| Finance lease receivable | \$ 3,551 | \$ 3,713 | \$ 3,550 |
| Less: unearned finance income | (99) | (174) | (189) |
| Subtotal | <u>3,452</u> | <u>3,539</u> | <u>3,361</u> |
| Long-term finance lease receivable | 2,119 | 5,165 | 5,895 |
| Less: unearned finance income | (18) | (90) | (121) |
| Subtotal | <u>2,101</u> | <u>5,075</u> | <u>5,774</u> |
| Total | <u>\$ 5,553</u> | <u>\$ 8,614</u> | <u>\$ 9,135</u> |

B. Loss allowance of contract assets was measured by the expected credit loss rates. Details are as follows:

| | September 30, 2025 | December 31, 2024 | September 30, 2024 |
|----------------------------|-----------------------|----------------------|-----------------------|
| Gross carrying amount | \$ 40,366 | \$ 24,993 | \$ 20,687 |
| Expected credit loss rates | 0%~50% | 0%~10% | 0%~2% |
| Loss allowance | (2,099) | (14) | (3) |
| Total | <u>\$ 38,267</u> | <u>\$ 24,979</u> | <u>\$ 20,684</u> |

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C. Notes receivable were not overdue, and the loss allowance was measured by the expected credit loss rates. Details are as follows:

| | September 30, 2025 | December 31, 2024 | September 30, 2024 |
|----------------------------|-----------------------|----------------------|-----------------------|
| Gross carrying amount | \$ 10,111 | \$ 9,626 | \$ 11,438 |
| Expected credit loss rates | 0%~0.25% | 0%~0.25% | 0%~0.25% |
| Loss allowance | (25) | (23) | (27) |
| Total | <u>\$ 10,086</u> | <u>\$ 9,603</u> | <u>\$ 11,411</u> |

D. The Group considers the grouping of trade receivables by counterparties' credit rating, by geographical region and by industry sector, and its loss allowance is measured by using a provision matrix. Details are as follows:

As of September 30, 2025

| | Not past due | Past due | | | | | Total |
|---------------------------------|-------------------|-------------------|-----------------|-----------------|-----------------|------------------|-------------------|
| | | Within 30 days | 31-60 days | 61-90 days | 91-360 days | Over 361 days | |
| Gross carrying amount | \$ 401,566 | \$ 41,847 | \$ 5,160 | \$ 5,377 | \$ 3,069 | \$ 277 | \$ 457,296 |
| Loss ratio | 0% | 0%-2% | 2%-5% | 5%-10% | 25%-50% | 50%-100% | |
| Lifetime expected credit losses | - | 788 | 242 | 538 | 1,534 | 270 | 3,372 |
| Total | <u>\$ 401,566</u> | <u>\$ 41,059</u> | <u>\$ 4,918</u> | <u>\$ 4,839</u> | <u>\$ 1,535</u> | <u>\$ 7</u> | <u>\$ 453,924</u> |

As of December 31, 2024

| | Not past due | Past due | | | | | Total |
|---------------------------------|-------------------|-------------------|-----------------|-----------------|-----------------|------------------|-------------------|
| | | Within 30 days | 31-60 days | 61-90 days | 91-360 days | Over 361 days | |
| Gross carrying amount | \$ 387,200 | \$ 53,506 | \$ 6,102 | \$ 2,848 | \$ 5,586 | \$ 1,273 | \$ 456,515 |
| Loss ratio | 0% | 0%-2% | 2%-5% | 5%-10% | 25%-50% | 50%-100% | |
| Lifetime expected credit losses | - | 700 | 264 | 285 | 2,789 | 1,273 | 5,311 |
| Total | <u>\$ 387,200</u> | <u>\$ 52,806</u> | <u>\$ 5,838</u> | <u>\$ 2,563</u> | <u>\$ 2,797</u> | <u>\$ -</u> | <u>\$ 451,204</u> |

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As of September 30, 2024

| | Not past due | Past due | | | | | Total |
|---------------------------------------|-----------------|-------------------|---------------|---------------|----------------|------------------|------------|
| | | Within 30 days | 31-60 days | 61-90 days | 91-360 days | Over 361 days | |
| Gross carrying amount | \$ 438,565 | \$ 45,203 | \$ 7,791 | \$ 1,307 | \$ 7,435 | \$ 1,295 | \$ 501,596 |
| Loss ratio | 0% | 0%-2% | 2%-5% | 5%-10% | 25%-50% | 50%-100% | |
| Lifetime expected credit losses | - | 842 | 338 | 131 | 3,720 | 1,295 | 6,326 |
| Total | \$ 438,565 | \$ 44,361 | \$ 7,453 | \$ 1,176 | \$ 3,715 | \$ - | \$ 495,270 |

The movements in the provision for impairment of contract assets, notes receivable and trade receivables for the nine months ended September 30, 2025 and 2024 are as follows:

| | Contract assets | Notes receivable | Trade receivables |
|--|-----------------|---------------------|----------------------|
| As of January 1, 2025 | \$ 14 | \$ 23 | \$ 5,311 |
| Allowance (reversal) for the current period | 2,085 | 2 | (1,944) |
| Exchange differences | - | - | 5 |
| As of September 30, 2025 | \$ 2,099 | \$ 25 | \$ 3,372 |
| As of January 1, 2024 | \$ 6 | \$ 45 | \$ 5,858 |
| Allowance (reversal) for the current period | (3) | (18) | 399 |
| Exchange differences | - | - | 69 |
| As of September 30, 2024 | \$ 3 | \$ 27 | \$ 6,326 |

(18) Leases

A. The Group as lessee

The Group leases various properties, including real estate such as buildings and facilities, and transportation equipment. These leases have terms between 2 and 5 years.

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The effect that leases have on the financial position, financial performance and cash flows of the Group are as follows:

a. Amounts recognized in the balance sheet

(a) Right-of-use assets

The carrying amount of right-of-use assets

| | September 30, 2025 | December 31, 2024 | September 30, 2024 |
|--------------------------|-----------------------|----------------------|-----------------------|
| Buildings and facilities | \$ 33,071 | \$ 50,152 | \$ 56,142 |
| Transportation equipment | 7,977 | 7,164 | 6,575 |
| Total | <u>\$ 41,048</u> | <u>\$ 57,316</u> | <u>\$ 62,717</u> |

During the nine months ended September 30, 2025 and 2024, the additions to right-of-use assets of the Group amounted to NT\$6,022 thousand and NT\$14,054 thousand, respectively.

(b) Lease liabilities

| | September 30, 2025 | December 31, 2024 | September 30, 2024 |
|-----------------|-----------------------|----------------------|-----------------------|
| Lease liability | \$ 49,554 | \$ 69,179 | \$ 74,688 |
| Current | <u>\$ 27,157</u> | <u>\$ 29,709</u> | <u>\$ 29,819</u> |
| Non-current | <u>\$ 22,397</u> | <u>\$ 39,470</u> | <u>\$ 44,869</u> |

Please refer to Note 6(20)D for the interest on lease liabilities recognized during the nine months ended September 30, 2025 and 2024, and refer to Note 12(5) for the maturity analysis for lease liabilities as of September 30, 2025, December 31, 2024, and September 30, 2024.

b. Amounts recognized in the statement of comprehensive income

Depreciation charge for right-of-use assets

| | Three months ended September 30, | | Nine months ended September 30, | |
|--------------------------|-------------------------------------|-----------------|------------------------------------|------------------|
| | 2025 | 2024 | 2025 | 2024 |
| Buildings and facilities | \$ 6,065 | \$ 6,460 | \$ 18,917 | \$ 19,266 |
| Transportation equipment | 722 | 656 | 2,140 | 1,744 |
| Total | <u>\$ 6,787</u> | <u>\$ 7,116</u> | <u>\$ 21,057</u> | <u>\$ 21,010</u> |

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c. Income and costs relating to leasing activities

| | Three months ended September 30, | | Nine months ended September 30, | |
|--|-------------------------------------|----------|------------------------------------|------------|
| | 2025 | 2024 | 2025 | 2024 |
| The expense relating to short-term leases | \$ (995) | \$ (834) | \$ (2,836) | \$ (2,613) |
| Income from subleasing right-of-use assets | 38 | 61 | 133 | 197 |
| Lease modifications gains | - | - | - | 2 |

d. Cash outflow relating to leasing activities

During the nine months ended September 30, 2025 and 2024, the Group's total cash outflow for leases amounted to NT\$27,624 thousand and NT\$27,492 thousand, respectively.

B. The Group as lessor

The Group subleased a portion of the leased office under a finance lease with a lease term of 5 years. Information on profit or loss in relation to the lease contract is as follows:

The undiscounted lease payments to be received for the remaining years as of September 30, 2025, December 31, 2024, and September 30, 2024 are as follows:

| | September 30, 2025 | December 31, 2024 | September 30, 2024 |
|---|-----------------------|----------------------|-----------------------|
| Lease income for finance leases | | | |
| Finance income on the net investment in the lease | \$ 133 | \$ 253 | \$ 197 |
| Not later than one year | \$ 3,551 | \$ 3,713 | \$ 3,550 |
| Later than one year but not later than two years | 2,119 | 3,861 | 3,692 |
| Later than two years but not later than three years | - | 1,304 | 2,203 |
| Total undiscounted lease payments | 5,670 | 8,878 | 9,445 |
| Less: unearned finance income to finance leases | (117) | (264) | (310) |
| Less: loss allowance | - | - | - |
| Net investment in the lease (Finance lease receivables) | \$ 5,553 | \$ 8,614 | \$ 9,135 |
| Current | \$ 3,452 | \$ 3,539 | \$ 3,361 |
| Non-current | \$ 2,101 | \$ 5,075 | \$ 5,774 |

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(19) Employment costs

Summary statement of employee benefits, depreciation and amortization expenses by function:

| Type of function Type of nature | Three months ended September 30, | | | | | |
|------------------------------------|----------------------------------|--------------------|------------|-----------------|--------------------|------------|
| | 2025 | | | 2024 | | |
| | Operating costs | Operating expenses | Total | Operating costs | Operating expenses | Total |
| Employee benefits | | | | | | |
| Salaries | \$ 9,689 | \$ 105,713 | \$ 115,402 | \$ 9,629 | \$ 101,747 | \$ 111,376 |
| Labor and health insurance | 1,075 | 9,628 | 10,703 | 1,034 | 9,428 | 10,462 |
| Pension | 417 | 4,430 | 4,847 | 431 | 4,389 | 4,820 |
| Others (Note) | 314 | 3,772 | 4,086 | 441 | 4,175 | 4,616 |
| Depreciation | 4,754 | 9,025 | 13,779 | 5,305 | 9,502 | 14,807 |
| Amortization | 42 | 4,096 | 4,138 | 92 | 3,930 | 4,022 |

| Type of function Type of nature | Nine months ended September 30, | | | | | |
|------------------------------------|---------------------------------|--------------------|------------|-----------------|--------------------|------------|
| | 2025 | | | 2024 | | |
| | Operating costs | Operating expenses | Total | Operating costs | Operating expenses | Total |
| Employee benefits | | | | | | |
| Salaries | \$ 28,044 | \$ 318,567 | \$ 346,611 | \$ 29,909 | \$ 306,044 | \$ 335,953 |
| Labor and health insurance | 3,214 | 30,127 | 33,341 | 3,222 | 29,646 | 32,868 |
| Pension | 1,192 | 14,690 | 15,882 | 1,324 | 13,075 | 14,399 |
| Others (Note) | 1,462 | 13,384 | 14,846 | 1,474 | 13,221 | 14,695 |
| Depreciation | 14,337 | 27,944 | 42,281 | 15,571 | 28,093 | 43,664 |
| Amortization | 125 | 12,558 | 12,683 | 275 | 12,639 | 12,914 |

Note: The amounts include group insurance expenses, training expenses, and employee benefits.

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According to the Company's Article of Incorporation, no lower than 5% of profit of the current year is distributable as employees' compensation (No less than 20% of the remuneration to employees referred to in this paragraph shall be distributed to entry-level employees.) and no higher than 2% of profit of the current year is distributable as remuneration to directors. However, before distributing employees' compensation and remuneration to directors, the Company's profit should offset its accumulated losses, if any. The Company may, by a resolution adopted by a majority vote at a meeting of Board of Directors attended by two-thirds of the total number of directors, have the profit distributable as employees' compensation in the form of shares or in cash; and in addition, there to a report of such distribution is submitted to the shareholders' meeting. Information on the Board of Directors' resolution regarding the employees' compensation and remuneration to directors can be obtained from the "Market Observation Post System" on the website of the TWSE.

The Company accrued employees' compensation and remuneration to directors based on 5% and 2%, respectively, of profit for the nine months ended September 30, 2025. The amount of employees' compensation and remuneration to directors accrued for the three months ended September 30, 2025 were NT\$2,518 thousand and NT\$1,007 thousand, respectively. The amount of employees' compensation and remuneration to directors accrued for the nine months ended September 30, 2025 were NT\$4,410 thousand and NT\$1,764 thousand, respectively. The aforementioned employees' compensation and remuneration to directors were accrued based on the profit of the current year and recognized as salary expenses. If the Board of Directors resolved to distribute employees' compensation in the form of stocks, then the number of stocks distributed as employees' compensation was calculated based on the closing price one day earlier than the date of resolution. If the estimated amounts differ from the actual distribution resolved by the Board of Directors, the Company will recognize the change as an adjustment in profit or loss of the subsequent year.

The Company accrued employees' compensation and remuneration to directors based on 5% and 2%, respectively, of profit for the nine months ended September 30, 2024. The amount of employees' compensation and remuneration to directors accrued for the three months ended September 30, 2024 were NT\$1,246 thousand and NT\$499 thousand, respectively. The amount of employees' compensation and remuneration to directors accrued for the nine months ended September 30, 2024 were NT\$4,144 thousand and NT\$1,658 thousand, respectively.

A resolution was approved in a meeting of the Board of Directors held on March 4, 2025 to distribute NT\$6,110 thousand and NT\$2,444 thousand in cash as employees' compensation and remuneration to directors, respectively. There were no significant differences between the aforementioned approved amounts and the amounts charged against earnings in 2024.

A resolution was approved in a meeting of the Board of Directors held on March 11, 2024 to distribute NT\$2,518 thousand and NT\$1,007 thousand in cash as employees' compensation and remuneration to directors, respectively. There were no significant differences between the aforementioned approved amounts and the amounts charged against earnings in 2023.

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(20) Non-operating income and expenses

A. Interest income

| | Three months ended September 30, | | Nine months ended September 30, | |
|---|-------------------------------------|-----------------|------------------------------------|------------------|
| | 2025 | 2024 | 2025 | 2024 |
| Financial assets measured at amortized cost | \$ 5,259 | \$ 7,030 | \$ 18,294 | \$ 21,979 |
| Interest income from financial leases | 38 | 61 | 133 | 197 |
| Total | <u>\$ 5,297</u> | <u>\$ 7,091</u> | <u>\$ 18,427</u> | <u>\$ 22,176</u> |

B. Other income

| | Three months ended September 30, | | Nine months ended September 30, | |
|---------------|-------------------------------------|---------------|------------------------------------|---------------|
| | 2025 | 2024 | 2025 | 2024 |
| Rental income | \$ 81 | \$ 70 | \$ 227 | \$ 205 |
| Others | 15 | 101 | 5,287 | 317 |
| Total | <u>\$ 96</u> | <u>\$ 171</u> | <u>\$ 5,514</u> | <u>\$ 522</u> |

C. Other gains and losses

| | Three months ended September 30, | | Nine months ended September 30, | |
|--|-------------------------------------|-------------------|------------------------------------|------------------|
| | 2025 | 2024 | 2025 | 2024 |
| (Losses) gains on disposal of property, plant and equipment | \$ - | \$ (7) | \$ - | \$ 10 |
| Losses on disposal of intangible assets | - | - | - | (1) |
| Foreign exchange gains (losses) | 4,613 | (4,601) | (24,634) | 14,365 |
| Losses on financial assets at fair value through profit or loss | (1,372) | (3,207) | (3,627) | (1,398) |
| Gains on lease modifications | - | - | - | 2 |
| Other (losses) gains- others | (1) | (129) | (270) | 1,239 |
| Total | <u>\$ 3,240</u> | <u>\$ (7,944)</u> | <u>\$ (28,531)</u> | <u>\$ 14,217</u> |

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D. Finance costs

| | Three months ended | | Nine months ended | |
|--|--------------------|---------------|-------------------|-----------------|
| | September 30, | | September 30, | |
| | 2025 | 2024 | 2025 | 2024 |
| Interest expenses on lease liabilities | \$ 332 | \$ 448 | \$ 1,135 | \$ 1,378 |
| Interest expenses on bank loans | - | 7 | - | 7 |
| Others | 5 | - | 15 | 26 |
| Total | \$ 337 | \$ 455 | \$ 1,150 | \$ 1,411 |

(21) Components of other comprehensive income

For the three months ended September 30, 2025

| | Reclassification adjustments during the period | Other comprehensive income, before tax | Income tax (expense) income | Other comprehensive income, net of tax |
|--|---|---|-----------------------------------|---|
| Items that will not be reclassified subsequently to profit or loss: | | | | |
| Unrealized gains (losses) from equity instrument investments measured at fair value through other comprehensive income | \$ 2,349 | \$ - | \$ (469) | \$ 1,880 |
| Items that may be reclassified subsequently to profit or loss: | | | | |
| Exchange differences resulting from translating the financial statements of foreign operations | 5,990 | - | (1,203) | 4,787 |
| Total other comprehensive income | \$ 8,339 | \$ - | \$ (1,672) | \$ 6,667 |

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For the three months ended September 30, 2024

| | Arising during the period | Reclassification adjustments during the period | Other comprehensive income, before tax | Income tax (expense) income | Other comprehensive income, net of tax |
|--|------------------------------|---|---|-----------------------------------|---|
| Items that will not be reclassified subsequently to profit or loss: | | | | | |
| Unrealized (losses) gains from equity instrument investments measured at fair value through other comprehensive income | \$ (1,758) | \$ - | \$ (1,758) | \$ 352 | \$ (1,406) |
| Items that may be reclassified subsequently to profit or loss: | | | | | |
| Exchange differences resulting from translating the financial statements of foreign operations | 3,278 | - | 3,278 | (612) | 2,666 |
| Total other comprehensive income | \$ 1,520 | \$ - | \$ 1,520 | \$ (260) | \$ 1,260 |

For the nine months ended September 30, 2025

| | Arising during the period | Reclassification adjustments during the period | Other comprehensive income, before tax | Income tax (expense) income | Other comprehensive income, net of tax |
|--|------------------------------|---|---|-----------------------------------|---|
| Items that will not be reclassified subsequently to profit or loss: | | | | | |
| Unrealized gains (losses) from equity instrument investments measured at fair value through other comprehensive income | \$ 4,269 | \$ - | \$ 4,269 | \$ (853) | \$ 3,416 |
| Items that may be reclassified subsequently to profit or loss: | | | | | |
| Exchange differences resulting from translating the financial statements of foreign operations | (13,179) | - | (13,179) | 2,625 | (10,554) |
| Total other comprehensive income | \$ (8,910) | \$ - | \$ (8,910) | \$ 1,772 | \$ (7,138) |

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For the nine months ended September 30, 2024

| | Arising during the period | Reclassification adjustments during the period | Other comprehensive income, before tax | Income tax (expense) income | Other comprehensive income, net of tax |
|--|------------------------------|---|---|-----------------------------------|---|
| Items that will not be reclassified subsequently to profit or loss: | | | | | |
| Unrealized (losses) gains from equity instrument investments measured at fair value through other comprehensive income | \$ (8,599) | \$ - | \$ (8,599) | \$ 1,720 | \$ (6,879) |
| Items that may be reclassified subsequently to profit or loss: | | | | | |
| Exchange differences resulting from translating the financial statements of foreign operations | 12,295 | - | 12,295 | (2,446) | 9,849 |
| Total other comprehensive income | <u>\$ 3,696</u> | <u>\$ -</u> | <u>\$ 3,696</u> | <u>\$ (726)</u> | <u>\$ 2,970</u> |

(22) Income tax

A. The major components of income tax expense (income) are as follows:

Income tax expense recognized in profit or loss

| | Three months ended September 30, | | Nine months ended September 30, | |
|---|----------------------------------|-----------------|---------------------------------|------------------|
| | 2025 | 2024 | 2025 | 2024 |
| Current income tax expense: | | | | |
| Current income tax payable | \$ 6,534 | \$ 6,301 | \$ 17,457 | \$ 14,021 |
| Adjustments in respect of current income tax of prior periods | - | (178) | (54) | (169) |
| Deferred tax expense (income): | | | | |
| Relating to origination and reversal of temporary differences | 2,015 | (1,537) | (1,824) | 9,718 |
| Relating to origination and reversal of tax loss and tax credit | 1 | 1,328 | 2,370 | (4,420) |
| Total income tax expense | <u>\$ 8,550</u> | <u>\$ 5,914</u> | <u>\$ 17,949</u> | <u>\$ 19,150</u> |

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Income tax recognized in other comprehensive income

| | Three months ended September 30, | | Nine months ended September 30, | |
|--------------------------------|----------------------------------|---------------|---------------------------------|---------------|
| | 2025 | 2024 | 2025 | 2024 |
| Deferred tax expense (income): | | | | |
| Unrealized gains (losses) | | | | |
| from equity instrument | | | | |
| investments measured at | | | | |
| fair value through other | | | | |
| comprehensive income | \$ 469 | \$ (352) | \$ 853 | \$ (1,720) |
| Exchange differences | | | | |
| resulting from translating | | | | |
| the financial statements | | | | |
| of foreign operations | 1,203 | 612 | (2,625) | 2,446 |
| Income tax relating to | | | | |
| components of other | | | | |
| comprehensive income | <u>\$ 1,672</u> | <u>\$ 260</u> | <u>\$ (1,772)</u> | <u>\$ 726</u> |

B. The assessment of income tax returns

As of September 30, 2025, the assessment of the income tax returns of the Group is as follows:

| | The assessment of income tax returns |
|------------------|--------------------------------------|
| The Company | Assessed and approved up to 2022 |
| Subsidiaries-UTA | Filed up to 2023 |
| Subsidiaries-UTI | Assessed and approved up to 2023 |
| Subsidiaries-UTJ | Filed up to 2024 |
| Subsidiaries-UTC | Filed up to 2024 |

(23) Earnings per share

Basic earnings per share amounts are calculated by dividing net profit for the period attributable to ordinary equity holders of the parent company by the weighted-average number of ordinary shares outstanding during the period.

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Diluted earnings per share amounts are calculated by dividing the net profit attributable to ordinary equity holders of the parent company by the weighted-average number of ordinary shares outstanding during the period plus the weighted-average number of ordinary shares that would be issued assuming all the dilutive potential ordinary shares were converted into ordinary shares.

| | Three months ended September 30, | | Nine months ended September 30, | |
|--|----------------------------------|-----------|---------------------------------|-----------|
| | 2025 | 2024 | 2025 | 2024 |
| A. Basic earnings per share | | | | |
| Profit attributable to ordinary equity holders of the parent | \$ 40,079 | \$ 19,388 | \$ 70,426 | \$ 63,474 |
| Weighted average number of ordinary shares outstanding for basic earnings per share (in thousands) | 75,098 | 75,098 | 75,098 | 75,098 |
| Basic earnings per share (NT\$) | \$ 0.53 | \$ 0.26 | \$ 0.94 | \$ 0.85 |
| | | | | |
| | Three months ended September 30, | | Nine months ended September 30, | |
| | 2025 | 2024 | 2025 | 2024 |
| B. Diluted earnings per share | | | | |
| Profit attributable to ordinary equity holders of the parent | \$ 40,079 | \$ 19,388 | \$ 70,426 | \$ 63,474 |
| Weighted average number of ordinary shares outstanding for basic earnings per share (in thousands) | 75,098 | 75,098 | 75,098 | 75,098 |
| Effect of dilution: | | | | |
| Employees' compensation-stock (in thousands) | 144 | 103 | 182 | 125 |
| Weighted-average number of ordinary shares outstanding after dilution (in thousands) | 75,242 | 75,201 | 75,280 | 75,223 |
| Diluted earnings per share (NT\$) | \$ 0.53 | \$ 0.26 | \$ 0.94 | \$ 0.84 |

There have been no other transactions involving ordinary shares or potential ordinary shares between the reporting date and the date the financial statements were authorized for issue.

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7. Related Party Transactions

Information of the related parties that had transactions with the Group during the financial reporting period is as follows:

Name and nature of relationship of the related parties

| <u>Name of the related parties</u> | <u>Relationship with the Group</u> |
|---|------------------------------------|
| Unitech Computer Co., Ltd. | Parent company |
| Jingho Computer Co., Ltd. | Other related party |
| HI-JET INCORPORATION | Substantive related parties |
| Shiteh Organic Pharmaceutical Co., Ltd. | Substantive related parties |
| GMI Technology Inc. | Substantive related parties |

Significant transactions with the related parties

(1) Sales

| | <u>Three months ended</u> <u>September 30,</u> | | <u>Nine months ended</u> <u>September 30,</u> | |
|-----------------------------|---|---------------|--|-----------------|
| | <u>2025</u> | <u>2024</u> | <u>2025</u> | <u>2024</u> |
| Parent company | \$ 149 | \$ 410 | \$ 748 | \$ 764 |
| Substantive related parties | - | 145 | 27 | 451 |
| Total | <u>\$ 149</u> | <u>\$ 555</u> | <u>\$ 775</u> | <u>\$ 1,215</u> |

General payment term:

Domestic: Month-end 30-120 days

Foreign: For those who have credit line, payment shall be made within 30-45 days after shipment; for those who don't have credit line, shipment can only be made after T/T payment.

The selling price of the parent company and the substantive related parties was determined through mutual agreement in reference to the market conditions, the payment term is month-end 30-90 days.

(2) Purchases

| | <u>Three months ended</u> <u>September 30,</u> | | <u>Nine months ended</u> <u>September 30,</u> | |
|-----------------------------|---|---------------|--|-----------------|
| | <u>2025</u> | <u>2024</u> | <u>2025</u> | <u>2024</u> |
| Parent company | \$ 1,225 | \$ 746 | \$ 3,769 | \$ 5,256 |
| Other related party | 96 | 30 | 735 | 418 |
| Substantive related parties | 105 | 22 | 150 | 143 |
| Total | <u>\$ 1,426</u> | <u>\$ 798</u> | <u>\$ 4,654</u> | <u>\$ 5,817</u> |

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General payment term:
 Domestic: Month-end 30-90 days
 Foreign: Month-end 60-90 days

The purchase price of the parent company, other related party and substantive related parties was determined through mutual agreement in reference to the market conditions, the payment term is immediate payment to month-end 60 days.

(3) Trade receivables from related parties

| | September 30, 2025 | December 31, 2024 | September 30, 2024 |
|-----------------------------|-----------------------|----------------------|-----------------------|
| Parent company | \$ - | \$ - | \$ 17 |
| Substantive related parties | | | |
| GMI Technology Inc. | - | 56 | 128 |
| Total | <u>\$ -</u> | <u>\$ 56</u> | <u>\$ 145</u> |

(4) Trade payables to related parties

| | September 30, 2025 | December 31, 2024 | September 30, 2024 |
|-----------------------------|-----------------------|----------------------|-----------------------|
| Parent company | \$ 432 | \$ 202 | \$ 119 |
| Substantive related parties | | | |
| GMI Technology Inc. | 109 | 47 | 23 |
| Other related party | | | |
| Jingho Computer Co., Ltd. | 42 | 90 | 32 |
| Total | <u>\$ 583</u> | <u>\$ 339</u> | <u>\$ 174</u> |

(5) Other payables to related parties

| | September 30, 2025 | December 31, 2024 | September 30, 2024 |
|---------------------|-----------------------|----------------------|-----------------------|
| Parent company | \$ 1,624 | \$ 1,807 | \$ 722 |
| Other related party | - | 44 | - |
| Total | <u>\$ 1,624</u> | <u>\$ 1,851</u> | <u>\$ 722</u> |

(6) Manufacturing expenses from related parties

| | Three months ended September 30, | | Nine months ended September 30, | |
|----------------|-------------------------------------|--------------|------------------------------------|---------------|
| | 2025 | 2024 | 2025 | 2024 |
| Parent company | <u>\$ 2</u> | <u>\$ 51</u> | <u>\$ 230</u> | <u>\$ 256</u> |

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(7) Operating expenses from related parties

| | Three months ended | | Nine months ended | |
|---------------------|--------------------|-----------------|-------------------|-----------------|
| | September 30, | | September 30, | |
| | 2025 | 2024 | 2025 | 2024 |
| Parent company | \$ 2,229 | \$ 2,153 | \$ 7,005 | \$ 6,217 |
| Other related party | - | 85 | - | 261 |
| Total | <u>\$ 2,229</u> | <u>\$ 2,238</u> | <u>\$ 7,005</u> | <u>\$ 6,478</u> |

(8) Rental expenses

| | Three months ended | | Nine months ended | |
|----------------|--------------------|--------|-------------------|----------|
| | September 30, | | September 30, | |
| | 2025 | 2024 | 2025 | 2024 |
| Parent company | \$ 345 | \$ 387 | \$ 1,149 | \$ 1,148 |

The Company leases warehouse and parking space from the parent company. The lease term and rental were both determined in accordance with mutual agreements. Rental is paid on a monthly basis.

(9) Other income

| | Three months ended | | Nine months ended | |
|----------------|--------------------|------|-------------------|------|
| | September 30, | | September 30, | |
| | 2025 | 2024 | 2025 | 2024 |
| Parent company | \$ 6 | - | \$ 13 | \$ 7 |

(10) Property transaction

| | Three months ended | | Nine months ended | |
|----------------|--------------------|------|-------------------|--------|
| | September 30, | | September 30, | |
| | 2025 | 2024 | 2025 | 2024 |
| Parent company | \$ 106 | - | \$ 527 | \$ 113 |

The Company entrusted the parent company to purchase machinery and equipment on behalf of the Company.

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(11) Key management personnel compensation

| | Three months ended | | Nine months ended | |
|------------------------------|--------------------|-----------------|-------------------|------------------|
| | September 30, | | September 30, | |
| | 2025 | 2024 | 2025 | 2024 |
| Short-term employee benefits | \$ 8,825 | \$ 5,320 | \$ 25,516 | \$ 22,345 |
| Post-employment benefits | 152 | 154 | 454 | 563 |
| Termination benefits | - | 987 | - | 987 |
| Total | \$ 8,977 | \$ 6,461 | \$ 25,970 | \$ 23,895 |

8. Assets Pledged as Collateral

The following table lists assets of the Group pledged as collateral:

| Items | Carrying Amount | | | Purpose of pledge |
|--|--------------------|-------------------|--------------------|--------------------------|
| | September 30, 2025 | December 31, 2024 | September 30, 2024 | |
| Financial assets measured at amortized cost-noncurrent | \$ 5,781 | \$ 5,781 | \$ 5,700 | Guarantee for warranties |
| Financial assets measured at amortized cost-noncurrent | 1,736 | 1,710 | 1,710 | Performance guarantee |
| Property, plant and equipment-land and building | 274,067 | 275,244 | 275,636 | Loan pledge |
| Total | \$ 281,584 | \$ 282,735 | \$ 283,046 | |

9. Significant Contingencies and Unrecognized Contractual Commitments

- (1) As of September 30, 2025, the Group issued the letters of guarantee through financial institutions in the amount of NT\$3,000 thousand for customs duty and performance guarantee.
- (2) As of September 30, 2025, the Group issued promissory notes in the amount of NT\$7,319 thousand for performance guarantee.

10. Losses Due to Major Disasters

None.

11. Significant Subsequent Events

None.

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12. Others

(1) Categories of financial instruments

Financial assets

| | September 30, 2025 | December 31, 2024 | September 30, 2024 |
|--|-----------------------|----------------------|-----------------------|
| Financial assets at fair value through profit or loss: | | | |
| Mandatorily measured at fair value through profit or loss (Note 1) | \$ 105,821 | \$ 4,260 | \$ 9,617 |
| Financial assets at fair value through other comprehensive income | 26,459 | 22,190 | 20,694 |
| Financial assets measured at amortized cost (Note 2) | 1,325,900 | 1,501,605 | 1,352,519 |
| Total | \$ 1,458,180 | \$ 1,528,055 | \$ 1,382,830 |

Financial liabilities

| | September 30, 2025 | December 31, 2024 | September 30, 2024 |
|---|-----------------------|----------------------|-----------------------|
| Financial liabilities at fair value through profit or loss: | | | |
| Held for trading | \$ 1,086 | \$ 41 | \$ 889 |
| Financial liabilities at amortized cost: | | | |
| Trade payables (including related parties) | 286,414 | 269,935 | 207,166 |
| Other payables (including related parties) | 142,150 | 160,290 | 123,910 |
| Lease liabilities (including noncurrent) | 49,554 | 69,179 | 74,688 |
| Deposits received | 306 | 329 | 318 |
| Short-term borrowings | - | - | 20,000 |
| Total | \$ 479,510 | \$ 499,774 | \$ 426,971 |

Note:

1. Includes trade receivables classified as financial assets measured at fair value through profit or loss in the amount of NT\$5,383 thousand, NT\$3,988 thousand, and NT\$9,003 thousand as of September 30, 2025, December 31, 2024, and September 30, 2024, respectively. Please refer to Note 6(6) for further explanation.

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2. Includes cash and cash equivalents (excluding cash on hand), financial assets measured at amortized cost (including noncurrent), receivables (including related parties), other receivables (excluding VAT refund receivable), finance lease receivable (including long-term) and refundable deposits.

(2) Financial risk management objectives and policies

The Group's principal financial risk management objective is to manage the market risk, credit risk and liquidity risk related to its operating activities. The Group identifies, measures and manages the aforementioned risks based on the Group's policy and risk exposures.

The Group has established appropriate policies, procedures and internal controls for financial risk management. Before entering into significant transactions, due approval process by the Board of Directors must be carried out based on related protocols and internal control procedures. The Group complies with its financial risk management policies at all times.

(3) Market risk

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of the changes in market prices. Market risk comprise currency risk, interest rate risk and other price risk (such as equity instruments).

In practice, it is rarely the case that a single risk variable will change independently from other risk variables; there are usually interdependencies between risk variables. However, the sensitivity analysis disclosed below does not take into account the interdependencies between risk variables.

Foreign currency risk

The Group's exposure to the risk of changes in foreign exchange rates relates primarily to the Group's operating activities (when revenue or expense are denominated in a different currency from the Group's functional currency) and the Group's net investments in foreign subsidiaries.

The Group has certain foreign currency receivables denominated in the same foreign currency with certain foreign currency payables, therefore natural hedge is achieved. The Group also uses forward contracts to hedge the foreign currency risk on certain items denominated in foreign currencies. Hedge accounting is not applied as they did not qualify for hedge accounting criteria. Furthermore, as net investments in foreign subsidiaries are for strategic purposes, they are not hedged by the Group.

The foreign currency sensitivity analysis of the possible change in foreign exchange rates on the Group's profit is performed on significant monetary items denominated in foreign currencies as of the end of the reporting period. The Group's foreign currency risk is mainly related to the volatility in the exchange rates for USD. The information of the sensitivity analysis is as follows:

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When NTD appreciates/depreciates against USD by 1%, the profit for the nine months ended September 30, 2025 and 2024 would decrease/increase by NT\$3,050 thousand and NT\$3,983 thousand, respectively.

Interest rate risk

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The Group's exposure to the risk of changes in market interest rates relates primarily to the Group's loans with variable interest rates and bank deposit at variable interest rates.

The interest rate sensitivity analysis is performed on items exposed to interest rate risk as of the end of the reporting period, including loans with variable interest rates and bank deposit at variable interest rates. At the reporting date, an increase/decrease 10 basis points of interest rate in a reporting period could cause the profit for the nine months ended September 30, 2025 and 2024 to decrease/increase by NT\$0 and NT\$15 thousand, respectively.

Other risk

The Group's investment of funds and unlisted equity securities are susceptible to market price risk arising from uncertainties about future values of the investment securities. The Group's investment of funds and unlisted equity securities are classified as financial assets at fair value through profit or loss and financial assets at fair value through other comprehensive income. The Group manages the equity price risk through diversification. Reports on the equity portfolio are submitted to the Group's senior management on a regular basis. The Group's Board of Directors reviews and approves certain equity investments according to level of authority.

A change of 1% in the price of the funds would increase/decrease the Group's investment of funds for the nine months ended September 30, 2025 and 2024 by NT\$1,004 thousand and NT\$0, respectively.

Please refer to Note 12(9) for sensitivity analysis information of other equity instruments whose fair value measurement is categorized under Level 3 of the fair value hierarchy.

(4) Credit risk management

Credit risk is the risk that a counterparty will not meet its obligations under a contract, leading to a financial loss.

The Group is exposed to credit risk from operating activities (primarily for contract assets, trade and notes receivables) and from financing activities (primarily for bank deposits and other financial instruments).

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Credit risk is managed by each business unit subject to the Group's established policy, procedures and control relating to credit risk management. Credit limits are established for all counterparties based on their financial position, rating from credit rating agencies, historical experience, prevailing economic condition and the Group's internal rating criteria, etc. Certain counterparties' credit risk will also be managed by taking credit enhancing procedures, such as requesting for prepayment or insurance.

Credit risk from balances with banks, fixed income securities and other financial instruments is managed by the Group's treasury in accordance with the Group's policy. The Group only transacts with counterparties approved by the internal control procedures, which are banks and financial institutions, companies and government entities with good credit rating. Consequently, there is no significant credit risk for these counterparties.

(5) Liquidity risk management

The Group's objective is to maintain a balance between continuity of funding and flexibility through the use of cash and cash equivalents and bank borrowings. The table below summarizes the maturity profile of the Group's financial liabilities based on the contractual undiscounted payments and contractual maturity. The payment amount includes the contractual interest. The undiscounted payment relating to payment with variable interest rates is extrapolated based on the estimated interest rate yield curve as of the end of the reporting period.

Non-derivative financial liabilities

| | Less than 1 year | 1 to 3 years | 4 to 5 years | Later than 5 years | Total |
|--------------------------|---------------------|--------------|--------------|-----------------------|------------|
| As of September 30, 2025 | | | | | |
| Trade payables | \$ 286,414 | \$ - | \$ - | \$ - | \$ 286,414 |
| Other payables | 142,150 | - | - | - | 142,150 |
| Lease liabilities | 28,089 | 22,616 | 102 | - | 50,807 |
| Deposits received | - | 306 | - | - | 306 |
| As of December 31, 2024 | | | | | |
| Trade payables | \$ 269,935 | \$ - | \$ - | \$ - | \$ 269,935 |
| Other payables | 160,290 | - | - | - | 160,290 |
| Lease liabilities | 31,064 | 40,297 | - | - | 71,361 |
| Deposits received | - | 329 | - | - | 329 |
| As of September 30, 2024 | | | | | |
| Trade payables | \$ 207,166 | \$ - | \$ - | \$ - | \$ 207,166 |
| Other payables | 123,910 | - | - | - | 123,910 |
| Lease liabilities | 31,283 | 45,900 | 55 | - | 77,238 |
| Short-term borrowings | 20,024 | - | - | - | 20,024 |
| Deposits received | - | 318 | - | - | 318 |

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Derivative financial liabilities

| | Less than 1 year | 1 to 3 years | 4 to 5 years | Later than 5 years | Total |
|--------------------------|---------------------|--------------|--------------|-----------------------|-------------------|
| As of September 30, 2025 | | | | | |
| Inflow | \$ 57,486 | \$ - | \$ - | \$ - | \$ 57,486 |
| Outflow | (58,572) | - | - | - | (58,572) |
| Net | <u>\$ (1,086)</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ (1,086)</u> |
| As of December 31, 2024 | | | | | |
| Inflow | \$ 11,140 | \$ - | \$ - | \$ - | \$ 11,140 |
| Outflow | (11,181) | - | - | - | (11,181) |
| Net | <u>\$ (41)</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ (41)</u> |
| As of September 30, 2024 | | | | | |
| Inflow | \$ 24,059 | \$ - | \$ - | \$ - | \$ 24,059 |
| Outflow | (24,948) | - | - | - | (24,948) |
| Net | <u>\$ (889)</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ (889)</u> |

The disclosure of derivative financial liabilities in the above table is expressed by undiscounted total cash flows.

(6) Reconciliation of liabilities arising from financing activities

Reconciliation of liabilities for the nine months ended September 30, 2025:

| | Lease liabilities | Deposits received | Total liabilities from financing activities |
|--------------------------|----------------------|----------------------|---|
| As of January 1, 2025 | \$ 69,179 | \$ 329 | \$ 69,508 |
| Cash flows | | | |
| Outflow | (23,653) | - | (23,653) |
| Non-cash flows | 4,028 | (23) | 4,005 |
| As of September 30, 2025 | <u>\$ 49,554</u> | <u>\$ 306</u> | <u>\$ 49,860</u> |

Reconciliation of liabilities for the nine months ended September 30, 2024:

| | Short-term borrowings | Lease liabilities | Deposits received | Total liabilities from financing activities |
|--------------------------|--------------------------|----------------------|----------------------|---|
| As of January 1, 2024 | \$ - | \$ 81,984 | \$ 309 | \$ 82,293 |
| Cash flows | | | | |
| Inflow | 20,000 | - | - | 20,000 |
| Outflow | - | (23,501) | - | (23,501) |
| Non-cash flows | - | 16,205 | 9 | 16,214 |
| As of September 30, 2024 | <u>\$ 20,000</u> | <u>\$ 74,688</u> | <u>\$ 318</u> | <u>\$ 95,006</u> |

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(7) Fair values of financial instruments

A. The methods and assumptions applied in determining the fair value of financial instruments:

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The following methods and assumptions were used by the Group to measure or disclose the fair values of financial assets and financial liabilities:

- a. The carrying amount of cash and cash equivalents, financial assets measured at amortized cost, receivables, other receivables, payables and other payables approximate their fair value due to their short maturities.
- b. For financial assets and liabilities traded in an active market with standard terms and conditions, their fair value is determined based on market quotation price (including listed equity securities, beneficiary certificates, bonds and futures, etc.) at the reporting date.
- c. Fair value of equity instruments without market quotations, such as private company equity securities, are estimated using the income approach. The income approach is based on evaluating the flow of future profits created by the underlying investment and through the process of discounting the flow of future profits into the value of the underlying investment. The future cash flow is calculated by the underlying investment's financial forecast and future long-term stable growth rate. The fair value is calculated by using the Weighted Average Cost of Capital as the discount rate.
- d. Fair value of debt instruments without market quotations, finance lease receivable, bank loans, lease liabilities, refundable deposits, and deposits received are determined based on the counterparty prices or valuation method. The valuation method uses discounted cash flow analysis as a basis, and the assumptions such as the interest rate and discount rate are primarily based on relevant information of similar instruments (such as yield curves published by the Taipei Exchange, average prices for Fixed Rate Commercial Paper published by Reuters and credit risk, etc.).
- e. The fair value of derivatives which are not options and without market quotations, is determined based on the counterparty prices or discounted cash flow analysis using interest rate yield curve for the contract period.

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B. Fair value measurement hierarchy for financial instruments

Please refer to Note 12(9) for fair value measurement hierarchy for financial instruments of the Group.

(8) Derivative financial instruments

The related information for derivative financial instruments not qualified for hedge accounting and not yet settled as of September 30, 2025, December 31, 2024, and September 30, 2024 are as follows:

Forward exchange contracts

The Group entered into forward exchange contracts to manage its exposure to financial risk, but these contracts were not designated as hedging instruments. The table below lists the information related to forward exchange contracts:

| Items | Contract amount | Maturity period |
|----------------------------|---------------------------|---|
| As of September 30, 2025 | | |
| Forward exchange contracts | Sell EUR 789 thousand | From October 8, 2025 to December 19, 2025 |
| Forward exchange contracts | Sell JPY 176,700 thousand | From October 8, 2025 to December 19, 2025 |
| As of December 31, 2024 | | |
| Forward exchange contracts | Sell EUR 940 thousand | From February 10, 2025 to March 21, 2025 |
| Forward exchange contracts | Sell JPY 98,000 thousand | From February 10, 2025 to March 21, 2025 |
| As of September 30, 2024 | | |
| Forward exchange contracts | Sell EUR 803 thousand | From October 7, 2024 to November 15, 2024 |
| Forward exchange contracts | Sell JPY 164,500 thousand | From October 7, 2024 to December 20, 2024 |

The Group entered into forward exchange contracts to hedge foreign currency risk of net assets or net liabilities. As there will be corresponding cash inflows or outflows upon maturity and the Group has sufficient operating funds, the cash flow risk is insignificant.

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(9) Fair value measurement hierarchy

A. Fair value measurement hierarchy

All assets and liabilities for which fair value is measured or disclosed in the financial statements are categorized within the fair value hierarchy, based on the lowest level input that is significant to the fair value measurement as a whole. Level 1, 2 and 3 inputs are described as follows:

- Level 1 – Quoted (unadjusted) market prices in active markets for identical assets or liabilities that the entity can access at the measurement date
- Level 2 – Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly
- Level 3 – Unobservable inputs for the asset or liability

For assets and liabilities that are recognized in the financial statements on a recurring basis, the Group determines whether transfers have occurred between Levels in the hierarchy by re-assessing categorization at the end of each reporting period.

B. Fair value measurement hierarchy of the Group's assets and liabilities

The Group does not have assets that are measured at fair value on a non-recurring basis. Fair value measurement hierarchy of the Group's assets and liabilities measured at fair value on a recurring basis is as follows:

As of September 30, 2025

| | Level 1 | Level 2 | Level 3 | Total |
|---|------------|---------|---------|------------|
| Financial assets: | | | | |
| Financial assets at fair value through profit or loss | | | | |
| Funds | \$ 100,420 | \$ - | \$ - | \$ 100,420 |
| Forward exchange contracts | - | 18 | - | 18 |
| Financial assets at fair value through other comprehensive income | | | | |
| Preferred stock | - | - | 26,459 | 26,459 |
| Financial liabilities: | | | | |
| Financial liabilities at fair value through profit or loss | | | | |
| Forward exchange contracts | - | 1,086 | - | 1,086 |

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As of December 31, 2024

| | <u>Level 1</u> | <u>Level 2</u> | <u>Level 3</u> | <u>Total</u> |
|---|----------------|----------------|----------------|--------------|
| Financial assets: | | | | |
| Financial assets at fair value through profit or loss | | | | |
| Forward exchange contracts | \$ - | \$ 272 | \$ - | \$ 272 |
| Financial assets at fair value through other comprehensive income | | | | |
| Preferred stock | - | - | 22,190 | 22,190 |
| Financial liabilities: | | | | |
| Financial liabilities at fair value through profit or loss | | | | |
| Forward exchange contracts | - | 41 | - | 41 |

As of September 30, 2024

| | <u>Level 1</u> | <u>Level 2</u> | <u>Level 3</u> | <u>Total</u> |
|---|----------------|----------------|----------------|--------------|
| Financial assets: | | | | |
| Financial assets at fair value through profit or loss | | | | |
| Forward exchange contracts | \$ - | \$ 614 | \$ - | \$ 614 |
| Financial assets at fair value through other comprehensive income | | | | |
| Preferred stock | - | - | 20,694 | 20,694 |
| Financial liabilities: | | | | |
| Financial liabilities at fair value through profit or loss | | | | |
| Forward exchange contracts | - | 889 | - | 889 |

Transfers between Level 1 and Level 2 during the period

During the nine months ended September 30, 2025 and 2024, there were no transfers between Level 1 and Level 2 fair value measurements.

Movements of fair value measurement in Level 3 on recurring basis

Reconciliation for fair value measurements in Level 3 of the fair value hierarchy for movements during the period is as follows:

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| | Assets |
|---|--|
| | At fair value through other comprehensive income |
| | Preferred stocks |
| As of January 1, 2025 | \$ 22,190 |
| Total gains recognized: | |
| Amount recognized in other comprehensive income (presented in “unrealized gains (losses) from equity instrument investments measured at fair value through other comprehensive income”) | 4,269 |
| As of September 30, 2025 | \$ 26,459 |

| | Assets |
|---|--|
| | At fair value through other comprehensive income |
| | Preferred stocks |
| As of January 1, 2024 | \$ 29,293 |
| Total losses recognized: | |
| Amount recognized in other comprehensive income (presented in “unrealized gains (losses) from equity instrument investments measured at fair value through other comprehensive income”) | (8,599) |
| As of September 30, 2024 | \$ 20,694 |

Information on significant unobservable inputs to valuation

Description of significant unobservable inputs to valuation of recurring fair value measurements categorized within Level 3 of the fair value hierarchy is as follows:

As of September 30, 2025

| | Valuation techniques | Significant unobservable inputs | Quantitative information | Relationship between inputs and fair value | Sensitivity of the input to fair value |
|--|----------------------|------------------------------------|--------------------------|---|--|
| Financial assets: | | | | | |
| At fair value through other comprehensive income | | | | | |
| Preferred stock | Income approach | Discount for lack of marketability | 15.67% | The higher the discount for lack of marketability, the lower the fair value estimated | 5% increase (decrease) in the discount for lack of marketability would result in decrease/increase in the Group’s equity by NT\$(1,311)/NT\$1,311 thousand |

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As of December 31, 2024

| | Valuation techniques | Significant unobservable inputs | Quantitative information | Relationship between inputs and fair value | Sensitivity of the input to fair value |
|-------------------|-------------------------|---------------------------------------|-----------------------------|---|--|
| Financial assets: | | | | | |
| At fair value | | | | | |
| through other | | | | | |
| comprehensive | | | | | |
| income | | | | | |
| Preferred stock | Income approach | Discount for lack of marketability | 16.19% | The higher the discount for lack of marketability, the lower the fair value estimated | 5% increase (decrease) in the discount for lack of marketability would result in decrease/increase in the Group's equity by NT\$(1,009)/NT\$1,009 thousand |

As of September 30, 2024

| | Valuation techniques | Significant unobservable inputs | Quantitative information | Relationship between inputs and fair value | Sensitivity of the input to fair value |
|-------------------|-------------------------|---------------------------------------|-----------------------------|---|--|
| Financial assets: | | | | | |
| At fair value | | | | | |
| through other | | | | | |
| comprehensive | | | | | |
| income | | | | | |
| Preferred stock | Income approach | Discount for lack of marketability | 23.42% | The higher the discount for lack of marketability, the lower the fair value estimated | 5% increase (decrease) in the discount for lack of marketability would result in decrease/increase in the Group's equity by NT\$(1,169)/NT\$1,169 thousand |

Valuation process used for fair value measurements categorized within Level 3 of the fair value hierarchy

The Group validates the fair value measurements and ensures that the results of the valuation are in line with market conditions, based on independent and reliable inputs which are consistent with other information, and represent exercisable prices. The Group analyses the movements in the values of assets and liabilities which are required to be re-measured or re-assessed as per the Group's accounting policies at each reporting date.

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(10) Significant assets and liabilities denominated in foreign currencies

Information regarding the significant assets and liabilities denominated in foreign currencies is listed below:

| | As of September 30, 2025 | | |
|-------------------------|----------------------------------|--------------------------|-----------------|
| | Foreign currencies (thousand) | Foreign exchange rate | NT\$ (thousand) |
| <u>Financial assets</u> | | | |
| Monetary items: | | | |
| USD | \$ 14,653 | 30.44 | \$ 446,042 |
| JPY | 15,847 | 0.2059 | 3,263 |
| AUD | 152 | 20.11 | 3,048 |

Financial liabilities

Monetary items:

| | | | |
|-----|----------|-------|------------|
| USD | \$ 4,634 | 30.44 | \$ 141,065 |
|-----|----------|-------|------------|

| | As of December 31, 2024 | | |
|-------------------------|----------------------------------|--------------------------|-----------------|
| | Foreign currencies (thousand) | Foreign exchange rate | NT\$ (thousand) |
| <u>Financial assets</u> | | | |
| Monetary items: | | | |
| USD | \$ 15,545 | 32.78 | \$ 509,567 |
| JPY | 14,808 | 0.2101 | 3,111 |
| AUD | 98 | 20.41 | 1,991 |

Financial liabilities

Monetary items:

| | | | |
|-----|----------|-------|------------|
| USD | \$ 3,757 | 32.78 | \$ 123,139 |
|-----|----------|-------|------------|

| | As of September 30, 2024 | | |
|-------------------------|----------------------------------|--------------------------|-----------------|
| | Foreign currencies (thousand) | Foreign exchange rate | NT\$ (thousand) |
| <u>Financial assets</u> | | | |
| Monetary items: | | | |
| USD | \$ 15,061 | 31.65 | \$ 476,685 |
| EUR | 80 | 35.39 | 2,818 |
| AUD | 76 | 21.95 | 1,671 |

Financial liabilities

Monetary items:

| | | | |
|-----|----------|-------|-----------|
| USD | \$ 2,478 | 31.65 | \$ 78,429 |
|-----|----------|-------|-----------|

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As there are several types of foreign currency transactions within the Group, it is not practical to disclose the exchange gains and losses of monetary financial assets and liabilities by each significant asset and liability denominated in foreign currencies. The foreign exchange gains (losses) were NT\$4,613 thousand and NT\$(4,601) thousand for the three months ended September 30, 2025 and 2024, respectively. The foreign exchange (losses) gains were NT\$(24,634) thousand and NT\$14,365 thousand for the nine months ended September 30, 2025 and 2024, respectively.

The above information is disclosed based on the carrying amount of foreign currency (after conversion to functional currency).

(11) Capital management

The primary objective of the Group's capital management is to ensure that it maintains a strong credit rating and healthy capital ratios in order to support its business and maximize shareholder value. The Group manages its capital structure and makes adjustments to it, in light of changes in economic conditions. To maintain or adjust the capital structure, the Group may adjust dividend payment to shareholders, return capital to shareholders or issue new shares.

13. Other disclosure

(1) Information related to significant transactions

- A. Financing provided to others for the nine months ended September 30, 2025: None.
- B. Endorsement/Guarantee provided to others for the nine months ended September 30, 2025: None.
- C. Significant securities held as of September 30, 2025: Please refer to Attachment 1.
- D. Related party transactions for purchases and sales amounts exceeding the lower of NT\$100 million or 20 percent of the capital stock for the nine months ended September 30, 2025: Please refer to Attachment 2.

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- E. Receivables from related parties with amount exceeding the lower of NT\$100 million or 20 percent of the capital stock as of September 30, 2025: None.
- F. Other: Intercompany relationships and significant intercompany transactions: Please refer to Attachment 3.

(2) Information on investees

Names, locations, main business activities, original investment amount, shareholding at the end of the period, net income or loss for the period, and recognized investment income or loss of investees over which the Company has direct or indirect significant influence or control (excluding information on investment in Mainland China): Please refer to Attachment 4 and Attachment 4-1.

(3) Information on investments in Mainland China

- A. Investee company name, main business activities, total amount of capital, method of investment, accumulated inflows and outflows of investments from Taiwan, percentage of ownership, investment income (loss), carrying amount of investments, accumulated inward remittance of earnings and limits on investment in Mainland China: Please refer to Attachment 5.
- B. The significant transactions with investee companies in the Mainland Area, either directly or indirectly through a third area:
 - a. The amount and percentage of sales and the balance and percentage of the related receivables with Xiamen Unitech Co., Ltd. at the end of the period:
 - (a) The sales amounted to NT\$20,150 thousand representing 1.29% of the net sales. (Note)
 - (b) The receivables amounted to NT\$8,530 thousand representing 2.03% of the net receivables. (Note)

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b. The amount and percentage of purchases and the balance and percentage of the related payables with Xiamen Unitech Co., Ltd. at the end of the period:

(a) The purchases amounted to NT\$65,133 thousand representing 5.85% of the net purchases. (Note)

(b) The payables amounted to NT\$23,415 thousand representing 8.16% of the net payables. (Note)

Note: The aforementioned ratios were calculated based on the individual financial statements of Unitech Electronics Co., Ltd.

c. The amount of property transactions and the amount of the resultant gains or losses: None.

d. The balance of negotiable instrument endorsements or guarantees or pledges of collateral at the end of the period and the purposes: None.

e. The highest balance, the end of period balance, the interest rate range, and total current period interest with respect to financing of funds: None.

f. Other transactions that have a material effect on the profit or loss for the period or on the financial position, such as the rendering or receiving of services: None.

14. Segment information

(1) The Group principally engaged in the development, manufacture and sale of automatic identification data capture products and related businesses. The chief operating decision maker reviews the overall operating results to make decisions about resources to be allocated to and evaluates the overall performance. Therefore, the Group is aggregated into a single segment.

Attachment 1

Significant securities held as of September 30, 2025 (excluding the portion held due to investment in a subsidiary or an associate, and the portion held due to an interest in a joint venture) (Amounts in Thousands of New Taiwan Dollars)

| Held Company Name | Securities Type | Securities Name | Relationship with the Company | Financial Statement Account | Balances as of September 30, 2025 | | | | Note |
|-------------------|-----------------|--|-------------------------------|--|-----------------------------------|-----------------|-----------------------------|------------|------|
| | | | | | Shares/Units | Carrying Amount | Percentage of Ownership (%) | Fair Value | |
| The Company | Preferred Stock | Artlux Corporation Series A-1 Preferred Stocks | Substantive related party | Financial assets at fair value through other comprehensive income-noncurrent | 769,231 | \$ 26,459 | 0.98% | \$ 26,459 | - |
| The Company | Fund | Chi-Hsiang Money Market Fund | - | Financial assets at fair value through profit or loss, current | 1,823,719 | 30,125 | - | 30,125 | - |
| The Company | Fund | Fubon Money Market Fund (Note) | - | Financial assets at fair value through profit or loss, current | 1,283,359 | 20,083 | - | 20,083 | - |
| The Company | Fund | FSITC Taiwan Money Market Fund | - | Financial assets at fair value through profit or loss, current | 1,243,626 | 20,083 | - | 20,083 | - |
| The Company | Fund | Franklin Templeton Sinoam Money Market Fund | - | Financial assets at fair value through profit or loss, current | 2,762,278 | 30,129 | - | 30,129 | - |

Note: Starting from August 15, 2025, Jih Sun Money Market Fund was renamed as Fubon Money Market Fund.

Related party transactions for purchases and sales amounts exceeding NT\$100 million or 20 percent of the capital stock (Eliminated when preparing the consolidated financial statements)

(Amounts in Thousands of New Taiwan Dollars)

| Company Name | Counterparty | Nature of Relationships | Transaction Details | | | | Abnormal Transaction | | Notes/Trade Receivables (Payables) | | Note |
|--------------|--|--|---------------------|------------|--|-------------------------------|---|---|------------------------------------|--|------|
| | | | Purchase/ Sales | Amount | Percentage of Total Purchases/Sales (Note) | Payment Terms | Unit Price | Payment Terms | Ending Balance | Percentage of Total Notes/Trade Receivables (Payables)(Note) | |
| The Company | Unitech America Inc. ("UTA") | Investments accounted for using the equity method | Sales | \$ 163,991 | 10.46% | 30 days after invoice date | Based on mutual agreement in reference to market conditions. | For those who have credit line, payment shall be made within 30-45 days after shipment; for those who don't have credit line, shipment can only be made after T/T payment. The payment term is 30 days after invoice date. | \$ 13,817 | 3.29 % | - |
| The Company | Unique Technology Europe B.V. ("UTE") | Investments accounted for using the equity method | Sales | 179,334 | 11.44% | Month-end 90 days | Based on mutual agreement in reference to market conditions. | For those who have credit line, payment shall be made within 30-45 days after shipment; for those who don't have credit line, shipment can only be made after T/T payment. The payment term is month-end 90 days. | 40,791 | 9.71 % | - |
| The Company | Unitech Japan Co., Ltd. ("UTJ") | Investments accounted for using the equity method | Sales | 113,580 | 7.25% | Month-end 90 days | Based on mutual agreement in reference to market conditions. | For those who have credit line, payment shall be made within 30-45 days after shipment; for those who don't have credit line, shipment can only be made after T/T payment. The payment term is month-end 90 days. | 36,911 | 8.78 % | - |

Note: The above ratios are calculated based on the purchases/sales company's individual financial statements.

Intercompany relationships and significant intercompany transactions (all have been written off in the consolidated financial statements)

(Amounts in Thousands of New Taiwan Dollars)

| Number (Note 1) | Company Name | Counterparty | Relationship (Note 2) | Transaction status | | | |
|--------------------|--------------|--------------|--------------------------|--------------------|------------|----------------------------|---|
| | | | | Accounts | Amount | Transaction terms | Percentage of Consolidated Net Sales or Total Assets (Note 3) |
| 0 | The Company | UTA | 1 | Operating revenue | \$ 163,991 | 30 days after invoice date | 8.98% |
| " | " | " | " | Trade receivables | 13,817 | " | 0.55% |
| " | " | UTI | 1 | Operating revenue | 179,334 | Month-end 90 days | 9.82% |
| " | " | " | " | Trade receivables | 40,791 | " | 1.62% |
| " | " | UTJ | 1 | Operating revenue | 113,580 | Month-end 90 days | 6.22% |
| " | " | " | " | Trade receivables | 36,911 | " | 1.46% |
| " | " | UTC | 1 | Operating revenue | 20,150 | Month-end 90 days | 1.10% |
| " | " | " | " | Trade receivables | 8,530 | " | 0.34% |
| " | " | " | " | Operating cost | 65,133 | Month-end 30 days | 3.57% |
| " | " | " | " | Trade payables | 23,415 | " | 0.93% |

Note 1: The business relationship between the parent company and its subsidiaries shall be indicated in the number field, which shall be filled in as follows:

- (1) The parent company is coded 0.
- (2) The subsidiaries are coded consecutively beginning from "1" in the order presented in the table above.

Note 2: Relationships are categorized into the following three types. Please specify the type:

- (1) Parent company to subsidiaries.
- (2) Subsidiaries to sub-subsidiaries.
- (3) Subsidiaries to subsidiaries.

Note 3: Regarding the calculation of the ratio of the transaction amount to total consolidated revenue or total assets, it is calculated based on the ratio of the ending balance to total consolidated assets for balance sheet items; and based on the ratio of interim accumulated amount to total consolidated revenue for profit or loss items.

Note 4: The significant transactions in this table may be determined by the Company according to the principle of materiality.

Relevant information of investees over which the Company has direct or indirect significant influence or control, or jointly control (excluding investees in Mainland China) (Amounts in Thousands of New Taiwan Dollars/Foreign Currencies in Dollars)

| Investor Company | Investee Company (Note 1.2) | Location | Main Businesses | Original Investment Amount | | Balance as of September 30, 2025 | | | Net Income (Loss) of the Investee (Note 2) | Investment Income (Loss) Recognized (Note 2) | Note |
|------------------|--|---|---|----------------------------|-------------------|----------------------------------|----------------------------|-----------------|---|---|------|
| | | | | Ending balance | Beginning balance | Shares | Percentage of Ownership | Carrying Amount | | | |
| The Company | Unitech America Ventures Inc. ("UAV") | Vistra Corporate Services Centre, Wickhams Cay II, Road Town, Tortola, VG1110, British Virgin Islands | Investment business such as financial trust holding | USD 5,383,592 | USD 5,383,592 | 10,000 | 100.00 % | \$ 193,700 | \$ 5,440 | \$ 4,496 | |
| | Unitech Europe Ventures Inc. ("UEV") | Vistra Corporate Services Centre, Wickhams Cay II, Road Town, Tortola, VG1110, British Virgin Islands | Investment business such as financial trust holding | EUR 1,905,659 | EUR 1,905,659 | 10,000 | 100.00 % | 95,467 | 3,405 | 3,428 | |
| | Unitech Japan Holding Inc. ("UJH") | Vistra Corporate Services Centre, Wickhams Cay II, Road Town, Tortola, VG1110, British Virgin Islands | Investment business such as financial trust holding | JPY 42,774,910 | JPY 42,774,910 | 10,000 | 100.00 % | 58,027 | 6,649 | 6,818 | |
| | Unitech Japan Co., Ltd. ("UTJ") | Tohsei Bldg. 3F, 18-10 Hakozaki-cho, Nihonbashi, Chuo-ku, Tokyo, 103-0015 Japan | Selling of automatic data capture products in Japan | TWD 5,384 | TWD 5,384 | 152 | 10.86 % | 7,779 | 7,770 | 844 | |
| | Unitech Asia Ventures Inc. ("UCV") | Vistra Corporate Services Centre, Wickhams Cay II, Road Town, Tortola, VG1110, British Virgin Islands | Investment business such as financial trust holding | USD 3,497,358 | USD 3,497,358 | 16,057 | 100.00 % | 29,889 | 6,145 | 6,140 | |

Note 1: If a public company is equipped with an overseas holding company and takes consolidated financial report as the main financial report according to the local law rules, it can only disclose the information of the overseas holding company about the disclosure of related overseas investee information.

Note 2: If situation does not belong to Note 1, fill in the columns according to the following regulations:

- (1) The columns of "Investee Company", "Location", "Main business", "Original investment amount", and "Shares held as of September 30, 2025" should fill orderly in the Company's (public company's) information on investees and every directly or indirectly controlled investee's investment information, and note the relationship between the Company (public company) and its investee each (ex. direct subsidiary or indirect subsidiary) in the 'footnote' column.
- (2) The "Net income (loss) of the investee for this period" column should fill in amount of net profit (loss) of the investee for this period.
- (3) The "Investment income (loss) recognized by the Company for the nine months ended September 30, 2025" column should fill in the Company (public company) recognized investment income (loss) of its direct subsidiary and recognized investment income (loss) of its investee accounted for under the equity method for this period. When filling in recognized investment income (loss) of its direct subsidiary, the Company (public company) should confirm that direct subsidiary's net profit (loss) for this period has included its investment income (loss) which shall be recognized by regulations.

Relevant information of investees over which the Company has direct or indirect significant influence or jointly control (excluding investees in Mainland China)

(Amounts in Thousands of New Taiwan Dollars/Foreign Currencies in Dollars)

| Investor Company | Investee Company (Note 1.2) | Location | Main Businesses | Original Investment Amount | | Balance as of September 30, 2025 | | | Net Income (Loss) of the Investee (Note 2) | Investment Income (Loss) Recognized (Note 2) | Note |
|--|--|---|--|----------------------------|-------------------|----------------------------------|----------------------------|-----------------|---|---|------|
| | | | | Ending balance | Beginning balance | Shares | Percentage of Ownership | Carrying Amount | | | |
| Unitech America Ventures Inc. ("UAV") | Unitech America Holding Inc. ("UAH") | Vistra Corporate Services Centre, Wickhams Cay II, Road Town, Tortola, VG1110, British Virgin Islands | Investment business such as financial trust holding | USD 5,383,592 | USD 5,383,592 | 10,000 | 100.00 % | USD 6,362,695 | USD 181,865 | USD 157,729 | |
| Unitech America Holding Inc. ("UAH") | Unitech America Inc. ("UTA") | 6182 Katella Ave Cypress, CA 90630, USA | Selling of automatic data capture products in America | USD 5,383,592 | USD 5,383,592 | 100,000 | 100.00 % | USD 6,362,695 | USD 181,865 | USD 157,729 | |
| Unitech Europe Ventures Inc. ("UEV") | Unitech Europe Holding Inc. ("UEH") | Vistra Corporate Services Centre, Wickhams Cay II, Road Town, Tortola, VG1110, British Virgin Islands | Investment business such as financial trust holding | EUR 1,905,659 | EUR 1,905,659 | 10,000 | 100.00 % | EUR 2,667,137 | EUR 97,855 | EUR 97,446 | |
| Unitech Europe Holding Inc. ("UEH") | Unique Technology Europe B.V. ("UTT") | Ringbaan Noord 91 5046 AA Kapitein Hatterasstraat 19,5015 | Selling of automatic data capture products in Europe | EUR 1,905,659 | EUR 1,905,659 | 135,948 | 100.00 % | EUR 2,667,137 | EUR 97,855 | EUR 97,446 | |
| Unitech Japan Holding Inc. ("UJH") | Unitech Japan Co., Ltd. ("UTJ") | Tohsei Bldg. 3F, 18-10 Hakozaki-cho, Nihonbashi, Chuo-ku, Tokyo, 103-0015 Japan | Selling of automatic data capture products in Japan | JPY 42,774,910 | JPY 42,774,910 | 1,198 | 85.57 % | JPY 281,798,082 | JPY 37,170,834 | JPY 32,763,087 | |
| Unitech Asia Ventures Inc. ("UCV") | Unitech Industries Holding Inc. ("UIH") | Vistra Corporate Services Centre, Wickhams Cay II, Road Town, Tortola, VG1110, British Virgin Islands | Investment business such as financial trust holding | USD 4,474,767 | USD 4,474,767 | 13,785.52 | 100.00 % | CNY 6,994,571 | CNY 1,433,511 | CNY 1,434,380 | |

Note 1: If a public company is equipped with an overseas holding company and takes consolidated financial report as the main financial report according to the local law rules, it can only disclose the information of the overseas holding company about the disclosure of related overseas investee information.

Note 2: If situation does not belong to Note 1, fill in the columns according to the following regulations:

- (1) The columns of "Investee Company", "Location", "Main business", "Original investment amount", and "Shares held as of September 30, 2025" should fill orderly in the Company's (public company's) information on investees and every directly or indirectly controlled investee's investment information, and note the relationship between the Company (public company) and its investee each (ex. direct subsidiary or indirect subsidiary) in the 'footnote' column.
- (2) The "Net income (loss) of the investee for this period" column should fill in amount of net profit (loss) of the investee for this period.
- (3) The "Investment income (loss) recognized by the Company for the nine months ended September 30, 2025" column should fill in the Company (public company) recognized investment income (loss) of its direct subsidiary and recognized investment income (loss) of its investee accounted for under the equity method for this period. When filling in recognized investment income (loss) of its direct subsidiary, the Company (public company) should confirm that direct subsidiary's net profit (loss) for this period has included its investment income (loss) which shall be recognized by regulations.

Information on investments in Mainland China

(Amounts in Thousands of New Taiwan Dollars/Foreign Currencies in Dollars)

| Investee Company | Main Businesses | Total Amount of Paid-in Capital | Method of Investment (Note 1) | Accumulated Outflow of Investment from Taiwan as of January 1, 2025 | Investment Flows | | Accumulated Outflow of Investment from Taiwan as of September 30, 2025 | Net Income (Loss) of the Investee Company | Direct or Indirect Percentage of Ownership | Investment Income (Loss) Recognized | Carrying Amount as of September 30, 2025 | Accumulated Inward Remittance of Earnings as of September 30, 2025 |
|--------------------------|---|---------------------------------|---|---|------------------|--------|--|---|--|--|---|--|
| | | | | | Outflow | Inflow | | | | | | |
| Xiamen Unitech Co., Ltd. | Selling of automatic data capture products in China | USD 3,419,200 | (Note 1 (2)) Unitech Industries Holding Inc. | USD 3,560,132 | \$ - | \$ - | USD 3,560,132 | \$ 6,145 | 100.00% | \$ 6,140 CNY 1,434,378 (Note 2 (2)C) | \$ 29,835 CNY 6,981,954 (Note 2 (2)C) | \$ 31,038 USD 977,409 |

| Accumulated Investment in Mainland China as of September 30, 2025 | Investment Amounts Authorized by Investment Commission, MOEA | Upper Limit on Investment |
|---|--|---------------------------|
| \$ 108,370 USD (3,560,132) | \$ 138,123 USD (4,537,541) | \$ 1,139,718 |

Note 1: There are three types of investments labeled by the respective number:

- (1) Direct investment in Mainland China.
- (2) Indirect investment in Mainland China through a third country (please specify the investment company in the third country).
- (3) Other ways.

Note 2: Recognized as gains or losses on investment in current period:

- (1) Please note if the investee is still under preparation and there was no investment gain or loss.
- (2) The basis of recognition of investment income is classified into following three types, which should be marked out.
 - A. The financial statements were reviewed by an international certified public accounting firm in cooperation with an R.O.C. accounting firm.
 - B. The financial statements were reviewed by the auditors of the parent company.
 - C. Others: Financial statements were not reviewed by accountants.

Note 3: Amounts are listed in New Taiwan Dollars. For foreign currency conversion are converted by the exchange rate at reporting date.